



2026 General Budget

VILLAGE OF WINNECONNE
OFFICE OF THE ADMINISTRATOR

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Transmittal Letter

Logan Fuller, Village Administrator

October 30, 2025

Mr. President & Village Trustees:

It is my privilege to submit for your consideration and approval the Village of Winneconne's 2026 Annual Budget. This budget represents a deliberate and strategic alignment of financial resources with the priorities established by this governing body—turning dollars into action to achieve measurable community outcomes.

Guided by the near- and long-term objectives set forth by the Board, this proposal reflects the Village's continued commitment to fiscal responsibility, operational efficiency, and service excellence. Through collaboration between staff and elected officials, we have strengthened our budgeting practices to ensure that every allocation contributes directly to advancing the Village's mission and strategic goals.

The 2026 Budget focuses on key organizational priorities: maintaining market-competitive compensation to attract and retain quality personnel; sustaining core municipal services; and advancing strategic capital investments in infrastructure, fleet renewal, and community development.

Financially, this proposal positions the Village to execute planned capital projects while maintaining stability and predictability for taxpayers. The proposed 2026 mill rate of \$7.59 per \$1,000 of assessed value represents a modest increase of \$0.08 from the 2025 rate of \$7.51, a balanced approach that supports ongoing investment while minimizing tax volatility.

The Village's newly adopted fund reserve policy continues to reinforce financial resiliency. We are projected to conclude 2025 with a general fund balance of approximately \$1.13 million, or 43% of operating expenditures, well above the policy benchmark of 25–35%. This position provides stability against unforeseen challenges and ensures flexibility to respond to evolving community needs.

Looking ahead, the Village will maintain a conservative fiscal posture while continuing to refine internal processes, modernize policies, and enhance communication tools. These initiatives will strengthen transparency, improve operational consistency, and support long-term financial sustainability.

While the budget reflects our best current forecasts, several external factors may influence outcomes, including final EMS cost allocations, inflationary trends, aging utility infrastructure, and changes in state funding or regulation. Our ability to maintain steady progress amidst these variables is a testament to the dedication of Village staff, the engagement of our community partners, and the leadership of this Board.

In sum, the 2026 Budget serves as a strategic roadmap—translating fiscal resources into targeted, actionable initiatives that sustain and enhance the quality of life in Winneconne. I extend my sincere appreciation to Village Treasurer Mike Schoenberger for his diligence in assembling this document, and to all department heads and staff for their professionalism, accountability, and continued commitment to the Village's success.

I look forward to discussing the key priorities and financial highlights outlined in the following sections and to addressing any questions the Board may have

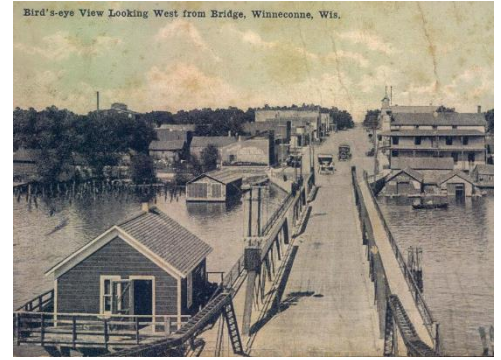
Very Respectfully,



Logan Fuller
Village Administrator

History of the Village

The Village of Winneconne occupies a distinctive geographic position along the narrows of the Wolf River—a location that has shaped its identity, economy, and character since its founding. The village’s name has taken many forms over time, including Winneconnah, Winnekona, Wau-Nau-Ko, and Winnikning. Interpretations of the name vary, ranging from “land of dirty water” to “land of skull and bones,” and even “place of feasting.” The current name, *Winneconne*, was officially adopted by the town board in 1851.



Following the 1852 Treaty of Poygan with the Menominee Nation, land west of the river became available for settlement, leading to Winneconne’s formal expansion. The earliest river crossings were made by the Menominee in canoes, and in 1853, the community’s first constructed crossing—a float bridge—was completed. Over the years, several bridges have spanned the river, each representing a new era of progress.

A wooden bridge built in 1888 replaced the earlier crossings, and in 1936, the Merritt F. White Bridge—dedicated to Senator White—was completed. Remarkably, it was the only bridge in Wisconsin where fishing was legally permitted. The structure became a local landmark and symbol of community life. Construction of the current bridge began in early 2018 and opened to traffic later that year, continuing Winneconne’s long tradition of connection and resilience.

During its early years, Winneconne’s economy was rooted in the natural resources of the Wolf River. Sawmills, planing mills, and shingle mills lined the riverbanks, along with a sash and door factory and several shipyards that built and repaired boats. Commercial fishing flourished, and the village quickly became known as a “Hunting and Fishing Paradise.” The river and nearby lakes offered abundant fishing and hunting opportunities, attracting both settlers and visitors. Tourism, hospitality, and outdoor recreation have remained vital components of the local economy ever since.

Today, Winneconne serves as a well-rounded and vibrant community. The Village’s municipal center houses administration offices, the police department, public library, and meeting rooms for residents. Overlooking the Wolf River and the scenic Waterfront Park, this center reflects the Village’s commitment to public service and community engagement.

Winneconne’s park system includes four community parks totaling more than 73 acres, providing a range of recreational amenities and open spaces that enhance the quality of life for residents and visitors alike.

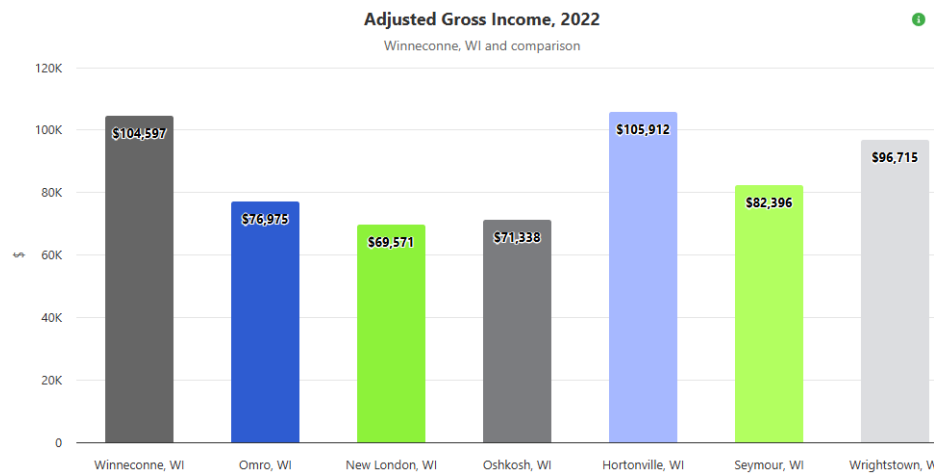
Village Atmospherics

1. Workforce & Economic Capacity

Winneconne's workforce and income metrics illustrate a community of professional stability and long-term earning power.

- Median age (45.2 years) reflects a mature workforce and stable employment base.
- Adjusted gross income (\$104,597) exceeds the Fox Valley regional average by nearly \$20,000.

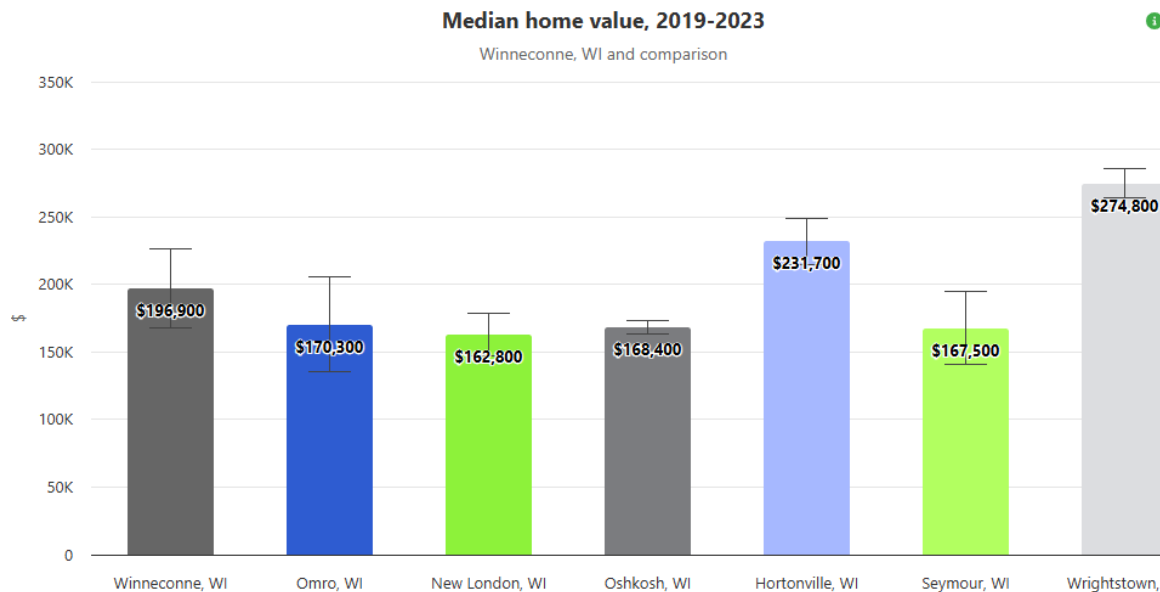
Population growth (6.76% from 2010–2020) indicates measured expansion consistent with infrastructure capacity.



2. Housing Market & Affordability

Housing data highlights strong affordability and stability across the Village.

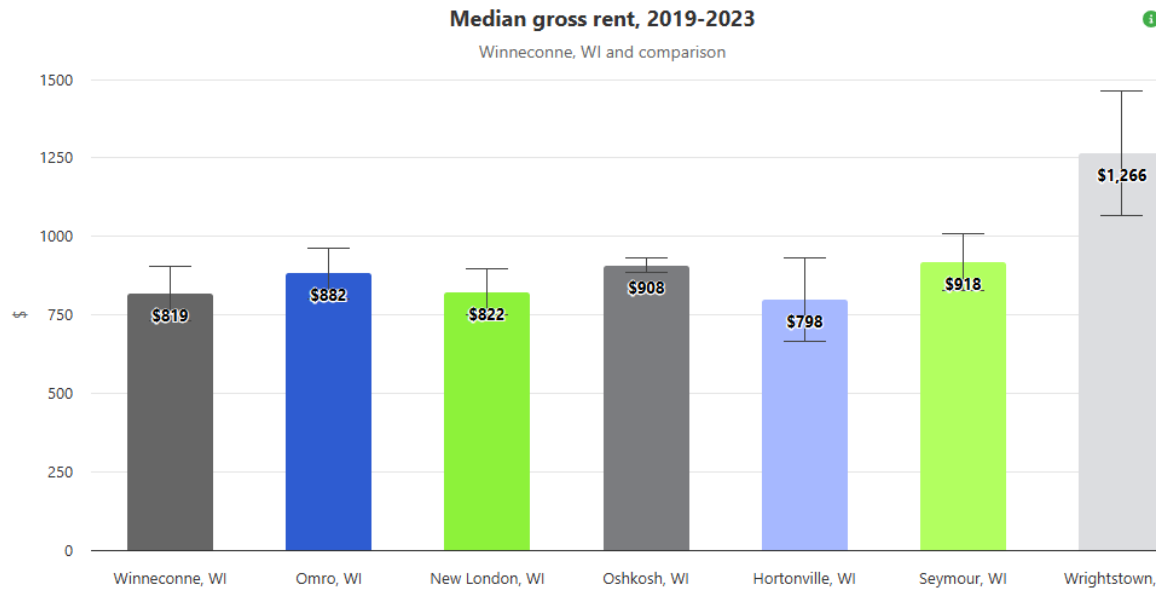
- Median home value: \$196,900 (below regional peaks, maintaining affordability).
- Severe housing cost burden: 6.4% vs. 7.9% regional average.
- Mortgage approval rate: 76%, among the highest in comparable municipalities.



3. Renters & Household Stability

Rental and poverty metrics reflect a balanced cost environment for households.

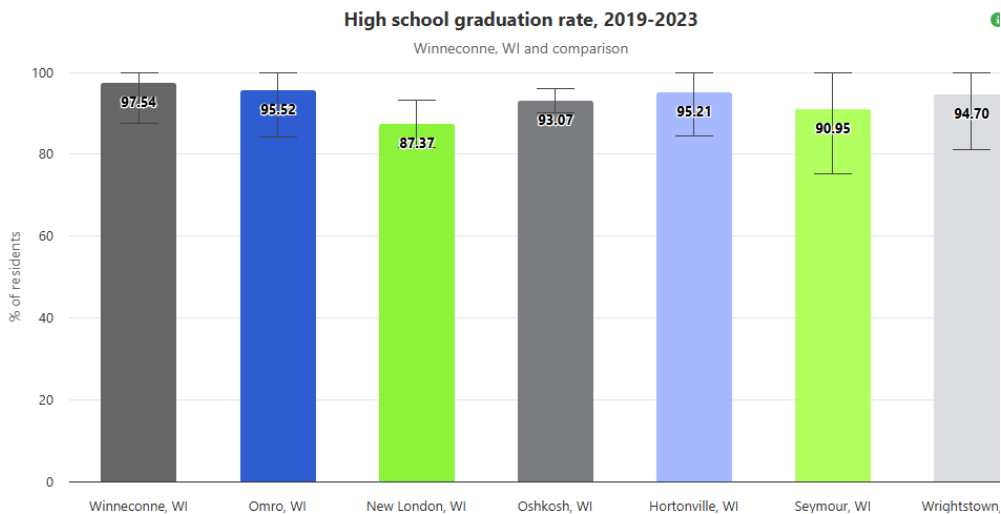
- Median gross rent: \$819, well below regional highs.
- Severely rent-burdened households: 10%, compared to regional average of 18%.
- Poverty rate: 4.8%, one of the lowest among peer communities.



4. Education & Workforce Readiness

Educational attainment remains a cornerstone of Winneconne’s competitive advantage.

- High school graduation rate: 97.5%, one of the highest in the Fox Valley.
- College graduation rate: 34.1%, exceeding most peer communities.



5. Key Takeaways & Strategic Considerations

Top Strengths

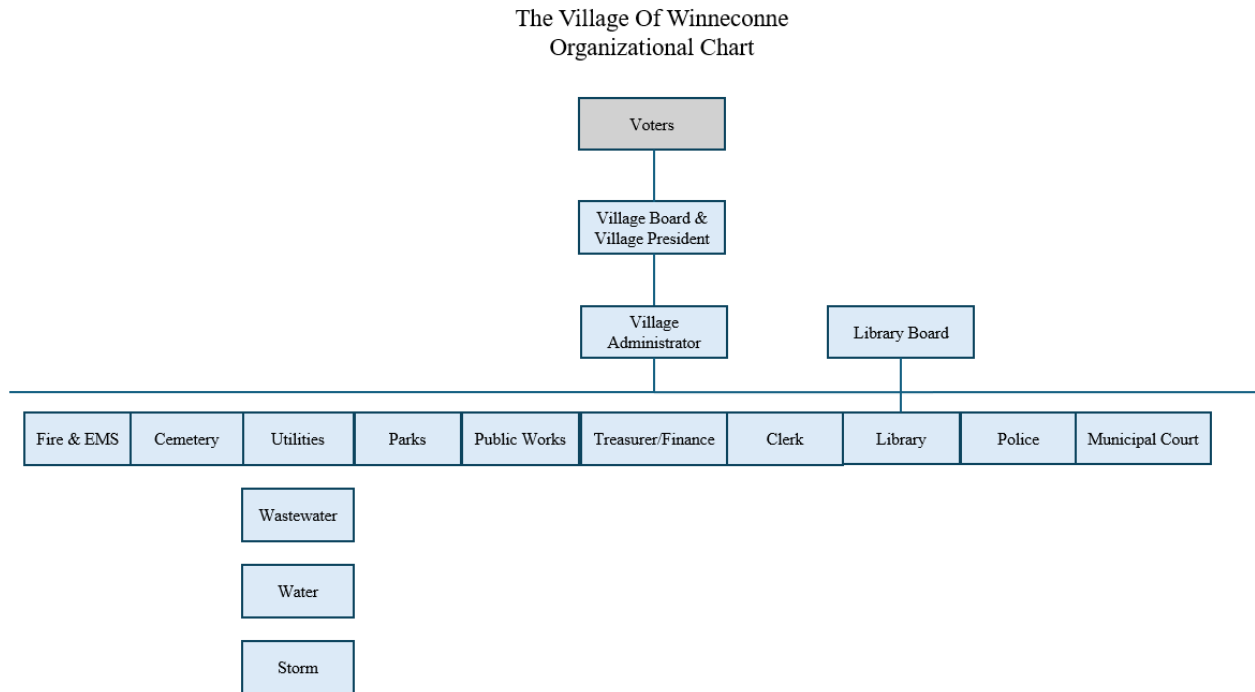
- Income & Employment: High AGI and low unemployment
- Housing: Affordable homeownership (however is changing) and strong approval rates
- Education: Exceptional graduation and attainment levels
- Quality of Life: Safe, healthy, and community-oriented environment

Strategic Opportunities

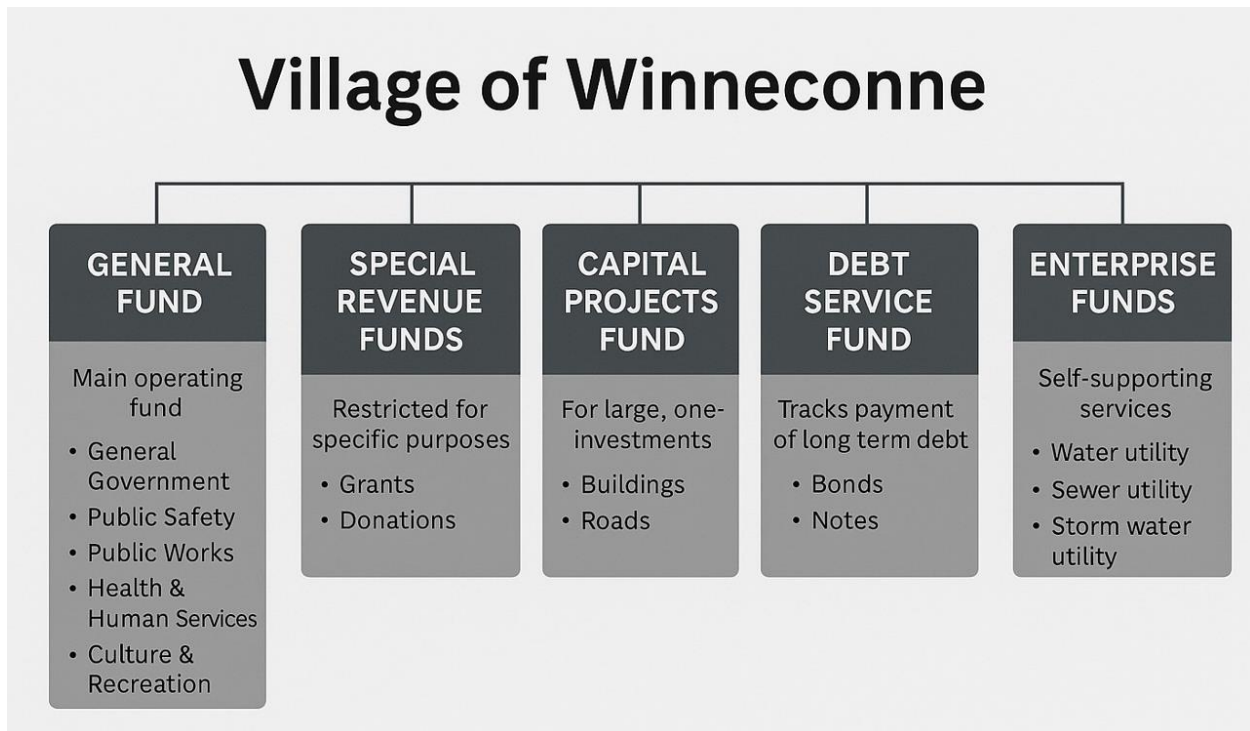
- Workforce Development: Attract and retain younger workers
- Housing Diversity: Expand options for all ages and incomes
- Infrastructure Investment: Continue modernization to support growth
- Branding & Tourism: Strengthen identity as a waterfront community of opportunity

Category	Key Strengths	Strategic Opportunities
Workforce & Economy	High incomes, stable employment	Attract younger workers, diversify industry base
Housing Renters & Stability	Affordable, accessible homeownership Low poverty, affordable rents	Expand housing variety for all life stages Monitor affordability amid growth
Education	High attainment, workforce-ready youth	Strengthen regional education-to-career pathways
Quality of Life	Safe, healthy community	Enhance recreational and cultural amenities

Organizational Chart



Fund Structure



2026 Budget Process

1. Establish Budget Goals & Priorities – Initial inputs provided at the board workshop typically 30-45 days after April elections

- Identify key financial objectives for the upcoming fiscal year.
- Consider community needs, infrastructure projects, and service levels.
- Review financial policies, including debt management and reserve funds.

2. Review Financial Health & Past Budgets

- Analyze the prior year’s audit and financial statements.
- Assess revenue trends, expenditures, and fund balances.
- Identify areas for cost savings or necessary increases.
- Basis of estimates (BOEs) from department heads

3. Gather Revenue Projections

- Estimate property tax revenue within Wisconsin’s levy limits.
- Forecast state and federal funding, grants, and fees.
- Consider utility revenues, special assessments, and other income sources.

4. Develop Departmental Budgets with BOEs

- Each department submits budget requests based on operational needs.
- Prioritize essential services like public safety, transportation, and utilities.
- Evaluate capital improvement plans for long-term infrastructure projects.

5. Draft the Budget Proposal

- Compile department budgets into a comprehensive municipal budget.
- Ensure compliance with Wisconsin Statutes §65.90, which governs municipal budgeting.
- Include a budget summary detailing expenditures and revenue sources.

6. Public Engagement & Hearings

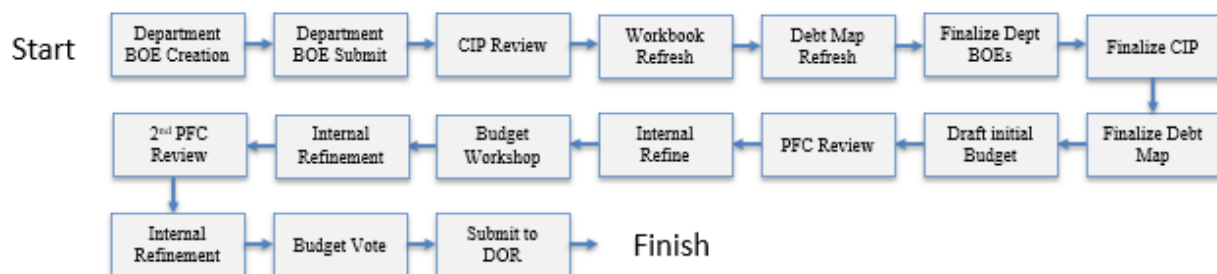
- Publish a budget summary at least 15 days before the public hearing.
- Hold public hearings to gather community input and address concerns.
- Revise the budget based on feedback and financial constraints.

7. Budget Approval & Adoption

- The governing body (village board) votes on the final budget.
- Adopt the budget through an ordinance or resolution.
- Ensure transparency by making the approved budget publicly accessible.

8. Implementation & Monitoring

- Allocate funds and begin executing the budget.
- Monitor expenditures and revenue collection throughout the fiscal year.
- Adjust as needed through budget amendments while maintaining statutory compliance.



2026 General Fund Budget

Executive Summary

This section provides a high-level overview of the 2026 General Fund Budget, including total revenues, expenditures, and key changes from the prior year. It summarizes major priorities, policy directions, and anticipated impacts on taxpayers.

2025 Village Board Goals & Initiatives

Mission Statement: The Village of Winneconne viewed as the premier community in the fox valley to live, work, and grow.

Near term objectives (next 12 months):

- Create the conditions to increase housing offerings
- Leverage Village owned assets (land), create opportunities for growth with new and expanding business
- Review current employment offerings, ensure we retain and attract top talent
- Ensure we have a community which is inviting, clean, aesthetically pleasing that demonstrates a vision
- Improve communications, enhance our online tools and identify more processes to implement to ensure timely information is provided
- Stay current with policy and ordinance, ensuring that staff and the community are aware of these inputs to remain in compliance as well as identify any improvements that may be required

Far term objectives (next 3 years):

- Industrial land development, finding the right business which offers more jobs and value to the community
- Improve our capabilities and offerings to the public. Add personnel, equipment (also updates to existing), and partnerships
- Remain fiscally conservative but leveraged to continue to grow and take on expansion opportunities

2025 Key milestones and achievements

- Increase in personnel who have had immediate positive impacts
- Completion of 6th Ave total utility reconstruction and overlay
- Completion of final phase of LWP seawall & parking lot
- Sale of the remaining 15 acres of Industrial land
- Fleet management kickoff, 4 new vehicles (2 public works, 2 police)
- Kickoff of Phase 1 of the police qualification and training range completed
- Ribbon cutting for new businesses
- Wolf river lighting project (Albright Family) Completed
- DNR awarding compliance mitigating gross alpha because of the new R.O system
- Revision of the 5-year Capital Improvement Plan
- Over 65 processes, procedures, & guides established/created
- Police department accredited
- Wage study with subsequent Grade & Step program created & approved

2026 Village Board Goals & Initiatives

Near term objectives (next 12 months):

- Create the conditions to increase housing offerings
- Leverage Village owned assets (land), create opportunities for growth with new and expanding business
- Ensure we have a community which is inviting, clean, aesthetically pleasing that demonstrates a vision
- Improve communications, enhance our online tools
- Stay current with policy and ordinance, ensuring that staff and the community are aware of these inputs to remain in compliance as well as identify any improvements that may be required

Far term objectives (next 3 years):

- Industrial land development, facilitate the groundbreaking
- Improve our capabilities and offerings to the public. Add personnel, equipment (also updates to existing), and partnerships
- Remain fiscally conservative but leveraged to continue to grow and take on expansion opportunities

NOTICE
VILLAGE OF WINNECONNE
2026 GENERAL BUDGET

NOTICE IS HEREBY GIVEN, The Village Board of the Village of Winneconne will hold a Public Hearing on Thursday, November 20th, 2025, at 5:30 pm in the Village Board Room of the Village Hall, which is handicapped accessible. The purpose of the hearing is to hear testimony either for or against the proposed budget. **FURTHER NOTICE IS GIVEN**, that copies of the proposed 2025 budget are on file in the Village's office at 30 S. 1st Street, Winneconne, WI.

	2025 Adopted	2026 Proposed	Percent +/-
GENERAL FUND REVENUES			
Taxes	\$ 1,252,016	\$ 1,304,950	4.06%
Payments in Lieu of Taxes	\$ 103,138	\$ 125,200	17.62%
Intergovernmental Revenues	\$ 701,227	\$ 695,493	-0.82%
Licenses & Permits	\$ 47,810	\$ 47,500	-0.65%
Fines & Forfeitures	\$ 22,500	\$ 22,000	-2.27%
Public Charges for Services	\$ 150,710	\$ 139,400	-8.11%
Intergovernmental Charges	\$ 81,191	\$ 83,620	2.90%
Miscellaneous Income	\$ 258,592	\$ 281,606	8.17%
Other Financing Sources			<u>0.00%</u>
TOTAL REVENUES	\$ 2,617,184	\$ 2,699,769	3.06%
GENERAL FUND EXPENDITURES			
General Government	\$ 536,298	\$ 560,615	4.34%
Public Safety	\$ 856,205	\$ 961,937	10.99%
Public Works	\$ 398,752	\$ 451,399	11.66%
Health & Human Services	\$ 44,645	\$ 46,168	3.30%
Culture & Recreation	\$ 530,479	\$ 570,416	7.00%
Conservation & Development	\$ 42,089	\$ 49,234	14.51%
Other Financing Uses	\$ 208,716	\$ 60,000	0.00%
TOTAL EXPENDITURES	\$ 2,617,184	\$ 2,699,769	3.06%
DEBT SERVICE FUND EXPENDITURES	\$ 588,556	\$ 801,472	26.57%

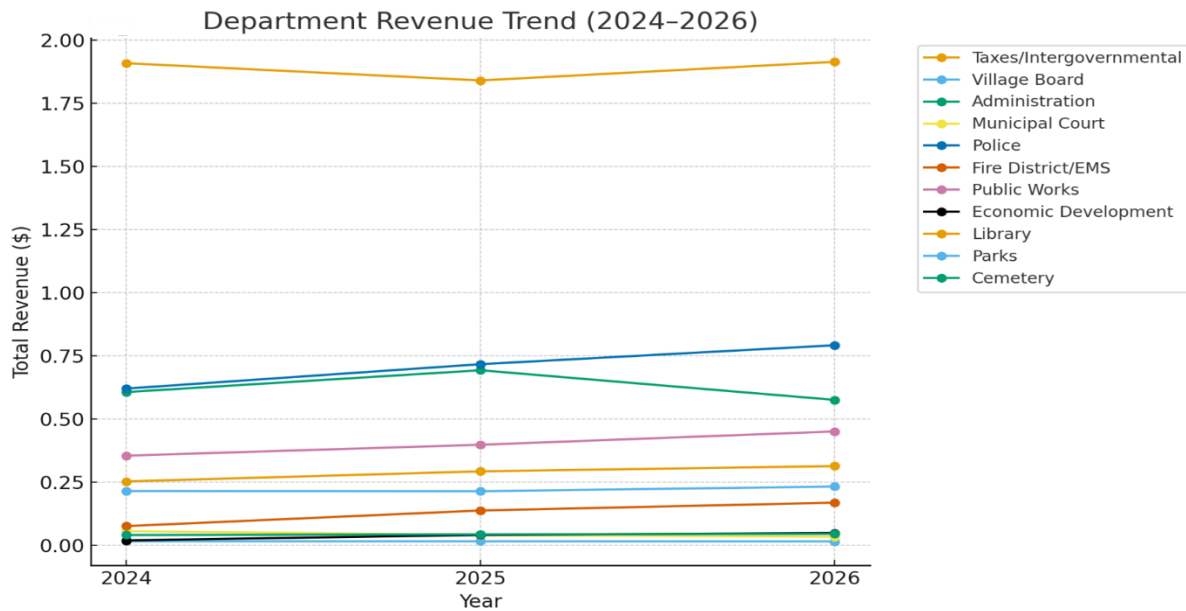
	Fund Balance <u>1/1/2025</u>	Total <u>Revenues</u>	Total <u>Expenditures</u>	Est. Fund Bal. <u>12/31/2025</u>
<u>Government and Proprietary Funds</u>				
General Fund	\$1,120,224.00	\$2,488,788.00	\$1,817,233.00	\$1,791,779.00
General Capital Projects Fund	-\$529,385.00	\$2,402,819.00	\$1,408,847.00	\$464,587.00
Debt Service Fund	\$605,081.00	\$1,888,474.00	\$1,583,855.00	\$909,700.00
Tax Incremental Funds	\$417,803.00	\$393,193.00	\$129,137.00	\$681,859.00
Totals	\$1,613,723.00	\$7,173,274.00	\$4,939,072.00	\$3,847,925.00

General Budget Overview

Revenue Summary

Breakdown of revenues by major source:

Department	2024 General Revenue Allocation Actual	2024 Other Revenues Actual	2025 General Revenue Allocation Adopted	2025 Other Revenues Adopted	2026 General Revenue Allocation Proposed	2026 Other Revenues Proposed
Taxes/Intergovernmental		\$1,908,145.24		\$1,839,967.88		\$1,913,543.58
Village Board	\$16,773.15	\$0.00	\$16,573.15	\$0.00	\$16,291.84	\$0.00
Administration	\$438,074.93	\$169,179.04	\$573,664.61	\$119,802.00	\$454,603.36	\$121,606.00
Municipal Court	\$28,233.28	\$29,130.25	\$23,974.68	\$17,500.00	\$17,113.61	\$18,000.00
Police	\$518,294.89	\$102,676.48	\$617,098.59	\$100,411.00	\$697,206.48	\$95,120.00
Fire District/EMS	\$63,603.03	\$13,341.44	\$125,356.35	\$13,340.00	\$154,610.94	\$15,000.00
Public Works	\$114,079.49	\$241,619.13	\$161,692.03	\$237,060.00	\$207,970.10	\$243,428.91
Economic Development	\$20,457.92	\$0.00	\$42,089.29	\$0.00	\$49,233.71	\$0.00
Library	\$142,795.50	\$110,906.26	\$164,108.27	\$129,454.00	\$168,863.61	\$145,421.00
Parks	\$66,747.71	\$148,937.14	\$67,765.51	\$147,150.00	\$97,713.86	\$135,650.00
Cemetery	\$21,536.74	\$20,080.00	\$32,145.40	\$12,500.00	\$34,168.07	\$12,000.00
Total	\$1,430,596.64	\$2,744,014.98	\$1,824,467.88	\$2,617,184.88	\$1,897,775.58	\$2,699,769.49



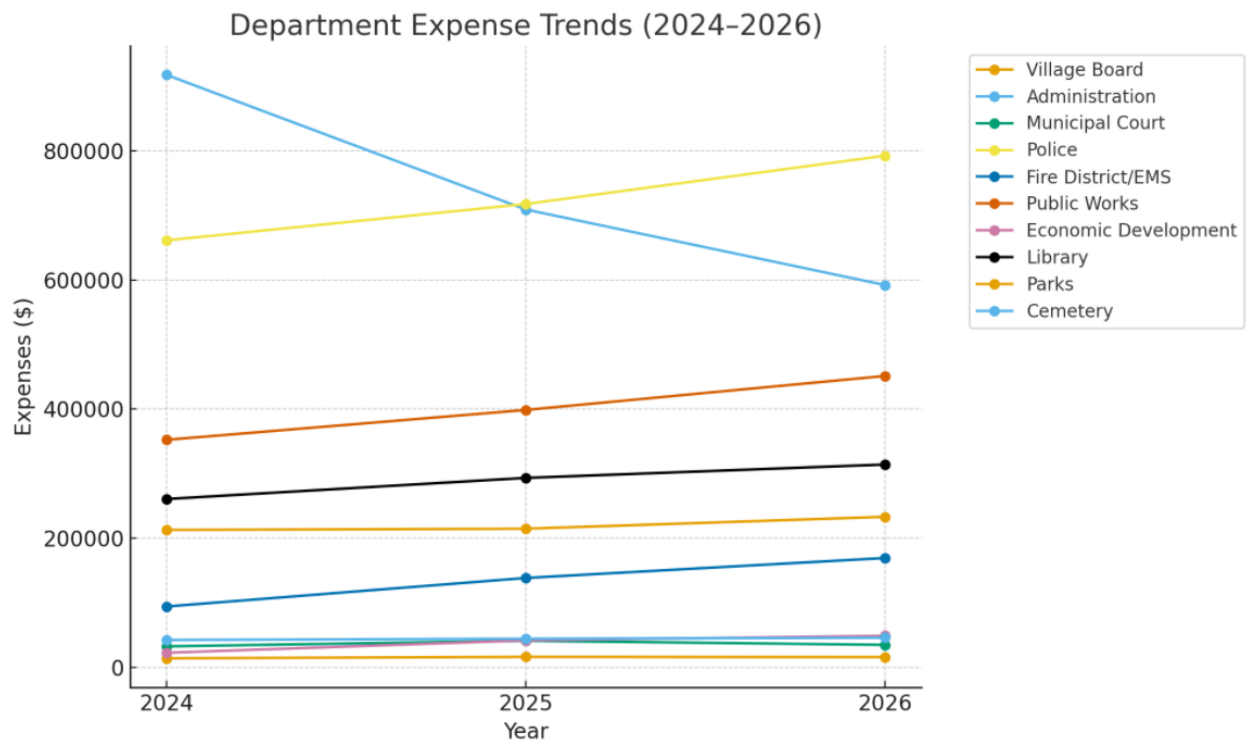
Note The general revenue allocation reflects the portion of the tax levy needed to fund departmental operations. Department-specific revenues help offset this requirement. The general fund allocation matches the tax levy; prior years showed slight discrepancies due to unrecorded contributions, such as community room donations.

2025 the forecasted tax revenue was \$1,839,967.88, the village board is 100% funded from the levy which shows 0 other revenues whereas Administration required \$573,664.61 of tax levy and forecasted for \$119,802.00 in other revenues which are generated from that department in the form of permits, fees etc.

Expenditure Summary

Expenditures by department and function:

Department	2024 Expenses Actual	2025 Expenses Adopted	2026 Expenses Proposed
Village Board	\$14,358.77	\$16,573.15	\$16,291.84
Administration	\$917,467.67	\$708,966.61	\$591,977.36
Municipal Court	\$32,817.70	\$41,474.68	\$35,113.61
Police	\$661,229.14	\$717,509.59	\$792,326.48
Fire District/EMS	\$94,484.70	\$138,696.35	\$169,610.94
Public Works	\$352,500.97	\$398,752.03	\$451,399.01
Economic Development	\$22,905.14	\$42,089.29	\$49,233.71
Library	\$260,876.17	\$293,562.27	\$314,284.61
Parks	\$213,023.72	\$214,915.51	\$233,363.86
Cemetery	\$42,670.77	\$44,645.40	\$46,168.07
Total	\$2,612,334.75	\$2,617,184.88	\$2,699,769.49



Overall Budget Summary (2026)

Revenues by Bucket

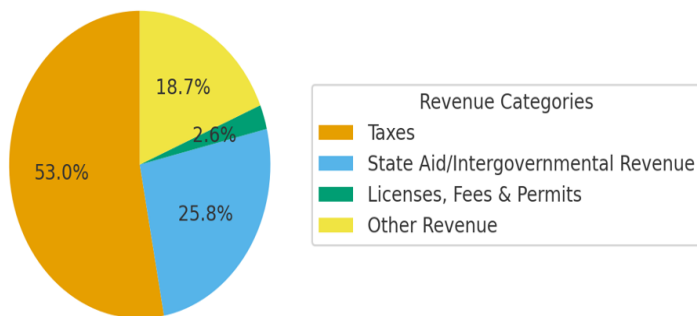
Bucket	Amount
Taxes	\$1,430,150.00
State Aid/Intergovernmental Revenue	\$695,493.49
Licenses, Fees & Permits	\$69,500.00
Other Revenue	\$504,626.00
Total Revenue	\$2,699,769.49

Expenses by Bucket

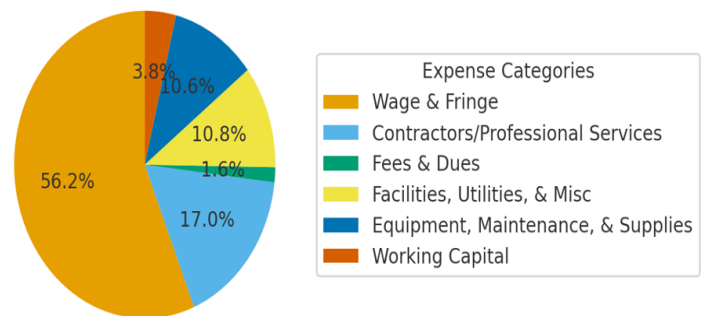
Bucket	Amount
Wage & Fringe	\$1,516,273.13
Contractors/Professional Services	\$458,377.54
Fees & Dues	\$42,988.69
Facilities, Utilities, & Misc	\$292,250.00
Equipment, Maintenance, & Supplies	\$286,124.16
Working Capital	\$103,755.97
Total Expenses	\$2,699,769.49

Net (Revenues – Expenses): **\$0.00**

2026 Revenues by Bucket



2026 Expenses by Bucket



Levy and Tax Impact

This section outlines the proposed property tax levy, mill rate, and the impact on the average homeowner.

Item	Value
Total Levy (TID Out)	\$2,121,539.98
Assessed Value (TID Out)	\$279,350,342
Calculated Mill Rate	\$7.59 per \$1,000

How the Mill Rate is Calculated

The mill rate represents the amount of property tax applied **per \$1,000 of assessed property value**. It is calculated by dividing the total levy by the total assessed value, then multiplying by 1,000:

2026 Mill Rate Calculation

$$\text{Mill Rate} = \left(\frac{\text{Total Levy}}{\text{Assessed Value}} \right) \times 1,000$$

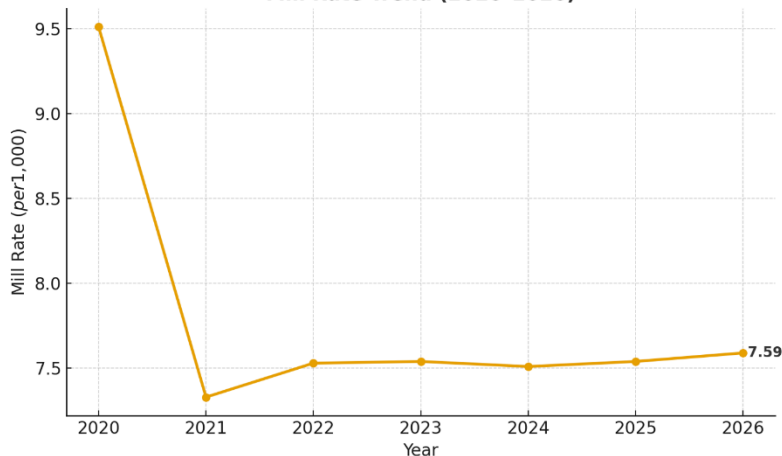
$$\text{Mill Rate} = \left(\frac{2,121,540}{279,350,342} \right) \times 1,000 \approx 7.59$$

Example

Village of Winneconne – 2026 Property Tax Illustration

Item	Value
Home Value	\$100,000.00
Mill Rate (per \$1,000)	7.59
Taxable Units (100,000 ÷ 1,000)	100
Village Property Tax Total	\$759.00

Mill Rate Trend (2020-2026)



Fund Balance and Reserves

2025 Status

- Beginning Fund Reserve Balance: \$1,120,225
- Current Fund Reserve Balance (as of November 4, 2025): \$1,734,729

Remaining Budgeted Expenses

- \$739,122

Committed Funds

- \$100,000 allocated to Marble Park

Anticipated Revenues (2025)

- State Shared Revenue: \$221,361.24
- SRO Contract: \$19,314.53

Projected Year-End Reserve

- If all remaining budgeted expenses are spent and no additional revenue is received, the projected Fund Reserve Balance entering 2026 will be \$1,136,282.
- This represents 42% of budgeted expenses, exceeding the 35% target outlined in the Municipal Fund Balance Policy.

Capital Projects and Major Investments

Year	Capital Investment Projects	2026	2027	2028	2029	2030	2031
2026-1	14th Avenue Extension	\$282,000.00					
2026-2	Enterprise Road	\$181,000.00					
2026-3	Grant Street	\$210,000.00					
2026-4	6th Avenue Lift Station Upgrades Review & Rescoping	\$1,000.00					
2026-5	Wastewater Treatment Facility Plan (DNR mandate)	\$40,000.00					
2027-1	1st Street: Main Street to Birch Street		\$2,229,000.00				
2028-1	Wolf Run Estates Subdivision Street Paving			\$1,366,000.00			
2028-2	3rd Street (Main to Birch) and Division (3rd to 1st Street)			\$1,844,000.00			
2029-1	4th Street (Main St to Birch St)				\$964,000.00		
2030-1	Division Street (5th St to 3rd St) & Prospect St (5th-3rd)					\$705,000.00	
2030-2	5th Avenue Meadow Lane to Memorial Drive					\$1,434,500.00	
2031-1	Lift Station #6 Upgrades (subject to rescoping)						\$450,500.00
	Total forecasted investment	\$714,000.00	\$2,229,000.00	\$3,210,000.00	\$964,000.00	\$2,139,500.00	\$450,500.00

2026 CIP funding breakdown

2026-1 Fund balance Cash, intent to Reimburse from 2027 borrowing

2026-2 Fund balance Cash, Proceeds from Land Sales (Industrial park)

2026-3 Fund balance Cash, Intent to use 2025 Unspent Note Proceeds & remainder of land sales

2026-4 Utility Cash (Sewer)

2026-5 Utility Cash (Sewer)

Assumptions and Risks

1. **Stable Property Values & Assessments:** Assumes that property values (tax base) remain steady or grow, which drives property tax revenues.
 2. **Predictable State & Federal Aid:** Assumes grants, shared revenues, or aid programs from higher governments won't be reduced.
 3. **Inflation & Cost Growth:** Assumes inflation and cost increases for supplies, fuel, and services will remain within expected ranges.
 4. **Wage & Benefit Stability:** Assumes labor contracts, health insurance premiums, and pension contributions won't increase more than projected.
 5. **Service Demand Levels:** Assumes demand for police, fire, EMS, public works, library, and other services remains consistent.
 6. **Interest Rate Stability:** Assumes borrowing costs for capital projects won't rise dramatically.
-
1. **Economic Downturns:** Recession or slowdowns can reduce property values, retail sales, and state revenues that flow to municipalities.
 2. **State or Federal Cuts:** Sudden reductions in state shared revenue, transportation aid, or grant programs could leave large gaps.
 3. **Unfunded Mandates:** New state or federal requirements without funding can increase local expenses.
 4. **Labor Cost Increases:** Unexpected wage settlements, arbitration outcomes, or spikes in health insurance/pension obligations.
 5. **Inflation/Market Volatility:** Rising costs of fuel, utilities, construction, and supplies can strain budgets beyond forecasts.
 6. **Legal/Environmental Liabilities:** Lawsuits, compliance with environmental regulations, or unexpected liability claims.
 7. **Natural Disasters/Weather Events:** Flooding, snowstorms, or severe weather may increase public works and emergency service costs.
 8. **Population/Demographic Shifts:** Growth can strain infrastructure, while decline can reduce the tax base.
 9. **Debt & Interest Rate Risk:** Rising interest rates or debt burdens can constrain flexibility in future budgets.
 10. **Revenue Collection Risk:** Delinquent property taxes, declining permit activity, or reduced user fees can lower expected revenue

Department 10 – Village Board

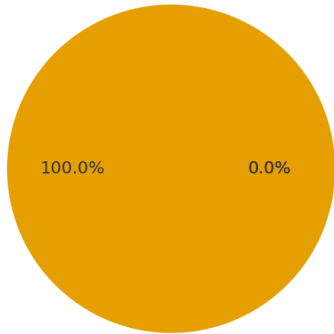
Revenues by Bucket

Bucket	Amount
General revenue allocation	\$16,291.84
Licenses, fees & permits	\$0.00
State aid / other revenue	\$0.00
Total Revenues	\$16,291.84

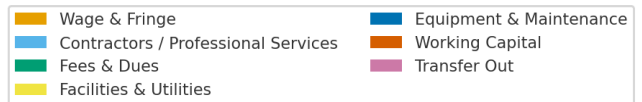
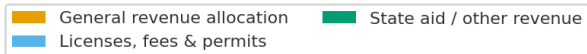
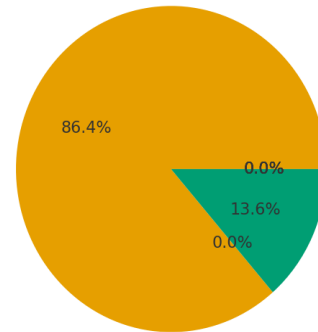
Expenses — 2026 (by Bucket)

Bucket	Amount
Wage & Fringe	\$14,073.15
Contractors / Professional Services	\$0.00
Fees & Dues	\$2,218.69
Facilities & Utilities	\$0.00
Equipment & Maintenance	\$0.00
Working Capital	\$0.00
Transfer Out	\$0.00
Total Expenses	\$16,291.84

2026 Revenues by Bucket



2026 Expenses by Bucket



Village Board Department 10 - budget line-item overview

Account Number	Account Description	Department Code	Account Code	Budget
101-10-40000-000-000	GENERAL REVENUES ALLOCATION	10	40000	\$16,291.84
			Revenue	\$16,291.84
101-10-51110-110-000	VILLAGE BOARD WAGES	10	51110	\$13,000.00
101-10-51110-150-000	VILLAGE BOARD EMPLOYEE BENEFITS	10	51110	\$1,073.15
101-10-51110-210-000	PROFESSIONAL SERVICES	10	51110	
101-10-51110-210-600	AWARDS & MEMORIALS	10	51110	\$500.00
101-10-51110-321-000	MEMBERSHIP DUES	10	51110	\$1,718.69
101-10-51110-330-000	TRAVEL & CONVENTIONS	10	51110	
101-10-51300-210-000	LEGAL SERVICES	10	51300	
			Expense	\$16,291.84

Department 11 – General Administration

Revenues by Bucket

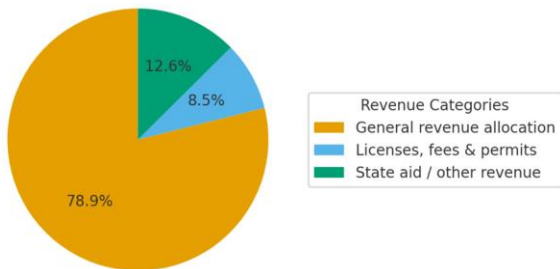
Bucket	Amount
General revenue allocation	\$454,603.36
Licenses, fees & permits	\$49,000.00
State aid / other revenue	\$72,606.00
Total Revenues	\$576,209.36

Expenses by Bucket

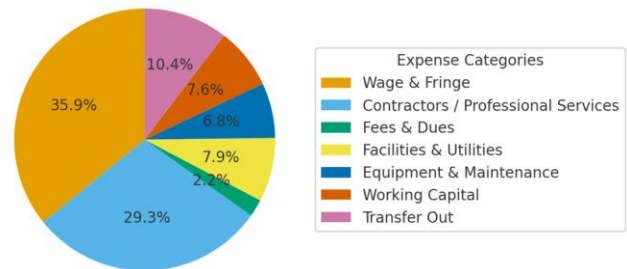
Bucket	Amount
Wage & Fringe	\$206,596.99
Contractors / Professional Services	\$168,861.40
Fees & Dues	\$12,495.00
Facilities & Utilities	\$45,400.00
Equipment & Maintenance	\$39,100.00
Working Capital	\$43,755.97
Transfer Out	\$60,000.00
Total Expenses	\$576,209.36

Net (Revenues - Expenses): **\$0**

2026 Revenues by Bucket



2026 Expenses by Bucket



General Administration Department 11 - budget line-item overview

Account Number	Account Description	Department Code	Account Code	Budget
101-11-40000-000-000	GENERAL REVENUE ALLOCATION	11	40000	\$454,603.36
101-11-44110-000-000	LIQUOR & MALT BEVERAGE LICENSE	11	44110	\$3,500.00
101-11-44120-000-000	BARTENDER & LICENSES	11	44120	\$1,500.00
101-11-44130-000-000	CIGARETTE LICENSES	11	44130	\$300.00
101-11-44140-000-000	OTHER BUSINESS LICENSES	11	44140	\$200.00
101-11-44220-000-000	DOG LICENSES	11	44220	\$2,500.00
101-11-44300-000-000	BUILDING PERMITS	11	44300	\$25,000.00
101-11-44400-000-000	ZONING PERMITS & FEES	11	44400	\$2,500.00
101-11-44910-000-000	OTHER PERMITS	11	44910	\$2,000.00
101-11-44920-000-000	CHARTER FRANCHISE FEES	11	44920	\$10,000.00
101-11-46110-000-000	CLERK-TREASURER FEES	11	46110	\$1,500.00
101-11-48210-000-000	RENTS & LEASES	11	48210	\$72,606.00
101-11-48900-000-000	MISC INCOME	11	48900	\$0.00
			Revenue	\$576,209.36
101-11-51300-210-000	LEGAL COUNSELING	11	51300	\$40,000.00
101-11-51410-110-000	ADMINISTRATOR WAGES	11	51410	\$43,090.38
101-11-51410-150-000	ADMINISTRATOR BENEFITS	11	51410	\$10,119.91
101-11-51410-310-000	WCMA / ICMA DUES	11	51410	\$300.00
101-11-51410-330-000	PROFESSIONAL DEVELOPMENT ADMIN	11	51410	\$5,000.00
101-11-51410-348-000	ADMIN CELL PHONE REIMBURSEMENT	11	51410	\$500.00
101-11-51420-110-000	CLERK WAGES	11	51420	\$34,757.09
101-11-51420-150-000	CLERK BENEFITS	11	51420	\$11,231.31
101-11-51420-321-000	WMCA DUES	11	51420	\$75.00
101-11-51420-348-000	IRS & STATE WH PENALTIES & INT	11	51420	
101-11-51422-210-000	ACCOUNTING SOFTWARE SUBSCRIPT	11	51422	\$6,000.00
101-11-51422-226-000	GENERAL ADM FLEX FEES	11	51422	\$1,500.00
101-11-51422-227-000	GENERAL ADMIN EAP FEE	11	51422	\$450.00
101-11-51422-310-000	OFFICE SUPPLIES- GEN ADMIN	11	51422	\$4,000.00
101-11-51422-311-000	POSTAGE - GEN ADMIN	11	51422	\$4,000.00
101-11-51422-312-000	PRINTING & PUBLISHING- GEN ADM	11	51422	\$3,500.00
101-11-51422-312-100	LEGAL NOTICES - GEN ADMIN	11	51422	\$100.00
101-11-51422-312-600	ECODE 360 ANNUAL MAINTENANCE	11	51422	\$1,045.00
101-11-51422-340-000	PHOTO COPIER LEASES	11	51422	\$8,000.00
101-11-51422-348-000	MISC EXPENSE - GEN ADMIN	11	51422	\$5,000.00
101-11-51422-450-000	BANK SERVICE FEES	11	51422	\$2,600.00
101-11-51423-110-000	CUSTOMER SERVICE REP WAGES	11	51423	\$21,962.50
101-11-51423-150-000	CUSTOMER SERVICE REP BENEFITS	11	51423	\$8,248.20
101-11-51430-730-000	MWR EXPENSE	11	51430	\$4,000.00
101-11-51440-110-000	ELECTION WORKER WAGES	11	51440	\$5,200.00

101-11-51440-312-000	ELECTION SUPPLIES	11	51440	\$4,500.00
101-11-51450-210-000	IT SUPPORT	11	51450	\$15,000.00
101-11-51450-210-123	WEBSITE HOSTING	11	51450	\$2,700.00
101-11-51450-310-000	IT HARDWARE	11	51450	\$3,000.00
101-11-51510-210-000	ANNUAL AUDIT & REPORTING	11	51510	\$10,000.00
101-11-51520-110-000	TREASURER WAGES	11	51520	\$52,549.96
101-11-51520-150-000	TREASURER BENEFITS	11	51520	\$15,437.64
101-11-51520-210-000	FINANCIAL ADVISING	11	51520	\$9,000.00
101-11-51520-321-000	MTAW DUES	11	51520	\$70.00
101-11-51520-330-000	PROF DEVELOP TREASURER/CLERK	11	51520	\$2,500.00
101-11-51530-210-000	PROPERTY ASSESSMENT	11	51530	\$12,000.00
101-11-51530-311-000	PROPERTY ASSESSMENT MISC	11	51530	
101-11-51540-200-000	Building inspection	11	51540	\$30,000.00
101-11-51600-220-000	MUNICIPAL CENTER PHONE	11	51600	\$3,200.00
101-11-51600-220-101	TELEPHONE EQUIPMENT	11	51600	
101-11-51600-221-000	MUNICIPAL CENTER ELECTRICITY	11	51600	\$25,500.00
101-11-51600-224-000	MUNICIPAL CENTER WATER/SEWER	11	51600	\$4,000.00
101-11-51600-225-000	MUNICIPAL CENTER INTERNET	11	51600	\$200.00
101-11-51600-348-000	MUNICIPAL CENTER MISCELLANEOUS	11	51600	
101-11-51600-414-000	MUNICIPAL CENTER MAINTENANCE	11	51600	\$12,000.00
101-11-51800-000-000	PROPERTY INLAND INSURANCE	11	51800	\$19,106.80
101-11-51810-000-000	GENERAL LIABILITY INSURANCE	11	51810	\$14,147.20
101-11-51810-100-000	CRIME INSURANCE	11	51810	\$1,184.00
101-11-51820-000-000	VEHICLE COLLISION/COMPREHENSIV	11	51820	
101-11-51930-000-000	UNEMPLOYMENT INSURANCE	11	51930	\$4,500.00
101-11-51931-000-000	WORKERS COMPENSATION INSURANCE	11	51931	\$4,178.40
101-11-51940-000-000	Working Capital	11	51940	\$43,755.97
101-11-55120-221-000	HIST SOCIETY ELECTRIC	11	55120	\$5,000.00
101-11-55120-224-000	HIST SOCIETY WATER/SEWER	11	55120	\$2,000.00
101-11-59200-000-000	OPERATING TRANSFER OUT	11	59200	\$60,000.00
			Expense	<u>\$576,209.36</u>

101-11-51300-210 LEGAL COUNSELING

Estimated Cost

\$40,000

Type of Activity

This account code covers village expenses for legal counseling, including attorney fees for drafting documents, attending board meetings, and offering legal advice.

Previous Budget

\$40,000

Supporting Rationale

2024 actual expense was \$38,614.64 and 2025 expenses through July are \$16,104.90.

Estimated Time to Use Funds

This is a year-round expense paid monthly.

Variables to Consider

Each request for ordinance updates, legal advice, or drafting legal documents increases this expense code.

101-11-51410-330-000 PROFESSIONAL DEVELOPMENT ADMIN

Estimated Cost

\$5,000

Type of Activity

This expense is for the Village Administrator to attend conferences and key leadership engagements.

Previous Budget

\$5,000

Supporting Rationale

The Village Administrator is a member of the IDB County Board and the GOEDC Board which both hold monthly meetings. There will be 3 WCMA meetings in 2026 with the potential of 1 out of state meeting for Municipal Management/Leadership.

Estimated Time to Use Funds

This is a year-round expense.

Variables to Consider

Because of recent staff changes and a shift toward process improvement, this line item has seen limited use. In 2026, renewed investment will be essential as efforts pivot toward supporting community growth.

101-11-51422-210-000 ACCOUNTING SOFTWARE SUBSCRIPTION

Estimated Cost

\$6,000

Type of Activity

This account code is for the annual Workhorse software subscription.

Previous Budget

\$6,000

Supporting Rationale

The Village relies on Workhorse to complete daily tasks such as accounting, processing payroll, billing and receipting of water bills, and financial reporting.

Costing for each module:

- Municipal Accounting \$1,450
- Municipal Payroll \$1,450
- Special Assessments \$750
- Support for Payroll Portal \$500
- Utility Billing \$1,450 (601-24-53681-000-000)
- Utility Inventory \$600 (601-24-53681-000-000)

Estimated Time to Use Funds

This is a onetime bill paid at the beginning of the year.

Variables to Consider

Workhorse confirmed there will be no increase in support fees for 2026.

101-11-51422-340-000 PHOTO COPIER LEASE

Estimated Cost

\$8,000

Type of Activity

This is for the lease of the photocopier along with usage fees.

Previous Budget

\$6,400

Supporting Rationale

Monthly copier lease is \$172.43 and usage fees around \$300. Also, the quarterly lease of postage machine is approximately \$500. 2024 actual \$6,940.24 and YTD \$4,056.55. It is reasonable to increase the allocation based on the previous 2 years of data.

Estimated Time to Use Funds

This is a year-round expense.

Variables to Consider

The number of requestors requiring printing materials or increase in demand of service.

101-11-51422-348-000 MISC EXPENSE – GEN ADMIN

Estimated cost

\$5,000

Type of Activity

This account code is for miscellaneous expenses such as job postings, office furniture, supplies and lunches for workshops/meetings, parade candy, and memorial flowers.

Previous budget

\$4,500

Supporting rationale

The Administrative Miscellaneous Expense category is used to capture necessary and reasonable costs that support day-to-day business operations but do not fall under predefined expense categories. These expenses are typically infrequent, low in dollar amount, and essential to maintaining administrative efficiency.

Actual expense for 2024 was \$6,792.05 and YTD as of 9/17/25 is \$2,816.67.

Estimated time to use funds

These expenses are paid year-round as needed.

Variables to consider

101-11-51440-110-00 ELECTION WORKER WAGES

Estimated cost

\$5,200

Type of Activity

This account code is for wages paid to poll workers for election support

Previous budget

\$3,000

Supporting rationale

In 2025 we spent roughly \$1,300 per election on poll worker wages. There will be 4 elections in 2026 which will require an allocation of \$5,200.

Estimated time to use funds

These expenses are paid after each election.

Variables to consider

101-11-51450-210-000 IT SUPPORT

Estimated Cost

\$15,000

Type of Activity

This is for expenses paid towards IT support.

Previous Budget

\$26,000

Supporting Rationale

IT support is critical for the Village to maintain smooth and efficient daily activities. Effective IT support ensures that staff can focus on serving the community without disruptions caused by technical failures or downtime. Beyond keeping systems running, IT support plays a vital role in protecting the Village from cyber threats.

2024 actual \$30,830.27. AIT monthly fees \$242.80 (\$2,913.60 annually) for managed services. Subscriptions through Pax8 are estimated to be \$12,000 in 2026 per Brian Schuh of AIT.

Estimated Time to Use Funds

This is a year-round expense billed monthly.

Variables to Consider

Pax8 subscriptions have been a fluctuating cost. AIT is trying to link up all subscriptions to expire at the same time so we can switch from monthly billing to annual billing in order to reduce cost. We are also billed at a rate of \$140/hour for each service ticket created. This is a variable expense which will be unforeseen cost.

101-11-51510-210-000 ANNUAL AUDIT & REPORTING

Estimated Cost

\$10,000

Type of Activity

This is for expenses paid to CLA for audit and reporting.

Previous Budget

\$15,000

Supporting Rationale

The Village collaborates with CLA to create the necessary financial statements and document GASB entries as mandated by the State of Wisconsin. Timely audits are crucial to maintain transparency regarding the Village's financial health and to ensure accurate recording of projects, expenditures, and revenues.

2024 actual \$12,339.60 and final billing for 2025 of \$8,954.88.

Estimated Time to Use Funds

This is a year-round expense. We begin receiving invoices in December for the initial prep work, with progress billing in the beginning of the year until everything is finalized.

Variables to Consider

The 2024 audit was completed smoothly and returned within 2 months. With the current staff having already experienced one audit, this year's process is expected to be even more efficient.

101-11-51520-210-000 FINANCIAL ADVISING

Estimated cost

\$9,000

Type of Activity

This is for fees paid to groups like CLA for financial advising.

Previous budget

\$8,000

Supporting rationale

We collaborate with CLA for financial advising, training, and guidance. They have been instrumental in helping us develop a CIP workbook and have provided essential training for creating tax roll entries and year-end journal entries. With the process improvements we've implemented, we can now handle more tasks in-house and rely on CLA primarily for advisory support.

2024 actual was \$11,109.88 and YTD is \$7,605.87 as of 8/15/25.

Estimated time to use funds

This is a year-round expense. Note the majority of the costs are executed at the beginning of the year and the end of the year.

Variables to consider

With the current staff and the emphasis placed on training and development, we hope to see these fees decline as more can be done in house.

101-11-51530-210-000 PROPERTY ASSESSMENT

Estimated cost

\$12,000

Type of Activity

This account code is appraisers to value real estate for the Village, including completing the assessment role, sending out notices of assessment, conducting the open book conference, and to attend and support the Board of Review.

Previous budget

\$18,500

Supporting rationale

In 2024 and 2025 we paid Action Appraisers \$11,375 each year. The \$12,000 allocation allows us room for inflation and miscellaneous expenses that have been charged to the WI Department of Revenue in prior years.

Estimated time to use funds

These expenses are paid semiannually.

Variables to consider

101-11-51540-200-000 BUILDING INSPECTION

Estimated cost

\$30,000

Type of Activity

This account code is to cover the cost of professional building inspections conducted to ensure structural integrity, safety compliance, and adherence to local building codes.

Previous budget

\$0

Supporting rationale

In the September board meeting, AJ Inspection Services was officially appointed as the village building inspector. The anticipated growth in inspection activity is driven by upcoming developments, including the Wolf Run subdivision and potential industrial park improvements. The 2024 actual expense totaled \$49,251.68 which included major renovations within the school district.

Estimated time to use funds

This is a year-round expense.

Variables to consider

No funds were budgeted for this line item in 2025 based on the assumption that inspections would be handled in-house. However, as of September 17, 2025, year-to-date expenses total \$10,602.76, with additional costs expected once McMahon submits outstanding invoices.

101-11-51600-221-000 MUNICIPAL CENTER ELECTRICITY

Estimated Cost

\$25,500

Type of Activity

This is for the energy bills at Village Hall.

Previous Budget

\$25,500

Supporting Rationale

Ensuring a reliable and efficient electricity supply for the municipal center is crucial for maintaining the daily operations and services provided to the community. The municipal center houses essential departments and services that require uninterrupted power to function effectively, including administrative offices, public safety communications, and community meeting spaces.

2024 actual \$25,993.67 and YTD \$12,758.40 through 8/15/25.

Estimated Time to Use Funds

This is a year-round expense.

Variables to Consider

Age and use of the facility may impact overtime the cost of utilities in general.

101-11-51600-414-000 MUNICIPAL CENTER MAINTENANCE

Estimated Cost

\$12,000

Type of Activity

This account code supports the maintenance of Village Hall including cleaning supplies, elevator maintenance, and heating and air conditioning maintenance.

Previous Budget

\$9,000

Supporting Rationale

2024 actuals were \$10,863.46 and YTD as of 9/17/25 is \$12,998.77.

Estimated Time to Use Funds

This is a year-round expense.

Variables to Consider

Historically, repair expenses were often unplanned and lacked proper justification. With improved planning and oversight under new leadership, future costs are expected to decrease. However, recent issues with the boiler and air conditioning systems may result in unforeseen expenditures.

Department 12 – Municipal Court

Revenues by Bucket

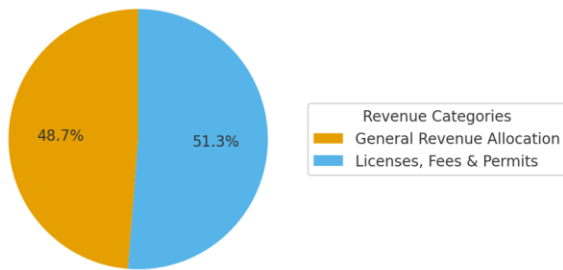
Bucket	Amount
General Revenue Allocation	\$17,113.61
Licenses, Fees & Permits	\$18,000.00
Total Revenues	\$35,113.61

Expenses by Bucket

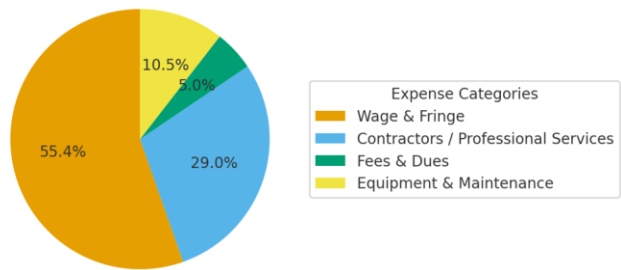
Bucket	Amount
Wage & Fringe	\$19,453.61
Contractors / Professional Services	\$10,200.00
Fees & Dues	\$1,760.00
Equipment & Maintenance	\$3,700.00
Total Expenses	\$35,113.61

Net (Revenues – Expenses): **\$0.00**

2026 Revenues by Bucket



2026 Expenses by Bucket



Municipal Court Department 12 - budget line-item overview

Account Number	Account Description	Department Code	Account Code	Budget
101-12-40000-000-000	GENERAL REVENUES ALLOCATION	12	40000	\$17,113.61
101-12-45110-000-000	COURT PENALTIES & COSTS	12	45110	<u>\$18,000.00</u>
			Revenue	\$35,113.61
101-12-51210-110-000	MUNICIPAL COURT WAGES	12	51210	\$17,880.00
101-12-51210-150-000	MUNICIPAL COURT BENEFITS	12	51210	\$1,573.61
101-12-51210-210-000	MUNICIPAL COURT PRO SERV	12	51210	
101-12-51210-210-500	MUNICIPAL COURT WITN FEE	12	51210	\$200.00
101-12-51210-229-000	COURT SOFTWARE	12	51210	\$1,300.00
101-12-51210-310-000	MUNICIPAL COURT OFFIC SUPPLIES	12	51210	\$1,400.00
101-12-51210-311-000	MUNICIPAL COURT POSTAGE	12	51210	
101-12-51210-321-000	MUNICIPAL COURT DUES	12	51210	\$200.00
101-12-51210-330-000	MUNICIPAL COURT TRAV/LOD	12	51210	\$710.00
101-12-51210-331-000	MUNICIPAL COURT TRAINING	12	51210	\$850.00
101-12-51210-333-000	MUNICIPAL COURT COLLECT-LEXIS	12	51210	
101-12-51210-348-000	MUNICIPAL COURT MISC EXP	12	51210	\$1,000.00
101-12-51300-210-000	COURT LEGAL COUNSEL PRO SERV	12	51300	<u>\$10,000.00</u>
			Expense	\$35,113.61

101-12-51300-210-000 COURT LEGAL COUNSEL PRO SERV

Estimated Cost

\$10,000

Type of Activity

This account code is for legal services provided to the Municipal Court by Muza Law LLC.

Previous Budget

\$10,000

Supporting Rationale

2024 actual expense was \$9,260 and YTD as of 9/18/25 is \$7,650.

Estimated Time to Use Funds

This is a year-round expense paid monthly.

Variables to Consider

Department 14 - Police

Revenues by Bucket

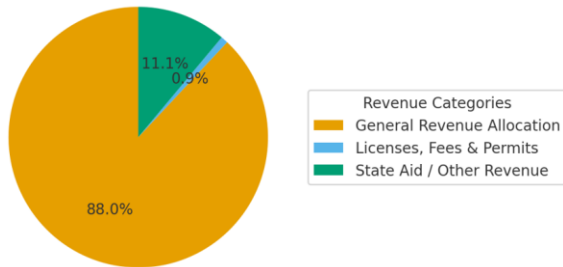
Bucket	Amount
General Revenue Allocation	\$697,206.48
Licenses, Fees & Permits	\$7,000.00
State Aid / Other Revenue	\$88,120.00
Total Revenues	\$792,326.48

Expenses by Bucket

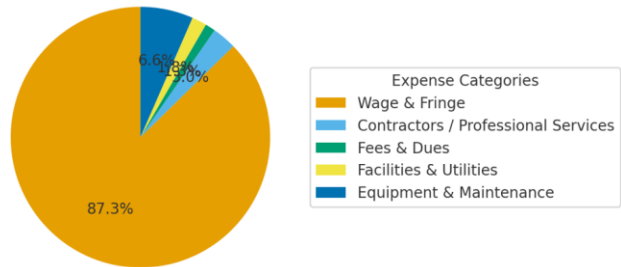
Bucket	Amount
Wage & Fringe	\$691,692.57
Contractors / Professional Services	\$23,906.75
Fees & Dues	\$10,015.00
Facilities & Utilities	\$14,600.00
Equipment & Maintenance	\$52,112.16
Total Expenses	\$792,326.48

Net (Revenues – Expenses): **\$0.00**

2026 Revenues by Bucket



2026 Expenses by Bucket



Police Department 14 - budget line-item overview

Account Number	Account Description	Department Code	Account Code	Budget
101-14-40000-000-000	GENERAL REVENUES ALLOCATION	14	40000	\$697,206.48
101-14-43211-000-000	POLICE FEDERAL AID	14	43211	
101-14-43521-000-000	POLICE STATE AID TRAINING	14	43521	\$1,500.00
101-14-43529-000-000	STATE GRANTS - SFTY	14	43529	\$500.00
101-14-45130-000-000	PARKING VIOLATIONS	14	45130	\$4,000.00
101-14-46210-000-000	POLICE FEES	14	46210	\$3,000.00
101-14-47221-000-000	SRO CHARGES FROM SCHOOL	14	47221	\$83,620.00
101-14-48301-000-000	SALES- POLICE EQUIPMENT	14	48301	
101-14-48400-000-000	INSURANCE RECOVERIES	14	48400	\$2,500.00
101-14-48500-000-000	DONATIONS POLICE	14	48500	
			Revenue	\$792,326.48
101-14-52100-110-000	POLICE DEPT WAGES	14	52100	\$389,314.65
101-14-52100-110-500	POLICE DEPT - PART TIME WAGES	14	52100	\$94,512.00
101-14-52100-150-000	POLICE DEPT BENEFITS	14	52100	\$196,542.76
101-14-52100-150-500	POLICE PART TIME BENEFITS	14	52100	\$11,323.16
101-14-52100-210-000	POLICE DEPT IT SERVICES	14	52100	\$6,400.00
101-14-52100-220-000	POLICE DEPT PHONE	14	52100	\$1,600.00
101-14-52100-225-000	POLICE DEPT AIRCARD/SQUAD PHON	14	52100	\$3,500.00
101-14-52100-230-000	POLICE DEPT SUPPLIES & MAINT	14	52100	\$1,000.00
101-14-52100-310-000	POLICE DEPT OFFICE SUPPLIES	14	52100	\$700.00
101-14-52100-311-000	POLICE DEPT POSTAGE	14	52100	\$50.00
101-14-52100-312-000	POLICE DEPT PRINT & PUBLIC	14	52100	\$2,000.00
101-14-52100-321-000	POLICE DEPT DUES	14	52100	\$3,515.00
101-14-52100-330-000	POLICE DEPT TRAVEL/LODGING	14	52100	\$1,500.00
101-14-52100-331-000	POLICE DEPT TRAINING	14	52100	\$5,000.00
101-14-52100-342-000	POLICE DEPT UNIFORMS	14	52100	\$4,600.00
101-14-52100-342-300	POLICE DEPT BULLET PROOF VESTS	14	52100	\$1,000.00
101-14-52100-343-000	POLICE DEPT GAS/DIESEL FUEL	14	52100	\$15,000.00
101-14-52100-346-000	POLICE DEPT COMMUNITY PROGRAMS	14	52100	\$3,500.00
101-14-52100-347-000	POLICE DEPT FLOCK/LEXIPOL	14	52100	\$13,762.16
101-14-52100-348-000	POLICE DEPT MISC EXPENSES	14	52100	\$6,000.00
101-14-52100-351-000	POLICE DEPT VEHICLE MAINTENANC	14	52100	\$4,000.00
101-14-52100-514-000	POLICE DEPT PROP & LIAB INSUR WORKERS COMPENSATION	14	52100	\$9,149.95
101-14-52100-516-000	INSURANCE	14	52100	\$8,356.80
101-14-52100-810-000	POLICE DEPT EQUIP OUTLAY	14	52100	\$10,000.00
101-14-54120-210-000	ANIMAL CONTROL PROF SERV	14	54120	
			Expense	\$792,326.48

101-14-52100-331-000 POLICE DEPT TRAINING

Estimated Cost

\$5000

Type of Activity

Supports mandatory and supplemental training for sworn officers and administrative staff. Includes:

- Virtual Academy subscription (\$550 annually): Online training in constitutional law, tactics, mental health response, domestic violence, investigations, etc.
- Training equipment and ammunition for firearms qualification and range practice
 - Sim munition rounds: \$450-500 9mm rounds. \$550: 500 5.56 cal rounds-\$1000
 - Glock and Rifle Sim munition equipment, Bolts for rifles: \$347X2\$694, Handguns: \$454x2-\$908
 - Sandbags: \$350, Target stands: \$350, Shooting range flagpole: \$147.98, Bulk targets: \$100
- Enrollment in external institutions (e.g., NWTTC, FVTC) for specialized courses
- Training for police secretary, including RMS and open records compliance

Previous Budget & Usage

- 2025 Allocation: \$3,500
- YTD Remaining (as of 08-05-2025): \$1,900
- Sample expenditures:
 - RMS Training: \$99, Open Records Training: \$179, Virtual Academy: \$550
 - 9mm Ammo: \$276, Ammo: \$424.71, Suppressor: \$250

Supporting Rationale

- State-mandated requirements:
 - 24 hours of annual re-certification per officer
 - Annual firearms qualification
 - Biennial EVOC (Emergency Vehicle Operation Course)
- Firearms and EVOC conducted in-house by LESB-certified Chief and SRO
- Ensures legal compliance, operational readiness, and professional development
- Administrative staff training supports accurate records and system usage

State Reimbursement

- Wisconsin reimburses \$324 per eligible officer annually (typically in November–December)
- Reimbursement eligibility depends on officer's start date and certification status
- State fiscal year: July 1 – June 30
- Estimated reimbursement for FY26:
 - 5 full-time officers × \$324 = \$1,620
 - **Note:** 2 part-time officers are full-time elsewhere; their primary agencies receive reimbursement

Estimated Time to Use Funds

- Virtual Academy billed in first quarter
- Other training expenses incurred throughout the year based on scheduling and availability

Variables to Consider

- Ammunition and equipment costs may fluctuate
- Additional training needs may arise due to legislative changes or department priorities
- Reimbursement amounts may vary based on officer eligibility and timing
- Opportunity to expand training if budget allows and more officers become eligible
- Sim munition guns provide the opportunity to conduct active shooter training using realistic guns that shoot paint rounds. This allows for better training and tactics to better prepare for an active shooter event.

101-14-52100-343-000 POLICE DEPT GAS/DIESEL FUEL

Estimated Budget Request

\$15,000

Type of Activity

Covers fuel costs for police squad vehicles used in daily patrol and operational duties.

Previous Budget & Usage

- 2025 Allocation: \$15,000
- YTD Spending (as of 08-05-2025): \$7,222
- Spending is on track to fully utilize the budget by year-end, aligning with fiscal planning goals

Supporting Rationale

- Fuel is essential for routine patrols, emergency response, and other field operations
- Maintaining a consistent fuel budget ensures uninterrupted service delivery
- Budget amount reflects historical usage trends and aims to optimize year-end balance

Estimated Time to Use Funds

- Funds are used throughout the year as needed, based on vehicle usage and fuel consumption

Variables to Consider

- Fuel prices fluctuate due to market conditions, geopolitical factors, and seasonal demand
- Budget is based on 2024 under-budget performance and 2025 usage trends
- Goal is to closely match actual expenses to the budgeted amount by fiscal year-end
- Any increase in patrol activity or vehicle usage could impact fuel consumption

101-14-52100-347-000 POLICE DEPT FLOCK/LEXIPOL

Estimated Cost

\$13,762.16

Type of Activity

Supports two critical systems for public safety and operational compliance:

- Flock Safety Cameras: License plate recognition system
- Lexipol: Policy management and officer training platform

Previous Budget & Usage

- 2025 Allocation: \$13,600
- YTD Spending (as of 08-05-2025): \$13,762.16
 - Flock Cameras: \$9,000 (3 cameras at \$3,000 each)
 - Lexipol: \$4,762.16 (based on officer count)

Supporting Rationale

Flock Cameras

- Provide real-time alerts for missing persons, wanted suspects, stolen vehicles, sex offenders, and Silver Alert vehicles
- Enable inter-agency collaboration by sharing data on criminal activity
- Proven effectiveness:
 - Located two elderly women in a Silver Alert
 - Helped identify a shooting suspect in 2023
- Enhance community safety and investigative capabilities

Lexipol

- Manages department policies and ensures compliance with state standards
- Issues Daily Training Bulletins to reinforce policy knowledge
- Tracks officer engagement and accountability
- Cost varies based on number of employed officers

Estimated Time to Use Funds

- Full invoice typically received and paid in the first quarter of the fiscal year

Variables to Consider

- Lexipol pricing may fluctuate based on staffing levels; new rates released in October–November
- Flock Cameras provide continuous surveillance and investigative support
- Maintaining both systems ensures legal compliance, officer accountability, and community protection

101-14-52100-348-000 POLICE DEPT MISC EXPENSES

Estimated Cost

\$6,000

Type of Activity

This line item covers essential operational costs that do not fall under specific budget categories. Examples include:

Expense Category	Estimated Cost	Notes
Evidence room supplies & drug testing kits	\$2,000	Includes narcotics field tests and storage materials
TIME System Access (State of WI)	\$1,024	Quarterly billing for driver/license plate/criminal history checks
CAD Access (Winnebago County)	\$907.61	Annual billing for dispatch system access
PEP Tests (Pre-employment personality tests)	\$150	\$25/test; allows for 6 candidate screenings
Radar Calibration (Midwest Radar)	\$200	Annual service to ensure compliance and accuracy
Petty Cash	\$500	Used for postage, batteries, coffee, and other small unplanned purchases
Pre-employment physicals & drug screens	\$474	Estimated for 3 new hires at \$158 each
OWI Blood Draw Kits	\$200	Paid to Ascension; reimbursed through court fees
DocFly Redaction Software	\$47.88	Annual subscription for open records redaction
Other (e.g., Dispatch Week pizza, sympathy flowers)	Variable	Community goodwill and staff recognition

Previous Budget & Usage

- 2025 Allocation: \$6,000
- YTD Spending (as of 08-05-2025): \$6,880.80
- Overages due to reimbursable towing and blood draw costs, which are tracked separately in receivables

Supporting Rationale

- Provides flexibility to cover operational needs and unexpected expenses
- Supports compliance, staff onboarding, and community engagement
- Covers reimbursable costs such as towing and blood draws, which temporarily inflate expenditures
- Ensures uninterrupted access to critical systems like TIME and CAD
- Allows for responsive spending when needs arise outside of standard categories

Estimated Time to Use Funds

- **Quarterly:** TIME system billing
- **Annually:** CAD access, radar calibration, DocFly subscription
- **As needed:** Evidence supplies, medical screenings, towing, blood kits, petty cash items

Variables to Consider

- **Towing and blood draw costs** are reimbursed by individuals but paid upfront by the department
- **Vendor billing cycles** may vary, especially for medical and lab services
- **Unexpected events** (e.g., equipment failure, legal consultations, staff needs) may require flexible funding
- **Receivables** offset some expenses but may not align with budget timing

101-14-52100-810-000 POLICE DEPT EQUIP OUTLAY

Estimated Cost

\$10,000

Type of Activity

This line item supports the acquisition and replacement of essential police equipment, including:

Item/Category	Estimated Cost	Notes
Lenslock Bodycam Subscription	\$4,394	Annual cost; invoiced in Q1 each fiscal year
General Equipment Needs	~\$5,606	Covers batteries, radios, AED pads, safety gear, and other necessities

Examples of Equipment Purchased in 2025 (YTD as of 08-05-2025):

- Radio and laptop batteries
- Cabinets and storage containers
- Floor and cargo mats for squad vehicles
- USB cables and radio mics
- First responder bags and disposable gloves
- Parking signs and fingerprint ink pads
- Duty gear for part-time officers
- AED pads (replaced annually or after use)

Previous Budget & Usage

- **2025 Allocation:** \$10,000
- **YTD Remaining (as of 08-05-2025):** \$3,633
- **Major Expenses:**
 - \$4,394 for Lenslock bodycam subscription
 - \$3,700 for Taser (paid using \$18,000 in ARPA funds allocated in late 2022/early 2023)

Supporting Rationale

- Provides a stable funding base for routine and unexpected equipment needs
- Ensures officer safety, operational readiness, and compliance
- Allows the Police Chief discretion to make timely purchases without requiring additional approvals
- Supports part-time officer integration with shared duty gear
- Maintains vehicle and squad preparedness with necessary accessories

Estimated Time to Use Funds

- **Annually:** Lenslock subscription (Q1)
- **As needed:** All other equipment purchases based on operational demands
- **Unscheduled:** Emergency replacements, new hires, or unforeseen needs

Variables to Consider

- Equipment costs may vary due to vendor pricing, supply chain issues, or emergency needs
- Consumables (e.g., gloves, AED pads) require regular replenishment
- Discretionary authority allows for rapid response to equipment failures or urgent needs
- Updated equipment is critical for effective policing, safety, and public trust

Department 15 – Fire & EMS

Revenues by Bucket

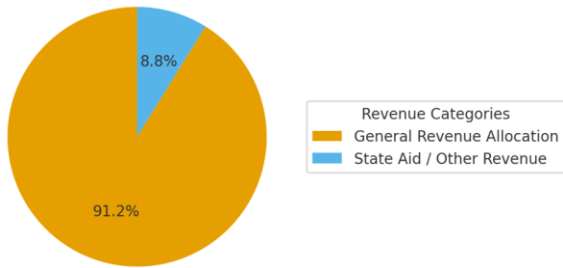
Bucket	Amount
General Revenue Allocation	\$154,610.94
State Aid / Other Revenue	\$15,000.00
Total Revenues	\$169,610.94

Expenses by Bucket

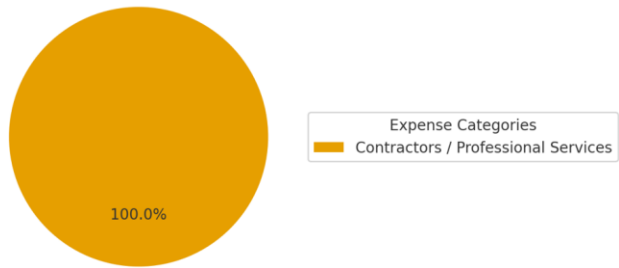
Bucket	Amount
Contractors / Professional Services	\$169,610.94
Total Expenses	\$169,610.94

Net (Revenues – Expenses): **\$0.00**

2026 Revenues by Bucket



2026 Expenses by Bucket



Fire & EMS Department 15 - budget line-item overview

Account Number	Account Description	Department Code	Account Code	Budget
101-15-40000-000-000	GENERAL REVENUES ALLOCATION	15	40000	\$154,610.94
101-15-43420-000-000	STATE SHARED FIRE INSURANCE	15	43420	\$15,000.00
101-15-43528-000-000	STATE EMERGENCY AID	15	43528	
101-15-43529-000-000	STATE GRANTS OTHER PUBLIC SFTY	15	43529	
101-15-47320-000-000	FIRE PROTECTION SERVICE	15	47320	
			Revenue	\$169,610.94
101-15-52200-600-000	FIRE DEPT COMBINED FIRE	15	52200	\$63,495.00
101-15-52210-600-000	OSHKOSH AMBULANCE CONTRACT	15	52210	\$106,115.94
			Expense	\$169,610.94

Department 17 – Public Works

Revenues by Bucket

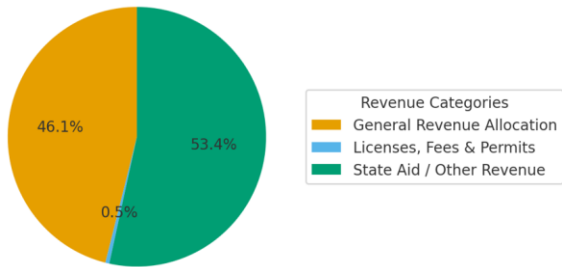
Bucket	Amount
General Revenue Allocation	\$207,970.10
Licenses, Fees & Permits	\$2,250.00
State Aid / Other Revenue	\$241,178.91
Total Revenues	\$451,399.01

Expenses by Bucket

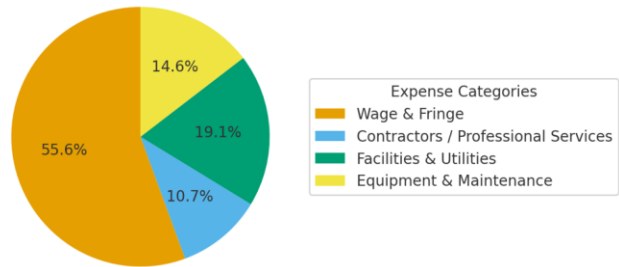
Bucket	Amount
Wage & Fringe	\$251,046.56
Contractors / Professional Services	\$48,264.45
Facilities & Utilities	\$86,088.00
Equipment & Maintenance	\$66,000.00
Total Expenses	\$451,399.01

Net (Revenues – Expenses): **\$0.00**

2026 Revenues by Bucket



2026 Expenses by Bucket



Public Works Department 17 - budget line-item overview

Account Number	Account Description	Department Code	Account Code	Budget
101-17-40000-000-000	GENERAL REVENUES ALLOCATION	17	40000	\$207,970.10
101-17-43529-000-000	STATE GRANTS - SFTY	17	43529	\$500.00
101-17-43530-000-000	STATE TRANSPORTATION AID	17	43530	\$241,178.91
101-17-46310-000-000	HWY CHARGES FOR SERVICE-MAINT	17	46310	\$1,750.00
			Revenue	\$451,399.01
101-17-53100-110-000	PUBLIC WORKS ADMIN WAGES	17	53100	\$66,959.07
101-17-53100-150-000	PUBLIC WORKS ADMIN BENEFITS	17	53100	\$24,886.53
101-17-53100-210-000	PUBLIC WORKS IT SERVICES	17	53100	\$4,000.00
101-17-53100-220-000	PUBLIC WRKS PHONE	17	53100	\$1,100.00
101-17-53100-310-000	PUBLIC WKS OFFICE SUPPLIES	17	53100	\$3,000.00
101-17-53100-330-000	PUBLIC WKS TRAVEL/LODGING	17	53100	\$1,000.00
101-17-53100-331-000	PUBLIC WKS TRAINING	17	53100	\$7,000.00
101-17-53100-342-000	PUBLIC WKS UNIFORMS	17	53100	\$2,200.00
101-17-53100-348-000	PUBLIC WKS MISC EXPENSES	17	53100	\$25,500.00
101-17-53100-355-000	PUBLIC WKS DRUG TESTS	17	53100	\$1,000.00
101-17-53100-362-000	PUBLIC WKS SAFETY EQUIPMENT	17	53100	\$3,000.00
101-17-53150-110-000	BLDG & GROUNDS MAINT WAGES	17	53150	\$52,016.38
101-17-53150-150-000	BLDG & GROUNDS MAINT BENEFITS	17	53150	\$15,528.37
101-17-53150-310-000	BLGS SUPPLIES & MAINTENANCE	17	53150	\$7,000.00
101-17-53230-220-000	GARAGE INTERNET	17	53230	\$288.00
101-17-53230-221-000	GARAGE ELECTRIC	17	53230	\$2,000.00
101-17-53230-222-000	GARAGE NATURAL GAS	17	53230	\$4,000.00
101-17-53230-224-000	GARAGE WATER & SEWER	17	53230	\$1,200.00
101-17-53240-110-000	PW FLEET & OTHER SERV WAGES	17	53240	\$35,239.09
101-17-53240-150-000	PW FLEET & OTHER SERV BENEFITS	17	53240	\$16,951.27
101-17-53240-230-200	PW MACHINERY	17	53240	\$17,600.00
101-17-53240-343-000	PUBLIC WKS MACH GAS/DIES FUEL	17	53240	\$8,000.00
101-17-53300-110-000	PW STREET WAGES	17	53300	\$28,256.49
101-17-53300-150-000	PW STREET BENEFITS	17	53300	\$11,209.36
101-17-53300-359-000	STREET MAINT CRACK SEALING	17	53300	\$6,000.00
101-17-53314-350-000	SNOW & ICE REMOVAL EQUIP/PARTS	17	53314	\$8,500.00
101-17-53314-371-000	SNOW & ICE REMOVAL SALT & BRIN	17	53314	\$16,700.00
101-17-53316-356-000	STREET SIGNS AND BANNERS	17	53316	\$1,000.00
101-17-53420-221-000	STREET LIGHTING	17	53420	\$45,000.00
101-17-53645-230-000	TREES BRUSH & WEED CONTROL	17	53645	\$15,000.00
101-17-53932-000-000	PW PROPERTY INLAND INSURANCE	17	53932	\$7,165.05
101-17-53932-100-000	PW GENERAL LIABILITY INSURANCE	17	53932	\$13,099.40
			Expense	\$451,399.01

101-17-53100-331-000 PUBLIC WKS TRAINING

Estimated Cost

\$7,000

Type of Activity

This budget supports essential training and certification programs for staff.

Previous Budget

\$9,280

Supporting Rationale

Historically, training and travel/lodging were combined under a single budget line. This year, we propose separating them into two distinct line items to improve transparency and tracking of professional development expenses.

Detailed Breakdown of Specified Costs

Program	Employees	Unit Cost	Total
PW Technical Conference – Green Bay	5	\$125	\$625
WRWA Trainings	5 × 5 sessions	\$110	\$2,750
CPR, First Aid, and AED Certification	5	\$150	\$750
Subtotal (Specified Items)			\$4125

Unspecified Costs (Estimates Needed)

Insecticide Application Certification

3 employees

Suggested estimate: ~\$200 per person → \$600

New Hire Training and Onboarding

Suggested estimate: ~\$400 per new hire

If estimating for 3 new hires → \$1,200

Updated Estimated Total

Specified Subtotal: \$4,125

Estimated Unspecified Costs: \$600 (Insecticide) + \$1,200 (Onboarding) = \$1,800

Total Estimated Budget: \$5,925

Remaining Buffer (for DNR distribution certification, snow, and ice training): \$1,075

Grand Total: \$7000

Estimated Timeframe for Use

Training is a year-round expense, with a higher concentration in Q3 and Q4 due to conference schedules and certification renewals.

Variables to Consider

New hires and their certification needs. Scheduling conflicts due to personal commitments

101-17-53100-348-000 PUBLIC WKS MISC EXPENSES

Estimated Cost

\$25,500

Type of Activity Covered

Miscellaneous Supplies: Oil, oil dry, gloves, saw blades, wire brushes, hardware, etc.

Unplanned Breakage: Repairs and replacements not accounted for in the original budget.

Memberships: APWA, Amazon, Costco, etc.

Vandalism Repairs: Costs related to fixing damage from vandalism.

Other Miscellaneous Items:

- Seal coat
- Bee spray
- Worn-out or new tools
- Traffic cones
- Safety barricades replacement of old ones
- Light repairs (village-owned)
- Paint and brushes
- Parking lot paint, crosswalks, street parking, Catch Basins and no parking areas (yellow painted curb)
- Insurance deductibles
- Accidents, village assets that are struck by public (streetlights, signs, hydrants etc.)
- Gaps in insurance coverage
- Inspections and membership costs
- MWR specifically for Public Works Employees, milestones reached, anniversaries, etc.

Previous Budget

\$25,500

Supporting Rationale

YTD Actuals: \$6,928.93

Traffic Safety Equipment: To maintain compliance with current standards outlined in the *Manual on Uniform Traffic Control Devices (MUTCD)*, the Village must address critical deficiencies in its traffic safety inventory. Our existing supply of barricades and cones is insufficient to support safe and effective road closures, particularly as several Class I barricades have reached the end of their service life. This miscellaneous line item will support the procurement of new traffic cones, Class I and Class III barricades, and the replacement of outdated equipment. These upgrades are essential to ensure public safety, meet regulatory requirements, and enhance the Village's ability to manage traffic control operations efficiently

The *Manual on Uniform Traffic Control Devices for Streets and Highways*—the **MUTCD**—defines the standards used by road managers nationwide to install and maintain traffic control devices on all streets, highways, pedestrian and bicycle facilities, and site roadways open to public travel. The MUTCD is published by the Federal Highway Administration

Estimates

- Traffic Cones 28" 7lbs: \$22.80 each (40) total: \$912
- Class 3 Barricades: 6 @ \$300.55 total: \$1803.30
 - These must be used when closing roads such as 116 for parades, fall fest, etc.

- Class 1 Barricades 8': 20 @ \$104.55 total: \$2,091
- Cone Bars (create a barricade with cones as the base): 10 @ \$27.70 total \$277
- Type II folding barricade: 8@ \$57.05 total \$456.40
- Total Traffic Control Equipment: \$5539.70
- Traffic Paint for Crosswalks, Parking lots, Street Parking

The Village has experienced delays in maintaining essential visual infrastructure, including parking lot striping, catch basin identification markings, and yellow curb no-parking zones. Timely upkeep of these areas is critical for several reasons:

Operational Efficiency: Clearly marked catch basins enable public works crews to locate and access drainage systems quickly, especially during snow events when visibility is compromised.

Parking Compliance: Bright and well-defined curb markings help enforce no-parking zones, reducing traffic congestion and improving pedestrian safety.

Community Aesthetics: Fresh striping and curb paint contribute to the overall visual appeal of the downtown area, promoting civic pride and enhancing the visitor experience.

Prioritizing these maintenance tasks will support both functional operations and the Village's commitment to a clean, safe, and welcoming public environment.

White Traffic Marking Paint 5 gallons @ \$152.25, 45 gallons= \$1,370.25

Yellow Traffic Marking Paint 5 gallons @ \$144.75, 60 gallons= \$1,737

Total Traffic Paint \$3,107.25

Power and hand Tools:

Milwaukee's 18V M18 lithium-ion batteries typically last 3 to 5 years under normal usage conditions. However, their actual lifespan depends on several key factors:

- Usage Frequency: Heavy daily use can shorten battery life, while moderate use helps preserve it.
- Charge Cycles: Most high-quality lithium-ion batteries endure around 900–1500 charge cycles before noticeable degradation.

The Village currently maintains a stock of 25 Milwaukee M18 batteries. To ensure consistent performance and avoid unexpected failures, we are implementing a structured 5-year replacement schedule. This plan involves replacing **5 batteries per year**, allowing for a gradual and predictable refresh cycle. By the end of the fifth year, all batteries will have been replaced, ensuring the stock remains reliable and efficient without incurring large, one-time costs. This proactive approach supports operational continuity, extends tool life, and aligns with best practices for lithium-ion battery management.

If the Village expands our inventory of batteries, we will replace more batteries per year to maintain the 5-year cycle

- 5 new m18 xc 6.0 batteries \$199.00 = \$1,000
- Milwaukee power tool replacement of drills, Sawzall, impacts, etc. These tools range between \$150 and \$400, estimate \$1,000 per year

Of the total \$25,500 allocated to this line item, \$10,646 has been earmarked for high-cost priority items. This leaves a remaining balance of \$14,854 to support various operational needs throughout the year.

To ensure consistent and manageable spending, the remaining funds break down to approximately \$1,237.80 per month. This monthly allocation will be used to cover a range of essential and incidental expenses, including:

Hardware and Equipment: Replacement or upgrades of tools and components necessary for daily operations.

Hand Tools: Procurement of basic tools to support fieldwork and maintenance tasks.

Insurance Deductibles: Coverage for unforeseen claims or incidents requiring deductible payments.

Vandalism Repairs: Addressing damage to public property caused by vandalism.

Miscellaneous Operational Needs: Other unplanned or routine expenditures under this budget code.

This structured approach ensures fiscal responsibility while maintaining flexibility to respond to operational demands as they arise

Estimated Timeframe for Use

This is a year-round expense. As the sourcing plan for 2026 takes shape, we will be able to distribute spending more evenly throughout the year. By defining the specific assets required and leveraging actuals from previous years, we can more accurately forecast future expenditures and allocate resources accordingly

Variables to Consider

- Seasonal fluctuations in supply needs
- Unexpected equipment failures or breakages
- Vandalism incidents
- Membership renewals and price changes
- Inflation and supply chain variability

101-17-53150-310-000 BLGS SUPPLIES & MAINTENANCE

Estimated Cost:

\$7,000

Type of Activity:

This fund is designated to support the ongoing operational needs of Village facilities, particularly those not covered under capital improvement projects. It ensures the purchase of essential consumable supplies such as toilet paper, paper towels, and shop towels, which are critical for maintaining cleanliness and functionality across all workspaces.

In addition, the fund addresses a wide range of maintenance and enhancement needs for our aging buildings, including:

- Lighting upgrades to improve energy efficiency and visibility
- Organizational improvements to optimize workspace functionality
- Interior and exterior painting to preserve and refresh facility appearance
- Repairs and replacements of key infrastructure such as garage doors, locks, windows, and garage door remotes
- Site improvements including the installation of fences, gates, and enhancements to parking areas
- Fire Extinguisher inspection

This allocation ensures that our facilities remain safe, efficient, and presentable, while allowing flexibility to address unforeseen maintenance issues throughout the year

Previous Budget:

\$9,600.00

YTD Actuals: \$2,725.54

Supporting Rationale:

Shop Towels: \$15/box @20 boxes= \$300

Garage door remotes: \$33.45 each @ 12= \$401.40

Fire Extinguisher yearly inspection = \$576.50

Menards 2024= \$2,696

We're installing an outdoor spigot on the south end of the garage to make it easier to wash vehicles behind the building. This setup helps keep the front area clean and prevents dirt and debris from being tracked inside.

Labor and materials: \$500

Replacing the broken grates in the cement floor drain tunnel. 7 of them @ \$127 each =\$889

Total in estimated expenses: \$5,362.90

Estimated Time to Use Funds:

Funds are utilized throughout the year, with increased usage in the fourth quarter due to a shift toward indoor maintenance during colder weather.

Variables to Consider:

As our buildings continue to age, maintenance demands increase. This trend underscores the importance of consistent and adequate funding to address ongoing and emerging facility needs.

101-17-53240-230-200 PW MACHINERY

Previous Budget

\$17,600

Type of Activity

This fund code supports machine repair, replacement, and service for our fleet. This includes:

Oil changes	Vehicle Repairs
Tires & Brakes	Miscellaneous part repairs
Purchasing new attachments	Trailers

Previous Budget

\$15,000

Current 2025 Actuals: \$2,029.93

Supporting Rationale

Oil changes: standard oil changes per year 24 @ \$85 = \$2,040

2-year average from vendors

Fairchild (JCB tractor): \$588.93	Service Motor Company (Case, Kubota Tractor): \$2,764.47
Kens Sports (UTV): \$1,150	Quality Truck (Dump Trucks): \$2,413.28
Utility (Bucket Truck): \$1,479.60	NAPA: \$390.99
Klein Ford: \$323.54	John Deere: \$274.6
Kundinger: \$541.39	Vendor Total \$9,926.80

New Attachments

- Skid Steer Grapple: \$3,500

Total: \$15,466.80 in forecasted expenses leaving \$2,133.2 for unforeseen repairs

Public Works currently faces significant inefficiencies in handling logs, brush, and other bulky debris during tree removal operations and compost site management. A grapple bucket attachment for the skid steer would directly address these challenges by:

Boosting Productivity: Operators can quickly and securely grasp, lift, and transport irregular materials like branches, stumps, and brush piles—tasks that are slow and cumbersome with a standard bucket.

Improving Site Management: At the compost site, the grapple bucket allows for more precise sorting and relocation of organic waste, reducing labor time and improving overall workflow.

Expanding Utility: Beyond vegetation, the grapple bucket is ideal for moving large rocks, concrete chunks, and other heavy or awkward materials that traditional buckets struggle to handle.

Reducing Wear and Tear: By using the right tool for the job, we minimize strain on equipment and reduce the risk of damage to both the skid steer and the materials being moved.

Enhancing Safety: Secure gripping reduces the risk of dropped loads and improves control, making operations safer for both operators and bystanders.

This investment would not only streamline current operations but also expand the versatility of our existing equipment—delivering long-term value across multiple departments

Estimated Time to Use Funds

This is a year-round fund code as machinery is used year round

Variables to Consider

- Fleet age: Older vehicles require more frequent and costly repairs.
- Personnel availability: Internal capacity to perform or manage repairs.
- Supply availability: Timely access to parts and materials.

As we continue to improve our fleet management and inspection processes, we anticipate being able to predict maintenance needs more accurately, leading to better budgeting and resource allocation in the future.

101-17-53240-343-000 PUBLIC WKS MACH GASDIES FUEL

Estimated Cost

\$7,500

Type of Activity

This fund code supports the purchase of gas and diesel used to operate equipment throughout the year.

Previous Budget

\$10,000

Supporting Rationale

Based on current usage trends, we propose reducing the budget by \$2,500. As of now, only 24% of the current budget has been utilized. However, we acknowledge that fuel consumption typically increases during the fall and winter months due to snow-related operations.

Supporting: YTD 9/11 = \$5,000 on pace for \$7,500. It makes sense to assume gas prices will increase justifying \$8,000 for 2026.

Estimated Time to Use Funds

Year-round usage.

Variables to Consider

- Fuel consumption spikes in winter due to increased use of dump trucks and tractors.
- Diesel, which powers most heavy equipment, is significantly more expensive than gasoline.
- Weather conditions, particularly snowfall, can greatly impact fuel needs.

101-17-53300-359-000 STREET MAINT CRACK SEALING

Estimated Cost

\$6,000

Previous Budget

\$6,000

Type of Activity

This fund supports the purchase of tar for crack sealing, which is essential to prevent water infiltration and freeze damage in road cracks. It also covers parts and maintenance for the tar kettle used in the application process.

Supporting Rationale

With the implementation of a standardized Crack Sealing SOP and a detailed annual schedule, we now have precise visibility into the scope of roadway maintenance. This allows for accurate forecasting and budgeting of materials and associated costs.

- Total linear feet scheduled for repair: 3,557 ft
- Coverage per skid of tar: ~1,500 linear feet
- Required skids: $3,557 \div 1,500 = 2.37$ skids → Rounded up to 3 skids to ensure full coverage and account for potential overage or application inefficiencies.

Operational Efficiency: The SOP enables proactive planning, reducing waste and ensuring consistent application standards.

Cost Control: By aligning material orders with scheduled linear footage, we avoid over-purchasing and maintain fiscal discipline.

Contingency Coverage: The additional \$600 allocation provides flexibility for necessary consumables (e.g., applicator tips, safety gear) and minor equipment repairs, ensuring uninterrupted operations.

Estimated Time to Use Funds

Spring, Summer, and Fall

- Variables to Consider:
- Cost per skid of tar
- Usage depends on road conditions and policy-driven prioritization
- Maintenance needs of the tar kettle may vary

101-17-53314-350-000 SNOW & ICE REMOVAL EQUIP/PARTS

Estimated Cost

\$8,500

Type of Activity

This fund code supports the purchase of essential equipment, consumables, and maintenance supplies, including:

- Trail markers
- Spinners
- Augers
- Blades
- Cylinders
- Lights
- Shovels
- Scrapers
 - It also covers maintenance for snow equipment.
 - Hydraulic hoses
 - Hydraulic Oil
 - Repairs

Previous Budget

\$8,500

Supporting Rationale

2024 Actuals: \$7,089.76

- 11-foot plow blade, 2@ \$424.29 = \$848.58
 - 5-foot wing blade, 2@ \$241.71 = \$483.42
 - 4-foot wing blade, 2 @ \$177.90 = \$355.8
 - Salt Spinner Motor, 1 @ \$371.93 = \$371.93
- The requested funds are necessary to address the challenges posed by aging equipment and the corrosive effects of salt on our machinery. Regular maintenance and timely replacement of consumables are critical to ensuring operational readiness and safety during winter months.
- 3000-gallon water tank to store our brine on site= \$4,123
 - Estimate total: \$6,182.73 leaves \$2,317.27 for unforeseen repairs, hydraulic oil, shovels, and hydraulic hoses
 - 55-gallon drum of hydraulic oil \$449 to \$499.99

Installing a high-capacity brine tank at our garage will significantly improve operational efficiency and service reliability. It will:

Enable Weekend Operations, we can apply brine even when county offices are closed, ensuring timely road treatment.

Reduce Labor Time, eliminates the need for multiple round trips to the county garage, cutting operator time in half.

Minimize Equipment Wear, reduces strain on our one-ton truck caused by long-distance travel with a full brine load.

Cost-Effective Supply, the county will refill the tank at no additional charge.

Operational Efficiency, one full tank at our site supports the ability to cover the village twice.

Estimated Time to Use Funds

Breakdowns on snow and ice equipment happen in Quarter 4 and Quarter 1 of the following year

Variables to Consider

Wisconsin weather is highly variable year to year, which can significantly impact the frequency and intensity of equipment use. Flexibility in budgeting is essential to accommodate these fluctuations.

101-17-53314-371-000 SNOW & ICE REMOVAL SALT & BRINE

Estimated Cost

\$16,700

Previous Budget

\$16,000

Type of Activity

This fund supports the purchase of salt and brine for maintaining safe road and parking lot conditions throughout the village during winter months.

Supporting Rationale

- The state bid price for salt has increased to \$91.42 per ton.
- The village plans to purchase 175 tons of salt (minimum purchase), totaling approximately \$15,998.50.
- A reserve bank of 30 tons is maintained for severe weather conditions.
- The \$700 increase in the budget accounts for the \$4 per ton price increase from the previous year.
- Brine is used to conserve salt. It is provided by the county at \$0.05 per gallon, and the village uses approximately 1,500 gallons per event, costing about \$75 per event.

Estimated Time to Use Funds

- Winter months, depending on weather conditions.

Variables to Consider

- Weather unpredictability: Usage depends on the severity and frequency of winter storms.
- Salt conservation efforts: Brining is used proactively to reduce salt usage and costs.

101-17-53420-221-000 STREET LIGHTING

Estimated Cost

\$45,000

Type of Activity

This fund covers the electricity expenses for street and parking lot lighting throughout the village.

Previous Budget: \$45,000

YTD Actuals: \$26,885.78

Supporting Rationale

While the previous budget was sufficient, we are trending toward higher electricity costs in 2024. Additionally, new streetlights will be installed in the Wolf Run subdivision, which will increase overall consumption.

Estimated Time to Use Funds

Electricity is billed monthly and used consistently throughout the year.

Variables to Consider

- Energy consumption is lower during summer months due to extended daylight hours.
- Most lighting is equipped with dusk-to-dawn sensors, ensuring efficient energy use.

101-17-53645-230-000 TREES BRUSH & WEED CONTROL

Estimated Cost

\$15,000

Previous Budget

\$15,000

Type of Activity

Removal of trees and vegetation on village-owned properties.

Supporting Rationale

YTD Actuals: \$106

The condition of emerald ash trees on village property has rapidly deteriorated, posing increasing safety risks.

- The village has 44 ash trees left standing that the Village is responsible for, 29 of those trees are scheduled to be done by contractors.
 - 29 trees @ approx. \$600 = \$17,400 however very little money has been spent this current year. With the money remaining in the budget for 2025 we can eliminate 23 of these trees in this current budget leaving only 6 dead ash trees to remove in 2026. To summarize, the previous budget of \$15,000 will be sufficient to maintain our level of service with hazardous trees.

Contracted tree removal services for hazardous trees that cannot be safely managed in-house due to:

- Limited staffing
- Safety concerns
- Lack of adequate equipment or rental availability

Maintenance and replacement of essential equipment used for tree and weed removal, including:

- Sharpening and upgrading tools
- Stump Grinder teeth \$231.73 for 16 teeth
- Judgement Day Weed Killer \$135.00/gallon @ 15 gallons/ year = \$2025

Estimated Timeline for Use of Funds

Tree removal is a year-round activity, scheduled based on staff availability and environmental conditions.

Variables to Consider

Weather Conditions: Severe weather events can cause sudden tree damage, create urgent public safety concerns that require immediate response and flexibility in resource allocation.

Department 18 – Economic Development

Revenues by Bucket

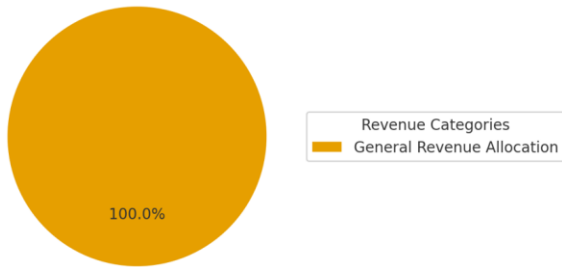
Bucket	Amount
General Revenue Allocation	\$49,233.71
Total Revenues	\$49,233.71

Expenses by Bucket

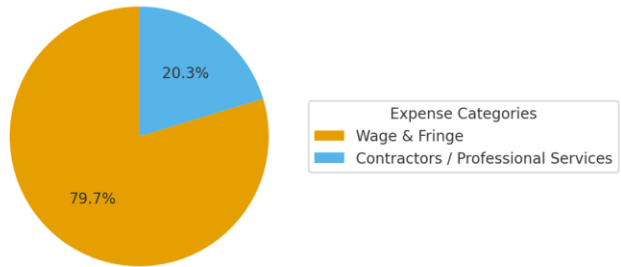
Bucket	Amount
Wage & Fringe	\$39,233.71
Contractors / Professional Services	\$10,000.00
Total Expenses	\$49,233.71

Net (Revenues – Expenses): **\$0.00**

2026 Revenues by Bucket



2026 Expenses by Bucket



Economic Development Department 18 - budget line-item overview

Account Number	Account Description	Department Code	Account Code	Budget
101-18-40000-000-000	GENERAL REVENUES ALLOCATION	18	40000	\$49,233.71
101-18-43740-000-000	WINNEBAGO COUNTY IDB FUNDS	18	43740	
			Revenue	\$49,233.71
101-18-56700-110-000	ECONOMIC DEVELOP WAGES	18	56700	\$31,705.70
101-18-56700-150-000	ECONOMIC DEVELOP BENEFITS	18	56700	\$7,528.01
101-18-56700-210-000	ECONOMIC DEVELOP PRO SERVICES	18	56700	\$10,000.00
			Expense	\$49,233.71

101-18-56700-210-000 ECONOMIC DEVELOP PRO SERVICES

Estimated Cost

\$10,000

Type of Activity

This expense supports contracted services aimed at promoting local economic growth, attracting investment, and enhancing community vitality.

Previous Budget

\$7,000

Supporting Rationale

Economic development services are essential to advancing the village’s strategic goals of expanding housing options and attracting new commercial investment. These professional services provide the expertise and capacity needed to guide responsible growth, strengthen the local economy, and improve quality of life for residents. 2024 actuals were \$9,777.33 and YTD as of 9/17/25 is \$7,418.54.

Estimated Time to Use Funds

This is a year-round expense.

Variables to Consider

The village is actively advancing plans for the waterfront park, while also receiving interest from contractors seeking to purchase additional land for new housing developments.

Department 19 - Library

Revenues by Bucket

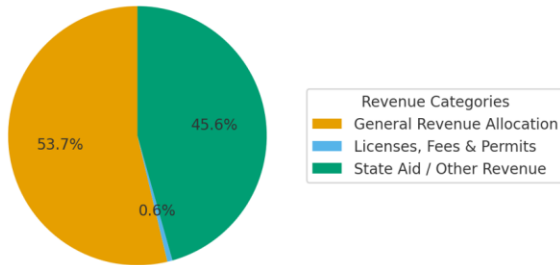
Bucket	Amount
General Revenue Allocation	\$168,863.61
Licenses, Fees & Permits	\$2,000.00
State Aid / Other Revenue	\$143,421.00
Total Revenues	\$314,284.61

Expenses by Bucket

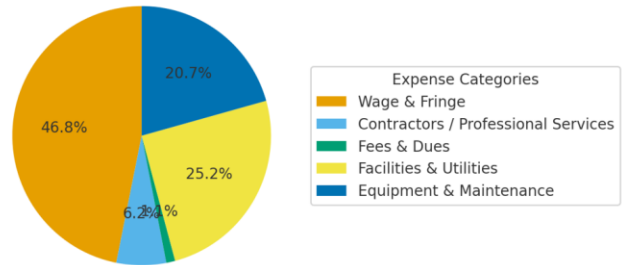
Bucket	Amount
Wage & Fringe	\$147,232.61
Contractors / Professional Services	\$19,534.00
Fees & Dues	\$3,500.00
Facilities & Utilities	\$79,106.00
Equipment & Maintenance	\$64,912.00
Total Expenses	\$314,284.61

Net (Revenues – Expenses): **\$0.00**

2026 Revenues by Bucket



2026 Expenses by Bucket



Village Library Department 19 - budget line-item overview

Account Number	Account Description	Department Code	Account Code	Budget
101-19-40000-000-000	GENERAL REVENUES ALLOCATION	19	40000	\$168,863.61
101-19-43720-000-000	LIBRARY AID WINNEBAGO COUNTY	19	43720	\$143,421.00
101-19-46260-000-000	LIBRARY CHARGES	19	46260	\$2,000.00
			Revenue	\$314,284.61
101-19-55110-110-000	LIBRARY WAGES	19	55110	\$120,899.20
101-19-55110-150-000	LIBRARY BENEFITS	19	55110	\$26,333.41
101-19-55110-230-100	LIBRARY CONTRACT SERVICES	19	55110	\$19,534.00
101-19-55110-310-000	LIBRARY OFFICE SUPPLIES	19	55110	\$3,500.00
101-19-55110-311-000	LIBRARY POSTAGE	19	55110	\$200.00
101-19-55110-312-000	LIBRARY PRINTING & PUBLISHING	19	55110	\$3,450.00
101-19-55110-320-000	LIBRARY SUBSCRIPTIONS	19	55110	\$1,562.00
101-19-55110-320-500	LIBRARY BOOKS	19	55110	\$40,000.00
101-19-55110-320-501	LIBRARY AUDIO BOOKS	19	55110	\$11,000.00
101-19-55110-320-502	LIBRARY VIDEOS	19	55110	\$2,000.00
101-19-55110-323-000	LIBRARY PROGRAMMING	19	55110	\$6,000.00
101-19-55110-330-000	LIBRARY TRAVEL & CONVENTIONS	19	55110	\$3,500.00
101-19-55110-341-000	LIBRARY CLEANING SUPPLIES	19	55110	\$200.00
101-19-55110-348-000	LIBRARY MISC EXPENSES	19	55110	\$500.00
101-19-55110-414-000	LIBRARY FACILITY MAINTENANCE	19	55110	\$72,606.00
101-19-55110-810-000	LIBRARY EQUIP OUTLAY	19	55110	\$3,000.00
			Expense	\$314,284.61

101-19-55110-230-100 LIBRARY CONTRACT SERVICES

Estimated cost

\$19,534.00 (Non-Negotiable)

Type of Activity

Library Contract Services (Winnefox/WALS- Winnefox Automated Library Services)

Previous budget

\$19,154.65

Supporting rationale

The previous year's budget was \$19,154.65. This cost increases/ decreases each year based off a formula from Winnefox: WALS fees are based on a formula which strives to quantify a member library's usage of WALS resources. (This formula is based on a library's circulation, number of items, and number of users. See graphic below)

WALS fees cover a range of essential services divided into several categories:

Automation (ILS): This includes library software services such as SirsiDynix and OCLC, database management, cataloging, maintenance, shared access to materials for multiple libraries, and patron notification systems.

Network: WALS fees fund network equipment, internet access fees, wireless access, online identity management, file sharing, and security measures including backups and cyber insurance.

People: This section supports personnel costs, including two full-time automation librarians and one full-time IT staff member, along with on-site support and travel expenses.

Training: Funds are allocated for training library staff on integrated library systems and for developing documentation and resources.

Calculation of Fees

WALS fees are based on a formula which strives to quantify a member library's usage of WALS resources. This formula is based on a library's circulation, number of items, and number of users. The formula assigns a percentage of the total costs to each library.

Estimated time to use funds

One time charge/payment in January of each budget year

Variables to consider

This amount is received in July/August of the current budget year to allow libraries to plan for next year's budget.

101-19-55110-3205 LIBRARY BOOKS

Estimated cost

\$40,000

Type of Activity

Acquisition of Library Materials-Physical Book Collection

Previous budget

\$30,000

Supporting rationale

Enhancing Collection Diversity: An increased budget allows the library to expand its collection to include a wider range of genres, authors, and formats, reflecting the diverse interests and needs of the community.

Responding to Patron Requests: Actively purchasing materials based on patron requests not only increases circulation but also enriches the library's collection with new and diverse titles that may not always be mainstream. By listening to and acting on the interests of our patrons, we can ensure that the collection reflects their specific needs and preferences.

Supporting Educational Initiatives: A robust book collection is essential for supporting educational programs and initiatives within the library, including literacy programs, book clubs, and educational workshops. By increasing the budget, the library can acquire more resources that align with these initiatives and foster a love for reading and learning.

Staying Current with Trends: The publishing industry is constantly evolving, with new trends and topics emerging regularly. An increased budget enables the library to stay current with these trends, acquiring the latest bestsellers, popular series, and relevant non-fiction works that reflect contemporary issues and interests.

Improving Circulation Rates: A well-funded book budget can lead to an increase in circulation rates. Higher circulation not only demonstrates the library's value to the community but also supports funding requests and grants in the future.

Without purchasing power for books, we face:

Decreased Patron Satisfaction: Insufficient materials can lead to frustration among patrons, as they may find that popular titles or requested items are unavailable. This can result in decreased satisfaction with library services and a reduction in overall patron engagement.

Lower Circulation Rates: A limited collection can directly impact circulation rates, as patrons are less likely to borrow books if their interests are not adequately represented. This decrease in circulation can affect the library's visibility and perceived value within the community.

Missed Opportunities for Community Engagement: Without adequate materials, the library may struggle to host relevant programs, book clubs, or literacy initiatives that rely on a diverse selection of books.

Limited Collection Development: Failing to invest in new materials can stall the growth and diversification of the library's collection. This stagnation can lead to an outdated selection that does not reflect current trends, topics, or community needs.

Decreased Patron Retention: Patrons may seek alternative sources for reading materials, such as other libraries, bookstores, or digital platforms, if their needs are not met. This loss can result in decreased retention of loyal library users and a decline in new patron registrations.

Book Purchasing

While the library primarily purchases most of its books from carefully selected vendors to ensure quality and reliability, we also must think outside of the box to expand our collection further. This includes utilizing vendors such as Amazon for access to a broader range of titles, as well as local bookstores like House of Heroes in Oshkosh.

Furthermore, we have established contracts for specific book services that enhance our collection development. For instance, our Vox Book Rotations with Winnefox provide us with a unique selection of audiobooks that cater to different audiences and saves us money by not having to purchase own copies of these expensive titles.

Chart: Vendor Breakdown/Contracts

Vendor	Vendor Type	Total Annual Cost
Baker & Taylor	Distributor of Materials for Libraries	\$20,000.00
Amazon	Book Orders	\$8,149.00
House of Heroes	Book Store-Comics	\$5,000.00
Center Point Large print	Distributer of Large-print Materials- Contract	\$1,500.00
Winnefox-Vox Circulation	Vox Books Rotation	\$200.00
Penworthy	Distributor of high-quality, durable children's books- salesman twice a year	\$5000.00
Roger's Publishing	Once a Year for Bound Newspaper Book-Coughlin Room	\$151.00
	Total:	\$40,000.00

Estimated time to use funds

Although we conduct the majority of our book purchases at the beginning of the fiscal year and again in the fall, we make monthly acquisitions to ensure our collection remains current and to fulfill patron requests. Due to the busy nature of summer, we limit one-on-one ordering during this period. Additionally, we benefit from a contracted automatic author release program with Baker and Taylor, which provides us with new titles from major authors on scheduled release dates, allowing us to stay ahead of popular trends and enhance our offerings.

Variables to consider

Several variables can impact the book purchasing budget line for the library:

Patron Demand: Fluctuations in patron requests for specific titles or genres can influence the budget, as higher demand may necessitate increased spending to acquire popular or trending materials.

Funding Availability: Changes in overall library funding directly affect the budget for book purchases. Any cuts or increases in funding will require adjustments to the purchasing strategy.

Cost of Materials: The rising costs of books, including print and digital formats, can strain the budget. Price increases from publishers or vendors may necessitate careful prioritization of acquisitions.

2023-2025 Budget Allocation and Actuals

Year	Budgeted	Actuals EOY	
2023	\$22,000.00	\$27,315.34	-\$5,315.34
2024	\$24,000.00	\$30,004.04	-\$6,004.04
2025	\$30,000.00	\$23,016.59 (YTD as of 9/16)	+\$6,983.41

101-19-55110-3205-01 E-BOOKS

Estimated cost

\$11,000.00

Type of Activity

Library E-Books (Includes Overdrive Advantage and Hoopla)

Previous budget

\$10,322.00

Supporting rational

Overdrive Advantage Account: Each library's contribution is made up of two different dollar amounts; one, the contribution of the Statewide Overdrive Collection; two, the contribution to Advantage account which purchases titles for Winnefox patrons only. The Statewide contribution is a set amount based on your library's service population and your library's Overdrive circulation from last year.

Hoopla: Hoopla Digital is a streaming service, accessible through participating libraries, that provides free access to a wide variety of digital media, including audiobooks, eBook's, comics, music, movies, and television shows. It differs from services like Libby (or OverDrive) in that it offers instant access to content with no waitlists or holds. It also differs as each checkout is a pay-per-view that the library then gets charged for.

Estimated time to use funds

Overdrive Advantage is charged in the beginning of the new fiscal year with a one-time payment.

Hoopla is billed at the end of each month based off patron checkouts.

Variables to consider

The past two years (2024 & 2025) Winnebago County has granted Winnebago County libraries special project funding to support the growing costs and demand of Hoopa, offering each library approximately \$6,000 to help offset the operational budget. However, these funds are not guaranteed and therefore cannot be written into the 2026 budget. As seen in Budget to Actuals below, the \$6,000 we were not expecting in 2024 gave us a surplus in the e-books line. However, that was when our Hoopla bill was approximately \$550 a month, whereas in 2025, we are reaching almost \$700 a month for Hoopla.

How Hoopla Works:

Hoopla is a pay-per-view subscription service that each library decides on the stipulations of service. For example, each library can decide how many checkouts a patron card can have per month. Currently Winneconne offers 5 checkouts per card. Other larger libraries have a checkout limit of 3 to reduce costs at a higher level. While we could do the same, Hoopla as of 2024, now counts as circulation and until it is necessary, we would like to continue offering the highest possible service.

2023-2025 YTD Hoopla Usage

Hoopla Usage per Month			
	2023	2024	2025
Jan	\$ 359.18	\$ 428.34	\$ 672.03
Feb	\$ 393.94	\$ 441.98	\$ 512.51
Mar	\$ 355.15	\$ 533.24	\$ 680.19
Apr	\$ 344.45	\$ 558.52	\$ 648.98
May	\$ 331.35	\$ 485.44	\$ 636.38
Jun	\$ 386.08	\$ 547.87	\$ 638.48
Jul	\$ 333.75	\$ 484.62	\$ 631.47
Aug	\$ 408.10	\$ 443.60	\$ 557.17
Sep	\$ 369.33	\$ 480.26	-
Oct	\$ 421.48	\$ 508.05	-
Nov	\$ 398.61	\$ 569.52	-
Dec	\$ 435.50	\$ 568.98	-
	\$ 4,536.92	\$ 6,050.42	\$ 4,977.21

Hoopla Circulation 2023-2025 YTD

Year	Hoopla Circ
2023	1909
2024	2443
2025	1967 (YTD as of Aug 13)

101-19-55110-323-000 LIBRARY PROGRAMMING

Estimated cost

\$6,000.00

Type of Activity

Programming

Previous budget

\$6,000.00

Supporting rationale

Community Connections: Well-planned programming serves as a bridge between the library and the community, bringing people together for shared experiences. Events such as author talks, workshops, educational programs and a multitude of children’s activities and programs not only promote literacy and learning but also strengthen community bonds and encourage social interaction among patrons.

Attracting Diverse Audiences: A robust programming budget allows us to offer a variety of activities that cater to different demographics, including children, teens, adults, and seniors.

Enhancing Library Visibility: Engaging programs elevate the library’s profile within the community and increase awareness of the resources and services we offer. As patrons participate in events, they become more likely to explore other library offerings, leading to increased circulation and utilization of facilities.

Estimated time to use funds

Programming funds are used year-round but not for the Summer Reading Program, which is fully funded by external grants and donations. Each year, we receive dedicated funding for both the Summer and Winter Reading Programs, while the operational budget supports other events and activities that keep patrons engaged and visiting the library regularly.

Variables to consider

Community Needs and Interests: Understanding the community’s evolving interests is essential. Gathering feedback through surveys and meetings helps identify priority programs and guide effective fund allocation.

Sponsorship and Funding Opportunities: External funding from grants, donations, and local partnerships greatly impacts the programming budget and expands our ability to offer diverse programs.

Cost of Materials and Resources: Fluctuations in the cost of materials, supplies, and resources required for programming can impact the budget. We must plan for potential increases in these costs and adjust our programming accordingly.

Staffing and Volunteer Support: Staff and volunteer availability impacts the budget, as larger events may require temporary hires and volunteer training to ensure successful programs.

Seasonal Demand Variations: Programming demand fluctuates seasonally, so adjusting the budget for peak periods like summer and holidays helps maximize participation.

Evaluation of Program Effectiveness: Regularly evaluating program impact supports informed budgeting, allowing underperforming programs to be revised or replaced to fund more successful initiatives

Competition from Other Events: Monitoring local events helps us schedule programs strategically and maintain strong community engagement.

2023-2025 Budget Allocation and Actuals

Year	Budgeted	Actuals EOY	
2023	\$4,500.00	\$4,330.25	+\$169.75
2024	\$5,000.00	\$5,334.62	-\$334.62
2025	\$4,000.00	\$2,200.12(YTD as of Aug)	+\$1,799.88

Department 20 - Parks

Revenues by Bucket

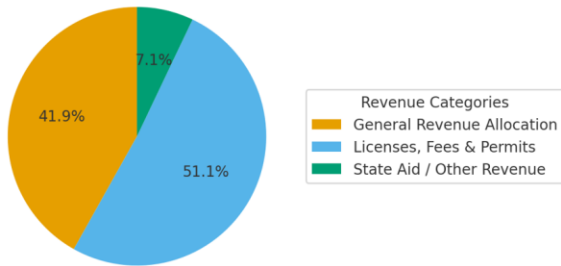
Bucket	Amount
General Revenue Allocation	\$97,713.86
Licenses, Fees & Permits	\$119,150.00
State Aid / Other Revenue	\$16,500.00
Total Revenues	\$233,363.86

Expenses by Bucket

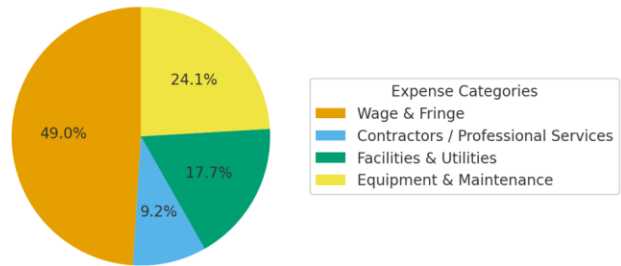
Bucket	Amount
Wage & Fringe	\$114,375.86
Contractors / Professional Services	\$21,500.00
Facilities & Utilities	\$41,288.00
Equipment & Maintenance	\$56,200.00
Total Expenses	\$233,363.86

Net (Revenues – Expenses): **\$0.00**

2026 Revenues by Bucket



2026 Expenses by Bucket



Parks Department 20 - budget line-item overview

Account Number	Account Description	Department Code	Account Code	Budget
101-20-40000-000-000	GENERAL REVENUES ALLOCATION	20	40000	\$97,713.86
101-20-46720-322-000	MARBLE PARK RENTAL FEES	20	46720	\$1,000.00
101-20-46720-322-100	LAKE WINNECONNE RENTALS	20	46720	\$5,000.00
101-20-46720-322-200	WATERFRONT PARK RENTALS	20	46720	\$500.00
101-20-46730-000-000	MARBLE PARK SWIMMING REVENUES	20	46730	\$40,000.00
101-20-46730-312-600	MARBLE PRK REV CONCESSION	20	46730	\$12,000.00
101-20-46742-000-000	RECREATION SPONSOR FEES	20	46742	\$150.00
101-20-46750-000-000	BOAT TRAILER PARKING PERMIT	20	46750	\$45,000.00
101-20-46752-000-000	PIER PASS	20	46752	\$7,000.00
101-20-46755-000-000	BOAT SLIP REVENUE	20	46755	\$8,500.00
101-20-46756-000-000	BEACH HOUSE RENTAL	20	46756	
101-20-48500-000-000	FIREWORKS DONATIONS	20	48500	\$16,500.00
			Revenue	\$233,363.86
101-20-55200-110-000	PARKS WAGES	20	55200	\$45,642.81
101-20-55200-150-000	PARKS BENEFITS	20	55200	\$13,426.72
101-20-55200-220-000	PARKS PHONE	20	55200	
101-20-55200-221-000	PARKS ELECTRIC	20	55200	\$4,500.00
101-20-55200-224-000	PARKS WATER & SEWER	20	55200	\$4,000.00
101-20-55200-230-100	PARKS CONTRACT SERVICES	20	55200	\$16,000.00
101-20-55200-341-000	PARKS CLEANING SUPPLIES	20	55200	\$3,000.00
101-20-55200-343-000	PARKS GAS/DIESEL FUEL	20	55200	\$6,500.00
101-20-55200-348-000	PARKS MISC EXPENSES	20	55200	\$3,000.00
101-20-55200-350-000	PARKS EQUIPMENT	20	55200	\$14,000.00
101-20-55200-356-000	PARKS FACILITIES MAINTENANCE	20	55200	\$24,000.00
101-20-55210-000-000	MSB/VENTEK FEES	20	55210	\$5,500.00
101-20-55310-310-000	FIREWORKS SUPPLIES	20	55310	\$17,500.00
101-20-55420-110-000	BEACH/BEACH HOUSE WAGES	20	55420	\$49,714.22
101-20-55420-150-000	BEACH/BEACH HOUSE BENEFITS	20	55420	\$5,592.11
101-20-55420-221-000	BEACH/BEACH HOUSE ELECTRIC	20	55420	\$3,000.00
101-20-55420-225-000	BEACH/BEACH HOUSE INTERNET	20	55420	\$288.00
101-20-55420-310-000	BEACH/BEACH HOUSE SUPPLIES/EXP	20	55420	\$1,600.00
101-20-55420-310-100	BEACH/BEACH HOUSE CHEMICALS	20	55420	\$600.00
101-20-55420-313-000	POOL CONCESSION SUPPLIES	20	55420	\$10,000.00
101-20-55420-348-000	BEACH/BEACH HOUSE MISC EXPS	20	55420	\$2,500.00
101-20-55420-810-000	SWIMMING EQUIP OUTLAY	20	55420	\$3,000.00
			Expense	\$233,363.86

101-20-55200-230-100 PARKS CONTRACT SERVICES

Estimated Cost

\$16,000

Type of Activity-

This fund code funds things contracted out such as pit extraction and porta Johns, dock removal and install and buoy install and removal. This code also includes dumpster pickups for the park.

Previous Budget

\$10,000

Supporting Rationale

2024 & 2025 Budget Overview

- 2024 Actuals: \$13,992.58
- 2025 YTD Actuals: \$10,809.65

Portable Restroom Services

- Provider: Ray’s Sanitation (excellent service for 4 years)
- Recommendation: Retain Ray’s unless competitors offer significantly lower pricing
- Pricing:
 - Standard Unit: \$140/month (\$60 rental + \$80 cleaning)
 - Handicap Unit: \$200/month (\$80 rental + \$120 cleaning)
- Estimated Annual Cost: \$6,160 for 7 months of service

Current Locations & Units

Location	Standard Units	Handicap Units
Lake Winneconne Park	1	1
Coughlin Park	0	1
Fishing Piers & 1st Street	1	2

Dumpster Services

- Provider: GFL
- Locations & Monthly Costs:
 - Marble Park (2 dumpsters): \$365/month
 - Lake Winneconne Park (1 dumpster): \$255/month
- Annual Total: \$7,440

Dock & Navigational Buoys

- Service Provider: Oshkosh Dock (now owns former competitors)
- Assets: 1 dock + 12 buoys
- Estimated Annual Cost: \$2,024
- Cost-Saving Measures:
 - Store buoys in-house
 - Assist with dock removal using in-house tractor

Shelter Pumping

- Frequency: Once per year
- Cost: \$125

Total Estimated Annual Cost: **\$15,749**

Other estimates for portable bathrooms, same services that Rays currently offers

AAA Sanitation: \$7,945

Packerland Portables: \$9,870

Estimated Time to Use Funds

Most of these funds are used in the spring to the fall as that is when our parks are open.

Variables to Consider

Dumpster service was not included in the original budget, and the annual cost to have dumpsters emptied at the parks is approximately \$7,440.

Porta johns are seasonal and typically placed once the snow has melted, remaining in use until November 1st or until snowfall returns.

101-20-55200-343-000 PARKS GAS/DIESEL FUEL

Estimated Cost

\$6,500

Type of Activity

This fund code is used to fund the park system with the gas/diesel to power our machinery such as lawn mowers trucks/tractors generators, pumps and misc. gas run equipment.

Previous Budget

\$6,500

Supporting Rationale

Fuel Consumption Summary

Annual Fuel Costs

- 2024 Actuals: \$6,396.68
- 2025 Year-to-Date (YTD) Actuals: \$3,533.99

Vehicles & Equipment Using Parks Fuel and estimated hrs. of use in a season (28 weeks)

- Smithco Infield Rake 6hrs per week
- Kubota Tractor 4hrs per week
- Toro 4000 Groundmaster 16hrs per week
- Zero-Turn Lawn Mowers (2 units) 10hrs per week
- One-Ton Truck 3hrs per week
- Pickup Truck Fleet 3hrs per week
- Various Small Power Equipment: 4hrs per week
 - String trimmers
 - Push mowers
 - Chainsaws

Estimated Time to Use Funds

This is a year-round expense as we perform work in our parks year-round.

Variables to Consider

Both the Kubota Tractor and the Toro Ground master run on diesel fuel, which tends to be more expensive than gasoline.

101-20-55200-350-000 PARKS EQUIPMENT

Estimated Cost

\$14,000

Type of Activity

This fund code funds the cost of maintenance of the park's equipment such as blade replacement, maintenance and repair, and replacement of our mowers, string trimmers, ditch mower, power washers, pumps and misc. equipment we operate in our park system.

Previous Budget

\$8,000

Supporting Rationale

Budget Reallocation Proposal: Lake Winneconne Park Investment

In light of recent improvements and ongoing revitalization efforts at Lake Winneconne Park, I propose a strategic reallocation of funds to better reflect current priorities and future needs. Specifically, I recommend reducing the parks miscellaneous line item by \$6,000 and transferring those funds to the Parks Equipment line item. This adjustment will support the continued enhancement of Lake Winneconne Park through the replacement and addition of essential amenities.

Lake Winneconne Park has already undergone significant upgrades, including:

- New asphalt parking areas that improve accessibility and aesthetics
- A modernized boat launch with pull-through parking, increasing usability for residents and visitors
- Renovations to the barn shelter, addressing long-overdue maintenance needs
- To build on this momentum, the next phase of improvements should focus on:
- New picnic tables to accommodate gatherings and enhance comfort
- Upgraded garbage cans to support cleanliness and environmental stewardship
- Replacement of aging playground equipment to ensure safety and enjoyment for children

With Marble Park awaiting redevelopment and Waterfront's future uncertain, Lake Winneconne Park remains a proven community investment. Continued funding will modernize the park, strengthen its role as a community hub, and enhance its long-term value. This is not a budget cut but a strategic realignment to prioritize infrastructure, usability, and growth. I urge support for sustaining Lake Winneconne Park's positive momentum.

LWP Picnic Table & Garbage Can Replacement Plan

Picnic Tables (8' Perforated Metal, ADA Compliant)

- Cost per table: \$969

East Shelter (LWP)

- Tables replaced: 6
- Year: 2025
- Total cost: \$5,814 (Funded in current budget)

Middle Shelter (LWP)

- Tables to be replaced: 6
- Year: 2026
- Total cost: \$5,814 (To be funded from Parks Equipment line item)

Garbage Can Replacement (Banks of 3: Waste, Cans, Plastic)

- Cost per unit: \$1,699
- Units needed: 5
- Year: 2027
- Total cost: \$8,495 (For complete replacement at LWP, funded from Parks Equipment line item)

Estimated Time to Use Funds

We use this fund code year-round as we service most of our equipment in the off season.

Variables to Consider

With our parks equipment aging the costs are only going up.

101-20-55200-356-000 PARKS FACILITIES MAINTENANCE

Estimated Cost

\$24,000

Type of Activity-

This fund code funds the park facilities such as seal coating roof repair lighting, electrical up grades, plumbing upgrades/repairs and any other repairs and maintenance to our park facilities.

Previous Budget

\$24,000

Supporting Rationale

Historical Expenditures

Year	Actual Spending
2024	\$14,488.08
2025 (YTD)	\$4,461.02

Projected 2026 Maintenance Costs

Maintenance Item	Details	Estimated Cost
Sealcoat & Asphalt Repair	General surface treatment & patching	\$10,500.00
Crack Sealing	4 pallets @ \$1,800 each	\$7,200.00
Re-striping Paint	10 gallons @ \$113.49 per gallon	\$1,134.90
Total Estimated Cost		\$18,834.90

Estimated Time to Use Funds

This is a year-round expense , we use a lot of this budget after the big events such as ball tournaments and Sovern state days due to timing of the projects.

Variables to Consider

How Master Plans Impact Repair Decisions

1. Strategic Deferral of Repairs

- Repairs that don't affect safety or core functionality may be deferred if the structure is scheduled for replacement or major renovation.
- This avoids wasting resources on short-term fixes for facilities that will soon be obsolete.

2. Reclassification of "Necessary" Repairs

- A repair typically considered "necessary" (e.g., cosmetic damage, minor wear) may be reclassified as non-essential if the facility is part of a larger redevelopment plan.
- This helps align maintenance budgets with long-term goals.

3. Risk-Based Assessment

- Repairs are evaluated based on risk to users, impact on operations, and timeline of replacement.
- If the risk is low and the replacement is imminent, the repair may be skipped.

101-20-55420-313-000 POOL CONCESSION SUPPLIES

Estimated Cost

\$10,000

Type of Activity-

This fund code funds the purchase of concessions for the pool house.

Previous Budget

\$12,000

Supporting Rationale

The current vendor is holiday wholesale, and piggly wiggly for bottled water.

POS System Implementation Update

Midway through the year, we implemented a new point of sale (POS) system to enhance our operational efficiency and data tracking capabilities. This system provides real-time insights into revenue performance, item-level sales trends, and customer purchasing behavior. With this data, we can:

- Accurately monitor revenue across all locations and time periods
- Identify top-selling products and seasonal trends
- Evaluate underperforming offerings for potential removal or revision
- Make informed decisions on inventory management and promotional strategies

This upgrade marks a significant step toward optimizing our product mix and aligning our offerings with customer demand.

Estimated Time to Use Funds

Summer (May-August)

Variables to Consider

The volume of concessions sold at the pool is closely tied to the number of days the facility is open during the season. Several factors can reduce the total number of operational days, including:

- Inclement Weather: Rainy days often lead to pool closures or reduced attendance, significantly lowering concession demand.
- Staffing Shortages: A lack of available workforce can force the pool to close or operate at limited capacity, further impacting sales.

Understanding and mitigating these variables is essential for accurate forecasting and maximizing revenue potential from concessions.

Department 22 - Cemetery

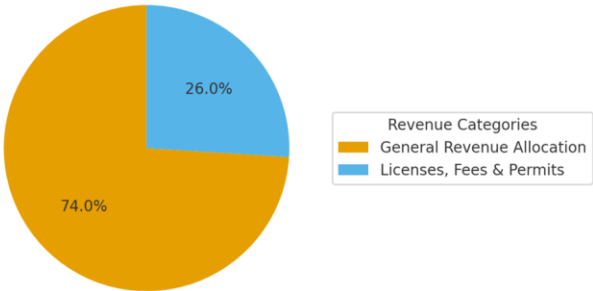
Revenues by Bucket

Bucket	Amount
General Revenue Allocation	\$34,168.07
Licenses, Fees & Permits	\$12,000.00
Total Revenues	\$46,168.07

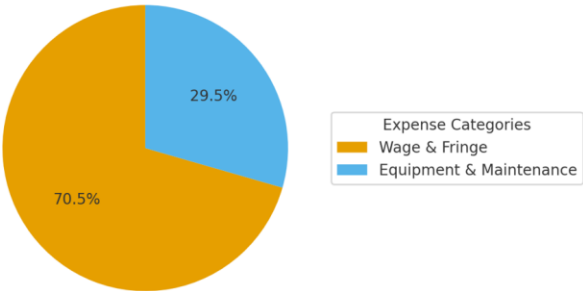
Expenses by Bucket

Bucket	Amount
Wage & Fringe	\$32,568.07
Equipment & Maintenance	\$13,600.00
Total Expenses	\$46,168.07
Net (Revenues – Expenses): \$0.00	

2026 Revenues by Bucket



2026 Expenses by Bucket



Cemetery Department 22 - budget line-item overview

Account Number	Account Description	Department Code	Account Code	Budget
101-22-40000-000-000	GENERAL REVENUES ALLOCATION	22	40000	\$34,168.07
101-22-46540-000-000	CEMETERY FEES & PERP CARE INT	22	46540	<u>\$12,000.00</u>
			Revenue	\$46,168.07
101-22-54910-110-000	CEMETERY WAGES	22	54910	\$26,020.66
101-22-54910-150-000	CEMETERY BENEFITS	22	54910	\$6,547.41
101-22-54910-200-000	CEMETERY BURIAL EXPENSE	22	54910	\$7,000.00
101-22-54910-343-000	CEMETERY GAS/DIESEL FUEL	22	54910	\$2,100.00
101-22-54910-348-000	CEMETERY MISC EXPENSES	22	54910	\$2,000.00
101-22-54910-350-000	CEMETERY EQUIP PARTS	22	54910	\$1,500.00
101-22-54910-810-000	CEMETERY EQUIP OUTLAY	22	54910	<u>\$1,000.00</u>
			Expense	\$46,168.07

101-22-54910-200-000 CEMETERY BURIAL EXPENSE

Estimated cost

\$7000

Type of Activity

This code funds the burials and is funded directly from the burials.

Previous budget

\$0 - this was a new code created

Supporting rational

To improve financial transparency, burial costs are now tracked separately rather than being grouped under "Miscellaneous." This allows for more accurate budgeting and assessment of cemetery operations.

The burial cost tracking system was updated to ensure accurate classification of expenses, there are two types of burials:

- Full Casket Burials: Contracted out to Ted Eckstein at \$950 per burial.
- Cremation Closings: Performed in-house by the public works crew; costs are absorbed under cemetery wages.

Both types require administrative work from the clerk and grave site preparation by public works staff.

Burial Activity & Costs

- 2024: 13 cremations, 7 full burials → \$6,650 contractor expense
- 2025 YTD: 3 cremations, 7 full burials → \$6,650 contractor expense

This tracking ensures clearer financial reporting and better assessment of burial-related expenses.

Estimated time to use funds

This is a year-round expense as deaths happen year-round, and burial closings occur in all months of the year.

Variables to consider

We can only provide an estimate for burial costs, as we contract full burials and are subject to the fees set by the contractor. The number of deaths in any given year is inherently unpredictable, so we rely on historical data to project average annual occurrences. These estimates are based on trends from previous years and are intended to guide budgeting rather than serve as fixed forecasts

This concludes the 2026 Village of Winneconne Budget. If you have questions or concerns, please contact the Village staff to coordinate a time to facilitate those inquiries.