INTERIM CONDITIONAL USE PERMIT

Village of Somerset

ISSUED TO:	Live Nation Entertainment, Inc. ("Tenant") Karl Adams 111 East Wacker Drive, Suite 1400 Chicago, IL 60601
ISSUED TO:	Somerstar Entertainment, LLC ("Landlord") Somerset Amphitheater Matt Mithun 900 E. Wayzata Blvd., Suite 130 Wayzata, MN 55391
EXPIRATION DATE:	*Reviewed Annually*
PARCEL NUMBER:	Parcel 181-1009-10-000 (43A), 181-1009-10-200 (43A-20), 181-41225-00-000 (1101) and four acres of 181-4124-00-00 (1100)
PARCEL ZONING:	Highway Commercial
PERMIT NUMBER:	ICUP 2011-01
CONDITIONAL USE TO:	Concert Venue/Event Parking
APPROVED BY THE VILLAGE BOARD:	On the 12th day of October 2016 On the 17th day of October 2017 On the 19th day of February 2019 On the 21st day of January 2020 On the 26th day of March 2020 On the 23rd day of February 2021 On the 15th day of February 2022 On the 15th day of November 2022 On the 16th day of January 2024

On the 10th day of February 2025

CONDITIONS SET BY VILLAGE BOARD, PLAN COMMISSION AND PUBLIC SAFETY

(NOTE: Live Nation Entertainment, Inc. ("Tenant") and Permittee ("Landlord") shall collectively be referenced as "Permittee", with Karl Adams or his Designee, and Matt Mithun or his Designee, serving as the respective contacts for each party. If Permittee fails to complete any of its obligations hereunder, the Village of Somerset will send a notice to Tenant and Landlord. Permittee will have seven (7) days to correct said violation. If Permittee fails to comply with the notice, the Village of Somerset has the right to rescind the Interim Conditional Use Permit if the following conditions are not met.)

1. The number of event dates per year is limited to twenty-five days unless additional dates are authorized by the village. Tickets cannot exceed 40,000 for eight (8) dates, 20,000 for twelve (12) dates and 10,000 for five (5) dates.

Concert Event Times will be within 11:00 a.m. to 11:00 pm Monday through Thursday, 9:00 am to 12:00 am Friday and Saturday, and 9:00 am to 11:00 pm on Sundays, unless the Sunday is followed by a Monday holiday in which case the event shall end at 12:00 am. All other events starting at 9:00 am to 11:00 pm. See Exhibit A (map).

- ***(a) Permittee will be allowed to have music until 2:30 a.m. on Saturday and Sunday ("Late Night") on a smaller stage in the Grove/backside of the site for up to two events per season. For purposes of clarity, Late Night cannot be on the Main Stage.***
- ***(b) Permittee will be allowed to show a movie until 1:00 a.m. on Saturday and Sunday for up to two events per season.***
- ***(c) Permittee will be allowed to have music and programming in the Saloon until 1:00 a.m. on Saturday and Sunday for up to two events per season.*** ***(added 12-15-15, amended 03-26-2020)***
- ***(d) The Police Chief, Sheriff, and the Village Board President or their respective designees may extend concert hours up to one hour in cases of inclement weather or other unforeseen circumstances.*** ***(added 1-16-24)***

2. Permittee must provide the address, legal description and a map providing dimensions of all property (to include, but not limited to, arena area, parking area(s), concessions, medical facilities, stages, storage, restrooms, camping areas, etc.) upon which the assembly is to be held, together with the name, residence and mailing address of the recorded owner(s) of all such property and owner(s) or holder(s) of any unrecorded leaseholds or vested property interests therein, if known. This information is to be provided by April 1st, annually and any substantial revisions or changes must be communicated 30 days prior to the event.

Permittee may use the "Float Rite Parcel" (St. Croix County Parcel No. 181-4128-00-000) for parking and camping during concerts or other Permittee events provided the Village receives acceptable proof of the Permittee's authority to use and exclusively possess the Float Rite Parcel during the concert or other event. If there is a private dispute regarding the owner of the Float Rite Parcel and the Permittee regarding the use of the Float Rite Parcel, the Village will not take a position in that dispute between the Permittee and Float Rite Parcel, except that if such Permittee authorization to use the Float Rite Parcel is terminated, then the parcel is no longer included in the ICUP.

Authorization to use Outlot 3 (St. Croix County Parcel No. 181-1009-10-130) for parking purposes is conditioned that the use does not interfere with the existing, recorded permanent access easement and that property owners who benefit from the access easement are allowed to enter and exit via Plourde Drive/Outlot 3.

3. Notice of Event Dates, description of events and anticipated attendance will be provided to the Village at least 45 (forty-five) days prior to an event date.

4. Permittee will provide the village and the Fire Chief with, the current as well as the projected attendance figures based on both gratis and sales, 30 (thirty), 15 (fifteen) and 5 (five) days before the event dates. ***The attendance information is confidential and will be used for Public Safety purposes only.***

5. Comply with all St. Croix County health and sanitation ordinances.

6. Bond: Tenant to provide certificate of insurance or general liability policy prior to each event naming the village as an insured on the same terms, conditions and coverage as Tenant in the face amount of at least $2,000,000 aggregate with a $2,000,000 umbrella for each event over 10,000 estimated attendees and $2,000,000 aggregate with a $1,000,000 umbrella for events under 10,000 estimated attendees governing the entire period of each event.

7. Public Safety Matters:
    (a) Restricted Dates: Permittee will coordinate with the Pea Soup Days Committee to avoid event conflicts. No concerts will be allowed on weekdays during the regular school year, except for Fridays in May, September and October from 3:00 p.m. to 12:00 am. Non-concert events may be held during the regular school year from 9:00 am to 10:00 pm on weekdays for events under 20,000 estimated attendees. Sunday of Memorial Day weekend concerts times are 9:00 am to 12:00 am.

(b) Identification of Age Drinkers: There must be a visible means by Permittee of identifying people who are of age and are drinking by a wristband placed on the wrist of the person who is of legal drinking age. Permittee will provide a map detailing all points of alcohol sale locations to the Incident Commander and Village Clerk five days prior to the event. The Incident Commander or his designee has the right to request locations sites be modified for safety concerns.

(c) Plans for parking vehicles including size and location of lots, points of highway access and interior roads including routes between highway access and parking lots and an emergency evacuation plan for vehicles and people will be provided to the Village Board by April 1 each year and any changes to be provided 30-days prior to each event. **Signs will be posted stating** "No overnight parking in event parking lots." Posting signs will be the responsibility of the Permittee.

(d) Emergency Vehicle Entry/Exit Road: Permittee is to provide and maintain a separate restricted entry and exit road for all emergency vehicles.

(e) (1) Traffic Control: The Incident Commander or his Designee will meet with Permittee or its Designee prior to the event to address pedestrian to vehicle traffic issues. If needed, the Somerset Police Department will be asked to help with the execution of the traffic plan. Otherwise, outside law enforcement can be brought in to help with traffic control. Entrance / exits of Somerset Amphitheater property adjacent to Village properties shall remain open to all vehicle / pedestrian traffic if requested by the Incident Commander.

(2) Security and Safety: Permittee or its Designee, Security, Law Enforcement and Fire/Rescue shall meet. The St. Croix County Sheriff or an agreed upon Designee shall operate as the Incident Commander and schedule a meeting with representatives of Permittee security personnel, Somerset Police Department (if needed) and Somerset Fire/Rescue Department to discuss traffic, parking, security, safety, and law enforcement plans and procedures and shall reach agreement on mutual cooperation and support in providing security, safety and law enforcement services. ***There can be no major changes made to plans that are laid out in Section E Sub (2) without approval of the Incident Commander or his Designee.***

(3) Permittee shall in all matters concerning public safety (law enforcement, medical and rescue), comply with local established procedures and systems, and shall defer to all local institutions engaged by Permittee to provide public safety services in connection with any event. In the event that local institutions are engaged, Permittee may supplement the public safety services provided in its reasonable discretion, but at all times in coordination with the

respective, affected heads of law enforcement, medical and rescue. In events where Permittee is not the sole controlling entity it has the responsibility to advise the controlling entity of these requirements.

(f) Law Enforcement: The Sheriff or an agreed upon Designee shall be designated as the Incident Commander for the amphitheater site. Permittee will provide an area on or near the event grounds for the Law enforcement base of operations. The St. Croix County Sheriff's Department if needed will have full authority over law enforcement issues on the event grounds. The law enforcement officers will not be restricted to a certain location; it will be at the discretion of the Incident Commander as to where officers will be on the concert grounds. Nothing in this Paragraph shall constitute a waiver by Permittee of any of its constitutional rights, including those regarding unlawful search and seizure.

(g) Permittee shall pay for Village Expenses: ~~The Fire Chief, and any applicable EMS services will annually estimate the expenses to the Village for providing services at an event. The estimate will be broken down into number of event days and number of attendees. Rates shall be communicated by the Village Clerk to Permittee each year for the following year's event season no later than November 1st. The estimate shall be turned into the village clerk and approved by the village board. The clerk will provide this information to Permittee.~~ Permittee will provide the clerk with an estimate of projected attendees 30 days prior to the start of the event. Law Enforcement and Fire shall submit an invoice to the Assistant General Manager within 7 days of the event for immediate payment to be received. Anything submitted after the 7 day period will need to be submitted to Live Nation Worldwide for payment to be received 30 days after invoice is received. Extraordinary documented administrative and other costs and expenses incurred by the village as a result of the event will be invoiced within thirty (30) days of the event end date with payment due within thirty (30) days of date of invoice. Permittee will only be charged with actual expenses and will be provided receipts for such expenses upon request. *Permittee will be furnished with an estimate if requested 60 days prior to each event.*

(h) A deposit of $10,000 will be paid to the village by May 1st each year for start-up costs associated with the event season, no deposit is required if there are no events planned for the season. Any unused funds will be used to pay any outstanding debts Permittee owes the Village, and any remaining funds will be returned to Permittee by December 31 of the calendar year. In the event the start-up costs associated with the event season exceed $10,000 for the event season, the following year's event season shall require a deposit of $15,000 until otherwise mutually agreed by the parties. Any start-up costs exceeding the deposit shall be invoiced to Permittee and paid within thirty (30) days of date of invoice.

8. The Public Safety Committee, the Somerset Village Board and Permittee will review the Interim Conditional Use Permit annually prior to January 1 (going forward) and make changes that are mutually agreed upon between the Somerset Village Board, the Public Safety Committee and Permittee to protect the health, welfare and safety of the public.

I certify that the Somerset Village Board has revised this permit during the interim of this Interim Conditional Use Permit on the 10th day of February 2025.

Mike Kappers, Village President

02-11-2025

Date

Draft fee & policy structure for the Village of Somerset

Facility Use & Rental Fee Policy

1. Priority Groups

Define priority levels (for example):

- Priority 1: Village-sponsored programs / School District athletic director scheduled events
- Priority 2: Local non-profit youth sports organizations (e.g., > 75% Somerset participants)
- Priority 3: Other non-profit organizations (WI 501(c)(3))
- Priority 4: Commercial / for-profit organizations / out-of-area groups

(You can refine this further as you like.)

2. Hourly/Per-Use Rates

For a standard field (non-lighted):

- Priority 1: **$10/hour**
- Priority 2: **$15/hour**
- Priority 3: **$20/hour**
- Priority 4: **$30/hour**

For a full day (e.g., 7 am–10 pm) maybe a cap, e.g.:

- Priority 1/2: $100/day
- Priority 3: $150/day
- Priority 4: $200/day

Lights (if applicable):

- $10/hour for Priority 1–2
- $20/hour for Priority 3
- $30/hour for Priority 4

Scoreboard/PA (if applicable):

- No charge for Priority 1
- $5/hour for Priority 2
- $10/hour for Priority 3–4

Field marking/prep/lining (dragging, chalking):

- Standard fee: $50/field per event
- Additional light use or extra turnarounds: $25/hour

3. Application & Scheduling Process

- Requests accepted starting **March 1** for the coming season *(Confirm what date we want?)*
- Applicants should provide the following: organization name, contact person, phone, email, priority level documentation (insurance certificate if applicable)
- Fields allocated based on priority and scheduling: School leagues > Village programs > other groups
- If two or more groups same priority and competing for same time slot, allocation by lottery or first-come *(need to specify which way we want to go?)*
- Once schedule is set, changes only for (what? *weather or mutual agreement?)*
- Fields open to public usage when not reserved and not prepped for future event (*should we allow this ??)*

4. Documentation Requirements

- Priority 1: [List minimal documentation, e.g., contact info]
- Priority 2-4: Require Certificate of Insurance naming Village of Somerset, 501(c)(3) status for non-profits, etc.
- For commercial/for-profit (Priority 4) require insurance + contract + full fee deposit

5. Cancellation / Weather Policy

- Cancellation more than 72 hours in advance: no fee
- Cancellation less than 72 hours: fee equals scheduled time unless re-booked
- Cancellation due to weather (as determined by the Village) – no charge
- Processing/admin fee (e.g., $25) for changes to reservation

6. Other Terms

- Lights, scoreboard, prep work may require additional staffing charges or deposit
- Non-resident or out-of-Village groups may be subject to surcharge (e.g., + 25%)
- Groups must comply with Village's rules: no alcoholic beverages unless permitted, no unauthorized vendors, insurance required for use with admission/concessions
- Payment/invoicing: Village will invoice at end of each season (or require payment up front for single use). Any discrepancy between scheduled time and actual usage may be challenged during invoice period
- Priority scheduling ensures Village and School District usage first; exclusive use during high-demand times may require higher rate or separate contract
- The Village may establish blocks of time for practice vs games during peak hours
- The Village should clearly state that the field is open to public when not reserved or prepped – *We need signage*

City of Hudson Grandview/Burton User Fees

Facility use rental requests may be directed to:
Deb Andrews dandrews@hudsonwi.gov

	Priority 1	Priority 2	Priority 3	Priority 4	Priority 5	Priority 6	Priority 7
Grandview per field	$10.00/hr	$10.00/hr	$10.00/hr	$10.00/hr	$10.00/hr	$20.00/hr	$30.00/hr
Grandview Scoreboards per field	N/C	N/C	N/C	N/C	N/C	$10.00/hr	$10.00/hr
Grandview Lights per field	$50.00	$50.00	$50.00	$50.00	$50.00	$50.00	$50.00
Grandview Field Marking per Field	$50.00	$50.00	$50.00	$50.00	$50.00	$50.00	$50.00
Burton Per Field	$10.00/hr	$10.00/hr	$10.00/hr	$10.00/hr	$10.00/hr	$20.00/hr	$30.00/hr
Burton Field Marking per Field	$50.00	$50.00	$50.00	$50.00	$50.00	$50.00	$50.00

Field Prep and Marking: Additional fees added for field striping, lining, or other prep work. The cost for striping is $50.00 per field. Users may chalk and/or strip grass fields but must be approved by Public Works staff.

Organizations will be invoiced at the end of each season based on scheduled times. Any discrepancies between the calendar and actual filed use may be challenged during the invoice period.

***The fields are open for public use if they are not reserved or have been prepped for future use.**
*** A single time user is exempt from submitting insurance documentation.**

Priority Classes

Highest priority is 1, lowest priority is 7.

Priority 1
Hudson Adult Softball Association

Priority 2
Hudson School District Athletic Director Scheduled Event(s)

Priority 3
Hudson Boosters

Priority 4
Other local non-profit youth sports organizations serving groups with 85% Hudson child/youth participation.

Priority 5
Documented non-profit groups or organizations that reside in the City of Hudson.

Priority 6
Documented non-profit groups or organizations with mailing address outside the City of Hudson.

Priority 7
For-profit or commercial groups or organizations.

2026 TID 3 Budget

Account Number	Short account description	2022 Budget	2022 Actual 12/31/2022	2023 Budget	2023 Actual 12/31/2023	2024 Budget	2024 Actual 12/31/2024	2025 Budget	2025 Actual 11/21/2025	2026 Proposed Budget
410-00-41120-000-000	TID TAX REVENUE	$ 27,862.00	$ 7,016.44	$ 4,377.25	$ 4,377.25	$ 7,300.40	$ 7,300.40	$ 2,367.55	$ 2,367.55	$ 2,291.89
410-00-43430-000-000	COMPUTER EXEMPTION	$ 63.88	$ 63.88	$ 63.88	$ 63.88	$ 63.88	$ 63.88	$ -	$ 63.88	$ 63.88
410-00-43435-000-000	STATE AID-PERSONAL PROPERTY	$ 310.18	$ 310.18	$ 310.18	$ 310.18	$ -	$ 310.18	$ -	$ 326.04	$ 310.18
410-00-49100-000-000	PROCEEDS OF LONG-TERM DEBT	$ -	$ -	$ -	$ 1,080,000.00	$ -	$ -	$ -	$ -	$ -
410-00-49101-000-000	PREMIUMS OF LONG-TERM DEBT	$ -	$ -	$ -	$ 20,665.96	$ -	$ -	$ -	$ -	$ -
410-00-49240-000-000	TRANSFER IN	$ -	$ 323,201.23	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Revenues	**$ 28,236.06**	**$ 330,591.73**	**$ 4,751.31**	**$ 1,105,417.27**	**$ 7,364.28**	**$ 7,674.46**	**$ 2,367.55**	**$ 2,757.47**	**$ 2,665.95**
410-00-51510-210-000	INDEPENDENT AUDIT	$ 800.00	$ 850.00	$ 800.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,500.00	$ 1,100.00	$ 1,100.00
410-00-56700-350-000	TID #3 EXPENSE	$ 150.00	$ 150.00	$ 150.00	$ 1,281,516.69	$ 150.00	$ 19,205.93	$ 150.00	$ 150.00	$ 150.00
410-00-58100-611-000	PRINCIPAL - GO BONDS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
410-00-58200-621-000	INTEREST - GO BONDS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
410-00-58297-000-000	DEBT ISSUANCE EXPENSE	$ -	$ -	$ -	$ 35,037.63	$ -	$ -	$ -	$ -	$ -
410-00-59200-000-000	TRANSFER TO CAP IMPROVEMENTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
410-00-59240-000-000	TRANSFERS OUT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
410-00-59300-000-000	TRANSFER TO DEBT SERVICE FUND	$ -	$ -	$ -	$ -	$ 9,730.34	$ 87,231.95	$ -	$ -	$ 78,550.00
	Expenses	**$ 950.00**	**$ 1,000.00**	**$ 950.00**	**$ 1,317,554.32**	**$ 10,880.34**	**$ 107,437.88**	**$ 1,650.00**	**$ 1,250.00**	**$ 79,800.00**
	Difference	$ 27,286.06	$ 329,591.73	$ 3,801.31	$ (212,137.05)	$ (3,516.06)	$ (99,763.42)	$ 717.55	$ 1,507.47	$ (77,134.05)

2026 TID 5 Budget

Account Number	Short account description	2022 Budget	2022 Actual 12/31/2022	2023 Budget	2023 Actual 12/31/2023	2024 Budget	2024 Actual 12/31/2024	2025 Budget	2025 Actual 11/21/2025	2026 Proposed Budget
430-00-41120-000-000	TID #5 TAX REVENUE	$ 6,045.30	$ -	$ -	$ -	$ -	$ -	$ 11,175.85	$ 11,175.85	$ 35,006.29
430-00-48300-000-000	SALE OF VILLAGE PROPERTY	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 236,049.00	$ -
430-00-49100-000-000	PROCEEDS OF LONG-TERM DEBT	$ -	$ -	$ -	$ 365,000.00	$ -	$ -	$ -	$ -	$ -
430-00-49101-000-000	PREMIUMS OF LONG-TERM DEBT	$ -	$ -	$ -	$ 6,961.49	$ -	$ -	$ -	$ -	$ -
430-00-49240-000-000	TRANSFER IN-GENERAL FUND	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Revenues	**$ 6,045.30**	**$ -**	**$ -**	**$ 371,961.49**	**$ -**	**$ -**	**$ 11,175.85**	**$ 247,224.85**	**$ 35,006.29**
430-00-51510-210-000	INDEPENDENT AUDIT	$ 800.00	$ 1,000.00	$ 800.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,500.00	$ 1,100.00	$ 1,100.00
430-00-56700-350-000	TID #5 EXPENSE	$ -	$ 41,180.00	$ -	$ 307,077.55	$ 150.00	$ 54,979.30	$ 150.00	$ 119,623.92	$ 150.00
430-00-56700-390-000	TID #5 EXPENSE - OTHER	$ 150.00	$ 94,622.70	$ 150.00	$ 72,392.84	$ -	$ 76,281.91	$ -	$ 823,487.09	$ -
430-00-58297-000-000	DEBT ISSUANCE COSTS	$ -	$ -	$ -	$ 11,818.59	$ -	$ -	$ -	$ -	$ -
430-00-59300-000-000	TRANSFER TO DEBT SERVICE FUND	$ 14,733.13	$ 14,733.13	$ 12,598.00	$ 12,598.40	$ 1,037,764.28	$ 19,406.94	$ 117,483.82	$ -	$ 132,483.82
	Expenses	**$ 15,683.13**	**$ 151,535.83**	**$ 13,548.00**	**$ 404,887.38**	**$ 1,038,914.28**	**$ 151,668.15**	**$ 119,133.82**	**$ 944,211.01**	**$ 133,733.82**
	Difference	$ (9,637.83)	$ (151,535.83)	$ (13,548.00)	$ (32,925.89)	$ (1,038,914.28)	$ (151,668.15)	$ (107,957.97)	$ (696,986.16)	$ (98,727.53)

2026 TID 6 Budget

Account Number	Short account description	2023 Budget	2023 Actual 12/31/2023	2024 Budget	2024 Actual 12/31/2024	2025 Budget	2025 Actual 11/21/2025	2026 Proposed Budget
435-00-41120-000-000	TID #6 TAX REVENUE	$ -	$ -	$ -	$ -	$ 9,252.82	$ 9,252.83	$ 105,746.65
435-00-48300-000-000	SALE OF VILLAGE PROPERTY	$ -	$ -	$ -	$ 742,150.00	$ -	$ -	$ -
435-00-49240-000-000	TRANSFER IN-GENERAL FUND	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Revenues	**$ -**	**$ -**	**$ -**	**$ 742,150.00**	**$ 9,252.82**	**$ 9,252.83**	**$ 105,746.65**
435-00-51510-210-000	INDEPENDENT AUDIT	$ -	$ -	$ -	$ 1,000.00	$ 1,000.00	$ 1,100.00	$ 1,100.00
435-00-56700-350-000	TID #6 EXPENSE	$ -	$ 7,475.00	$ -	$ 4,618.00	$ 5,000.00	$ 1,543,993.75	$ -
435-00-56700-390-000	TID #6 EXPENSE	$ -	$ 20,988.12	$ -	$ 15,000.00	$ -	$ -	$ -
435-00-59300-000-000	TRANSFER TO DEBT SERVICE FUND	$ -	$ -	$ -	$ -	$ -	$ -	$ 96,677.35
	Expenses	**$ -**	**$ 28,463.12**	**$ -**	**$ 20,618.00**	**$ 6,000.00**	**$ 1,545,093.75**	**$ 97,777.35**
	Difference	$ -	$ (28,463.12)	$ -	$ 721,532.00	$ 3,252.82	$ (1,535,840.92)	$ 7,969.30

Account Number	Short account description	2022 Budget	2022 Actual 12/31/2022	2023 Budget	2023 Actual 12/31/2023	2024 Budget	2024 Actual 12/31/2024	2025 Budget	2025 Actual 11/19/2025	2026 Proposed Budget
610-00-46450-000-429	DEBT ISSUANCE PREMIUM	$ -	$ 1,299.00	$ -	$ 2,460.80	$ 2,000.00	$ 7,746.00	$ -	$ -	$ -
610-00-46450-000-460	UNMETERED SALES TO CUST-RESID	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
610-00-46450-000-461	METERED SALES TO CUST-RESID	$ 365,000.00	$ 436,820.07	$ 365,000.00	$ 493,084.21	$ 525,000.00	$ 398,115.10	$ 510,000.00	$ 420,317.31	$ -
610-00-46451-000-460	UNMETERED SALES TO CUST-COMM	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
610-00-46451-000-461	METERED SALES TO CUST-COMM	$ 80,000.00	$ 93,980.99	$ 80,000.00	$ 99,251.29	$ 107,000.00	$ 89,965.09	$ 103,000.00	$ 83,982.25	$ -
610-00-46452-000-461	METERED SALES TO CUST-INDUST.	$ 30,000.00	$ 37,425.55	$ 30,000.00	$ 35,561.04	$ 36,500.00	$ 27,970.40	$ 37,250.00	$ 30,048.46	$ -
610-00-46453-000-462	PRIVATE FIRE PROTECTION	$ 11,500.00	$ 11,760.00	$ 11,500.00	$ 11,760.00	$ 11,500.00	$ 13,620.00	$ 12,750.00	$ 13,160.00	$ -
610-00-46454-000-463	PUBLIC FIRE PROTECTION-HYDRANT	$ 88,000.00	$ 91,612.08	$ 88,000.00	$ 91,612.08	$ 92,000.00	$ 91,612.08	$ 92,000.00	$ 76,343.40	$ -
610-00-46454-001-463	PUBLIC FIRE PROTECTION	$ 155,000.00	$ 132,342.11	$ 155,000.00	$ 136,756.65	$ 136,000.00	$ 139,799.79	$ 136,000.00	$ 118,857.24	$ -
610-00-46455-000-464	SALES TO PUBLIC CUSTOMERS	$ 39,000.00	$ 38,533.56	$ 39,000.00	$ 35,153.33	$ 35,000.00	$ 25,123.88	$ 24,000.00	$ 21,824.56	$ -
610-00-46456-000-461	METERED SALES TO CUST-MULTI	$ 21,000.00	$ 25,993.34	$ 21,000.00	$ 22,957.76	$ 24,000.00	$ 23,982.40	$ 24,500.00	$ 20,338.66	$ -
610-00-46457-000-474	LATE PAYMENT CHARGES	$ 7,600.00	$ 9,137.94	$ 7,600.00	$ 9,963.45	$ 10,500.00	$ 10,784.51	$ 5,500.00	$ 9,465.49	$ -
610-00-46458-000-474	OTHER WATER REVENUES	$ 100.00	$ 12,600.67	$ 100.00	$ 12,248.34	$ 500.00	$ 126,567.64	$ 4,000.00	$ 20,320.00	$ -
610-00-46459-000-474	WATER TOWER LEASE INCOME	$ 42,500.00	$ 27,745.63	$ 42,500.00	$ 49,906.39	$ 59,000.00	$ 20,946.16	$ 50,000.00	$ 6,237.00	$ -
610-00-48110-000-419	INTEREST INCOME	$ 100.00	$ 333.58	$ 100.00	$ 1,398.17	$ 50.00	$ 1,607.03	$ 1,500.00	$ -	$ -
610-00-48130-000-419	INTEREST INCOME - SPEC ASSESS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
610-00-48160-000-000	INTEREST-LEASE REVENUES	$ -	$ 2,504.37	$ -	$ 1,902.16	$ -	$ 1,275.00	$ -	$ -	$ -
610-00-48910-000-421	REIMB OF INTEREST EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
610-00-48920-000-425	MISCELLANEOUS AMORTIZATION	$ 11,500.00	$ 11,542.05	$ 11,500.00	$ 11,541.99	$ 12,000.00	$ -	$ 13,000.00	$ -	$ -
610-00-49300-000-421	CAPITAL CONTRIBUTION	$ -	$ -	$ -	$ -	$ 50,000.00	$ 533,396.66	$ 52,000.00	$ -	$ -
610-00-49300-000-422	CAPITAL CONTRIBUTION-TID	$ -	$ 79,025.29	$ -	$ -	$ -	$ 109,141.24	$ -	$ -	$ -
610-00-49310-000-421	CAPITAL CONTRIBUTION-IMP FEES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
610-00-49320-000-421	IMPACT FEES INTEREST REIMB	$ 20,000.00	$ -	$ 20,000.00	$ -	$ 25,000.00	$ -	$ 25,000.00	$ -	$ -
610-00-49330-000-421	MISC NON-OPERATING INCOME	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 184.94	$ -
	Revenues	**$ 871,300.00**	**$ 1,012,656.23**	**$ 871,300.00**	**$ 1,015,557.66**	**$ 1,126,050.00**	**$ 1,621,652.98**	**$ 1,090,500.00**	**$ 821,079.31**	**$ -**
610-00-53711-000-600	OPERATION LABOR - WELLS	$ 2,000.00	$ -	$ 2,000.00	$ -	$ 1,200.00	$ -	$ 1,000.00	$ -	$ -
610-00-53711-000-601	PURCHASED WATER - WELLS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
610-00-53711-000-602	SUPPLIES & EXPENSES - WELLS	$ 4,000.00	$ 2,397.94	$ 4,000.00	$ 4,205.46	$ 4,300.00	$ 1,047.30	$ 1,100.00	$ 2,821.59	$ -
610-00-53712-000-605	MAINTENANCE OF WATER PLANT	$ 30,000.00	$ -	$ 30,000.00	$ 9,412.96	$ 16,500.00	$ 2,818.75	$ 20,000.00	$ 1,450.26	$ -
610-00-53720-000-682	PROFESSIONAL SERVICES	$ 22,000.00	$ -	$ 22,000.00	$ -	$ 12,000.00	$ -	$ 15,000.00	$ -	$ -
610-00-53721-000-620	OPERATION LABOR - PUMPING	$ 41,500.00	$ 43,881.26	$ 41,500.00	$ 48,813.62	$ 46,000.00	$ 45,741.78	$ 47,580.00	$ 36,732.03	$ -
610-00-53721-000-621	FUEL FOR PRODUCTION-PUMPING	$ 550.00	$ 627.97	$ 550.00	$ 440.30	$ 650.00	$ 408.03	$ 450.00	$ 337.84	$ -
610-00-53721-000-622	POWER PURCHASED FOR PUMPING	$ 24,000.00	$ 30,286.48	$ 24,000.00	$ 30,314.84	$ 29,000.00	$ 22,568.15	$ 25,000.00	$ 20,199.20	$ -
610-00-53721-000-623	SUPPLIES & EXPENSES - PUMPING	$ 1,000.00	$ 2,186.03	$ 1,000.00	$ 994.99	$ 1,400.00	$ 997.29	$ 1,500.00	$ 917.18	$ -
610-00-53722-000-625	MAINT OF PUMPING PLANT	$ 500.00	$ 1,028.80	$ 500.00	$ -	$ 2,500.00	$ -	$ 1,000.00	$ -	$ -
610-00-53730-000-686	PROPERTY TAXES & SOC SEC TAX	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
610-00-53731-000-630	OPERATION LABOR-TREATMENT	$ 19,000.00	$ 17,360.83	$ 19,000.00	$ 20,535.17	$ 23,500.00	$ 22,001.04	$ 22,500.00	$ 17,578.48	$ -
610-00-53731-000-631	CHEMICALS - TREATMENT	$ 2,000.00	$ 3,148.31	$ 2,000.00	$ 3,048.98	$ 3,600.00	$ 180.00	$ 3,200.00	$ 419.25	$ -
610-00-53731-000-632	SUPPLIES & EXPENSES-TREATMENT	$ 1,000.00	$ -	$ 1,000.00	$ -	$ 500.00	$ -	$ 500.00	$ -	$ -
610-00-53732-000-635	MAINT OF WATER TREATMENT PLANT	$ 500.00	$ -	$ 500.00	$ -	$ 500.00	$ -	$ 500.00	$ -	$ -
610-00-53741-000-640	OPERATION LABOR-TRANS/DIST	$ 69,750.00	$ 64,633.61	$ 69,750.00	$ 67,176.02	$ 76,000.00	$ 74,473.50	$ 76,000.00	$ 58,674.54	$ -
610-00-53741-000-641	SUPPLIES & EXPENSE-TRANS/DIST	$ 15,000.00	$ 5,129.32	$ 15,000.00	$ 13,267.28	$ 105,000.00	$ 5,954.37	$ 40,000.00	$ 34,823.32	$ -
610-00-53742-000-650	MAINT OF RESERVOIRS/STANDPIPES	$ 10,000.00	$ -	$ 10,000.00	$ -	$ 2,000.00	$ -	$ 2,000.00	$ 3,035.00	$ -
610-00-53742-000-651	MAINT OF TRANS/DIST MAINS	$ 20,000.00	$ -	$ 20,000.00	$ 740.00	$ 4,000.00	$ -	$ 4,000.00	$ -	$ -
610-00-53742-000-652	MAINTENANCE OF SERVICES	$ 2,500.00	$ 20,784.00	$ 2,500.00	$ 39,854.00	$ 20,000.00	$ 23,688.00	$ 15,000.00	$ 19,911.70	$ -

Account Number	Short account description	2022 Budget	2022 Actual 12/31/2022	2023 Budget	2023 Actual 12/31/2023	2024 Budget	2024 Actual 12/31/2024	2025 Budget	2025 Actual 11/19/2025	2026 Proposed Budget
610-00-53742-000-653	MAINTENANCE OF METERS	$ 750.00	$ -	$ 750.00	$ -	$ 750.00	$ -	$ 200.00	$ -	$ -
610-00-53742-000-654	MAINTENANCE OF HYDRANTS	$ 1,500.00	$ -	$ 1,500.00	$ -	$ 1,500.00	$ 109.61	$ 1,500.00	$ -	$ -
610-00-53742-000-655	MAINTENANCE OF OTHER PLANT	$ 500.00	$ -	$ 500.00	$ -	$ 500.00	$ -	$ 200.00	$ 306.70	$ -
610-00-53751-000-901	METER READING LABOR	$ 11,000.00	$ 9,644.89	$ 11,000.00	$ 5,797.71	$ 7,000.00	$ 5,196.24	$ 5,500.00	$ 4,391.65	$ -
610-00-53751-000-902	ACCOUNTING/COLLECTING LABOR	$ 52,500.00	$ 23,137.92	$ 52,500.00	$ 25,205.28	$ 26,000.00	$ 25,909.24	$ 26,950.00	$ 22,924.94	$ -
610-00-53751-000-903	CUSTOMER ACCT SUPPLIES/EXPENSE	$ 10,500.00	$ 8,470.10	$ 10,500.00	$ 10,590.45	$ 13,500.00	$ 10,822.73	$ 10,000.00	$ 9,345.40	$ -
610-00-53751-000-904	UNCOLLECTIBLE ACCOUNTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
610-00-53751-000-906	CUSTOMER SERVICE EXPENSES	$ 250.00	$ -	$ 250.00	$ -	$ 150.00	$ -	$ 100.00	$ -	$ -
610-00-53761-000-910	SALES EXPENSES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
610-00-53771-000-920	ADMINISTRATIVE SALARIES	$ 27,500.00	$ 28,025.99	$ 27,500.00	$ 29,099.72	$ 32,000.00	$ 32,385.32	$ 33,680.00	$ 26,262.50	$ -
610-00-53771-000-921	ADMIN OFFICE SUPPLIES/EXPENSES	$ 1,500.00	$ 1,737.83	$ 1,500.00	$ 1,897.35	$ 2,200.00	$ 2,047.88	$ 2,200.00	$ 1,576.75	$ -
610-00-53771-000-922	ADMIN EXP TRANSFERRED-CREDIT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
610-00-53771-000-923	ADMIN OUTSIDE SERVICE EMPLOYED	$ 8,200.00	$ 7,250.00	$ 8,200.00	$ 8,500.00	$ 10,000.00	$ 34,450.26	$ 11,000.00	$ 9,550.00	$ -
610-00-53771-000-924	ADMIN PROPERTY INSURANCE	$ 10,000.00	$ 9,928.50	$ 10,000.00	$ 9,782.25	$ 10,000.00	$ 10,798.75	$ 14,500.00	$ 11,166.00	$ -
610-00-53771-000-925	ADMIN INJURIES AND DAMAGES	$ 1,500.00	$ -	$ 1,500.00	$ -	$ 500.00	$ -	$ 250.00	$ -	$ -
610-00-53771-000-926	EMPLOYEE PENSIONS/BENEFITS	$ 71,000.00	$ 74,473.87	$ 71,000.00	$ 87,038.73	$ 75,500.00	$ 87,631.71	$ 90,000.00	$ 63,862.41	$ -
610-00-53771-000-928	REGULATORY COMMISSION EXPENSES	$ 1,500.00	$ 125.00	$ 1,500.00	$ 125.00	$ 1,650.00	$ 125.00	$ 1,500.00	$ -	$ -
610-00-53771-000-930	MISC GENERAL EXPENSES	$ 10,000.00	$ 8,707.49	$ 10,000.00	$ 10,103.11	$ 10,000.00	$ 10,193.33	$ 11,000.00	$ 6,185.01	$ -
610-00-53771-000-933	TRANSPORTATION EXPENSES	$ 6,000.00	$ 3,402.88	$ 6,000.00	$ 1,266.31	$ 3,200.00	$ 1,113.01	$ 1,500.00	$ 1,813.09	$ -
610-00-53772-000-935	MAINTENANCE - GENERAL PLANT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 331.97	$ -
610-00-53780-000-403	DEPRECIATION EXPENSE	$ -	$ 134,121.86	$ -	$ 149,841.26	$ 50,000.00	$ 159,385.05	$ 150,000.00	$ -	$ -
610-00-53790-000-408	PROPERTY TAXES/SOCIAL SECURITY	$ 130,000.00	$ 129,629.67	$ 130,000.00	$ 119,066.31	$ 150,000.00	$ 124,350.32	$ 125,000.00	$ 13,089.38	$ -
610-00-58200-000-427	DEBT INTEREST EXPENSE	$ 36,769.12	$ 40,505.61	$ 36,769.12	$ 54,304.04	$ 50,000.00	$ 104,579.75	$ 62,000.00	$ -	$ -
610-00-58290-000-428	AMORTIZATION OF DEBT EXPENSE	$ -	$ -	$ -	$ 55,751.60	$ -	$ -	$ 52,000.00	$ -	$ -
610-00-59910-000-407	AMORTIZATION-PROPERTY LOSS	$ -	$ 45,289.21	$ -	$ 45,289.20	$ 50,000.00	$ -	$ -	$ -	$ -
610-00-59910-000-426	OTHER INCOME DEDUCTIONS	$ -	$ 93,047.45	$ -	$ 93,047.45	$ 100,000.00	$ 98,715.89	$ 105,000.00	$ -	$ -
	Expenses	**$ 646,269.12**	**$ 808,962.82**	**$ 646,269.12**	**$ 945,509.39**	**$ 943,100.00**	**$ 907,692.30**	**$ 980,410.00**	**$ 367,706.19**	**$ -**
	Revenues	**$ 871,300.00**	**$ 1,012,656.23**	**$ 871,300.00**	**$ 1,015,557.66**	**$ 1,126,050.00**	**$ 1,621,652.98**	**$ 1,090,500.00**	**$ 821,079.31**	**$ -**
	Difference	$ 225,030.88	$ 203,693.41	$ 225,030.88	$ 70,048.27	$ 182,950.00	$ 713,960.68	$ 110,090.00	$ 453,373.12	$ -

2026 Sewer Utility Budget

Account Number	Short account description	2022 Budget	2022 Actual 12/31/2022	2023 Budget	2023 Actual 12/31/2023	2024 Budget	2024 Actual 12/31/2024	2025 Budget	2025 Actual 11/19/2025	2026 Proposed Budget
620-00-46410-000-622	METERED SALES TO CUST-RESID.	$ 610,000.00	$ 604,895.57	$ 635,000.00	$ 648,428.76	$ 684,000.00	$ 683,280.30	$ 700,000.00	$ 594,688.81	$ -
620-00-46411-000-622	METERED SALES TO CUST-COMM.	$ 114,000.00	$ 123,220.55	$ 135,000.00	$ 110,234.95	$ 115,000.00	$ 108,237.04	$ 125,000.00	$ 105,472.99	$ -
620-00-46412-000-622	METERED SALES TO CUST-INDUST.	$ 34,500.00	$ 41,112.79	$ 35,000.00	$ 35,124.67	$ 36,000.00	$ 36,262.80	$ 40,000.00	$ 46,192.02	$ -
620-00-46413-000-623	METERED SALES - PUBLIC	$ 27,000.00	$ 23,954.93	$ 30,000.00	$ 21,912.14	$ 23,000.00	$ 12,099.44	$ 24,000.00	$ 24,948.32	$ -
620-00-46414-000-622	METERED SALES TO CUST-MULTI	$ 52,000.00	$ 54,619.52	$ 55,000.00	$ 47,346.75	$ 48,000.00	$ 52,228.63	$ 54,000.00	$ 44,800.62	$ -
620-00-46415-000-622	LATE PAYMENT CHARGES	$ 13,000.00	$ 11,509.64	$ 15,000.00	$ 12,069.89	$ 13,000.00	$ 14,007.50	$ 13,000.00	$ 12,727.43	$ -
620-00-46450-000-429	DEBT ISSUANCE PREMIUM	$ -	$ 721.00	$ -	$ 1,549.15	$ -	$ 5,314.00	$ 1,500.00	$ -	$ -
620-00-46458-000-474	OTHER SEWER REVENUES	$ 5,500.00	$ 1,929.15	$ 2,000.00	$ -	$ 1,000.00	$ 9,271.69	$ 10,000.00	$ -	$ -
620-00-46900-000-635	SEWER HOOKUP PERMIT FEES	$ 70,000.00	$ 68,367.00	$ 25,000.00	$ 86,715.00	$ 60,000.00	$ 54,343.00	$ 60,000.00	$ 89,403.00	$ -
620-00-48110-000-419	INTEREST INCOME	$ 1,000.00	$ 13,711.61	$ 1,500.00	$ 57,470.60	$ 2,500.00	$ 66,055.24	$ 10,000.00	$ -	$ -
620-00-48130-000-419	INTEREST INCOME - SPEC ASSESS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
620-00-48140-000-419	INTEREST INCOME-BIOSOLIDS LOAN	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
620-00-48910-000-421	REIMB OF INTEREST EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
620-00-48920-000-421	TID #2 CWF REIMBURSEMENT	$ -	$ -	$ -	$ -	$ -	$ 162,549.83	$ -	$ -	$ -
620-00-49200-000-221	OPERATING TRANSFER IN	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
620-00-49300-000-221	CAPITAL CONTRIBUTION	$ -	$ 220,622.88	$ 50,000.00	$ 429,683.42	$ 25,000.00	$ 418,655.00	$ 30,000.00	$ -	$ -
620-00-49310-000-221	CAPITAL CONTRIBUTION-IMP FEES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
620-00-49320-000-421	IMPACT FEES INTEREST REIMB	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Revenues	**$ 927,000.00**	**$ 1,164,664.64**	**$ 983,500.00**	**$ 1,450,535.33**	**$ 1,007,500.00**	**$ 1,622,304.47**	**$ 1,067,500.00**	**$ 918,233.19**	**$ -**
620-00-53611-000-820	OPERATOR WAGES	$ 115,000.00	$ 116,311.19	$ 121,000.00	$ 145,941.96	$ 139,000.00	$ 145,194.85	$ 151,000.00	$ 130,484.61	$ -
620-00-53611-000-821	POWER FOR PUMPING	$ 38,000.00	$ 43,270.96	$ 43,000.00	$ 47,179.15	$ 42,500.00	$ 47,691.73	$ 48,000.00	$ 44,473.19	$ -
620-00-53611-000-823	CHLORINE	$ 150.00	$ -	$ 100.00	$ -	$ 100.00	$ -	$ 100.00	$ -	$ -
620-00-53611-000-826	OTHER CHEMICALS	$ 24,500.00	$ 21,713.11	$ 30,000.00	$ 31,373.79	$ 30,750.00	$ 30,111.82	$ 30,750.00	$ 25,953.84	$ -
620-00-53611-000-827	OPERATING SUPPLIES & EXPENSE	$ 66,000.00	$ 61,376.80	$ 70,000.00	$ 53,928.99	$ 53,000.00	$ 54,773.73	$ 58,500.00	$ 44,940.61	$ -
620-00-53611-000-828	TRANSPORTATION EXPENSE	$ 3,200.00	$ 2,779.62	$ 3,500.00	$ 3,411.46	$ 3,500.00	$ 2,636.81	$ 3,500.00	$ 2,979.77	$ -
620-00-53611-000-830	METER CHARGE FROM WATER	$ -	$ 28,666.89	$ 30,000.00	$ 30,782.09	$ 33,000.00	$ 35,331.30	$ 35,000.00	$ -	$ -
620-00-53612-000-831	MAINT OF TREATMENT PLANT	$ 35,000.00	$ 27,555.59	$ 15,000.00	$ 15,103.85	$ 20,000.00	$ 4,697.58	$ 20,000.00	$ 7,018.95	$ -
620-00-53612-000-832	MAINT OF LIFT STATION	$ 13,000.00	$ 8,521.20	$ 15,000.00	$ 4,235.00	$ 5,000.00	$ 6,750.00	$ 7,500.00	$ 13,587.36	$ -
620-00-53612-000-833	MAINT OF COLLECTION SYSTEM	$ 20,000.00	$ -	$ 10,000.00	$ -	$ 10,000.00	$ -	$ 14,000.00	$ -	$ -
620-00-53613-000-843	UNCOLLECTIBLE ACCOUNTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
620-00-53614-000-850	ADMIN & GENERAL SALARIES	$ 70,000.00	$ 51,163.91	$ 75,000.00	$ 54,305.00	$ 54,000.00	$ 58,294.56	$ 60,650.00	$ 49,187.44	$ -
620-00-53614-000-851	BILLING & ACCOUNTING SUPPLIES	$ 11,000.00	$ 9,999.95	$ 13,000.00	$ 9,645.28	$ 10,000.00	$ 10,230.02	$ 10,500.00	$ 10,253.87	$ -
620-00-53614-000-852	PROFESSIONAL SERVICES	$ 10,000.00	$ 5,550.00	$ 7,500.00	$ 8,850.00	$ 8,500.00	$ 7,000.00	$ 7,000.00	$ 7,300.00	$ -
620-00-53614-000-853	INSURANCE EXPENSE	$ 22,000.00	$ 17,056.75	$ 23,000.00	$ 16,253.50	$ 23,000.00	$ 23,892.50	$ 23,000.00	$ 22,311.00	$ -
620-00-53614-000-854	EMPLOYEE BENEFITS	$ 60,000.00	$ 61,246.62	$ 70,000.00	$ 79,698.14	$ 72,500.00	$ 95,644.44	$ 75,000.00	$ 71,145.78	$ -
620-00-53614-000-856	MISC GENERAL EXPENSE	$ 15,000.00	$ 7,387.93	$ 5,000.00	$ 7,873.58	$ 7,000.00	$ 4,145.41	$ 5,000.00	$ 3,984.17	$ -
620-00-53614-000-858	BIOSOLID SLDG FACILITY EXPENSE	$ 145,000.00	$ 172,327.15	$ 180,000.00	$ 170,295.84	$ 160,000.00	$ 164,243.42	$ 180,000.00	$ 168,493.63	$ -
620-00-53615-000-403	DEPRECIATION EXPENSE	$ -	$ 203,001.95	$ 150,000.00	$ 213,089.82	$ 200,000.00	$ 252,382.63	$ 200,000.00	$ -	$ -
620-00-53615-000-408	SOCIAL SECURITY TAXES	$ 14,000.00	$ 12,348.97	$ 15,000.00	$ 14,228.33	$ 16,000.00	$ 14,328.24	$ 16,200.00	$ 12,953.49	$ -
620-00-58200-000-427	DEBT INTEREST EXPENSE	$ 3,076.30	$ 4,843.32	$ 2,000.00	$ 43,285.35	$ 105,650.00	$ 112,971.35	$ 113,946.00	$ -	$ -
620-00-58200-000-431	SHORT TERM NOTES INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
620-00-58290-000-428	AMORTIZATION OF DEBT EXPENSE	$ -	$ 7,500.00	$ -	$ 40,953.19	$ -	$ -	$ -	$ -	$ -
	Expenses	**$ 664,926.30**	**$ 862,621.91**	**$ 878,100.00**	**$ 990,434.32**	**$ 993,500.00**	**$ 1,070,320.39**	**$ 1,059,646.00**	**$ 615,067.71**	**$ -**

2026 Budget Worksheet-Water

Account Number	Short account description	2022 Budget	2022 Actual 12/31/2022	2023 Budget	2023 Actual 12/31/2023	2024 Budget	2024 Actual 12/31/2024	2025 Budget	2025 Actual 11/19/2025	2026 Proposed Budget
610-00-46450-000-429	DEBT ISSUANCE PREMIUM	$ -	$ 1,299.00	$ -	$ 2,460.80	$ 2,000.00	$ 7,746.00	$ -	$ -	$ -
610-00-46450-000-460	UNMETERED SALES TO CUST-RESID	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
610-00-46450-000-461	METERED SALES TO CUST-RESID	$ 365,000.00	$ 436,820.07	$ 365,000.00	$ 493,084.21	$ 525,000.00	$ 398,115.10	$ 510,000.00	$ 420,317.31	$ 475,000.00
610-00-46451-000-460	UNMETERED SALES TO CUST-COMM	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
610-00-46451-000-461	METERED SALES TO CUST-COMM	$ 80,000.00	$ 93,980.99	$ 80,000.00	$ 99,251.29	$ 107,000.00	$ 89,965.09	$ 103,000.00	$ 83,982.25	$ 91,675.00
610-00-46452-000-461	METERED SALES TO CUST-INDUST.	$ 30,000.00	$ 37,425.55	$ 30,000.00	$ 35,561.04	$ 36,500.00	$ 27,970.40	$ 37,250.00	$ 30,048.46	$ 33,000.00
610-00-46453-000-462	PRIVATE FIRE PROTECTION	$ 11,500.00	$ 11,760.00	$ 11,500.00	$ 11,760.00	$ 11,500.00	$ 13,620.00	$ 12,750.00	$ 13,160.00	$ 14,200.00
610-00-46454-000-463	PUBLIC FIRE PROTECTION-HYDRANT	$ 88,000.00	$ 91,612.08	$ 88,000.00	$ 91,612.08	$ 92,000.00	$ 91,612.08	$ 92,000.00	$ 76,343.40	$ 92,000.00
610-00-46454-001-463	PUBLIC FIRE PROTECTION	$ 155,000.00	$ 132,342.11	$ 155,000.00	$ 136,756.65	$ 136,000.00	$ 139,799.79	$ 136,000.00	$ 118,857.24	$ 140,000.00
610-00-46455-000-464	SALES TO PUBLIC CUSTOMERS	$ 39,000.00	$ 38,533.56	$ 39,000.00	$ 35,153.33	$ 35,000.00	$ 25,123.88	$ 24,000.00	$ 21,824.56	$ 25,000.00
610-00-46456-000-461	METERED SALES TO CUST-MULTI	$ 21,000.00	$ 25,993.34	$ 21,000.00	$ 22,957.76	$ 24,000.00	$ 23,982.40	$ 24,500.00	$ 20,338.66	$ 22,500.00
610-00-46457-000-474	LATE PAYMENT CHARGES	$ 7,600.00	$ 9,137.94	$ 7,600.00	$ 9,963.45	$ 10,500.00	$ 10,784.51	$ 5,500.00	$ 9,465.49	$ 10,400.00
610-00-46458-000-474	OTHER WATER REVENUES	$ 100.00	$ 12,600.67	$ 100.00	$ 12,248.34	$ 500.00	$ 126,567.64	$ 4,000.00	$ 20,320.00	$ 20,000.00
610-00-46459-000-474	WATER TOWER LEASE INCOME	$ 42,500.00	$ 27,745.63	$ 42,500.00	$ 49,906.39	$ 59,000.00	$ 20,946.16	$ 50,000.00	$ 6,237.00	$ 25,000.00
610-00-48110-000-419	INTEREST INCOME	$ 100.00	$ 333.58	$ 100.00	$ 1,398.17	$ 50.00	$ 1,607.03	$ 1,500.00	$ -	$ -
610-00-48130-000-419	INTEREST INCOME - SPEC ASSESS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
610-00-48160-000-000	INTEREST-LEASE REVENUES	$ -	$ 2,504.37	$ -	$ 1,902.16	$ -	$ 1,275.00	$ -	$ -	$ -
610-00-48910-000-421	REIMB OF INTEREST EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
610-00-48920-000-425	MISCELLANEOUS AMORTIZATION	$ 11,500.00	$ 11,542.05	$ 11,500.00	$ 11,541.99	$ 12,000.00	$ -	$ 13,000.00	$ -	$ -
610-00-49300-000-421	CAPITAL CONTRIBUTION	$ -	$ -	$ -	$ -	$ 50,000.00	$ 533,396.66	$ 52,000.00	$ -	$ -
610-00-49300-000-422	CAPITAL CONTRIBUTION-TID	$ -	$ 79,025.29	$ -	$ -	$ -	$ 109,141.24	$ -	$ -	$ -
610-00-49310-000-421	CAPITAL CONTRIBUTION-IMP FEES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
610-00-49320-000-421	IMPACT FEES INTEREST REIMB	$ 20,000.00	$ -	$ 20,000.00	$ -	$ 25,000.00	$ -	$ 25,000.00	$ -	$ -
610-00-49330-000-421	MISC NON-OPERATING INCOME	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 184.94	$ -
	Revenues	**$ 871,300.00**	**$ 1,012,656.23**	**$ 871,300.00**	**$ 1,015,557.66**	**$ 1,126,050.00**	**$ 1,621,652.98**	**$ 1,090,500.00**	**$ 821,079.31**	**$ 948,775.00**
610-00-53711-000-600	OPERATION LABOR - WELLS	$ 2,000.00	$ -	$ 2,000.00	$ -	$ 1,200.00	$ -	$ 1,000.00	$ -	$ 1,500.00
610-00-53711-000-601	PURCHASED WATER - WELLS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
610-00-53711-000-602	SUPPLIES & EXPENSES - WELLS	$ 4,000.00	$ 2,397.94	$ 4,000.00	$ 4,205.46	$ 4,300.00	$ 1,047.30	$ 1,100.00	$ 2,821.59	$ 3,000.00
610-00-53712-000-605	MAINTENANCE OF WATER PLANT	$ 30,000.00	$ -	$ 30,000.00	$ 9,412.96	$ 16,500.00	$ 2,818.75	$ 20,000.00	$ 1,450.26	$ 15,000.00
610-00-53720-000-682	PROFESSIONAL SERVICES	$ 22,000.00	$ -	$ 22,000.00	$ -	$ 12,000.00	$ -	$ 15,000.00	$ -	$ 15,000.00
610-00-53721-000-620	OPERATION LABOR - PUMPING	$ 41,500.00	$ 43,881.26	$ 41,500.00	$ 48,813.62	$ 46,000.00	$ 45,741.78	$ 47,580.00	$ 36,732.03	$ 48,000.00
610-00-53721-000-621	FUEL FOR PRODUCTION-PUMPING	$ 550.00	$ 627.97	$ 550.00	$ 440.30	$ 650.00	$ 408.03	$ 450.00	$ 337.84	$ 500.00
610-00-53721-000-622	POWER PURCHASED FOR PUMPING	$ 24,000.00	$ 30,286.48	$ 24,000.00	$ 30,314.84	$ 29,000.00	$ 22,568.15	$ 25,000.00	$ 20,199.20	$ 25,000.00
610-00-53721-000-623	SUPPLIES & EXPENSES - PUMPING	$ 1,000.00	$ 2,186.03	$ 1,000.00	$ 994.99	$ 1,400.00	$ 997.29	$ 1,500.00	$ 917.18	$ 1,500.00
610-00-53722-000-625	MAINT OF PUMPING PLANT	$ 500.00	$ 1,028.80	$ 500.00	$ -	$ 2,500.00	$ -	$ 1,000.00	$ -	$ 1,000.00
610-00-53730-000-686	PROPERTY TAXES & SOC SEC TAX	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
610-00-53731-000-630	OPERATION LABOR-TREATMENT	$ 19,000.00	$ 17,360.83	$ 19,000.00	$ 20,535.17	$ 23,500.00	$ 22,001.04	$ 22,500.00	$ 17,578.48	$ 23,000.00
610-00-53731-000-631	CHEMICALS - TREATMENT	$ 2,000.00	$ 3,148.31	$ 2,000.00	$ 3,048.98	$ 3,600.00	$ 180.00	$ 3,200.00	$ 419.25	$ 1,500.00
610-00-53731-000-632	SUPPLIES & EXPENSES-TREATMENT	$ 1,000.00	$ -	$ 1,000.00	$ -	$ 500.00	$ -	$ 500.00	$ -	$ -
610-00-53732-000-635	MAINT OF WATER TREATMENT PLANT	$ 500.00	$ -	$ 500.00	$ -	$ 500.00	$ -	$ 500.00	$ -	$ -
610-00-53741-000-640	OPERATION LABOR-TRANS/DIST	$ 69,750.00	$ 64,633.61	$ 69,750.00	$ 67,176.02	$ 76,000.00	$ 74,473.50	$ 76,000.00	$ 58,674.54	$ 79,000.00
610-00-53741-000-641	SUPPLIES & EXPENSE-TRANS/DIST	$ 15,000.00	$ 5,129.32	$ 15,000.00	$ 13,267.28	$ 105,000.00	$ 5,954.37	$ 40,000.00	$ 34,823.32	$ 37,000.00
610-00-53742-000-650	MAINT OF RESERVOIRS/STANDPIPES	$ 10,000.00	$ -	$ 10,000.00	$ -	$ 2,000.00	$ -	$ 2,000.00	$ 3,035.00	$ 5,000.00
610-00-53742-000-651	MAINT OF TRANS/DIST MAINS	$ 20,000.00	$ -	$ 20,000.00	$ 740.00	$ 4,000.00	$ -	$ 4,000.00	$ -	$ -
610-00-53742-000-652	MAINTENANCE OF SERVICES	$ 2,500.00	$ 20,784.00	$ 2,500.00	$ 39,854.00	$ 20,000.00	$ 23,688.00	$ 15,000.00	$ 19,911.70	$ 25,000.00
610-00-53742-000-653	MAINTENANCE OF METERS	$ 750.00	$ -	$ 750.00	$ -	$ 750.00	$ -	$ 200.00	$ -	$ 250.00

2026 Budget Worksheet-Water

Account Number	Short account description	2022 Budget	2022 Actual 12/31/2022	2023 Budget	2023 Actual 12/31/2023	2024 Budget	2024 Actual 12/31/2024	2025 Budget	2025 Actual 11/19/2025	2026 Proposed Budget
610-00-53742-000-654	MAINTENANCE OF HYDRANTS	$ 1,500.00	$ -	$ 1,500.00	$ -	$ 1,500.00	$ 109.61	$ 1,500.00	$ -	$ 1,500.00
610-00-53742-000-655	MAINTENANCE OF OTHER PLANT	$ 500.00	$ -	$ 500.00	$ -	$ 500.00	$ -	$ 200.00	$ 306.70	$ 500.00
610-00-53751-000-901	METER READING LABOR	$ 11,000.00	$ 9,644.89	$ 11,000.00	$ 5,797.71	$ 7,000.00	$ 5,196.24	$ 5,500.00	$ 4,391.65	$ 6,000.00
610-00-53751-000-902	ACCOUNTING/COLLECTING LABOR	$ 52,500.00	$ 23,137.92	$ 52,500.00	$ 25,205.28	$ 26,000.00	$ 25,909.24	$ 26,950.00	$ 22,924.94	$ 26,100.00
610-00-53751-000-903	CUSTOMER ACCT SUPPLIES/EXPENSE	$ 10,500.00	$ 8,470.10	$ 10,500.00	$ 10,590.45	$ 13,500.00	$ 10,822.73	$ 10,000.00	$ 9,345.40	$ 11,500.00
610-00-53751-000-904	UNCOLLECTIBLE ACCOUNTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
610-00-53751-000-906	CUSTOMER SERVICE EXPENSES	$ 250.00	$ -	$ 250.00	$ -	$ 150.00	$ -	$ 100.00	$ -	$ -
610-00-53761-000-910	SALES EXPENSES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
610-00-53771-000-920	ADMINISTRATIVE SALARIES	$ 27,500.00	$ 28,025.99	$ 27,500.00	$ 29,099.72	$ 32,000.00	$ 32,385.32	$ 33,680.00	$ 26,262.50	$ 31,000.00
610-00-53771-000-921	ADMIN OFFICE SUPPLIES/EXPENSES	$ 1,500.00	$ 1,737.83	$ 1,500.00	$ 1,897.35	$ 2,200.00	$ 2,047.88	$ 2,200.00	$ 1,576.75	$ 2,200.00
610-00-53771-000-922	ADMIN EXP TRANSFERRED-CREDIT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
610-00-53771-000-923	ADMIN OUTSIDE SERVICE EMPLOYED	$ 8,200.00	$ 7,250.00	$ 8,200.00	$ 8,500.00	$ 10,000.00	$ 34,450.26	$ 11,000.00	$ 9,550.00	$ 12,000.00
610-00-53771-000-924	ADMIN PROPERTY INSURANCE	$ 10,000.00	$ 9,928.50	$ 10,000.00	$ 9,782.25	$ 10,000.00	$ 10,798.75	$ 14,500.00	$ 11,166.00	$ 13,000.00
610-00-53771-000-925	ADMIN INJURIES AND DAMAGES	$ 1,500.00	$ -	$ 1,500.00	$ -	$ 500.00	$ -	$ 250.00	$ -	$ -
610-00-53771-000-926	EMPLOYEE PENSIONS/BENEFITS	$ 71,000.00	$ 74,473.87	$ 71,000.00	$ 87,038.73	$ 75,500.00	$ 87,631.71	$ 90,000.00	$ 63,862.41	$ 90,000.00
610-00-53771-000-928	REGULATORY COMMISSION EXPENSES	$ 1,500.00	$ 125.00	$ 1,500.00	$ 125.00	$ 1,650.00	$ 125.00	$ 1,500.00	$ -	$ 1,500.00
610-00-53771-000-930	MISC GENERAL EXPENSES	$ 10,000.00	$ 8,707.49	$ 10,000.00	$ 10,103.11	$ 10,000.00	$ 10,193.33	$ 11,000.00	$ 6,185.01	$ 10,000.00
610-00-53771-000-933	TRANSPORTATION EXPENSES	$ 6,000.00	$ 3,402.88	$ 6,000.00	$ 1,266.31	$ 3,200.00	$ 1,113.01	$ 1,500.00	$ 1,813.09	$ 2,100.00
610-00-53772-000-935	MAINTENANCE - GENERAL PLANT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 331.97	$ -
610-00-53780-000-403	DEPRECIATION EXPENSE	$ -	$ 134,121.86	$ -	$ 149,841.26	$ 50,000.00	$ 159,385.05	$ 150,000.00	$ -	$ -
610-00-53790-000-408	PROPERTY TAXES/SOCIAL SECURITY	$ 130,000.00	$ 129,629.67	$ 130,000.00	$ 119,066.31	$ 150,000.00	$ 124,350.32	$ 125,000.00	$ 13,089.38	$ -
610-00-58200-000-427	DEBT INTEREST EXPENSE	$ 36,769.12	$ 40,505.61	$ 36,769.12	$ 54,304.04	$ 50,000.00	$ 104,579.75	$ 62,000.00	$ -	$ -
610-00-58290-000-428	AMORTIZATION OF DEBT EXPENSE	$ -	$ -	$ -	$ 55,751.60	$ -	$ -	$ 52,000.00	$ -	$ -
610-00-59910-000-407	AMORTIZATION-PROPERTY LOSS	$ -	$ 45,289.21	$ -	$ 45,289.20	$ 50,000.00	$ -	$ -	$ -	$ -
610-00-59910-000-426	OTHER INCOME DEDUCTIONS	$ -	$ 93,047.45	$ -	$ 93,047.45	$ 100,000.00	$ 98,715.89	$ 105,000.00	$ -	$ -
	Expenses	**$ 646,269.12**	**$ 808,962.82**	**$ 646,269.12**	**$ 945,509.39**	**$ 943,100.00**	**$ 907,692.30**	**$ 980,410.00**	**$ 367,706.19**	**$ 488,650.00**
	Revenues	**$ 871,300.00**	**$ 1,012,656.23**	**$ 871,300.00**	**$ 1,015,557.66**	**$ 1,126,050.00**	**$ 1,621,652.98**	**$ 1,090,500.00**	**$ 821,079.31**	**$ 948,775.00**
	Difference	$ 225,030.88	$ 203,693.41	$ 225,030.88	$ 70,048.27	$ 182,950.00	$ 713,960.68	$ 110,090.00	$ 453,373.12	$ 460,125.00

2026 BUDGET WORKSHEET - SEWER

Account Number	Short account description	2022 Budget	2022 Actual 12/31/2022	2023 Budget	2023 Actual 12/31/2023	2024 Budget	2024 Actual 12/31/2024	2025 Budget	2025 Actual 11/19/2025	2026 Proposed Budget
620-00-46410-000-622	METERED SALES TO CUST-RESID.	$ 610,000.00	$ 604,895.57	$ 635,000.00	$ 648,428.76	$ 684,000.00	$ 683,280.30	$ 700,000.00	$ 594,688.81	$ 700,000.00
620-00-46411-000-622	METERED SALES TO CUST-COMM.	$ 114,000.00	$ 123,220.55	$ 135,000.00	$ 110,234.95	$ 115,000.00	$ 108,237.04	$ 125,000.00	$ 105,472.99	$ 120,000.00
620-00-46412-000-622	METERED SALES TO CUST-INDUST.	$ 34,500.00	$ 41,112.79	$ 35,000.00	$ 35,124.67	$ 36,000.00	$ 36,262.80	$ 40,000.00	$ 46,192.02	$ 50,000.00
620-00-46413-000-623	METERED SALES - PUBLIC	$ 27,000.00	$ 23,954.93	$ 30,000.00	$ 21,912.14	$ 23,000.00	$ 12,099.44	$ 24,000.00	$ 24,948.32	$ 30,000.00
620-00-46414-000-622	METERED SALES TO CUST-MULTI	$ 52,000.00	$ 54,619.52	$ 55,000.00	$ 47,346.75	$ 48,000.00	$ 52,228.63	$ 54,000.00	$ 44,800.62	$ 55,000.00
620-00-46415-000-622	LATE PAYMENT CHARGES	$ 13,000.00	$ 11,509.64	$ 15,000.00	$ 12,069.89	$ 13,000.00	$ 14,007.50	$ 13,000.00	$ 12,727.43	$ 13,000.00
620-00-46450-000-429	DEBT ISSUANCE PREMIUM	$ -	$ 721.00	$ -	$ 1,549.15	$ -	$ 5,314.00	$ 1,500.00	$ -	$ -
620-00-46458-000-474	OTHER SEWER REVENUES	$ 5,500.00	$ 1,929.15	$ 2,000.00	$ -	$ 1,000.00	$ 9,271.69	$ 10,000.00	$ -	$ -
620-00-46900-000-635	SEWER HOOKUP PERMIT FEES	$ 70,000.00	$ 68,367.00	$ 25,000.00	$ 86,715.00	$ 60,000.00	$ 54,343.00	$ 60,000.00	$ 89,403.00	$ 90,000.00
620-00-48110-000-419	INTEREST INCOME	$ 1,000.00	$ 13,711.61	$ 1,500.00	$ 57,470.60	$ 2,500.00	$ 66,055.24	$ 10,000.00	$ -	$ -
620-00-48130-000-419	INTEREST INCOME - SPEC ASSESS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
620-00-48140-000-419	INTEREST INCOME-BIOSOLIDS LOAN	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
620-00-48910-000-421	REIMB OF INTEREST EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
620-00-48920-000-421	TID #2 CWF REIMBURSEMENT	$ -	$ -	$ -	$ -	$ -	$ 162,549.83	$ -	$ -	$ -
620-00-49200-000-221	OPERATING TRANSFER IN	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
620-00-49300-000-221	CAPITAL CONTRIBUTION	$ -	$ 220,622.88	$ 50,000.00	$ 429,683.42	$ 25,000.00	$ 418,655.00	$ 30,000.00	$ -	$ -
620-00-49310-000-221	CAPITAL CONTRIBUTION-IMP FEES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
620-00-49320-000-421	IMPACT FEES INTEREST REIMB	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Revenues	**$ 927,000.00**	**$ 1,164,664.64**	**$ 983,500.00**	**$ 1,450,535.33**	**$ 1,007,500.00**	**$ 1,622,304.47**	**$ 1,067,500.00**	**$ 918,233.19**	**$ 1,058,000.00**
620-00-53611-000-820	OPERATOR WAGES	$ 115,000.00	$ 116,311.19	$ 121,000.00	$ 145,941.96	$ 139,000.00	$ 145,194.85	$ 151,000.00	$ 130,484.61	$ 157,000.00
620-00-53611-000-821	POWER FOR PUMPING	$ 38,000.00	$ 43,270.96	$ 43,000.00	$ 47,179.15	$ 42,500.00	$ 47,691.73	$ 48,000.00	$ 44,473.19	$ 49,100.00
620-00-53611-000-823	CHLORINE	$ 150.00	$ -	$ 100.00	$ -	$ 100.00	$ -	$ 100.00	$ -	$ -
620-00-53611-000-826	OTHER CHEMICALS	$ 24,500.00	$ 21,713.11	$ 30,000.00	$ 31,373.79	$ 30,750.00	$ 30,111.82	$ 30,750.00	$ 25,953.84	$ 29,500.00
620-00-53611-000-827	OPERATING SUPPLIES & EXPENSE	$ 66,000.00	$ 61,376.80	$ 70,000.00	$ 53,928.99	$ 53,000.00	$ 54,773.73	$ 58,500.00	$ 44,940.61	$ 56,000.00
620-00-53611-000-828	TRANSPORTATION EXPENSE	$ 3,200.00	$ 2,779.62	$ 3,500.00	$ 3,411.46	$ 3,500.00	$ 2,636.81	$ 3,500.00	$ 2,979.77	$ 3,500.00
620-00-53611-000-830	METER CHARGE FROM WATER	$ -	$ 28,666.89	$ 30,000.00	$ 30,782.09	$ 33,000.00	$ 35,331.30	$ 35,000.00	$ -	$ 36,000.00
620-00-53612-000-831	MAINT OF TREATMENT PLANT	$ 35,000.00	$ 27,555.59	$ 15,000.00	$ 15,103.85	$ 20,000.00	$ 4,697.58	$ 20,000.00	$ 7,018.95	$ 15,000.00
620-00-53612-000-832	MAINT OF LIFT STATION	$ 13,000.00	$ 8,521.20	$ 15,000.00	$ 4,235.00	$ 5,000.00	$ 6,750.00	$ 7,500.00	$ 13,587.36	$ 18,000.00
620-00-53612-000-833	MAINT OF COLLECTION SYSTEM	$ 20,000.00	$ -	$ 10,000.00	$ -	$ 10,000.00	$ -	$ 14,000.00	$ -	$ 10,000.00
620-00-53613-000-843	UNCOLLECTIBLE ACCOUNTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
620-00-53614-000-850	ADMIN & GENERAL SALARIES	$ 70,000.00	$ 51,163.91	$ 75,000.00	$ 54,305.00	$ 54,000.00	$ 58,294.56	$ 60,650.00	$ 49,187.44	$ 57,000.00
620-00-53614-000-851	BILLING & ACCOUNTING SUPPLIES	$ 11,000.00	$ 9,999.95	$ 13,000.00	$ 9,645.28	$ 10,000.00	$ 10,230.02	$ 10,500.00	$ 10,253.87	$ 11,500.00
620-00-53614-000-852	PROFESSIONAL SERVICES	$ 10,000.00	$ 5,550.00	$ 7,500.00	$ 8,850.00	$ 8,500.00	$ 7,000.00	$ 7,000.00	$ 7,300.00	$ 8,000.00
620-00-53614-000-853	INSURANCE EXPENSE	$ 22,000.00	$ 17,056.75	$ 23,000.00	$ 16,253.50	$ 23,000.00	$ 23,892.50	$ 23,000.00	$ 22,311.00	$ 24,000.00
620-00-53614-000-854	EMPLOYEE BENEFITS	$ 60,000.00	$ 61,246.62	$ 70,000.00	$ 79,698.14	$ 72,500.00	$ 95,644.44	$ 75,000.00	$ 71,145.78	$ 81,000.00
620-00-53614-000-856	MISC GENERAL EXPENSE	$ 15,000.00	$ 7,387.93	$ 5,000.00	$ 7,873.58	$ 7,000.00	$ 4,145.41	$ 5,000.00	$ 3,984.17	$ 5,000.00
620-00-53614-000-858	BIOSOLID SLDG FACILITY EXPENSE	$ 145,000.00	$ 172,327.15	$ 180,000.00	$ 170,295.84	$ 160,000.00	$ 164,243.42	$ 180,000.00	$ 168,493.63	$ 185,000.00
620-00-53615-000-403	DEPRECIATION EXPENSE	$ -	$ 203,001.95	$ 150,000.00	$ 213,089.82	$ 200,000.00	$ 252,382.63	$ 200,000.00	$ -	$ -
620-00-53615-000-408	SOCIAL SECURITY TAXES	$ 14,000.00	$ 12,348.97	$ 15,000.00	$ 14,228.33	$ 16,000.00	$ 14,328.24	$ 16,200.00	$ 12,953.49	$ 16,000.00
620-00-58200-000-427	DEBT INTEREST EXPENSE	$ 3,076.30	$ 4,843.32	$ 2,000.00	$ 43,285.35	$ 105,650.00	$ 112,971.35	$ 113,946.00	$ -	$ -
620-00-58200-000-431	SHORT TERM NOTES INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
620-00-58290-000-428	AMORTIZATION OF DEBT EXPENSE	$ -	$ 7,500.00	$ -	$ 40,953.19	$ -	$ -	$ -	$ -	$ -
	Expenses	**$ 664,926.30**	**$ 862,621.91**	**$ 878,100.00**	**$ 990,434.32**	**$ 993,500.00**	**$ 1,070,320.39**	**$ 1,059,646.00**	**$ 615,067.71**	**$ 761,600.00**
	Difference	$ 262,073.70	$ 302,042.73	$ 105,400.00	$ 460,101.01	$ 14,000.00	$ 551,984.08	$ 7,854.00	$ 303,165.48	$ 296,400.00

Unposted Included

Fund: 100 - VILLAGE GENERAL FUND

Account Number		2025 December	2025 Actual 12/03/2025	2025 Budget	Budget Status	% of Budget
100-00-41110-000-000	VILLAGE TAX LEVY	0.00	1,534,287.88	1,534,288.01	-0.13	100.00
100-00-41150-000-000	MANAGED FOREST LAND TAX	0.00	167.02	179.52	-12.50	93.04
100-00-41210-000-000	HOTEL ROOM TAX	0.00	75.02	0.00	75.02	0.00
100-00-41310-000-000	WATER UTILITY PROPERTY TAX	0.00	0.00	0.00	0.00	0.00
100-00-41810-000-000	DEL. PERS. PROP TAX INTEREST	0.00	811.20	0.00	811.20	0.00
100-00-41900-000-000	OTHER TAXES	0.00	0.00	0.00	0.00	0.00
TAX LEVY		0.00	1,535,341.12	1,534,467.53	873.59	100.06
100-00-42314-000-000	190TH AVE SPEC ASSESS	0.00	0.00	0.00	0.00	0.00
100-00-42316-000-000	SPRING STREET SPEC ASSESS	0.00	0.00	0.00	0.00	0.00
100-00-42318-000-000	GARFIELD/HUD CURB & GUTTER SA	0.00	0.00	0.00	0.00	0.00
100-00-42411-000-000	CLOUTIER DRIVE SPEC ASSESS	0.00	0.00	0.00	0.00	0.00
100-00-42412-000-000	CHURCH HILL ROAD SIDEWALK	0.00	0.00	0.00	0.00	0.00
SPECIAL ASSESSMENT REVENUE		0.00	0.00	0.00	0.00	0.00
100-00-43210-000-000	FEDERAL AID - LAW ENFORCEMENT	0.00	0.00	0.00	0.00	0.00
100-00-43211-000-000	BULLET PROOF VEST PROGRAM	0.00	0.00	0.00	0.00	0.00
100-00-43300-000-000	OTHER FEDERAL AID	0.00	0.00	0.00	0.00	0.00
100-00-43410-000-000	STATE SHARED TAXES	0.00	46,832.83	312,218.90	-265,386.07	15.00
100-00-43420-000-000	STATE FIRE INS TAX REVENUE	0.00	22,305.64	18,578.00	3,727.64	120.06
100-00-43430-000-000	COMPUTER EXEMPTION	0.00	4,483.50	4,483.50	0.00	100.00
100-00-43431-000-000	STATE AID-VIDEO SERVICE AID	0.00	1,290.46	1,290.46	0.00	100.00
100-00-43435-000-000	STATE AID-PERSONAL PROPERTY	0.00	44,594.34	44,594.34	0.00	100.00
100-00-43521-000-000	STATE AID - LAW ENFORCEMENT	0.00	0.00	600.00	-600.00	0.00
100-00-43523-000-000	STATE AID-OTHER LAW ENFORCEMNT	0.00	0.00	0.00	0.00	0.00
100-00-43524-000-000	CARD GRANT REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
100-00-43528-000-000	OTHER STATE PYMT-STATE ASST	0.00	0.00	0.00	0.00	0.00
100-00-43531-000-000	STATE AID FOR LOCAL STREETS	0.00	44,188.90	176,755.60	-132,566.70	25.00
100-00-43534-000-000	STATE AID - MSIP OR LRIP	0.00	0.00	0.00	0.00	0.00
100-00-43537-000-000	OTHER STATE PYMTS-TRANS GRANT	0.00	0.00	0.00	0.00	0.00
100-00-43545-000-000	RECYCLING GRANT	0.00	0.00	0.00	0.00	0.00
100-00-43580-000-000	HOUSING GRANT	0.00	0.00	0.00	0.00	0.00
100-00-43582-000-000	CDBG-ED GRANT	0.00	0.00	0.00	0.00	0.00
100-00-43584-000-000	CDBG-PF GRANT (ARNOLD)	0.00	0.00	0.00	0.00	0.00
100-00-43585-000-000	CDBG-PLNG 16-04	0.00	0.00	0.00	0.00	0.00
100-00-43650-000-000	Managed Forest Land	0.00	3.52	3.52	0.00	100.00
100-00-43691-000-000	STATE AID - TRM GRANT	0.00	0.00	0.00	0.00	0.00
100-00-43692-000-000	STATE AID DISASTER ASSISTANCE	0.00	0.00	0.00	0.00	0.00
100-00-43693-000-000	OTHER STATE PAYMENTS	0.00	0.00	0.00	0.00	0.00
100-00-43695-000-000	ENERGY BLOCK GRANT	0.00	0.00	0.00	0.00	0.00
100-00-43790-000-000	ST CROIX CTY LIBRARY FUNDING	0.00	177,330.00	173,629.00	3,701.00	102.13
100-00-43790-000-001	OTHER LOCAL GOVT GRANTS	0.00	0.00	0.00	0.00	0.00
100-00-43791-000-000	CTY TRAINING REIMB-LAW ENF	0.00	0.00	0.00	0.00	0.00
100-00-43792-000-000	PARK CONTRIBUTION FROM TOWN	0.00	0.00	0.00	0.00	0.00
INTERGOVERNMENTAL REVENUES		0.00	341,029.19	732,153.32	-391,124.13	46.58
100-00-44110-000-000	LIQUOR & MALT LICENSES	0.00	5,755.00	5,245.00	510.00	109.72
100-00-44121-000-000	OPERATOR LICENSES	0.00	810.00	640.00	170.00	126.56
100-00-44122-000-000	TUBE LICENSES	0.00	0.00	0.00	0.00	0.00
100-00-44123-000-000	CIGARETTE LICENSES	0.00	550.00	550.00	0.00	100.00
100-00-44124-000-000	DIRECT SELLERS LICENSES	0.00	60.00	40.00	20.00	150.00

Unposted Included

Fund: 100 - VILLAGE GENERAL FUND

Account Number		2025 December	2025 Actual 12/03/2025	2025 Budget	Budget Status	% of Budget
100-00-44125-000-000	CABLE TV FRANCHISE PERMIT	0.00	0.00	4,000.00	-4,000.00	0.00
100-00-44127-000-000	AMUSEMENT MACHINE PERMITS	0.00	0.00	0.00	0.00	0.00
100-00-44128-000-000	BUS PERMIT FEE	0.00	0.00	0.00	0.00	0.00
100-00-44205-000-000	DOG LICENSES - VILLAGE SHARE	0.00	700.00	700.00	0.00	100.00
100-00-44210-000-000	DOG LICENSES - SHARE FROM CTY	0.00	398.61	250.00	148.61	159.44
100-00-44300-000-000	BUILDING PERMIT FEES	379.00	141,152.00	100,000.00	41,152.00	141.15
100-00-44400-000-000	PLAN COMMISSION FEES	0.00	2,940.00	750.00	2,190.00	392.00
100-00-44410-000-000	BOARD OF ZONING APPEALS	0.00	0.00	0.00	0.00	0.00
100-00-44411-000-000	LAND RECLAMATION PERMITS	0.00	0.00	50.00	-50.00	0.00
100-00-44900-000-000	SIGN PERMIT FEES	0.00	180.00	575.00	-395.00	31.30
100-00-44910-000-000	DEVELOPMENT FEES	0.00	0.00	0.00	0.00	0.00
LICENSES AND PERMITS		379.00	152,545.61	112,800.00	39,745.61	135.24
100-00-45110-000-000	COURT FINES & COSTS	0.00	28,512.17	33,500.00	-4,987.83	85.11
100-00-45111-000-000	COURT FINES - P.A.M.	0.00	0.00	0.00	0.00	0.00
100-00-45190-000-000	IMPOUND FEES	0.00	0.00	0.00	0.00	0.00
REVENUES		0.00	28,512.17	33,500.00	-4,987.83	85.11
100-00-46110-000-000	CLERK'S REVENUE	15.00	2,157.00	1,750.00	407.00	123.26
100-00-46111-000-000	MAP SALES	0.00	0.00	0.00	0.00	0.00
100-00-46112-000-000	LICENSE PUBLICATION FEES	0.00	130.00	130.00	0.00	100.00
100-00-46155-000-000	LIBRARY LATE FEES	0.00	0.00	0.00	0.00	0.00
100-00-46210-000-000	REG & REPORT FEES/RESTITUTION	0.00	1,025.95	200.00	825.95	512.98
100-00-46310-000-000	PUBLIC WORKS DEPT. REVENUE	0.00	229.55	0.00	229.55	0.00
100-00-46420-000-000	REFUSE & RECYCLING HAUL REVENU	0.00	253,268.55	250,000.00	3,268.55	101.31
100-00-46584-000-000	CDBG-PF GRANT (ARNOLD)	0.00	0.00	0.00	0.00	0.00
100-00-46710-000-000	LIBRARY FEES & COLLECTIONS	0.00	6,731.93	11,620.00	-4,888.07	57.93
100-00-46720-000-000	TREE ORDINANCE REVENUES	0.00	0.00	0.00	0.00	0.00
100-00-46721-000-000	ATHLETIC FIELD USE FEES	0.00	3,340.00	650.00	2,690.00	513.85
100-00-46722-000-000	ADVERTISING SIGNS-LFMP	0.00	0.00	0.00	0.00	0.00
100-00-46723-000-000	DISC GOLF SPONSORSHIPS	0.00	1,500.00	0.00	1,500.00	0.00
PUBLIC CHARGES FOR SERVICES		15.00	268,382.98	264,350.00	4,032.98	101.53
100-00-47321-000-000	MEG UNIT WAGE REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
100-00-47322-000-000	POLICE OFFICER WAGE REIMB.	0.00	44,291.67	53,321.51	-9,029.84	83.07
100-00-47323-000-000	RIVER PATROL WAGE REIMB.	0.00	0.00	0.00	0.00	0.00
100-00-47324-000-000	LIBRARY AMBASSADOR WAGE REIMB.	0.00	0.00	0.00	0.00	0.00
100-00-47325-000-000	ELECTION AID-REIMB FROM COUNTY	0.00	0.00	0.00	0.00	0.00
100-00-47400-000-000	INTERGOVERNMENTAL CHARGES	0.00	0.00	0.00	0.00	0.00
100-00-47410-000-000	ADMINISTRATION COST REIMB.	0.00	0.00	0.00	0.00	0.00
INTERGOVERNMENT CHARGE SERVICE		0.00	44,291.67	53,321.51	-9,029.84	83.07
100-00-48106-000-000	FINTEGRA INVESTMENT - INTEREST	0.00	0.00	0.00	0.00	0.00
100-00-48110-000-000	INTEREST INCOME	0.00	0.00	10,000.00	-10,000.00	0.00
100-00-48111-000-000	INTEREST INCOME - LGIP	0.00	0.00	0.00	0.00	0.00
100-00-48112-000-000	INTEREST INCOME - WIT	0.00	0.00	0.00	0.00	0.00
100-00-48113-000-000	CDBG REVOLVING LOAN	0.00	0.00	0.00	0.00	0.00
100-00-48115-000-000	INTEREST INCOME - COURT ACCT	0.00	0.00	0.00	0.00	0.00
100-00-48130-000-000	INTEREST INCOME - SPEC ASSESS	0.00	1,049.84	1,000.00	49.84	104.98
100-00-48155-000-000	LIBRARY ACCT - INTEREST INCOME	0.00	0.00	50.00	-50.00	0.00

Unposted Included

Fund: 100 - VILLAGE GENERAL FUND

Account Number		2025 December	2025 Actual 12/03/2025	2025 Budget	Budget Status	% of Budget
100-00-48200-000-000	RENT	0.00	0.00	0.00	0.00	0.00
100-00-48300-000-000	SALE OF VILLAGE PROPERTY	0.00	0.00	0.00	0.00	0.00
100-00-48310-000-000	PARK LAND	0.00	20,500.00	0.00	20,500.00	0.00
100-00-48400-000-000	INSURANCE RECOVERY	0.00	0.00	0.00	0.00	0.00
100-00-48500-000-000	DONATIONS	0.00	0.00	0.00	0.00	0.00
100-00-48510-000-000	DONATIONS TO POLICE DEPARTMENT	0.00	0.00	0.00	0.00	0.00
100-00-48610-000-000	OTHER MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00
100-00-48900-000-000	FIRE DEPT DEBT SVC REIMB.	0.00	0.00	0.00	0.00	0.00
100-00-48910-000-000	WORK COMP INSURANCE DIVIDEND	0.00	0.00	0.00	0.00	0.00
100-00-48920-000-000	GENERAL INSURANCE DIVIDEND	0.00	4,754.00	4,000.00	754.00	118.85
100-00-48930-000-000	ADDED REVENUE FOR PRIOR YEARS	0.00	0.00	0.00	0.00	0.00
100-00-48940-000-000	REFUNDS OF PRIOR YR EXPENSES	0.00	0.00	0.00	0.00	0.00
MISCELLANEOUS REVENUES		0.00	26,303.84	15,050.00	11,253.84	174.78
100-00-49100-000-000	PROCEEDS OF LONG-TERM DEBT	0.00	0.00	0.00	0.00	0.00
100-00-49101-000-000	PREMIUMS OF LONG-TERM DEBT	0.00	0.00	0.00	0.00	0.00
100-00-49130-000-000	PROCEEDS OF LAND CONTRACT	0.00	0.00	0.00	0.00	0.00
100-00-49150-000-000	LEASE PURCHASE PROCEEDS	0.00	0.00	0.00	0.00	0.00
100-00-49210-000-000	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
100-00-49220-000-000	OPER TRANSFER IN-TECH FUND	0.00	0.00	0.00	0.00	0.00
100-00-49223-000-000	TRANSFER IN - IMPACT FEE FUND	0.00	0.00	0.00	0.00	0.00
100-00-49261-000-000	TRANSFER FROM WATER UTILITY	0.00	0.00	107,388.46	-107,388.46	0.00
100-00-49300-000-000	CAPITAL FUND TO BUDGET	0.00	0.00	0.00	0.00	0.00
100-00-49900-000-000	RESIDUAL EQUITY TRANSFER	0.00	0.00	0.00	0.00	0.00
AMORTIZAION OF CONSTR. GRANTS		0.00	0.00	107,388.46	-107,388.46	0.00
Total Revenues		394.00	2,396,406.58	2,853,030.82	-456,624.24	84.00

Unposted Included

Fund: 100 - VILLAGE GENERAL FUND

Account Number		2025 December	2025 Actual 12/03/2025	2025 Budget	Budget Status	% of Budget
100-00-51110-110-000	Village Board Salaries	0.00	31,368.48	35,000.00	3,631.52	89.62
100-00-51110-150-000	Village Board Benefits	0.00	2,399.59	2,700.00	300.41	88.87
100-00-51110-390-000	Village Board Other Expenses	0.00	5,730.86	6,500.00	769.14	88.17
100-00-51210-111-000	Judge's Salary	0.00	9,166.67	10,000.00	833.33	91.67
100-00-51210-121-000	Clerk of Court Wages	0.00	45,720.87	54,622.40	8,901.53	83.70
100-00-51210-122-000	Deputy Clerk of Court Wages	0.00	1,819.94	4,353.52	2,533.58	41.80
100-00-51210-150-000	Court Employee Benefits	0.00	37,513.80	41,157.64	3,643.84	91.15
100-00-51210-324-000	Dues, Fees & Training	0.00	2,042.44	2,700.00	657.56	75.65
100-00-51210-390-000	Court Other Expenses	0.00	10,643.47	10,600.00	-43.47	100.41
100-00-51210-810-000	Court Equipment Outlay	0.00	0.00	0.00	0.00	0.00
100-00-51311-210-000	Village Attorney - General	328.50	18,647.00	20,000.00	1,353.00	93.24
100-00-51312-210-000	Village Attorney - Court	0.00	10,142.00	7,000.00	-3,142.00	144.89
100-00-51320-210-000	Municipal Code of Ordinances	0.00	0.00	1,553.00	1,553.00	0.00
100-00-51410-110-000	Village President Salary	0.00	8,508.95	10,000.00	1,491.05	85.09
100-00-51410-150-000	Village President Benefits	0.00	650.94	765.00	114.06	85.09
100-00-51410-390-000	Village President Other Exp	0.00	60.00	0.00	-60.00	0.00
100-00-51420-110-000	Clerk Salary	0.00	45,307.30	50,989.12	5,681.82	88.86
100-00-51420-120-000	Treasurer Wages	0.00	36,390.17	42,138.20	5,748.03	86.36
100-00-51420-123-000	Admin Office Help Wages	0.00	0.00	0.00	0.00	0.00
100-00-51420-129-000	MERIT PAY	0.00	0.00	0.00	0.00	0.00
100-00-51420-150-000	Admin Employee Benefits	0.00	38,561.45	49,261.90	10,700.45	78.28
100-00-51420-321-000	Admin Publishing	241.37	1,207.16	1,000.00	-207.16	120.72
100-00-51420-325-000	Admin Training	0.00	922.60	1,000.00	77.40	92.26
100-00-51420-390-000	Admin Other Expenses	204.83	13,050.28	12,000.00	-1,050.28	108.75
100-00-51420-810-000	Admin Equipment Outlay	0.00	0.00	0.00	0.00	0.00
100-00-51440-125-000	Elections Part-time Wages	0.00	4,423.75	6,000.00	1,576.25	73.73
100-00-51440-390-000	Elections Other Expenses	0.00	1,097.22	2,500.00	1,402.78	43.89
100-00-51510-210-000	Special Accounting & Auditing	0.00	14,850.00	13,250.00	-1,600.00	112.08
100-00-51530-210-000	Assessment of Property	0.00	14,897.26	13,500.00	-1,397.26	110.35
100-00-51530-211-000	Assessment of Property-Reval	0.00	0.00	0.00	0.00	0.00
100-00-51530-390-000	Financial Other Expenses	0.00	3,150.00	3,150.00	0.00	100.00
100-00-51610-110-000	Municipal Building Salary	0.00	0.00	0.00	0.00	0.00
100-00-51610-120-000	Municipal Building Wages	0.00	3,814.53	3,000.00	-814.53	127.15
100-00-51610-150-000	Municipal Bldg Emp Benefits	0.00	740.66	475.00	-265.66	155.93
100-00-51610-390-000	Municipal Building Other Exp	57.31	22,325.52	28,000.00	5,674.48	79.73
100-00-51610-810-000	Municipal Building Outlay	0.00	0.00	0.00	0.00	0.00
100-00-51910-591-000	Uncollectible Pers Prop Tax	0.00	0.00	0.00	0.00	0.00
100-00-51910-592-000	TAX REFUND	0.00	0.00	0.00	0.00	0.00
100-00-51910-593-000	ILLEGAL TAX	0.00	0.00	0.00	0.00	0.00
100-00-51920-000-000	Judgement and Losses	0.00	0.00	0.00	0.00	0.00
100-00-51930-511-000	Admin Property & Liability Ins	0.00	13,723.00	12,675.00	-1,048.00	108.27
100-00-51930-512-000	Admin Worker's Compensation	0.00	602.00	383.00	-219.00	157.18
100-00-51930-513-000	Employee Bonds	0.00	675.00	675.00	0.00	100.00
100-00-51930-514-000	Admin Unemployment Comp	0.00	355.11	0.00	-355.11	0.00
GENERAL GOVERNMENT		832.01	400,508.02	446,948.78	46,440.76	89.61
100-00-52110-112-000	Chief's Salary	0.00	93,978.42	106,271.97	12,293.55	88.43
100-00-52110-120-002	Wages - 4502	0.00	88,200.51	99,880.00	11,679.49	88.31
100-00-52110-120-003	Wages - 4503	0.00	72,011.89	80,334.88	8,322.99	89.64
100-00-52110-120-004	Wages - 4504	0.00	68,730.85	76,554.24	7,823.39	89.78
100-00-52110-120-005	Wages - 4505	0.00	70,918.25	76,489.58	5,571.33	92.72
100-00-52110-120-006	Police Secretary Wages	0.00	5,949.16	7,500.00	1,550.84	79.32

Unposted Included

Fund: 100 - VILLAGE GENERAL FUND

Account Number		2025 December	2025 Actual 12/03/2025	2025 Budget	Budget Status	% of Budget
100-00-52110-120-007	Police Overtime Wages	0.00	47,122.11	50,000.00	2,877.89	94.24
100-00-52110-120-008	River Patrol Wages	0.00	0.00	0.00	0.00	0.00
100-00-52110-120-009	Part-time Officer Wages	0.00	0.00	10,000.00	10,000.00	0.00
100-00-52110-120-010	Office Summer Help Wages	0.00	0.00	0.00	0.00	0.00
100-00-52110-120-011	WAGES - 4506	0.00	61,269.45	72,634.56	11,365.11	84.35
100-00-52110-120-012	WAGES - 4507	0.00	60,148.40	69,056.30	8,907.90	87.10
100-00-52110-150-000	Police Employee Benefits	0.00	221,943.26	228,844.66	6,901.40	96.98
100-00-52110-325-000	Police Training	0.00	6,811.71	10,000.00	3,188.29	68.12
100-00-52110-351-000	Vehicle Expense	0.00	8,312.81	10,000.00	1,687.19	83.13
100-00-52110-390-000	Other Police Expenses	63.00	44,820.31	45,000.00	179.69	99.60
100-00-52110-391-000	Community Relations	0.00	0.00	1,000.00	1,000.00	0.00
100-00-52110-392-000	K-9 Expense	0.00	0.00	0.00	0.00	0.00
100-00-52110-393-000	COMMUNITY SERVICE PROGRAM	0.00	0.00	0.00	0.00	0.00
100-00-52110-811-000	Vehicle Outlay	0.00	0.00	0.00	0.00	0.00
100-00-52110-812-000	Police Equipment Outlay	0.00	0.00	0.00	0.00	0.00
100-00-52110-813-000	Police Office Outlay	0.00	0.00	0.00	0.00	0.00
100-00-52120-125-000	Police Review Board Wages	0.00	0.00	0.00	0.00	0.00
100-00-52120-212-000	Pol Review Brd Legal Services	0.00	0.00	0.00	0.00	0.00
100-00-52120-390-000	Pol Review Brd Other Expenses	0.00	0.00	0.00	0.00	0.00
100-00-52210-120-000	Fire Department - Wages	0.00	0.00	0.00	0.00	0.00
100-00-52210-150-000	Fire Department - Emp Benefits	0.00	0.00	0.00	0.00	0.00
100-00-52210-390-000	Fire Dept Other Expenses	0.00	57,322.00	57,322.00	0.00	100.00
100-00-52210-393-000	Fire Dues	0.00	22,305.64	18,578.00	-3,727.64	120.06
100-00-52210-532-000	FIRE DEPT - TOWN HALL LEASE	0.00	0.00	0.00	0.00	0.00
100-00-52210-810-000	Fire Dept Equipment Outlay	0.00	0.00	0.00	0.00	0.00
100-00-52220-290-000	Hydrant Rental	0.00	76,343.40	91,612.00	15,268.60	83.33
100-00-52310-390-000	Rescue Other Expenses	0.00	57,322.00	57,322.00	0.00	100.00
100-00-52310-810-000	Rescue Equipment Outlay	0.00	0.00	0.00	0.00	0.00
100-00-52410-210-000	Building Inspector Services	0.00	121,537.00	80,000.00	-41,537.00	151.92
100-00-52410-390-000	Building Inspector Other Exp	0.00	0.00	0.00	0.00	0.00
100-00-52510-390-000	Disaster Control Other Exp	0.00	0.00	0.00	0.00	0.00
100-00-52510-810-000	Disaster Control Equip Outlay	0.00	0.00	0.00	0.00	0.00
100-00-52930-159-000	Uniform Allowance	0.00	3,166.30	5,000.00	1,833.70	63.33
100-00-52930-511-000	Property & Liability Ins	0.00	0.00	0.00	0.00	0.00
100-00-52930-512-000	Worker's Compensation	0.00	11,864.00	9,102.00	-2,762.00	130.34
100-00-52930-514-000	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
100-00-52930-515-000	Professional Ins	0.00	8,684.00	8,600.00	-84.00	100.98
RADIO EXPENSE		63.00	1,208,761.47	1,271,102.19	62,340.72	95.10
100-00-53240-110-000	Machinery & Equipment Salary	0.00	0.00	0.00	0.00	0.00
100-00-53240-120-000	Machinery & Equipment Wages	0.00	3,805.17	5,400.00	1,594.83	70.47
100-00-53240-150-000	Machinery & Equip Emp Benefits	0.00	1,265.08	2,000.00	734.92	63.25
100-00-53240-240-000	Machinery & Equip Maint/Repair	168.19	148,605.23	15,500.00	-133,105.23	958.74
100-00-53240-350-000	Machinery & Equipment Oper Exp	387.76	13,880.65	16,700.00	2,819.35	83.12
100-00-53240-390-000	Machinery & Equip Other Exp	0.00	492.96	500.00	7.04	98.59
100-00-53240-810-000	Machinery & Equipment Outlay	0.00	0.00	0.00	0.00	0.00
100-00-53270-110-000	Garages & Sheds Salary	0.00	0.00	0.00	0.00	0.00
100-00-53270-120-000	Garages & Sheds Wages	0.00	5,119.15	7,200.00	2,080.85	71.10
100-00-53270-150-000	Garages & Sheds Emp Benefits	0.00	1,645.02	3,000.00	1,354.98	54.83
100-00-53270-350-000	Garages & Sheds Operating Exp	540.89	11,071.93	10,050.00	-1,021.93	110.17
100-00-53270-390-000	Garages & Sheds Other Expenses	0.00	1,958.36	1,500.00	-458.36	130.56
100-00-53270-810-000	Garages & Sheds Equip Outlay	0.00	0.00	0.00	0.00	0.00

Unposted Included

Fund: 100 - VILLAGE GENERAL FUND

Account Number		2025 December	2025 Actual 12/03/2025	2025 Budget	Budget Status	% of Budget
100-00-53310-110-000	Street Maintenance Salary	0.00	1,392.88	1,597.83	204.95	87.17
100-00-53310-120-000	Street Maintenance Wages	0.00	124,422.50	95,000.00	-29,422.50	130.97
100-00-53310-150-000	Street Maint Employee Benefits	0.00	55,706.99	48,000.00	-7,706.99	116.06
100-00-53310-240-000	Street Maintenance & Repairs	0.00	34,248.88	5,600.00	-28,648.88	611.59
100-00-53310-290-000	St Maint Contractual Services	0.00	22,094.58	30,000.00	7,905.42	73.65
100-00-53310-350-000	Street Maint Operating Expense	124.83	1,382.78	2,500.00	1,117.22	55.31
100-00-53310-390-000	Street Maint-Other Expenses	0.00	2,676.87	400.00	-2,276.87	669.22
100-00-53310-820-000	Street Maint Outlay/Improve	0.00	0.00	0.00	0.00	0.00
100-00-53320-110-000	Street Cleaning Salary	0.00	0.00	0.00	0.00	0.00
100-00-53320-120-000	Street Cleaning Wages	0.00	5,822.66	7,250.00	1,427.34	80.31
100-00-53320-150-000	Street Cleaning Emp Benefits	0.00	3,230.44	3,000.00	-230.44	107.68
100-00-53330-110-000	Snow & Ice Removal Salary	0.00	0.00	0.00	0.00	0.00
100-00-53330-120-000	Snow & Ice Removal Wages	0.00	10,142.31	35,000.00	24,857.69	28.98
100-00-53330-150-000	Snow/Ice Removal Emp Benefits	0.00	3,984.90	13,000.00	9,015.10	30.65
100-00-53330-240-000	Snow/Ice Removal Maint/Repairs	0.00	0.00	250.00	250.00	0.00
100-00-53330-290-000	Snow/Ice Removal Contract Svc	0.00	0.00	0.00	0.00	0.00
100-00-53330-370-000	Salt & Sand	0.00	10,996.33	22,500.00	11,503.67	48.87
100-00-53330-390-000	Snow/Ice Removal Other Exp	0.00	0.00	250.00	250.00	0.00
100-00-53340-390-000	Street Signs Other Expenses	0.00	0.00	0.00	0.00	0.00
100-00-53420-220-000	Street Lighting Utility Svc	145.13	39,013.65	38,000.00	-1,013.65	102.67
100-00-53420-820-000	Street Lighting Outlay/Improve	0.00	0.00	0.00	0.00	0.00
100-00-53430-110-000	Sidewalks Salary	0.00	0.00	0.00	0.00	0.00
100-00-53430-120-000	Sidewalks Wages	0.00	0.00	600.00	600.00	0.00
100-00-53430-150-000	Sidewalks Emp Benefits	0.00	0.00	150.00	150.00	0.00
100-00-53430-240-000	Sidewalks Maint/Repairs	0.00	0.00	4,000.00	4,000.00	0.00
100-00-53430-390-000	Sidewalks Other Expenses	0.00	0.00	0.00	0.00	0.00
100-00-53430-820-000	Sidewalks Outlay/Improv	0.00	0.00	0.00	0.00	0.00
100-00-53440-110-000	Storm Sewer Salary	0.00	0.00	0.00	0.00	0.00
100-00-53440-120-000	Storm Sewer Wages	0.00	1,141.89	2,200.00	1,058.11	51.90
100-00-53440-150-000	Storm Sewer Employee Benefits	0.00	351.63	1,000.00	648.37	35.16
100-00-53440-240-000	Storm Sewer Maint & Repairs	0.00	1,374.50	4,000.00	2,625.50	34.36
100-00-53440-290-000	STORM WATER-CONTRACTUAL SVCS	0.00	0.00	0.00	0.00	0.00
100-00-53440-820-000	Storm Sewer Outlay/Improvemnt	0.00	0.00	0.00	0.00	0.00
100-00-53620-120-000	Refuse Collection Wages	0.00	5,410.82	3,500.00	-1,910.82	154.59
100-00-53620-150-000	Refuse Collection Emp Benefits	0.00	2,134.13	1,900.00	-234.13	112.32
100-00-53620-390-000	Refuse Collection Other Exp	0.00	0.00	0.00	0.00	0.00
100-00-53630-290-000	Solid Waste Disposal Contract	0.00	172,560.00	162,000.00	-10,560.00	106.52
100-00-53635-120-000	Recycling Wages	0.00	0.00	2,500.00	2,500.00	0.00
100-00-53635-150-000	Recycling Employee Benefits	0.00	0.00	1,200.00	1,200.00	0.00
100-00-53635-290-000	Recycling Contractual Services	0.00	47,668.00	48,000.00	332.00	99.31
100-00-53635-810-000	Recycling Equipment Outlay	0.00	0.00	0.00	0.00	0.00
100-00-53640-120-000	Weed Control Wages	0.00	3,241.40	1,800.00	-1,441.40	180.08
100-00-53640-150-000	Weed Control Employee Benefits	0.00	1,214.61	1,250.00	35.39	97.17
100-00-53640-390-000	Weed Control Other Expenses	0.00	0.00	0.00	0.00	0.00
100-00-53930-154-000	Pub Wks Health & Dental Insur	0.00	0.00	0.00	0.00	0.00
100-00-53930-159-000	Public Works Uniform Allowance	0.00	1,391.46	2,500.00	1,108.54	55.66
100-00-53930-511-000	Public Wks Insurance Expense	0.00	2,748.00	3,000.00	252.00	91.60
100-00-53930-512-000	Pub Wks Worker's Compensation	0.00	3,166.00	5,102.00	1,936.00	62.05
100-00-53930-514-000	PW Unemployment Compensation	0.00	752.50	0.00	-752.50	0.00
OPERATING EXPENSE		1,366.80	746,114.26	608,899.83	-137,214.43	122.53
100-00-54110-390-000	Animal Control Other Expenses	0.00	1,367.18	1,000.00	-367.18	136.72

Unposted Included

Fund: 100 - VILLAGE GENERAL FUND

Account Number		2025 December	2025 Actual 12/03/2025	2025 Budget	Budget Status	% of Budget
100-00-54510-720-000	FOOD PANTRY DONATION	0.00	400.00	1,000.00	600.00	40.00
100-00-54610-720-000	Senior Center Donation	0.00	500.00	500.00	0.00	100.00
HEALTH & HUMAN SERVICES		0.00	2,267.18	2,500.00	232.82	90.69
100-00-55110-110-000	Library Director Salary	0.00	49,951.44	56,454.16	6,502.72	88.48
100-00-55110-120-000	Library Wages	0.00	119,709.68	137,153.44	17,443.76	87.28
100-00-55110-150-000	Library Employee Benefits	0.00	50,375.72	55,538.89	5,163.17	90.70
100-00-55110-220-000	Library Utility Expenses	219.46	11,783.31	14,547.60	2,764.29	81.00
100-00-55110-290-000	Library Contractual Services	0.00	15,162.00	15,362.00	200.00	98.70
100-00-55110-327-000	Library Workshops	400.96	2,427.12	2,833.46	406.34	85.66
100-00-55110-347-000	Library Audio/Video Materials	231.65	2,250.26	2,725.00	474.74	82.58
100-00-55110-348-000	Library Print Materials	722.91	8,613.77	9,243.00	629.23	93.19
100-00-55110-349-000	Library E-Materials	0.00	3,627.00	3,627.00	0.00	100.00
100-00-55110-350-000	Library Operating Expense	0.00	8,264.45	8,283.90	19.45	99.77
100-00-55110-390-000	Library Supplies	115.96	5,352.33	6,000.00	647.67	89.21
100-00-55110-391-000	Library Programming Supplies	0.00	5,796.77	5,740.00	-56.77	100.99
100-00-55110-392-000	LIBRARY COLLECTION ITEMS	10.77	411.29	0.00	-411.29	0.00
100-00-55110-511-000	Library Insurance Expense	0.00	1,945.00	3,143.00	1,198.00	61.88
100-00-55110-512-000	Library Worker's Compensation	0.00	216.00	237.00	21.00	91.14
100-00-55110-514-000	Lib Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
100-00-55110-810-000	Library Equipment Outlay	0.00	0.00	0.00	0.00	0.00
100-00-55200-110-000	Parks Salary	0.00	2,956.54	3,389.39	432.85	87.23
100-00-55200-120-000	Parks Wages	0.00	61,233.82	64,000.00	2,766.18	95.68
100-00-55200-150-000	Parks Employee Benefits	0.00	20,465.61	26,500.00	6,034.39	77.23
100-00-55200-290-000	Parks Contractual Services	0.00	0.00	0.00	0.00	0.00
100-00-55200-350-000	Parks Operating Expense	321.89	19,607.23	16,200.00	-3,407.23	121.03
100-00-55200-371-000	Park Maintenance	38.72	8,136.13	9,100.00	963.87	89.41
100-00-55200-372-000	Athletic Fields Maint/Expense	0.00	5,865.00	6,000.00	135.00	97.75
100-00-55200-511-000	Parks Insurance Expense	0.00	2,094.00	2,100.00	6.00	99.71
100-00-55200-512-000	Parks Worker's Compensation	0.00	103.00	81.00	-22.00	127.16
100-00-55200-514-000	Pks Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
100-00-55200-810-000	Parks Equipment Outlay	0.00	0.00	0.00	0.00	0.00
100-00-55200-820-000	PARKS OUTLAY/IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
100-00-55310-390-000	Celebrations/Decorations Exp	38.97	2,873.00	5,000.00	2,127.00	57.46
RECREATION		2,101.29	409,220.47	453,258.84	44,038.37	90.28
100-00-56300-110-000	Planning Salary	0.00	1,920.00	3,600.00	1,680.00	53.33
100-00-56300-120-000	Planning Wages	0.00	0.00	0.00	0.00	0.00
100-00-56300-150-000	Planning Employee Benefits	0.00	146.88	280.00	133.12	52.46
100-00-56300-290-000	Planning Contractual Services	0.00	5,237.00	32,000.00	26,763.00	16.37
100-00-56300-390-000	Planning Other Expenses	0.00	223.94	100.00	-123.94	223.94
100-00-56400-120-000	Board of Appeals Wages	0.00	60.00	500.00	440.00	12.00
100-00-56400-150-000	Board of Appeals Emp Benefits	0.00	4.59	50.00	45.41	9.18
100-00-56400-390-000	Board of Appeals Other Expense	0.00	0.00	25.00	25.00	0.00
100-00-56710-110-000	Economic Development Salary	0.00	15,786.67	18,108.74	2,322.07	87.18
100-00-56710-150-000	Economic Development Benefits	0.00	3,991.38	4,420.48	429.10	90.29
100-00-56710-290-000	Econ Dev Contractual Services	0.00	14,200.00	5,000.00	-9,200.00	284.00
100-00-56710-390-000	Economic Development Other Exp	0.00	0.00	2,000.00	2,000.00	0.00
100-00-56720-110-000	Industrial Park Salary	0.00	0.00	0.00	0.00	0.00
100-00-56720-120-000	Industrial Park Wages	0.00	0.00	0.00	0.00	0.00
100-00-56720-150-000	Industrial Park Emp Benefits	0.00	0.00	0.00	0.00	0.00

Unposted Included

Fund: 100 - VILLAGE GENERAL FUND

Account Number		2025 December	2025 Actual 12/03/2025	2025 Budget	Budget Status	% of Budget
100-00-56720-240-000	Industrial Park Maintenance	0.00	0.00	0.00	0.00	0.00
100-00-56720-390-000	Industrial Park Other Expenses	0.00	0.00	0.00	0.00	0.00
100-00-56720-820-000	Industrial Park Outlay/Improve	0.00	0.00	0.00	0.00	0.00
100-00-56910-390-000	ENERGY BLOCK GRANT	0.00	0.00	0.00	0.00	0.00
100-00-56930-511-000	Development Insurance Expense	0.00	0.00	0.00	0.00	0.00
100-00-56930-512-000	Dev Worker's Compensation	0.00	0.00	0.00	0.00	0.00
100-00-56930-514-000	Dev Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
REFUNDS		0.00	41,570.46	66,084.22	24,513.76	62.91
100-00-58202-000-000	DEBT ISSUANCE COSTS	0.00	0.00	0.00	0.00	0.00
100-00-58300-691-000	Debt Issuance Fees	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE		0.00	0.00	0.00	0.00	0.00
100-00-59200-000-000	TRANSFER TO CAPITAL IMPR FUND	0.00	0.00	0.00	0.00	0.00
100-00-59245-000-000	OPER TRANS-CONSTRUCTION FUND	0.00	0.00	0.00	0.00	0.00
100-00-59247-000-000	OPERATING TRANSFER-CAP IMPROV	0.00	0.00	0.00	0.00	0.00
100-00-59248-000-000	TRANSFER TO LIBRARY FUND	0.00	0.00	0.00	0.00	0.00
100-00-59300-000-000	TRANSFER TO DEBT SERVICE FUND	0.00	0.00	0.00	0.00	0.00
100-00-59430-000-000	TRANSFER TO TID 5	0.00	0.00	0.00	0.00	0.00
100-00-59510-000-000	WRS PRIOR SVC LIAB PAYOFF	0.00	0.00	0.00	0.00	0.00
100-00-59998-000-000	RESIDUAL EQUITY TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
AMORTIZATION OF DEBT		0.00	0.00	0.00	0.00	0.00
Total Expenses		4,363.10	2,808,441.86	2,848,793.86	40,352.00	98.58
Net Totals		-3,969.10	-412,035.28	4,236.96	416,272.24	-9,724.79

	Paid	Payee	Address	Water System	wer a\	Streets	Parks	Police	Library	Fire	Total	Receipt #	sf	Permit #
1	1/22/25	Capstone	555 LaGrandeur Rd	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	101746		25-103
2	1/22/25	Capstone	905 Pine Vale Rd	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	101747		24-248
3	2/5/25	Capstone	901 Pine Vale Rd	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	101994		25-106
4	2/5/25	Capstone	549 LaGrandeur Rd	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	101995		25-105
5	2/18/25	Capstone	553 LaGrandeur Rd	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	102250		25-107
6	3/6/25	Capstone	529 LaGrandeur Rd	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	102556		25-111
7	3/6/25	Capstone	533 LaGrandeur Rd	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	102557		25-112
8	3/25/25	Capstone	538 LaGrandeur Rd	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	103008		25-123
9	3/25/25	Capstone	551 LaGrandeur Rd	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	103009		25-117
10	3/25/25	Capstone	543 LaGrandeur Rd	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	103010		25-113
11	3/25/25	Capstone	531 LaGrandeur Rd	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	103011		25-114
12	4/4/25	Olson Sanitation	651 Shay Street	$ 4,255.00		$ 556.50		$ 4,333.55		$ 937.70	$ 10,082.75	103142		25-118
13	4/8/25	Capstone	545 LaGrandeur Rd	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	103263		25-124
14	4/29/25	Capstone	550 LaGrandeur Rd	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	103640		25-125
15	5/6/25	Capstone	515 LaGrandeur Rd	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	103751		25-126
16	5/9/25	Capstone	548 LaGrandeur Rd	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	103847		25-136
17	5/9/25	Capstone	805 Fox River Rd	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	103848		25-135
18	6/11/25	Capstone	903 Pine Vale Ave	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	104517		25-146
19	6/11/25	Capstone	803 Fox River Rd	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	104518		25-143
20	6/26/25	Capstone	540 LaGrandeur Rd	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	104835		25-149
21	6/26/25	Capstone	809 Fox River Rd	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	104836		25-150
22	7/2/25	Capstone	541 LaGrandeur Rd	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	104922		25-157
23	7/2/25	Capstone	539 LaGrandeur Rd	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	104923		25-156
24	7/22/25	Capstone	537 LaGrandeur Rd	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	105393		25-161
25	7/22/25	Capstone	908 Pine Vale Ave	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	105394		25-163
26	7/22/25	Capstone	904 Pine Vale Ave	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	105395		25-164
27	7/22/25	Capstone	902 Pine Vale Ave	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	105396		25-165
28	7/22/25	Capstone	807 Fox River Rd	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	105397		25-166
29	8/7/25	Capstone	808 Fox River Rd	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	105660		25-174
30	8/7/25	Capstone	815 Fox River Rd	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	105661		25-175
31	8/14/25	Capstone	812 Fox River Rd	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	105796		25-176
32	8/21/25	Capstone	991 Willow Glen Ave	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	105970		25-185
33	8/27/25	Capstone	813 Fox River Rd	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	106055		25-191
34	8/27/25	Capstone	814 Fox River Rd	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	106056		25-192
35	8/27/25	Capstone	817 Fox River Rd	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	106057		25-190
36	8/27/25	Capstone	989 Willow Glen Ave	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	106058		25-189
37	9/17/25	Capstone	811 Fox River Rd	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	106471		25-207
38	9/17/25	Capstone	810 Forx River Rd	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	106472		25-206
39	10/1/25	Capstone	985 Willow Glen Ave	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	106698		25-213
40	10/1/25	Capstone	983 Willow Glen Ave	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	106699		25-209
41	10/23/25	Capstone	995 Willow Glen Ave	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	107239		25-220
42	10/23/25	Capstone	993 Willow Glen Ave	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	107240		25-221
43	11/20/25	Capstone	988 Willow Glen Ave	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	107726		25-225
44	11/20/25	Capstone	986 Willow Glen Ave	$ 1,690.00		$ 993.00		$ 898.55	$ 171.35	$ 192.34	$ 3,945.24	107727		25-226
											$ -			
		Total		$ 76,925.00		$ 43,255.50	$ -	$ 42,971.20	$ 7,368.05	$ 9,208.32	$ 179,728.07			
				$ 76,925.00		$ 43,255.50	$ -	$ 42,971.20	$ 7,368.05	$ 9,208.32	$ 179,728.07			
	2024 Ending Balance			$ 247,505.13		$ 195,101.74	$ 68.49	$ 81,114.70	$ 53,908.48	$ 28,389.44	$ 606,087.98			
	2025 Fund Balance		Total	$ 324,430.13		$ 238,357.24	$ 68.49	$ 124,085.90	$ 61,276.53	$ 37,597.76	$ 785,816.05			
	2025 Expenses										$ -			
											$ -			
											$ -			
											$ -			
											$ -			
		Total Expense		$ -		$ -	$ -	$ -	$ -	$ -	$ -			
		Year end Balance		$ 324,430.13		$ 238,357.24	$ 68.49	$ 124,085.90	$ 61,276.53	$ 37,597.76	$ 785,816.05			

VILLAGE OF SOMERSET ASSESSOR CONTRACT FOR 2026, 2027, and 2028 WITH 2027 BEING AN EXTERIOR REVALUATION

THIS AGREEMENT by and between BOWMAR APPRAISAL INC., a company hereinafter called the "Appraiser" and the VILLAGE OF SOMERSET, SAINT CROIX COUNTY, WISCONSIN hereinafter called the "Village".

WITNESSETH: The Appraiser and Municipality for the consideration stated herein agree as follows:

ARTICLE I

SCOPE OF WORK: The Appraiser shall act as the Assessor for the Village for the years 2026, 2027, and 2028 and hereby agrees to perform everything to completion and complete it in a professional manner under this agreement. All work shall be performed in accordance with Chapter 70 of the Wisconsin State Statutes and the Wisconsin Property Assessment Manual. The following numbered paragraphs describe the work to be completed under this agreement.

1. The Appraiser shall assess all new construction improvements, all properties which the buildings have been destroyed or moved, and all properties which the original parcel has been split into two or more parcels.

2. On all properties in which ownership splits have occurred for that year, new annexations, new property record cards will be created.

3. All forms to be completed for the Department of Revenue by the Assessor will be completed by the Appraiser for the Municipality.

4. The Appraiser will send change of value notices to real estate property owners with a change in their assessed value. Property owners will be given the opportunity to discuss their assessed values with the Appraiser at the Open Book prior to the Board of Review.

5. The Appraiser agrees to hold an Open Book session at least one day during the year.

6. The Appraiser at his discretion will field check properties in which there appears to be a question concerning the assessed value of the property.

7. The Appraiser shall be responsible for the completion of the Real Estate Assessment Roll.

8. The Appraiser will attend all meetings of the Board of Review to explain and defend under oath in regard to such values. In the event of appeal to the courts, it is agreed that the Appraiser shall be available to furnish testimony in defense of the assessed values.

9. All office supplies, stamps and telephone calls made by the Appraiser shall be paid for by the Appraiser.

10. The Appraiser shall maintain Workmen's Compensation and Public Liability Insurance on his staff.

11. The Appraiser will utilize Market Drive CAMA Software for assessment purposes.

12. The appraiser will use the Cost, Market, and Income Approaches to value all properties where applicable. Following guidelines set forth by the State of Wisconsin in the Wisconsin Property Assessment Manual.

13. The Appraiser will maintain a phone number for the community to contact the assessor Monday through Friday throughout the year. All phone calls, emails, or faxes will be answered in a timely manner.

ARTICLE II

EXTERIOR REVALUATION 2027

SCOPE OF WORK: The Appraiser shall complete a revaluation of all taxable real estate in the Village of Somerset for the 2027 Assessment Roll. The Appraiser agrees to perform everything to be performed and to complete in a professional manner all the work required under this agreement in accordance with Wisconsin State Statutes and the Wisconsin Property Assessment Manual. Market Drive's CAMA program will be utilized in the valuation of all properties. This revaluation will be an Exterior Revaluation. The appraiser will visit all taxable properties in the Village and do a walk around exterior inspection of every property. If a property owner requests an interior inspection the appraiser will comply. If the Appraiser feels entry is needed to a property, the appraiser will take the necessary steps to attempt to gain entry.

AGREEMENTS-APPRAISER: The Appraiser agrees to perform the following for the Municipality:

1. CONFORMANCE TO THE STATUTES. All work shall be accomplished in accordance with the provisions of the laws of the State of Wisconsin and in full compliance with all the rules and regulations officially adopted by the Wisconsin Department of Revenue.
2. PERSONNEL. (a) All personnel of the Appraiser providing services shall be currently certified in compliance with Section 70.055. (b) The Appraiser shall review any complaint related to the conduct of his employee(s). If the Municipality deems the performance of any of the Appraiser's employees to be unsatisfactory, the Appraiser shall, for good cause, remove such employee(s) from work upon written request from the Municipality, such request stating the reason for removal.
3. ASSESSMENT MANUAL. All assessments shall be made in accordance with the Wisconsin Property Assessment Manual as specified in the Wisconsin Statutes Sections 70.32 (1) and 70.34.
4. PREPARATION OF RECORD CARDS. The Appraiser shall use existing record cards for each parcel to be revalued and update all property information digitally.
5. DATA FOR EVALUATION. The Appraiser will gather and analyze construction and market data necessary to appraise the revalued properties. This data will be noted on the individual property record cards. All data gathered will become the property of the Municipality.
6. DATA COLLECTION. The Appraiser will use existing data on properties to be appraised. Interior/Exterior inspection will be made on all new buildings. Interior inspection of existing buildings will be at the discretion of the Appraiser. He will accurately measure all improvements where previous records are inaccurate and prepare a complete outline sketch to scale of the major buildings showing all additions, porches and appendages with dimensions and necessary identifications on the property record cards. All pertinent construction data of improvements will be entered/updated on the appropriately.

7. IMPROVEMENT-VALUATION. (a) The Appraiser shall consider the Cost Approach; replacement costs shall be derived from costs within Volume II of the Wisconsin Property Assessment Manual. (b) In using the cost approach for agricultural outbuildings, the current replacement cost shall be determined for all sound buildings. Building in poor condition having little or no value shall be physically described and listed as having "No Value" or given an appropriate sound physical value. (c) In using the cost approach for mercantile improvements; area and perimeters shall be determined as recommended for use with Marshall & Swifts Pricing Manual. Proper base cost shall be selected as appropriate and adjusted to adequately reflect variations in base building cost. (d) Local modifiers shall be used in determining all current replacement costs. Local modifiers and cost appearing in the Assessor's Manual shall be adjusted when documented by an analysis of current construction costs and market sales data. Records shall be prepared and left with the Municipality to account for any adjustment made. (e) All accrued depreciation, including physical deterioration, functional obsolescence and economic obsolescence, must be accurately documented by the market and deducted from current replacement costs. (f) In the evaluation of improvements by the Income Approach, adequate records shall be prepared for each improvement so values showing the determination of value, a reconstruction of income and expenses, estimate of remaining economic life, and capitalization rate. Capitalization rates used shall be accurately documented by the market.
8. DETERMINE LAND VALUES. (a) Basic unit values shall be determined for residential and mercantile lands from an analysis of sales, rent leases and other available market data. In the analysis of market data, adequate records shall be prepared showing data collected and unit value determinations. Such records shall be left with the Municipality. Basic unit values for Agricultural lands will be determined by the Department of Revenue. (b) Having determined basic value, the Appraiser shall determine the land value of each parcel to be appraised. Land value computations shall be properly shown for each parcel on the property cards. (c) For residential and mercantile lands maps and schedules shall be prepared indicating unit values used and locations thereof to be left with Municipality. (d) A copy of all charts schedules and tables, not previously referred to, including depth factor tables used in the valuation of lands shall be left with the Municipality.
9. FINAL REVIEW. After tentative appraisals have been made for each parcel, the Appraiser will make a final review of all property appraised. This review is to ensure uniformity in the assessments of various properties and to eliminate any errors that may have been made.
10. CHANGE OF VALUE NOTICES. Upon completion of the revaluation, all property owners will be sent notice of change in their assessed values. This notice will indicate their new assessments.
11. INFORMAL HEARINGS. After sending out the Change of Value Notices, the Appraiser will hold informal hearings at Village Hall with interested property owners or their agents concerning their assessed value.
12. ASSESSMENT ROLL. The Appraiser will be responsible for the proper completion of the assessment roll.

13. BOARD OF REVIEW; SUBSEQUENT APPEARANCE.
    The Appraiser will attend all meetings of the Board of Review to explain and defend the assessed values and prepared to testify under oath regarding such values. In the event of an appeal to the Department of Revenue or the courts, it is agreed the Appraiser will be available to furnish expert testimony in defense of any of the assessed values. For any days that require the Appraiser to defend the assessed values before the Department of Revenue or the courts, whether it be pretrial or trial, or for Board of Review lasting more than [two] days, the Appraiser shall be paid $400 per day.
14. INSURANCE. The Appraiser will maintain full insurance coverage to protect and save harmless the Municipality from claims, demands, action and causes of action, arising from any act or omission of the Appraiser in execution of work. Appraiser will maintain Workmen's Compensation and Public Liability Insurance on all employees. The Appraiser will carry valuable paper insurance on any records withdrawn from the Municipality as well as the Appraiser records.
15. MISCELLANEOUS GENERAL AGREEMENTS. (a) To ensure that employees maintain strict confidence regarding all privileged information received for reason of this agreement. (b) To supply all necessary office machines such as, but not limited to typewriters, calculators and computers.

ARTICLE III

OBLIGATIONS OF THE MUNICIPALITY: The Municipality will provide the Appraiser at no cost the following.

1. ACCESS TO RECORDS. The Municipality will allow access and make available to the Appraiser municipal records such as previous assessment rolls and records, building permits, assessor's workbook and municipal plats and maps at no costs.

ARTICLE IV

COMPENSATION: The Municipality shall pay to the Appraiser for the performance of this contract the amount of NINETY-TWO THOUSAND ONE HUNDRED DOLLARS ($92,100) in the following yearly amounts:

2026 - $30,700

2027 - $30,700

2028 - $30,700

The method of payment shall be quarterly invoices for services and expenses incurred during the previous quarter. Payment may also be billed based on compilation of work agreed upon by the Village and Assessor. The Municipality shall make payments no later than 30 days after receiving an invoice.

IN WITNESS WHEROF, the parties hereto have set their hands this ___________________________day of

__________________________, 2025.

VILLAGE OF SOMERSET, WISCONSIN

APPROVED BY:

VILLAGE OF SOMERSET

BY___________________________________AS OF____________________________________

APPRAISER

Michael S Kochaver 9-25-2025

WITNESS
BY___________________________________AS OF_____________________________________