Village of Maine

6111 N 44th Ave, Wausau WI 54401
https://villageofmaine.org

Finance Committee Meeting Agenda
Monday, October 26th, 2026
6:00 p.m.
Maine Village Hall

1. Call the Finance Committee Meeting to Order. Silence Cell Phones.
2. Roll Call.
3. Discussion & Possible Action – Approve 08/17/2026 meeting minutes.
4. Review of 2026 Budget-to-Actual Report.
5. Discussion of 2027 Budget.
    a. Prioritize Projects.
6. Adjournment.

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Jamie Heindl, Village Clerk
10/22/2026

It is possible that a quorum of members of other governmental bodies of the municipality may be in attendance at the above stated meeting to gather information; no official action shall be taken.

Please note, upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request services, contact the Village Hall (715) 675-5607

Village of Maine
Finance Committee
Monday, August 17, 2026
Village Hall

Chairperson Seidler called the meeting to order at 6:00 p.m. Clerk Heindl verified that all open meeting requirements have been satisfied.

ROLL CALL: Trustee Bruce Reynolds, Trustee Ben Seidler, and Joe Yelle.
Absent: Erin Witucki
Also Present: Clerk Jamie Heindl.

Motion by Yelle/Reynolds to approve the minutes of the 07/20/2026 meeting as presented. Carried. 3/0

Committee reviewed the 2026 budget to date and started a high level 2027 budget. Quotes/Estimates to be added, input from other departments will be gathered, wages will be determined by the Village Board.

Motion by Reynolds/Yelle to adjourn at 8:27 p.m. Carried. 3/0

Submitted by,

Jamie Heindl, Village Clerk

Fund: 100 - GENERAL FUND

Account Number		2025 Actual 12/31/2025	2026 Actual 10/19/2026	2026 Budget	Budget Status	% of Budget
100-00-41110-000-000	GENERAL PROPERTY TAX	1,626,089.67	1,605,940.00	1,839,122.39	-233,182.39	87.32
100-00-41122-000-000	TAX INCREMENTS (TID)	0.00	0.00	77,834.66	-77,834.66	0.00
100-00-41150-000-000	FOREST CROP/MNG FOREST TAX	18,052.01	16,989.93	500.00	16,489.93	3,397.99
100-00-41160-000-000	TIMBER SALES	1,995.97	214.48	0.00	214.48	0.00
TAXES		1,646,137.65	1,623,144.41	1,917,457.05	-294,312.64	84.65
100-00-42300-000-000	SPECIAL ASSESSMENTS	1,600.00	0.00	1,600.00	-1,600.00	0.00
SPECIAL ASSESSMENTS		1,600.00	0.00	1,600.00	-1,600.00	0.00
100-00-43200-000-000	FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00
100-00-43210-000-000	INTERGOVERNMENTAL FIRE	69,247.21	69,321.07	64,000.00	5,321.07	108.31
100-00-43410-000-000	SHARED REV CITY & MUNI	164,517.22	25,174.68	138,256.38	-113,081.70	18.21
100-00-43420-000-000	2% FIRE DUES	17,204.10	25,541.27	23,069.36	2,471.91	110.72
100-00-43430-000-000	EXEMPT COMPUTER	795.03	795.03	3,707.63	-2,912.60	21.44
100-00-43435-000-000	UTILITY AID	0.00	0.00	0.00	0.00	0.00
100-00-43440-000-000	PERSONAL PROPERTY AID	30,555.28	30,555.28	38,629.44	-8,074.16	79.10
100-00-43500-000-000	STATE GRANTS	0.00	2,047.50	0.00	2,047.50	0.00
100-00-43510-000-000	COUNTY & MUNI AIDS	0.00	0.00	0.00	0.00	0.00
100-00-43530-000-000	TRANSPORTATION AIDS	213,279.34	171,426.96	228,569.30	-57,142.34	75.00
100-00-43545-000-000	DNR RECYCLING GRANT	1,585.56	1,585.19	1,500.00	85.19	105.68
100-00-43640-000-000	SEVERANCE/YIELD/WITHDRAW TAX	3,205.41	0.00	0.00	0.00	0.00
100-00-43650-000-000	FOREST CROP/MFL FROM STATE	726.69	725.86	0.00	725.86	0.00
INTERGOVERNMENTAL REVENUES		501,115.84	327,172.84	497,732.11	-170,559.27	65.73
100-00-44102-000-000	DOG LICENSES	242.50	3,238.00	2,200.00	1,038.00	147.18
100-00-44110-000-000	LIQUOR, CIG, AMUS LICENSES	2,300.00	962.88	2,300.00	-1,337.12	41.86
100-00-44115-000-000	OPERATORS LICENSES	900.00	525.00	900.00	-375.00	58.33
100-00-44200-000-000	NON BUSINESS LICENSE	0.00	0.00	0.00	0.00	0.00
100-00-44300-000-000	OCCUPANCY PERMITS	2,000.00	5,000.00	2,000.00	3,000.00	250.00
100-00-44310-000-000	BUILDING PERMITS	11,745.00	13,850.00	12,000.00	1,850.00	115.42
100-00-44400-000-000	ZONING PERMITS	9,732.19	850.00	9,000.00	-8,150.00	9.44
100-00-44410-000-000	CONDITIONAL USE PERMITS	0.00	150.00	0.00	150.00	0.00
100-00-44415-000-000	LAND DIVISION APP FEES	0.00	500.00	0.00	500.00	0.00
100-00-44420-000-000	WRECKING PERMITS	200.00	250.00	200.00	50.00	125.00
100-00-44425-000-000	CULVERT PERMITS/INSTALLATION	350.00	1,148.56	2,000.00	-851.44	57.43
100-00-44430-000-000	UTILITY PERMITS	12,350.00	10,100.00	5,000.00	5,100.00	202.00
100-00-44900-000-000	FIREWORKS PERMITS	20.00	30.00	20.00	10.00	150.00
LICENSES AND PERMITS		39,839.69	36,604.44	35,620.00	984.44	102.76
100-00-45100-000-000	LAW & ORDINANCE VIOLATIONS	0.00	0.00	0.00	0.00	0.00
FINES, FORFEITS AND PENALTIES		0.00	0.00	0.00	0.00	0.00
100-00-46100-000-000	CLERK'S FEES	0.00	1,560.00	0.00	1,560.00	0.00
100-00-46210-000-000	ADDRESS MARKERS	450.00	1,200.00	500.00	700.00	240.00
100-00-46220-000-000	FIRE DEPARTMENT FEES	0.00	0.00	64,371.00	-64,371.00	0.00
100-00-46230-000-000	AMBULANCE FEES	0.00	0.00	0.00	0.00	0.00
100-00-46325-000-000	ASPHALT / GRANITE / SALT FEES	0.00	0.00	0.00	0.00	0.00
100-00-46330-000-000	CULVERTS/CULVERT INSTALLATION	1,361.52	480.00	1,300.00	-820.00	36.92
100-00-46420-000-000	REFUSE & GARBAGE COLLECTION	225,947.40	242,420.84	242,208.00	212.84	100.09
100-00-46430-000-000	SOLID WASTE DISPOSAL	0.00	0.00	0.00	0.00	0.00

Fund: 100 - GENERAL FUND

Account Number		2025 Actual 12/31/2025	2026 Actual 10/19/2026	2026 Budget	Budget Status	% of Budget
100-00-46720-000-000	PARK FEES	0.00	0.00	0.00	0.00	0.00
PUBLIC CHARGES FOR SERVICES		227,758.92	245,660.84	308,379.00	-62,718.16	79.66
100-00-48100-000-000	INTEREST REVENUE	18,704.21	16,645.18	19,000.00	-2,354.82	87.61
100-00-48200-000-000	RENT REVENUE	0.00	0.00	0.00	0.00	0.00
100-00-48310-000-000	SALE OF RECYCLABLE MATERIALS	948.00	344.90	200.00	144.90	172.45
100-00-48500-000-000	VILLAGE DONATIONS	0.00	0.00	0.00	0.00	0.00
100-00-48510-000-000	FIRE DEPARTMENT DONATIONS	1,448.45	1,700.00	1,500.00	200.00	113.33
100-00-48515-000-000	FIRE DEPT SALE OF ASSET/SCRAP	0.00	3,500.00	0.00	3,500.00	0.00
100-00-48520-000-000	FIRE DEPARTMENT FUNDRAISERS	0.00	0.00	0.00	0.00	0.00
100-00-48900-000-000	MISC REVENUE	10.97	24,045.00	0.00	24,045.00	0.00
MISCELLANEOUS REVENUES		21,111.63	46,235.08	20,700.00	25,535.08	223.36
100-00-49100-000-000	LONG-TERM DEBT PROCEEDS	350,000.00	0.00	830,000.00	-830,000.00	0.00
100-00-49900-000-000	APPLIED FUND BALANCE	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES		350,000.00	0.00	830,000.00	-830,000.00	0.00
Total Revenues		2,787,563.73	2,278,817.61	3,611,488.16	-1,332,670.55	63.10

Fund: 100 - GENERAL FUND

Account Number		2025 Actual 12/31/2025	2026 Actual 10/19/2026	2026 Budget	Budget Status	% of Budget
100-00-51100-110-000	BOARD SALARIES	54,966.00	36,452.50	55,000.00	18,547.50	66.28
100-00-51100-130-000	BOARD SS/MEDICARE	4,234.51	2,788.81	4,207.50	1,418.69	66.28
100-00-51100-131-000	BOARD RETIREMENT	0.00	0.00	0.00	0.00	0.00
100-00-51100-224-000	BOARD CELL PHONE	2,098.18	1,187.64	2,000.00	812.36	59.38
100-00-51100-310-000	BOARD OFFICE SUPPLIES	1,188.00	146.97	0.00	-146.97	0.00
100-00-51100-311-000	BOARD COMPUTER/SOFTWARE	1,242.00	1,425.00	500.00	-925.00	285.00
100-00-51100-312-000	BOARD ANTI-VIRUS	0.00	0.00	0.00	0.00	0.00
100-00-51100-320-000	BOARD PUBLICATIONS	418.42	515.98	2,000.00	1,484.02	25.80
100-00-51100-330-000	BOARD MILEAGE/SEMINAR	4,632.00	2,505.15	4,500.00	1,994.85	55.67
100-00-51300-000-000	LEGAL FEES	77,337.12	40,247.22	35,000.00	-5,247.22	114.99
100-00-51300-000-001	UTILITY CLAIM FEES	0.00	1,200.00	0.00	-1,200.00	0.00
100-00-51400-110-000	ADMINISTRATIVE SALARIES	0.00	0.00	0.00	0.00	0.00
100-00-51400-115-000	ADMINISTRATIVE WAGES	31,632.00	15,495.00	45,000.00	29,505.00	34.43
100-00-51400-130-000	ADMINISTRATIVE SS/MEDICARE	2,466.00	1,185.37	3,442.00	2,256.63	34.44
100-00-51400-131-000	ADMINISTRATIVE RETIREMENT	0.00	0.00	0.00	0.00	0.00
100-00-51400-150-000	ADMINISTRATIVE HEALTH SUBSIDY	0.00	0.00	0.00	0.00	0.00
100-00-51400-310-000	ADMINISTRATIVE OFFICE SUPPLIES	8,906.52	2,988.43	5,000.00	2,011.57	59.77
100-00-51400-311-000	ADMINISTRATIVE COMPUTER/SOFTWA	4,172.00	2,974.50	2,000.00	-974.50	148.73
100-00-51400-312-000	ADMINISTRATIVE ANTI-VIRUS	195.75	339.93	162.00	-177.93	209.83
100-00-51400-315-000	ADMINISTRATIVE HOSPITATLITY	1,397.74	200.00	2,000.00	1,800.00	10.00
100-00-51420-110-000	CLERK/TREAS SALARIES	60,424.00	70,017.80	65,000.00	-5,017.80	107.72
100-00-51420-130-000	CLERK/TREAS SS/MEDICARE	4,972.50	4,702.66	4,972.00	269.34	94.58
100-00-51420-131-000	CLERK/TREAS RETIREMENT	2,700.00	2,358.95	2,700.00	341.05	87.37
100-00-51420-150-000	CLERK/TREAS HEALTH SUBSIDY	0.00	0.00	6,348.00	6,348.00	0.00
100-00-51420-224-000	CLERK/TREAS CELL PHONE	400.00	198.67	400.00	201.33	49.67
100-00-51420-310-000	CLERK/TREAS OFFICE SUPPLIES	2,089.65	1,451.30	3,000.00	1,548.70	48.38
100-00-51420-311-000	CLERK/TREAS COMPUTER/SOFTWARE	2,853.30	6,670.71	3,000.00	-3,670.71	222.36
100-00-51420-312-000	CLERK/TREAS ANTI-VIRUS	94.50	210.84	81.00	-129.84	260.30
100-00-51420-330-000	CLERK/TREAS MILEAGE/SEMINAR	1,500.00	750.00	1,500.00	750.00	50.00
100-00-51425-110-000	DEPUTY CLERK SALARIES	62,856.19	23,726.52	52,000.00	28,273.48	45.63
100-00-51425-130-000	DEPUTY CLERK SS/MEDICARE	4,688.07	1,627.94	3,978.00	2,350.06	40.92
100-00-51425-131-000	DEPUTY CLERK RETIREMENT	2,378.28	756.50	2,080.00	1,323.50	36.37
100-00-51425-150-000	DEPUTY CLERK HEALTH SUBSIDY	909.90	0.00	12,800.00	12,800.00	0.00
100-00-51425-224-000	DEPUTY CLERK CELL PHONE	400.00	132.00	400.00	268.00	33.00
100-00-51425-310-000	DEPUTY CLERK OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00
100-00-51425-311-000	DEPUTY CLERK COMPUTER/SOFTWARE	24.99	0.00	500.00	500.00	0.00
100-00-51425-312-000	DEPUTY CLERK ANTI-VIRUS	81.00	86.67	81.00	-5.67	107.00
100-00-51425-330-000	DEPUTY CLERK MILEAGE/SEMINAR	1,690.00	332.00	1,000.00	668.00	33.20
100-00-51430-000-000	MISC BANK CHARGES	95.00	343.95	100.00	-243.95	343.95
100-00-51431-000-000	DESTROYED CHECKS/VOID CHECKS	0.00	0.00	0.00	0.00	0.00
100-00-51440-000-004	ELECTION PER DIEM	2,864.00	2,921.50	2,500.00	-421.50	116.86
100-00-51440-130-000	ELECTION SS/MEDICARE	0.00	0.00	0.00	0.00	0.00
100-00-51440-315-001	ELECTION HOSPITATLITY	883.05	715.73	1,500.00	784.27	47.72
100-00-51440-320-002	ELECTION PUBLICATIONS	0.00	75.00	0.00	-75.00	0.00
100-00-51440-340-003	ELECTION OPER SUPPLIES	1,527.37	1,631.64	5,000.00	3,368.36	32.63
100-00-51440-350-000	ELECTION EQUIPMENT MAINTENANCE	0.00	200.00	500.00	300.00	40.00
100-00-51510-000-000	ACCOUNTING/AUDITING	85,140.25	28,261.09	50,000.00	21,738.91	56.52
100-00-51520-110-000	TREASURER SALARIES	0.00	0.00	0.00	0.00	0.00
100-00-51520-130-000	TREASURER SS/MEDICARE	0.00	0.00	0.00	0.00	0.00
100-00-51520-131-000	TREASURER RETIREMENT	0.00	0.00	0.00	0.00	0.00
100-00-51520-224-000	TREASURER CELL PHONE	0.00	0.00	0.00	0.00	0.00
100-00-51520-310-000	TREASURER OFFICE SUPPLIES	4,744.69	0.00	3,000.00	3,000.00	0.00

Fund: 100 - GENERAL FUND

Account Number		2025 Actual 12/31/2025	2026 Actual 10/19/2026	2026 Budget	Budget Status	% of Budget
100-00-51520-311-000	TREASURER COMPUTER/SOFTWARE	1,065.00	1,126.00	1,250.00	124.00	90.08
100-00-51530-290-000	ASSESSOR CONTRACTED SERVICES	17,500.00	17,500.00	17,500.00	0.00	100.00
100-00-51530-320-000	ASSESSOR/BOR PUBLICATIONS	0.00	120.35	100.00	-20.35	120.35
100-00-51530-322-000	ASSESSOR FEES	0.00	0.00	0.00	0.00	0.00
100-00-51530-335-000	ASSESSOR/BOR TRAINING	0.00	55.00	50.00	-5.00	110.00
100-00-51600-000-822	BROKAW HALL WATER/SEWER	306.57	395.90	5,000.00	4,604.10	7.92
100-00-51600-220-000	MUNICIPAL BUILDINGS UTILITIES	8,680.30	6,459.21	9,000.00	2,540.79	71.77
100-00-51600-350-000	MUNICIPAL BUILDINGS REPAIR/MAI	4,895.22	700.08	4,750.00	4,049.92	14.74
100-00-51600-380-000	MUNICIPAL BUILDINGS EXPENSE	775.78	195.25	5,500.00	5,304.75	3.55
100-00-51600-510-000	MUNICIPAL BUILDINGS INSURANCE	17,849.00	16,862.00	20,000.00	3,138.00	84.31
100-00-51600-520-000	WORKERS COMP INS	0.00	0.00	0.00	0.00	0.00
100-00-51610-110-000	CUSTODIAN SALARIES	4,769.00	3,361.75	5,000.00	1,638.25	67.24
100-00-51610-130-000	CUSTODIAN SS/MEDICARE	305.46	180.66	382.00	201.34	47.29
100-00-51610-131-000	CUSTODIAN RETIREMENT	0.00	0.00	0.00	0.00	0.00
100-00-51610-350-000	CUSTODIAN SUPPLIES	23.85	43.84	500.00	456.16	8.77
100-00-51700-000-220	UTILITIES-BROKAW MUNICIPAL BLD	0.00	0.00	0.00	0.00	0.00
100-00-51910-321-000	GENERAL GOVERNMENT DUES	8,322.89	4,201.24	6,500.00	2,298.76	64.63
GENERAL GOVERNMENT		502,696.05	308,025.25	458,783.50	150,758.25	67.14
100-00-52100-110-000	CONSTABLE SALARIES	0.00	0.00	0.00	0.00	0.00
100-00-52100-130-000	CONSTABLE SS/MEDICARE	0.00	0.00	0.00	0.00	0.00
100-00-52100-131-000	CONSTABLE RETIREMENT	0.00	0.00	0.00	0.00	0.00
100-00-52100-224-000	CONSTABLE CELL PHONE	0.00	0.00	0.00	0.00	0.00
100-00-52100-330-000	CONSTABLE MILEAGE/SEMINAR	0.00	0.00	0.00	0.00	0.00
100-00-52100-380-000	CONSTABLE EXPENSE	0.00	0.00	0.00	0.00	0.00
100-00-52110-000-000	PUBLIC SAFETY	13,831.84	8,693.64	17,000.00	8,306.36	51.14
100-00-52200-110-000	FIRE DEPARTMENT SALARIES	48,041.00	19,240.50	50,000.00	30,759.50	38.48
100-00-52200-130-000	FIRE DEPARTMENT SS/MEDICARE	3,675.16	1,436.59	3,825.00	2,388.41	37.56
100-00-52200-131-000	FIRE DEPARTMENT RETIREMENT	17.60	1.60	0.00	-1.60	0.00
100-00-52200-132-000	FIRE DEPARTMENT HERO PROGRAM	7,517.34	3,822.58	8,000.00	4,177.42	47.78
100-00-52200-140-000	FIRE DEPARTMENT PER DIEM	3,920.00	0.00	3,500.00	3,500.00	0.00
100-00-52200-210-000	FIRE DEPARTMENT LEGAL	7,551.00	4,316.25	1,000.00	-3,316.25	431.63
100-00-52200-220-000	FIRE DEPARTMENT UTILITIES	7,681.68	5,851.47	6,000.00	148.53	97.52
100-00-52200-225-000	FD TURNOUT GEAR	36,809.48	7,255.95	26,000.00	18,744.05	27.91
100-00-52200-310-000	FIRE DEPARTMENT OFFICE SUPPLIE	449.09	143.98	1,000.00	856.02	14.40
100-00-52200-311-000	FIRE DEPARTMENT COMPUTER/SOFTW	4,449.69	1,360.01	4,650.00	3,289.99	29.25
100-00-52200-314-000	FIRE DEPARTMENT REFRESHMENTS	918.81	266.24	2,000.00	1,733.76	13.31
100-00-52200-315-000	FIRE DEPART PROMOTIONAL	3,277.88	1,766.72	3,500.00	1,733.28	50.48
100-00-52200-321-000	FIRE DEPARTMENT DUES	14.00	7.00	400.00	393.00	1.75
100-00-52200-330-000	FIRE DEPARTMENT MILEAGE/SEMINA	199.00	324.00	1,000.00	676.00	32.40
100-00-52200-335-000	FIRE DEPARTMENT TRAINING	5,151.52	1,594.00	2,000.00	406.00	79.70
100-00-52200-340-000	FD FUEL/VEHICLE MISC	2,295.80	1,088.59	2,000.00	911.41	54.43
100-00-52200-341-000	FIRE DEPARTMENT HOSE TESTING	3,545.85	3,769.70	4,050.00	280.30	93.08
100-00-52200-342-000	FIRE DEPT BREATHING APPARATUS	0.00	0.00	1,500.00	1,500.00	0.00
100-00-52200-343-000	FIRE DEPT PAGERS AND RADIOS	1,690.30	4,237.54	2,000.00	-2,237.54	211.88
100-00-52200-344-000	FIRE DEPT CLOTHING	0.00	0.00	3,500.00	3,500.00	0.00
100-00-52200-345-000	FIRE DEPARTMENT EQUIPMENT	1,285.00	56,472.50	5,000.00	-51,472.50	1,129.45
100-00-52200-350-000	FD BUILDING REPAIRS/MAINT.	6,028.48	3,924.74	5,000.00	1,075.26	78.49
100-00-52200-351-000	FD FIRE EXTINGUISHER INSP	546.00	145.00	500.00	355.00	29.00
100-00-52200-352-000	FD MISC EQUIPMENT MAINT.	2,829.44	186.81	3,000.00	2,813.19	6.23
100-00-52200-380-000	FD SUPPLIES/ MISC FEES	2,232.01	1,317.98	5,400.00	4,082.02	24.41
100-00-52200-510-000	FIRE DEPARTMENT INSURANCE	8,856.00	8,713.00	13,000.00	4,287.00	67.02

Fund: 100 - GENERAL FUND

Account Number		2025 Actual 12/31/2025	2026 Actual 10/19/2026	2026 Budget	Budget Status	% of Budget
100-00-52200-520-000	FIRE DEPT WORKERS COMP	10,120.50	14,901.50	12,000.00	-2,901.50	124.18
100-00-52201-345-000	FIRE DEPT ENGINE 1	1,830.96	3,874.85	3,500.00	-374.85	110.71
100-00-52202-345-000	FIRE DEPT ENGINE 2	1,469.96	1,829.98	3,500.00	1,670.02	52.29
100-00-52203-345-000	FIRE DEPT TENDER 1	752.94	743.64	2,500.00	1,756.36	29.75
100-00-52204-345-000	FIRE DEPT TENDER 2	770.36	487.50	1,000.00	512.50	48.75
100-00-52205-345-000	FIRE DEPT BRUSH TRUCK	587.90	0.00	1,000.00	1,000.00	0.00
100-00-52206-345-000	FIRE DEPT UTILITY TRUCK	594.66	637.98	400.00	-237.98	159.50
100-00-52207-345-000	FIRE DEPT TRAILER	0.00	0.00	400.00	400.00	0.00
100-00-52208-345-000	FIRE DEPARTMENT POLARIS UTV	431.00	0.00	700.00	700.00	0.00
100-00-52220-000-000	HYDRANT RENTAL (PUB FIRE PROT)	51,551.00	0.00	0.00	0.00	0.00
100-00-52300-000-000	AMBULANCE	20,343.75	21,003.36	20,344.00	-659.36	103.24
100-00-52310-000-000	FIRE DEPARTMENT EMS SUPPLIES	465.20	1,403.31	2,500.00	1,096.69	56.13
100-00-52400-110-000	FIRE INSPECTOR FEES	7,450.00	7,222.00	6,000.00	-1,222.00	120.37
PUBLIC SAFETY		269,182.20	188,040.51	228,669.00	40,628.49	82.23
100-00-53310-110-000	PUBLIC WORKS SALARIES	189,948.94	145,777.46	195,000.00	49,222.54	74.76
100-00-53310-130-000	PUBLIC WORKS SS/MEDICARE	14,239.74	11,049.07	15,000.00	3,950.93	73.66
100-00-53310-131-000	PUBLIC WORKS RETIREMENT	7,984.59	5,509.38	8,000.00	2,490.62	68.87
100-00-53310-150-000	PUBLIC WORKS HEALTH SUBSIDY	2,205.87	0.00	25,600.00	25,600.00	0.00
100-00-53310-151-000	PUBLIC WORKS RANDOM DRUG	318.75	411.50	500.00	88.50	82.30
100-00-53310-220-000	PUBLIC WORKS UTILITIES	4,645.84	2,979.61	5,000.00	2,020.39	59.59
100-00-53310-224-000	PUBLIC WORKS CELL PHONE	880.11	400.00	1,500.00	1,100.00	26.67
100-00-53310-225-000	PUBLIC WORKS UNIFORMS	3,316.89	3,543.79	3,000.00	-543.79	118.13
100-00-53310-226-000	PUBLIC WORKS ROADMENS EXPENSE	503.80	762.91	1,500.00	737.09	50.86
100-00-53310-320-000	PUBLIC WORKS PUBLICATIONS	0.00	28.72	200.00	171.28	14.36
100-00-53310-330-000	PUBLIC WORKS MILEAGE/SEMINAR	37.60	0.00	500.00	500.00	0.00
100-00-53310-340-000	PUBLIC WORKS SUPPLIES	3,059.77	2,634.38	8,000.00	5,365.62	32.93
100-00-53310-341-000	PUBLIC WORKS DITCH CLEANUP	538.03	0.00	1,500.00	1,500.00	0.00
100-00-53310-342-000	PUBLIC WORKS BRIDGE INSPECT.	2,090.00	0.00	1,200.00	1,200.00	0.00
100-00-53310-345-000	PUBLIC WORKS EQUIPMENT	2,185.71	5,563.17	21,000.00	15,436.83	26.49
100-00-53310-346-000	PUBLIC WORKS FUEL	25,863.04	25,665.17	35,000.00	9,334.83	73.33
100-00-53310-350-000	PUBLIC WORKS REPAIR/MAINT	6,508.99	4,237.57	3,000.00	-1,237.57	141.25
100-00-53310-368-000	PUBLIC WORKS ROAD BASE	88,201.15	2,540.25	50,000.00	47,459.75	5.08
100-00-53310-369-000	PUBLIC WORKS DUST BUSTER	14,740.32	0.00	16,150.00	16,150.00	0.00
100-00-53310-370-000	PW ASPHALT PATCH/CRACK FILLING	84,686.57	733.70	85,500.00	84,766.30	0.86
100-00-53310-371-000	PUBLIC WORKS ASPHALT PAVING	346,532.26	125,410.82	533,219.00	407,808.18	23.52
100-00-53310-372-000	PUBLIC WORKS GRANITE	71,196.51	11,964.41	20,000.00	8,035.59	59.82
100-00-53310-373-000	PUBLIC WORKS SAND	10,693.09	6,121.25	7,500.00	1,378.75	81.62
100-00-53310-374-000	PUBLIC WORKS SEAL/CHIP	99,133.00	0.00	100,000.00	100,000.00	0.00
100-00-53310-375-000	PUBLIC WORKS SALT	17,107.20	8,926.25	16,000.00	7,073.75	55.79
100-00-53310-376-000	PUBLIC WORKS SHOULDERING	0.00	0.00	15,000.00	15,000.00	0.00
100-00-53310-377-000	PUBLIC WORKS EQUIP MAINT	26,110.03	20,703.02	29,630.00	8,926.98	69.87
100-00-53310-378-000	PUBLIC WORKS STREET SWEEPING	11,012.50	5,950.00	12,000.00	6,050.00	49.58
100-00-53310-380-000	PUBLIC WORKS BLDG EXPENSE	378.00	5,565.00	12,000.00	6,435.00	46.38
100-00-53310-381-000	PUBLIC WORKS SIGNS	5,062.49	7,501.25	7,000.00	-501.25	107.16
100-00-53310-382-000	PUBLIC WORKS PULVERIZING	0.00	0.00	0.00	0.00	0.00
100-00-53310-383-000	PUBLIC WORKS CENTERLINE STRIP	0.00	0.00	0.00	0.00	0.00
100-00-53310-384-000	PW LANDSCAPING/DITCH SEEDING	987.00	187.00	36,500.00	36,313.00	0.51
100-00-53310-385-000	PUBLIC WORKS CULVERTS	6,808.06	4,831.06	5,000.00	168.94	96.62
100-00-53310-386-000	PW CUSTOM MACHINE HIRE	38,660.25	19,151.50	25,000.00	5,848.50	76.61
100-00-53310-510-000	PUBLIC WORKS INSURANCE	6,392.00	10,440.00	8,000.00	-2,440.00	130.50
100-00-53310-520-000	PUBLIC WORKS WORK COMP	10,120.50	11,776.50	12,000.00	223.50	98.14

Fund: 100 - GENERAL FUND

Account Number		2025 Actual 12/31/2025	2026 Actual 10/19/2026	2026 Budget	Budget Status	% of Budget
100-00-53420-000-000	STREET LIGHTING	22,794.61	16,564.46	22,000.00	5,435.54	75.29
100-00-53620-000-000	GARBAGE SERVICE	160,280.35	159,036.22	242,208.00	83,171.78	65.66
100-00-53630-000-000	SOLID WASTE DITCH CLEANING	0.00	0.00	0.00	0.00	0.00
100-00-53635-000-000	RECYCLING SERVICE	66,256.56	60,542.58	0.00	-60,542.58	0.00
PUBLIC WORKS		1,351,480.12	686,508.00	1,580,207.00	893,699.00	43.44
100-00-55120-000-000	ANIMAL SERVICES	8,098.50	3,500.00	5,000.00	1,500.00	70.00
100-00-55300-000-000	RECREATION PROGRAM & EVENTS	5,588.82	0.00	0.00	0.00	0.00
CULTURE, RECREATION AND EDU.		13,687.32	3,500.00	5,000.00	1,500.00	70.00
100-00-56400-000-000	PLANNING LAND ACQUISITION	3,032.32	0.00	0.00	0.00	0.00
100-00-56400-215-000	PLANNING CONSULTING	4,036.65	6,797.85	78,646.76	71,848.91	8.64
100-00-56700-115-000	ZONING WAGES	83,364.27	29,037.45	76,960.00	47,922.55	37.73
100-00-56700-130-000	ZONING SS/MEDICARE	6,017.01	1,992.81	11,774.88	9,782.07	16.92
100-00-56700-131-000	ZONING RETIREMENT	3,213.51	971.63	3,080.00	2,108.37	31.55
100-00-56700-150-000	ZONING HEALTH SUBSIDY	0.00	0.00	12,800.00	12,800.00	0.00
100-00-56700-210-000	ZONING LEGAL	28,757.88	11,716.04	21,000.00	9,283.96	55.79
100-00-56700-224-000	ZONING CELL PHONE	400.00	132.00	400.00	268.00	33.00
100-00-56700-290-000	ZONING CONTRACTED SERVICES	0.00	54,600.00	0.00	-54,600.00	0.00
100-00-56700-311-000	ZONING COMPUTER/SOFTWARE	365.57	0.00	500.00	500.00	0.00
100-00-56700-312-000	ZONING ANTI-VIRUS	81.00	86.67	81.00	-5.67	107.00
100-00-56700-320-000	ZONING PUBLICATIONS	3,235.98	133.37	1,000.00	866.63	13.34
100-00-56700-330-000	ZONING MILEAGE/SEMINAR	1,756.80	500.00	1,500.00	1,000.00	33.33
100-00-56700-380-000	ZONING EXPENSE	1,768.63	1,502.14	3,000.00	1,497.86	50.07
CONSERVATION AND DEVELOPMENT		136,029.62	107,469.96	210,742.64	103,272.68	51.00
100-00-58100-000-000	DEBT SERVICE PRINCIPAL	782,971.64	171,491.57	973,794.02	802,302.45	17.61
100-00-58200-000-000	DEBT SERVICE INTEREST	24,037.80	10,339.39	0.00	-10,339.39	0.00
DEBT SERVICE		807,009.44	181,830.96	973,794.02	791,963.06	18.67
100-00-59200-000-000	TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING USES		0.00	0.00	0.00	0.00	0.00
Total Expenses		3,080,084.75	1,475,374.68	3,457,196.16	1,981,821.48	42.68
Net Totals		-292,521.02	803,442.93	154,292.00	-649,150.93	520.73

Fund: 610 - WATER UTILITY

Account Number		2025 Actual 12/31/2025	2026 Actual 10/19/2026	2026 Budget	Budget Status	% of Budget
610-00-46450-000-461	MULTI FAMILY WATER	23,474.88	26,316.81	40,000.00	-13,683.19	65.79
610-00-46451-000-461	RESIDENTIAL WATER	31,526.25	38,133.62	40,000.00	-1,866.38	95.33
610-00-46452-000-461	COMMERCIAL WATER	6,270.23	8,296.65	7,000.00	1,296.65	118.52
610-00-46453-000-461	INDUSTRIAL WATER	0.00	0.00	0.00	0.00	0.00
610-00-46454-000-462	PRIVATE FIRE WATER	0.00	0.00	0.00	0.00	0.00
610-00-46455-000-463	PUBLIC FIRE WATER	8,004.14	12,082.54	0.00	12,082.54	0.00
610-00-46456-000-464	PUBLIC AUTHORITY	6,039.46	7,380.37	5,000.00	2,380.37	147.61
610-00-46457-000-470	FORFEITED DISCOUNTS	16.41	168.32	0.00	168.32	0.00
610-00-46458-000-474	WATER TOWER RENTAL	2,600.00	1,800.00	2,400.00	-600.00	75.00
610-00-46459-000-474	OTHER WATER REVENUE	0.00	0.00	0.00	0.00	0.00
610-00-46900-000-474	UTILITY PERMITS & CHARGES	0.00	0.00	0.00	0.00	0.00
PUBLIC CHARGES FOR SERVICES		77,931.37	94,178.31	94,400.00	-221.69	99.77
610-00-47491-000-463	PUBLIC FIRE - VILLAGE	51,551.00	0.00	0.00	0.00	0.00
INTERGOV'T. CHARGES FOR SERV.		51,551.00	0.00	0.00	0.00	0.00
610-00-48110-000-419	INTEREST ON INVESTMENTS	161.48	68.12	0.00	68.12	0.00
MISCELLANEOUS REVENUES		161.48	68.12	0.00	68.12	0.00
610-00-49300-000-423	CAPITAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES		0.00	0.00	0.00	0.00	0.00
Total Revenues		129,643.85	94,246.43	94,400.00	-153.57	99.84

Fund: 610 - WATER UTILITY

Account Number		2025 Actual 12/31/2025	2026 Actual 10/19/2026	2026 Budget	Budget Status	% of Budget
610-00-53700-000-403	DEPRECIATION EXP - FINANCED	36,450.00	0.00	0.00	0.00	0.00
610-00-53700-000-426	DEPRECIATION EXP - CONTRIBUTED	122,810.00	0.00	0.00	0.00	0.00
610-00-53710-000-340	WATER UTILITY LAND LEASE	561.68	578.53	600.00	21.47	96.42
610-00-53710-000-600	WATER SALARIES & WAGES	30,722.23	35,897.11	30,000.00	-5,897.11	119.66
610-00-53710-000-610	WATER CONT EDU & MILEAGE	45.00	0.00	500.00	500.00	0.00
610-00-53710-000-620	WATER - UTILITIES	5,456.98	7,468.32	13,200.00	5,731.68	56.58
610-00-53710-000-630	WATER CHEMICALS	5,233.83	5,257.52	6,000.00	742.48	87.63
610-00-53710-000-640	WATER OFFICE SUPPLIES	357.92	640.31	500.00	-140.31	128.06
610-00-53710-000-645	WATER TESTING	465.00	824.00	3,750.00	2,926.00	21.97
610-00-53710-000-650	WATER REPAIRS	4,965.92	5,447.70	15,000.00	9,552.30	36.32
610-00-53710-000-655	WATER EQUIPMENT	0.39	12,099.00	15,000.00	2,901.00	80.66
610-00-53710-000-656	WATER METER EXPENSE	0.00	0.00	3,000.00	3,000.00	0.00
610-00-53710-000-660	WATER UTILITY TRUCK MAIN	525.71	147.80	1,000.00	852.20	14.78
610-00-53710-000-670	WATER MAINTENANCE	1,810.92	75.03	1,000.00	924.97	7.50
610-00-53710-000-683	PSC EXPENSES	1,191.56	0.00	0.00	0.00	0.00
610-00-53710-000-822	WATER UTILITY WATER/SEWER USE	0.00	325.95	1,000.00	674.05	32.60
610-00-53710-000-825	PLANT WATER TESTING	0.00	0.00	0.00	0.00	0.00
610-00-53710-130-000	WATER SS/MEDICARE	2,289.96	2,410.24	2,500.00	89.76	96.41
610-00-53710-150-000	WATER HEALTH SUBSIDY	0.00	0.00	6,400.00	6,400.00	0.00
610-00-53710-210-000	WATER PLANT LEGAL	0.00	679.40	0.00	-679.40	0.00
610-00-53710-510-682	WATER UTILITY INSURANCE	3,710.00	5,867.00	5,000.00	-867.00	117.34
610-00-53720-000-680	WATER SALARIES	4,826.00	0.00	0.00	0.00	0.00
610-00-53720-000-681	WATER EXPENSES	3,394.54	0.00	0.00	0.00	0.00
610-00-53720-000-683	WATER DUES & FEES	295.38	3,253.84	1,300.00	-1,953.84	250.30
610-00-53720-000-685	WATER AUDITING/ACCOUNTING	81,748.50	31,823.33	40,000.00	8,176.67	79.56
610-00-53720-000-686	WATER RETIREMENT	4,530.57	1,123.95	800.00	-323.95	140.49
610-00-53720-000-689	WATER MISC EXPENSES	0.00	0.00	0.00	0.00	0.00
610-00-53720-000-822	WATER UTILITY WATER/SEWER USE	353.00	0.00	0.00	0.00	0.00
PUBLIC WORKS		311,745.09	113,919.03	146,550.00	32,630.97	77.73
Total Expenses		311,745.09	113,919.03	146,550.00	32,630.97	77.73
Net Totals		-182,101.24	-19,672.60	-52,150.00	-32,477.40	37.72

Fund: 620 - SEWER UTILITY

Account Number		2025 Actual 12/31/2025	2026 Actual 10/19/2026	2026 Budget	Budget Status	% of Budget
620-00-46410-000-622	MULTI FAMILY SEWER	37,504.72	28,733.28	35,000.00	-6,266.72	82.10
620-00-46411-000-622	RESIDENTIAL SEWER	33,018.39	25,464.62	40,000.00	-14,535.38	63.66
620-00-46412-000-622	COMMERCIAL SEWER	5,752.12	3,888.40	6,000.00	-2,111.60	64.81
620-00-46413-000-622	INDUSTRIAL SEWER	0.00	0.00	0.00	0.00	0.00
620-00-46414-000-622	PUBLIC AUTHORITY SEWER	6,263.04	5,422.81	5,000.00	422.81	108.46
620-00-46416-000-635	OTHER REVENUE	0.00	0.00	0.00	0.00	0.00
620-00-46417-000-470	FORFEITED DISCOUNTS	9.26	134.02	0.00	134.02	0.00
PUBLIC CHARGES FOR SERVICES		82,547.53	63,643.13	86,000.00	-22,356.87	74.00
620-00-48110-000-419	INTEREST ON INVESTMENTS	109.78	55.38	0.00	55.38	0.00
MISCELLANEOUS REVENUES		109.78	55.38	0.00	55.38	0.00
Total Revenues		82,657.31	63,698.51	86,000.00	-22,301.49	74.07

Fund: 620 - SEWER UTILITY

Account Number		2025 Actual 12/31/2025	2026 Actual 10/19/2026	2026 Budget	Budget Status	% of Budget
620-00-53610-000-403	SEWER GENERAL EXPENSES	58,360.00	0.00	0.00	0.00	0.00
620-00-53610-000-683	SEWER DUES & FEES	897.08	1,376.40	0.00	-1,376.40	0.00
620-00-53610-000-684	SEWER TRAINING	0.00	475.00	0.00	-475.00	0.00
620-00-53610-000-685	SEWER ACCOUNTING/AUDITING	9,277.00	8,733.33	0.00	-8,733.33	0.00
620-00-53610-000-820	SEWER LABOR	52,093.57	51,270.00	45,000.00	-6,270.00	113.93
620-00-53610-000-822	SEWER WATER/SEWER USE	6,421.01	8,476.23	7,500.00	-976.23	113.02
620-00-53610-000-824	SEWER SLUDGE REMOVAL FEES	6,660.00	5,565.00	10,000.00	4,435.00	55.65
620-00-53610-000-825	SEWER TESTING	18,909.76	16,936.50	25,000.00	8,063.50	67.75
620-00-53610-000-826	SEWER CHEMICALS	5,393.03	667.75	8,000.00	7,332.25	8.35
620-00-53610-000-828	SEWER TELEVISING	7,021.00	0.00	10,000.00	10,000.00	0.00
620-00-53610-000-829	SEWER EQUIPMENT/MAINTENANCE	6,567.45	3,136.23	7,000.00	3,863.77	44.80
620-00-53610-130-000	SEWER SS/MEDICARE	6,531.10	3,586.24	3,442.00	-144.24	104.19
620-00-53610-150-000	SEWER HEALTH SUBSIDY	0.00	0.00	6,400.00	6,400.00	0.00
620-00-53610-510-827	SEWER INSURANCE	2,023.00	2,260.00	5,000.00	2,740.00	45.20
620-00-53631-000-840	SEWER CONSULTING FEES	55,000.00	250.00	0.00	-250.00	0.00
620-00-53640-000-620	SEWER - UTILITIES	13,574.81	14,816.02	17,500.00	2,683.98	84.66
620-00-53640-000-660	SEWER FUEL PURCHASED	418.04	147.79	0.00	-147.79	0.00
620-00-53640-000-851	SEWER OFFICE EXPENSE	1,559.84	984.86	1,500.00	515.14	65.66
620-00-53640-000-854	SEWER RETIREMENT	2,726.98	1,753.63	1,800.00	46.37	97.42
620-00-53640-000-856	SEWER MISC EXPENSES	1,301.55	522.32	40,000.00	39,477.68	1.31
620-00-53690-000-850	SEWER LEGAL	0.00	2,516.10	0.00	-2,516.10	0.00
PUBLIC WORKS		254,735.22	123,473.40	188,142.00	64,668.60	65.63
Total Expenses		254,735.22	123,473.40	188,142.00	64,668.60	65.63
Net Totals		-172,077.91	-59,774.89	-102,142.00	-42,367.11	58.52

	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2025 ACTUAL 12/31/2025	2026 BUDGET IN WORKHORSE	Corrected 2026 Budget (assuming full borrowing in 2026 per agreement with levy limit worksheet)	Corrected 2026 Budget (assuming zero borrowing in 2026)	2026 ACTUAL AS OF 10/12/2026	2027 PROPOSED BUDGET	CORRECTED 2027 PROPOSED BUDGET	NOTES
	REVENUES:									
1	100.00.41110.000.000	GENERAL PROPERTY TAX - GF	$ 651,713.00	$ 1,839,122.39	$ 662,472.00	$ 662,472.00	$ ~~1,605,940.00~~	$ 680,726.00	$ 680,726.00	(2026 budget levy ~~includes TIF~~ levy; 2027 is 680,726 allowable levy not including any debt service
2	100.00.41110.000.000	GENERAL PROPERTY TAX - DS	$ 974,377.00		$ 943,468.00	$ 943,468.00			$ 124,035.00	ONLY G.O. DEBT PAYMENTS WE ARE ACTUALLY ~~MAKING~~ IN BUDGET YEAR **need to update if any new loans are taken out in ~~2026~~**
3	100.00.41122.000.000	TIF DISTRICT INCREMENTS	$ -	$ 77,834.66	$ -	$ -	$ -			tax revenue from TIF District - this should be in the TIF fund, never general fund
4	100.00.41150.000.000	FOREST CROP/MFL	$ 18,052.01	$ 500.00	$ 500.00	$ 500.00	$ ~~16,989.93~~	$ 17,000.00	$ 17,000.00	
5	100.00.41160.000.000	TIMBER SALES	$ 1,995.97	$ -	$ -	$ -	$ 214.48	$ -	$ -	
6	**TOTAL TAX REVENUE**		**$ 1,646,137.98**	**$ 1,917,457.05**	**$ 1,606,440.00**	**$ 1,606,440.00**	**$ 1,623,144.41**	**$ 697,726.00**	**$ 821,761.00**	
7	100.00.42300.000.000	SPECIAL ASSESSMENTS	$ 1,600.00	$ 1,600.00	$ 1,600.00	$ 1,600.00	$ -			~~planned assessment~~?? Nothing here showing anyone has an assessment. No assessments were added to tax roll
8	**TOTAL SPECIAL ASSESSMENTS**		**$ 1,600.00**	**$ 1,600.00**	**$ 1,600.00**	**$ 1,600.00**	**$ -**	**$ -**	**$ -**	
9	100.00.43200.000.000	FEDERAL GRANTS	$ -	$ -	$ -	$ -				
10	100.00.43210.000.000	INTERGOVERNMENTAL FIRE	$ 69,247.21	$ 64,000.00	$ 64,000.00	$ 64,000.00	$ 69,321.07	$ 69,000.00	$ 69,000.00	contracts - Stettin & Berlin
11	100.00.43410.000.000	SHARED REVENUE	$ 164,517.22	$ 138,256.38	$ 138,256.38	$ 138,256.38	$ 25,174.68	$ 170,092.49	$ 170,092.49	estimate comes from WI DOR in late Sept; payment is received in November
12	100.00.43420.000.000	2% FIRE DUES	$ 17,204.10	$ 23,069.36	$ 23,069.36	$ 23,069.36	$ 25,541.27	$ 25,000.00	$ 25,000.00	
13	100.00.43430.000.000	EXEMPT COMPUTER AID	$ 795.03	$ 3,707.63	$ 3,707.63	$ 3,707.63	$ 795.03	$ 795.03	$ 795.03	estimate from state is $795.03
14	100.00.43435.000.000	UTILITY AID	$ -	$ -	$ -	$ -				
15	100.00.43440.000.000	PERSONAL PROPERTY AID	$ 30,555.28	$ 38,629.44	$ 38,629.44	$ 38,629.44	$ 30,555.28	$ 30,555.28	$ 30,555.28	state
16	100.00.43500.000.000	STATE GRANTS	$ -	$ -	$ -	$ -	$ 2,047.50			
17	100.00.43510.000.000	COUNTY/MUNI AIDS	$ -	$ -	$ -	$ -				
18	100.00.43530.000.000	GENERAL TRANSPORTATION AID	$ 213,279.34	$ 228,569.30	$ 228,569.30	$ 228,569.30	$ 171,426.96	$ 234,468.42	$ 234,468.42	total comes from WI DOT sometime in October; payments are received quarterly (received 2027 estimate in Sept 2026)
19	100.00.43545.000.000	DNR RECYCLING GRANT	$ 1,585.56	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,585.19	$ 1,500.00	$ 1,500.00	
20	100.00.43640.000.000	SEVERANCE/YEILD/WITHDRAW TAX	$ 3,205.41	$ -	$ -	$ -				This was a CLA journal entry at the end of 2025
21	100.00.43650.000.000	MFL - STATE PAYMENT	$ 726.69	$ -	$ -	$ -	$ 725.86	$ 725.00	$ 725.00	
22	**TOTAL INTERGOVERNMENTAL REVENUES**		**$ 501,115.84**	**$ 497,732.11**	**$ 497,732.11**	**$ 497,732.11**	**$ 327,172.84**	**$ 532,136.22**	**$ 532,136.22**	
23	100.00.44102.000.000	DOG LICENSES	$ 242.50	$ 2,200.00	$ 2,200.00	$ 2,200.00	$ 3,238.00	$ 3,000.00	$ 3,000.00	most of this gets paid to MC Clerk - 100.00.55120.000.000
24	100.00.44110.000.000	LIQUOR/TOBACCO/AMUSEMENT LICENSES	$ 2,300.00	$ 2,300.00	$ 2,300.00	$ 2,300.00	$ 962.88	$ 2,300.00	$ 2,300.00	
25	100.00.44115.000.000	OPERATOR LICENSES	$ 900.00	$ 900.00	$ 900.00	$ 900.00	$ 525.00	$ 900.00	$ 900.00	
26	100.00.44200.000.000	NON BUSINESS LICENSE	$ -	$ -	$ -	$ -	$ -			
27	100.00.44300.000.000	OCCUPANCY PERMITS	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 5,000.00	$ 2,000.00	$ 2,000.00	
28	100.00.44310.000.000	BUILDING PERMITS	$ 11,745.00	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ 13,850.00	$ 15,000.00	$ 15,000.00	
29	100.00.44400.000.000	ZONING PERMITS	$ 9,732.19	$ 9,000.00	$ 9,000.00	$ 9,000.00	$ 850.00	$ 1,200.00	$ 1,200.00	
30	100.00.44410.000.000	CONDITIONAL USE PERMITS	$ -	$ -	$ -	$ -	$ 150.00	$ 300.00	$ 300.00	
31	100.00.44415.000.000	LAND DIVISION APP FEES	$ -	$ -	$ -	$ -	$ 500.00			
32	100.00.44420.000.000	WRECKING PERMITS	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 250.00	$ 200.00	$ 200.00	
33	100.00.44425.000.000	CULVERT PERMITS	$ 350.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 1,148.56	$ 500.00	$ 500.00	
34	100.00.44430.000.000	UTILITY PERMITS	$ 12,350.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 10,100.00	$ 10,000.00	$ 10,000.00	
35	100.00.44900.000.000	FIREWORK PERMITS	$ 20.00	$ 20.00	$ 20.00	$ 20.00	$ 30.00	$ 20.00	$ 20.00	
36	**TOTAL LICENSES AND PERMITS**		**$ 39,839.69**	**$ 35,620.00**	**$ 35,620.00**	**$ 35,620.00**	**$ 36,604.44**	**$ 35,420.00**	**$ 35,420.00**	

Trautman, Jon:
2027 how much P&I will be spent in 2027 and this amount should go on line 10 on levy limit worksheet and match P&I budgeted expense.

Trautman, Jon:
2026 major error on buget - levy total including debt service is only $1,605,940. This amount and 100-41122 included the TIF increment on the statement of taxes. That can not be used for the GF and must stay in the TIF fund per Statute.

Trautman, Jon:
TIF Increment can not be used for general fund expenditures and should never be in a GF budget

	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2025 ACTUAL 12/31/2025	2026 BUDGET IN WORKHORSE	Corrected 2026 Budget (assuming full borrowing in 2026 per agreement with levy limit worksheet)	Corrected 2026 Budget (assuming zero borrowing in 2026)	2026 ACTUAL AS OF 10/12/2026	2027 PROPOSED BUDGET	CORRECTED 2027 PROPOSED BUDGET	NOTES
37	100.00.45100.000.000	LAW & ORDINANCE VIOLATIONS	$ -	$ -	$ -	$ -	$ -			
38	100.00.46100.000.000	CLERK'S FEES	$ -	$ -	$ -	$ -	$ 1,560.00	$ 1,200.00	$ 1,200.00	~~SAL requests~~
39	100.00.46210.000.000	ADDRESS MARKERS	$ 450.00	$ 500.00	$ 500.00	$ 500.00	$ 1,200.00	$ 500.00	$ 500.00	address application
40	100.00.46220.000.000	FIRE DEPT FEES	$ -	$ 64,371.00	$ -	$ -	$ -			I believe this is a duplicate -- 43210
41	100.00.46230.000.000	AMBULANCE FEES	$ -	$ -	$ -	$ -	$ -			
42	100.00.46325.000.000	ASPHALT/GRANITE/SALT FEES	$ -	$ -	$ -	$ -	$ -			
43	100.00.46330.000.000	CULVERTS/CULVERT INSTALLATION	$ 1,361.52	$ 1,300.00	$ 1,300.00	$ 1,300.00	$ 480.00	$ 1,000.00	$ 1,000.00	
44	100.00.46420.000.000	REFUSE & GARBAGE COLLECTION	$ 225,947.40	$ 242,208.00	$ 242,208.00	$ 242,208.00	$ 242,420.84	$ 242,500.00	$ 242,500.00	garbage and recycling on tax roll
45	100.00.46430.000.000	SOLD WASTE DISPOSAL	$ -	$ -	$ -	$ -	$ -			
46	100.00.46720.000.000	PARK FEES	$ -	$ -	$ -	$ -	$ -			
47	**TOTAL PUBLIC CHARGES FOR SERVICES**		**$ 227,758.92**	**$ 308,379.00**	**$ 244,008.00**	**$ 244,008.00**	**$ 245,660.84**	**$ 245,200.00**	**$ 245,200.00**	
48	100.00.48100.000.000	INTEREST REVENUE	$ 18,713.95	$ 19,000.00	$ 19,000.00	$ 19,000.00	$ 16,645.18	$ 18,000.00	$ 18,000.00	
49	100.00.48200.000.000	RENT REVENUE	$ -	$ -	$ -	$ -	$ -			*if we start renting village hall, that would go here*
50	100.00.48310.000.000	SALE OF SCRAP	$ 948.00	$ 200.00	$ 200.00	$ 200.00	$ 344.90	$ 200.00	$ 200.00	
51	100.00.48500.000.000	VILLAGE DONATIONS	$ -	$ -	$ -	$ -	$ -			
52	100.00.48510.000.000	FIRE DEPT DONATIONS	$ 1,448.45	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,700.00	$ 1,000.00	$ 1,000.00	
53	100.00.48515.000.000	FIRE DEPT SALE OF ASSETS/SCRAP	$ -	$ -	$ -	$ -	$ 3,500.00			
54	100.00.48520.000.000	FIRE DEPT FUNDRAISERS	$ -	$ -	$ -	$ -	$ -			
55	100.00.48900.000.000	MISC REVENUE	$ 174.01	$ -	$ -	$ -	$ 24,045.00			Brill land sale
56	**TOTAL MISCELLANEOUS REVENUE**		**$ 21,284.41**	**$ 20,700.00**	**$ 20,700.00**	**$ 20,700.00**	**$ 46,235.08**	**$ 19,200.00**	**$ 19,200.00**	
57	100.00.49100.000.000	LONG-TERM DEBT PROCEEDS	$ 350,000.00	$ 830,000.00	$ 717,616.00	$ -	$ -	$ 500,000.00	$ 500,000.00	are we actually financing anything?? Board approved $350K for 2026 roads, $350K for 2026 municipal center, and I was told that $130K was for upgrades at WWTP $500K here as a discussion to have loan proceeds in 2027 to do road paving Expense 53310.371
58	100.00.49100.000.000	LONG-TERM DEBT PROCEEDS				$ -	$ -	$ -	$ 45,000.00	Financing for Roof replacement and seal coating/line painting of front parking lot Expense 51600.820
59	100.00.49100.000.000	LONG-TERM DEBT PROCEEDS							$ 75,000.00	Chip Sealing 44th - Falcon to Decator Expense 53310.374
60	100.00.49100.000.000	LONG-TERM DEBT PROCEEDS							$ 85,500.00	financing for patching and crack filling Expense 53310.370
61	100.00.49100.000.000	LONG-TERM DEBT PROCEEDS							$ 30,800.00	financing for culvert replacements Expense 53310.385
62	100.00.49100.000.000	LONG-TERM DEBT PROCEEDS							$ 27,000.00	Financing for possible electronic sign replacement Expense 51600.820
63										
64	100.00.49900.000.000	APPLIED FUND BALANCE	$ -	$ -	$ -	$ -	$ -			
65	**OTHER FINANCING SOURCES**		**$ 350,000.00**	**$ 830,000.00**	**$ 717,616.00**	**$ -**	**$ -**	**$ 500,000.00**	**$ 763,300.00**	
66	**TOTAL FUND 100 REVENUE**		**$ 2,787,736.84**	**$ 3,611,488.16**	**$ 3,123,716.11**	**$ 2,406,100.11**	**$ 2,278,817.61**	**$ 2,029,682.22**	**$ 2,417,017.22**	
					$ (487,772.05)	**$ (1,205,388.05)**	**Correction to 2026 budgeted revenues**			
	EXPENSES									
67	100.00.51100.110.000	BOARD SALARIES	$ 54,966.00	$ 55,000.00	$ 55,000.00	$ 55,000.00	$ 36,452.50	$ 55,000.00	$ 55,000.00	
68	100.00.51100.130.000	BOARD PAYROLL TAXES	$ 4,234.51	$ 4,207.50	$ 4,207.50	$ 4,207.50	$ 2,788.81	$ 4,207.50	$ 4,207.50	
69	100.00.51100.131.000	BOARD RETIREMENT	$ -	$ -	$ -	$ -	$ -			
70	100.00.51100.224.000	BOARD CELL PHONE	$ 2,098.18	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 1,187.64	$ 2,000.00	$ 2,000.00	

Trautman, Jon:
2026 duplicated revenue error

Trautman, Jon:
This should match the debt proceeds in that budget year (how much new borrowed money will be deposited) and should match exactly to the anticiapted capital expenditure budget amounts. They should offset to zero.

Amount to match what was committed to on the 2025 (for 2026) levy limit worksheet vs what you actually have spend on P&I in 2026 is 717,616

Trautman, Jon:
This should match the debt proceeds in that budget year (how much new borrowed money will be deposited) and should match exactly to the anticiapted capital expenditure budget amounts. They should offset to zero.

	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2025 ACTUAL 12/31/2025	2026 BUDGET IN WORKHORSE	Corrected 2026 Budget (assuming full borrowing in 2026 per agreement with levy limit worksheet)	Corrected 2026 Budget (assuming zero borrowing in 2026)	2026 ACTUAL AS OF 10/12/2026	2027 PROPOSED BUDGET	CORRECTED 2027 PROPOSED BUDGET	NOTES	
71	~~100.00.51100.310.000~~	~~BOARD OFFICE SUPPLIES~~	~~$ 1,188.00~~	~~$ -~~	~~$ -~~	~~$ -~~	$ 146.97			2027 combining all muni bldg office supplies to 51400.310	
72	100.00.51100.311.000	BOARD COMPUTER/SOFTWARE	$ 1,242.00	$ 500.00	$ 500.00	$ 500.00	$ 1,425.00	$ 500.00	$ -	NetPros - VB email set up/issues	
73	100.00.51100.320.000	BOARD PUBLICATIONS	$ 418.42	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 515.98	$ 1,000.00	$ 700.00	ordinance updates, budget publication	
74	100.00.51100.330.000	BOARD MILEAGE/SEMINAR	$ 4,632.00	$ 4,500.00	$ 4,500.00	$ 4,500.00	$ 2,505.15	$ 5,000.00	$ 5,000.00	the $4,500 only allows for the VB annual mileage - nothing calculated for attending seminars/trainings	
75	100.00.51300.000.000	GENERAL LEGAL FEES	$ 77,337.12	$ 35,000.00	$ 35,000.00	$ 35,000.00	$ 40,247.22	$ 47,000.00	$ 47,000.00	VanderWaal - if we are recodifing, this will need to be higher than $35K. Shane is also expected to attend meetings	
76	100.00.51300.000.001	UTILITY CLAIM FEES	$ -	$ -	$ -	$ -	$ 1,200.00	$ -	$ -	Frontier claim - February 2026	
77	100.00.51400.115.000	ADMINISTRATIVE WAGES	$ 31,632.00	$ 45,000.00	$ 45,000.00	$ 45,000.00	$ 15,495.00	$ 25,000.00	$ 21,000.00	PR checks to Betty, Cindy, Leodith, Rich	
78	100.00.51400.130.000	ADMINISTRATIVE PAYROLL TAXES	$ 2,466.00	$ 3,442.00	$ 3,442.00	$ 3,442.00	$ 1,185.37	$ 1,912.50	$ 1,606.50		
79	100.00.51400.131.000	ADMINISTRATIVE RETIREMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
80	100.00.51400.150.000	ADMINISTRATIVE HEALTH SUBSIDY	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
81	100.00.51400.310.000	ADMINISTRATIVE OFFICE SUPPLIES	$ 8,906.52	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 2,988.43	$ 7,000.00	$ 7,000.00	2025 - meeting chairs, toner, gift cards, postage, EO Johnson contract, a lot of "office supplies" 2027 - EO Johnson, Pitney Bowes, postage, toner, paper	includes all office supplies related to the municipal building
82	100.00.51400.311.000	ADMINISTRATIVE COMPUTER/SOFTWARE	$ 4,172.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,974.50	$ 10,500.00	$ 11,410.00	2025 - town web, microsoft office, VP new computer, Brian IT fees(580/mo) TownWeb/Catalis = $3400 Brian IT = $6960 MS365 = $1050	
83	100.00.51400.312.000	ADMINISTRATIVE ANIT-VIRUS	$ 195.75	$ 162.00	$ 162.00	$ 162.00	$ 339.93	$ -	$ -	NetPros - $49.95/mo	
84	100.00.51400.315.000	ADMINISTRATIVE HOSPITALITY	$ 1,397.74	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 200.00	$ 700.00	$ -	2025 - BOT meeting food	
85	100.00.51420.110.000	CLERK SALARIES	$ 60,424.00	$ 65,000.00	$ 65,000.00	$ 65,000.00	$ 70,017.80	$ 78,000.00	$ 78,000.00		
86	100.00.51420.130.000	CLERK PAYROLL TAXES	$ 4,972.50	$ 4,972.00	$ 4,972.00	$ 4,972.00	$ 4,702.66	$ 5,967.00	$ 5,967.00		
87	100.00.51420.131.000	CLERK RETIREMENT	$ 2,700.00	$ 2,700.00	$ 2,700.00	$ 2,700.00	$ 2,358.95	$ 3,120.00	$ 3,120.00		
88	100.00.51420.150.000	CLERK HEALTH SUBSIDY	$ -	$ 6,348.00	$ 6,348.00	$ 6,348.00	$ -	$ 6,400.00	$ 6,400.00	this isn't working in WH - currently hitting wage account	
89	100.00.51420.224.000	CLERK CELL PHONE	$ 400.00	$ 400.00	$ 400.00	$ 400.00	$ 198.67	$ 400.00	$ 400.00	set by policy	
90	~~100.00.51420.310.000~~	~~CLERK/TREAS OFFICE SUPPLIES~~	~~$ 2,089.65~~	~~$ 3,000.00~~	~~$ 3,000.00~~	~~$ 3,000.00~~	$ 1,451.30			2025 - a lot of postage	
91	100.00.51420.311.000	CLERK COMPUTER/SOFTWARE	$ 2,853.30	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 6,670.71	$ 3,000.00	$ 3,000.00	2025 - WH annual software dues & QBS for 2024 2027 WH account 1550, payroll 1550, utility 1550, also network pros for email/computer assist (half of workhorse)	
92	100.00.51420.312.000	CLERK ANTI-VIRUS	$ 94.50	$ 81.00	$ 81.00	$ 81.00	$ 210.84	$ -	$ -	netpro $19.98/mo - Covered under new contract(Brian)	
93	100.00.51420.330.000	CLERK MILEAGE/SEMINAR	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 750.00	$ 1,500.00	$ 1,500.00	this only allows for the annual mileage payment set by policy- no trainings or seminars	
94	100.00.51425.110.000	DEPUTY CLERK SALARIES	$ 62,856.19	$ 52,000.00	$ 52,000.00	$ 52,000.00	$ 23,726.52	$ -	$ -		
95	100.00.51425.130.000	DEPUTY CLERK PAYROLL TAXES	$ 4,688.07	$ 3,978.00	$ 3,978.00	$ 3,978.00	$ 1,627.94	$ -	$ -		
96	100.00.51425.131.000	DEPUTY CLERK RETIREMENT	$ 2,378.28	$ 2,080.00	$ 2,080.00	$ 2,080.00	$ 756.50	$ -	$ -		
97	100.00.51425.150.000	DEPUTY CLERK HEALTH SUBSIDY	$ 909.90	$ 12,800.00	$ 12,800.00	$ 12,800.00	$ -	$ -	$ -		
98	100.00.51425.224.000	DEPUTY CLERK CELL PHONE	$ 400.00	$ 400.00	$ 400.00	$ 400.00	$ 132.00	$ -	$ -		
99	~~100.00.51425.310.000~~	~~DEPUTY CLERK OFFICE SUPPLIES~~	~~$ -~~	~~$ -~~	~~$ -~~	~~$ -~~	~~$ -~~				
100	100.00.51425.311.000	DEPUTY CLERK COMPUTER/SOFTWARE	$ 24.99	$ 500.00	$ 500.00	$ 500.00	$ -	$ -	$ -		
101	100.00.51425.312.000	DEPUTY CLERK ANTI-VIRUS	$ 81.00	$ 81.00	$ 81.00	$ 81.00	$ 86.67	$ -	$ -	netpros 9.99/mo - emails being forwarded - computer monitoring Covered under new contract(Brian)	
102	100.00.51425.330.000	DEPUTY CLERK MILEAGE/SEMINAR	$ 1,690.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 332.00	$ -	$ -		
103	100.00.51430.000.000	MISC BANK CHARGES	$ 95.00	$ 100.00	$ 100.00	$ 100.00	$ 343.95	$ 100.00	$ 100.00	NSF fees	

	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2025 ACTUAL 12/31/2025	2026 BUDGET IN WORKHORSE	Corrected 2026 Budget (assuming full borrowing in 2026 per agreement with levy limit worksheet)	Corrected 2026 Budget (assuming zero borrowing in 2026)	2026 ACTUAL AS OF 10/12/2026	2027 PROPOSED BUDGET	CORRECTED 2027 PROPOSED BUDGET	NOTES
104	100.00.51440.000.004	ELECTION PER DIEM	$ 2,864.00	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,921.50	$ 2,500.00	$ 2,500.00	
105	100.00.51440.315.001	ELECTION HOSPITALITY	$ 883.05	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 715.73	$ 1,500.00	$ 1,500.00	
106	100.00.51440.320.002	ELECTION PUBLICATIONS	$ -	$ -	$ -	$ -	$ 75.00	$ 150.00	$ 150.00	
107	100.00.51440.340.003	ELECTION SUPPLIES	$ 1,527.37	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 1,631.64	$ 2,000.00	$ 2,000.00	2025 - postage; envelopes, fees to Marathon County
108	100.00.51440.350.000	ELECTION REPAIRS/MAINTENANCE	$ -	$ 500.00	$ 500.00	$ 500.00	$ 200.00	$ 1,000.00	$ 1,000.00	biannual machine maintenance - this should be higher - reduced election supplies to add more to this
109	100.00.51510.000.000	ACCOUNTING/AUDITING	$ 85,140.25	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 28,261.09	$ 60,000.00	$ 60,000.00	CLA fees; 2027 CLA and $32,000
110	NEW	TREASURER WAGES						$ 37,440.00	$ 37,440.00	$30/hr - 24hrs/wk
111	NEW	TREASURER PAYROLL TAXES						$ 2,864.16	$ 2,864.16	
112	~~100.00.51520.310.000~~	~~TREASURER OFFICE SUPPLIES~~	~~$ 4,744.69~~	~~$ 3,000.00~~	~~$ 3,000.00~~	~~$ 3,000.00~~	~~$ -~~			this is where the tax bill envelopes and postage should have been recorded - not in Clerk
113	100.00.51520.311.000	TREASURER COMPUTER/SOFTWARE	$ 1,065.00	$ 1,250.00	$ 1,250.00	$ 1,250.00	$ 1,126.00	$ 3,525.00	$ 3,525.00	half of WH fees should have been in this account; 2025 fee for ascent $1,065 2027 - half of WH, Ascent
114	100.00.51530.290.000	ASSESSOR CONTRACTED SERVICES	$ 17,500.00	$ 17,500.00	$ 17,500.00	$ 17,500.00	$ 17,500.00	$ 20,000.00	$ 20,000.00	
115	100.00.51530.320.000	ASSESSOR PUBLICATIONS	$ -	$ 100.00	$ 100.00	$ 100.00	$ 120.35	$ 100.00	$ 100.00	
116	100.00.51530.335.000	ASSESSOR TRAINING	$ -	$ 50.00	$ 50.00	$ 50.00	$ 55.00	$ 50.00	$ 50.00	
117	100.00.51600.000.822	BROKAW WATER/SEWER	$ 306.57	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 395.90	$ 600.00	$ 600.00	**make sure this account is correct; should be water/sewer for Village Hall
118	100.00.51600.220.000	MUNI BLDG UTILITIES	$ 8,680.30	$ 9,000.00	$ 9,000.00	$ 9,000.00	$ 6,459.21	$ 9,000.00	$ 9,000.00	WPS for Village Hall, Charter
119	100.00.51600.350.000	MUNI BLDG REPAIR/MAINTENANCE	$ 4,895.22	$ 4,750.00	$ 4,750.00	$ 4,750.00	$ 700.08	$ 2,000.00	$ 1,000.00	
120	100.00.51600.380.000	MUNI BLDG SUPPLIES	$ 775.78	$ 5,500.00	$ 5,500.00	$ 5,500.00	$ 195.25	$ 1,000.00	$ 1,000.00	
121	100.00.51600.510.000	MUNI BLDG INSURANCE	$ 17,849.00	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 16,862.00	$ 20,000.00	$ 20,000.00	
122	100.00.51600.820.000	MUNI BLDG CAPITAL IMPROVEMENT							$ 45,000.00	ROOF $35K AND PARKING LOT $10K
123	100.00.51600.820.000	MUNI BLDG CAPITAL IMPROVEMENT							$ 27,000.00	ELECTRONIC SIGN REPLACEMENT
124	100.00.51610.110.000	CUSTODIAN SALARIES	$ 4,769.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 3,361.75	$ 5,000.00	$ 5,000.00	Brian and Flag guy
125	100.00.51610.130.000	CUSTODIAN PAYROLL TAXES	$ 305.46	$ 382.00	$ 382.00	$ 382.00	$ 180.66	$ 380.00	$ 380.00	
126	100.00.51610.350.000	CUSTODIAN REPAIR/MAINT/SUPPLIES	$ 23.85	$ 500.00	$ 500.00	$ 500.00	$ 43.84	$ 300.00	$ 300.00	
127	100.00.51910.321.000	GENERAL GOVT DUES	$ 8,322.89	$ 6,500.00	$ 6,500.00	$ 6,500.00	$ 4,201.24	$ 7,000.00	$ 7,000.00	league membership, towns and villages association, HRA monthly fee,
128	**TOTAL GENERAL GOVERNMENT**		**$ 502,696.05**	**$ 458,783.50**	**$ 458,783.50**	**$ 458,783.50**	**$ 308,025.25**	**$ 434,716.16**	**$ 500,820.16**	
129	100.00.52110.000.000	PUBLIC TRANSPORTATION LESS THAN 2 MI	$ 13,831.84	$ 17,000.00	$ 17,000.00	$ 17,000.00	$ 8,693.64	$ 15,000.00	$ 15,000.00	quarterly pmts to Wausau School District
130	100.00.52200.110.000	FD SALARIES	$ 48,041.00	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 19,240.50	$ 50,000.00	$ 50,000.00	
131	100.00.52200.130.000	FD PAYROLL TAXES	$ 3,675.16	$ 3,825.00	$ 3,825.00	$ 3,825.00	$ 1,436.59	$ 3,825.00	$ 3,825.00	
132	100.00.52200.131.000	FD RETIREMENT	$ 17.60	$ -	$ -	$ -	$ 1.60			
133	100.00.52200.132.000	FD HERO PROGRAM	$ 7,517.34	$ 8,000.00	$ 8,000.00	$ 8,000.00	$ 3,822.58	$ 5,000.00	$ 5,000.00	
134	100.00.52200.140.000	FD PER DIEM	$ 3,920.00	$ 3,500.00	$ 3,500.00	$ 3,500.00	$ -	$ 3,500.00	$ 3,500.00	FD paid for using personal vehicles
135	100.00.52200.210.000	FD LEGAL FEES	$ 7,551.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 4,316.25	$ 3,000.00	$ 3,000.00	maybe increase
136	100.00.52200.220.000	FD UTILITIES	$ 7,681.68	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 5,851.47	$ 7,500.00	$ 7,500.00	
137	100.00.52200.225.000	FD TURNOUT GEAR	$ 36,809.48	$ 26,000.00	$ 26,000.00	$ 26,000.00	$ 7,255.95	$ 26,000.00	$ 12,000.00	
138	100.00.52200.310.000	FD OFFICE SUPPLIES	$ 449.09	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 143.98	$ 500.00	$ 700.00	
139	100.00.52200.311.000	FD COMPUTER/SOFTWARE	$ 4,449.69	$ 4,650.00	$ 4,650.00	$ 4,650.00	$ 1,360.01	$ 4,650.00	$ 2,000.00	about $2K for annual Command training software, IT Fees
140	100.00.52200.314.000	FD REFRESHMENTS	$ 918.81	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 266.24	$ 1,200.00	$ 1,000.00	
141	100.00.52200.315.000	FD HOSPITALITY	$ 3,277.88	$ 3,500.00	$ 3,500.00	$ 3,500.00	$ 1,766.72	$ 3,000.00	$ 3,500.00	
142	100.00.52200.321.000	FD DUES	$ 14.00	$ 400.00	$ 400.00	$ 400.00	$ 7.00	$ 200.00	$ 100.00	
143	100.00.52200.330.000	FD MILEAGE/SEMINAR	$ 199.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 324.00	$ 500.00	$ 1,000.00	
144	100.00.52200.335.000	FD TRAINING	$ 5,151.52	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 1,594.00	$ 2,000.00	$ 2,000.00	books, operator class, training manuals, NTC

Bakertilly audit totals: $30,000 for 2025, $32,000 for 2026, and $34,000 for 2027

	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2025 ACTUAL 12/31/2025	2026 BUDGET IN WORKHORSE	Corrected 2026 Budget (assuming full borrowing in 2026 per agreement with levy limit worksheet)	Corrected 2026 Budget (assuming zero borrowing in 2026)	2026 ACTUAL AS OF 10/12/2026	2027 PROPOSED BUDGET	CORRECTED 2027 PROPOSED BUDGET	NOTES
145	100.00.52200.340.000	FD FUEL	$ 2,295.80	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 1,088.59	$ 2,000.00	$ 2,000.00	
146	100.00.52200.341.000	FD HOSE TESTING	$ 3,545.85	$ 4,050.00	$ 4,050.00	$ 4,050.00	$ 3,769.70	$ 4,000.00	$ 4,000.00	
147	100.00.52200.342.000	FD BREATHING APPARATUS	$ -	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -	$ 1,000.00	$ 1,500.00	
148	100.00.52200.343.000	FD PAGERS/RADIOS	$ 1,690.30	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 4,237.54	$ 2,000.00	$ 2,000.00	2026 RECEIVED A GRANT $2,047.50
149	100.00.52200.344.000	FD UNIFORMS/CLOTHING	$ -	$ 3,500.00	$ 3,500.00	$ 3,500.00	$ -		$ 1,400.00	SHIRTS
150	100.00.52200.345.000	FD EQUIPMENT	$ 1,285.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 56,472.50		$ 5,000.00	actual equipment - 2026 brush truck coming from donations per Genrich
151	100.00.52200.350.000	FD BUILDING REPAIR/MAINT	$ 6,028.48	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 3,924.74	$ 5,000.00	$ 5,000.00	
152	100.00.52200.351.000	FD EXTINGUISHER INSPECTION	$ 546.00	$ 500.00	$ 500.00	$ 500.00	$ 145.00	$ 500.00	$ 500.00	
153	100.00.52200.352.000	FD EQUIPMENT MAINTENANCE	$ 2,829.44	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 186.81	$ 3,000.00	$ 2,000.00	maintenance for the equipment
154	100.00.52200.380.000	FD SUPPLIES	$ 2,232.01	$ 5,400.00	$ 5,400.00	$ 5,400.00	$ 1,317.98	$ 2,000.00	$ 2,000.00	
155	100.00.52200.510.000	FD INSURANCE	$ 8,856.00	$ 13,000.00	$ 13,000.00	$ 13,000.00	$ 8,713.00	$ 11,000.00	$ 11,000.00	
156	100.00.52200.520.000	FD WORK COMP	$ 10,120.50	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ 14,901.50	$ 15,000.00	$ 15,000.00	
157	100.00.52201.345.000	FD ENGINE 1	$ 1,830.96	$ 3,500.00	$ 3,500.00	$ 3,500.00	$ 3,874.85	$ 3,000.00	$ 3,000.00	MAINTENANCE
158	100.00.52202.345.000	FD ENGINE 2	$ 1,469.96	$ 3,500.00	$ 3,500.00	$ 3,500.00	$ 1,829.98	$ 2,500.00	$ 3,000.00	MAINTENANCE
159	100.00.52203.345.000	FD TENDER 1	$ 752.94	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 743.64	$ 1,000.00	$ 2,000.00	MAINTENANCE
160	100.00.52204.345.000	FD TENDER 2	$ 770.36	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 487.50	$ 1,000.00	$ 2,000.00	MAINTENANCE
161	100.00.52205.345.000	FD BRUSH TRUCK	$ 587.90	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00	$ 1,000.00	MAINTENANCE
162	100.00.52206.345.000	FD UTILITY TRUCK	$ 594.66	$ 400.00	$ 400.00	$ 400.00	$ 637.98	$ 400.00	$ 1,000.00	MAINTENANCE
163	100.00.52207.345.000	FD TRAILER	$ -	$ 400.00	$ 400.00	$ 400.00	$ -	$ 400.00	$ 400.00	MAINTENANCE
164	100.00.52208.345.000	FD UTV	$ 431.00	$ 700.00	$ 700.00	$ 700.00	$ -	$ 700.00	$ 500.00	MAINTENANCE
165	100.00.52220.000.000	HYDRANT RENTAL	$ 51,551.00	$ -	$ 66,289.00	$ 66,289.00	$ -	$ 66,289.00	$ 66,289.00	this is set by PSC; 2026 is $66,289 non cash operating expense
166	100.00.52300.000.000	FD AMBULANCE CONTRACT	$ 20,343.75	$ 20,344.00	$ 20,344.00	$ 20,344.00	$ 21,003.36	$ 23,000.00	$ 23,000.00	annual payment to the City of Wausau
167	100.00.52310.000.000	FD EMS SUPPLIES	$ 465.20	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 1,403.31	$ 2,500.00	$ 2,500.00	
168	100.00.52400.110.000	FD FEES - FIRE INSPECTOR	$ 7,450.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 7,222.00	$ 7,500.00	$ 7,500.00	
169	**TOTAL PUBLIC SAFETY**		**$ 269,182.20**	**$ 228,669.00**	**$ 294,958.00**	**$ 294,958.00**	**$ 188,040.51**	**$ 280,664.00**	**$ 273,714.00**	
170	100.00.53310.110.000	PUB WORK SALARIES	$ 189,948.94	$ 195,000.00	$ 195,000.00	$ 195,000.00	$ 145,777.46	$ 200,850.00	$ 200,850.00	should include some of Michael's wages. Supposed to have 2 hours a day for pub works
171	100.00.53310.130.000	PUB WORKS PAYROLL TAXES	$ 14,239.74	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 11,049.07	$ 15,365.03	$ 15,365.03	
172	100.00.53310.131.000	PUB WORKS RETIREMENT	$ 7,984.59	$ 8,000.00	$ 8,000.00	$ 8,000.00	$ 5,509.38	$ 8,034.00	$ 8,034.00	
173	100.00.53310.150.000	PUB WORKS HEALTH SUBSIDY	$ 2,205.87	$ 25,600.00	$ 25,600.00	$ 25,600.00	$ -	$ 25,600.00	$ 25,600.00	ADD THIS IN SALARY
174	100.00.53310.151.000	PUB WORK RANDOM DRUG TEST	$ 318.75	$ 500.00	$ 500.00	$ 500.00	$ 411.50	$ 500.00	$ 500.00	
175	100.00.53310.220.000	PUB WORKS UTILITIES	$ 4,645.84	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 2,979.61	$ 5,000.00	$ 5,000.00	
176	100.00.53310.224.000	PUB WORKS CELL PHONE	$ 880.11	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 400.00	$ 800.00	$ 800.00	Nate & Nick cell phone reimbursement - look into getting phones for the guys Should look at FirstNet for phones
177	100.00.53310.225.000	PUB WORKS UNIFORMS	$ 3,316.89	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 3,543.79	$ 5,000.00	$ 4,600.00	for 2027 - I could see this being about $4600 Vestis
178	100.00.53310.226.000	PUB WORKS ROADMENS EXPENSE	$ 503.80	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 762.91	$ 1,000.00	$ 1,000.00	
179	100.00.53310.320.000	PUB WORKS PUBLICATIONS	$ -	$ 200.00	$ 200.00	$ 200.00	$ 28.72	$ 200.00	$ 200.00	road/project bids
180	100.00.53310.330.000	PUB WORKS MILEAGE/SEMINAR	$ 37.60	$ 500.00	$ 500.00	$ 500.00	$ -	$ 100.00	$ 100.00	mileage reimbursement if they go to training or use their personal vehicle
181	100.00.53310.340.000	PUB WORKS SUPPLIES	$ 3,059.77	$ 8,000.00	$ 8,000.00	$ 8,000.00	$ 2,634.38	$ 3,500.00	$ 3,500.00	shop supplies
182	100.00.53310.341.000	PUB WORKS ROAD/DITCH CLEAN UP	$ 538.03	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -	$ 500.00	$ 500.00	disposal fees when people throw tires, appliances, furniture in the ditches
183	100.00.53310.342.000	PUB WORKS BRIDGE INSPECTION	$ 2,090.00	$ 1,200.00	$ 1,200.00	$ 1,200.00	$ -	$ 2,500.00	$ 2,500.00	KBIS LLC - 8 bridge inspections in 2025
184	100.00.53310.345.000	PUB WORKS EQUIPMENT	$ 2,185.71	$ 21,000.00	$ 21,000.00	$ 21,000.00	$ 5,563.17	$ -	$ -	NEW EQUIPMENT
185	100.00.53310.346.000	PUB WORKS FUEL	$ 25,863.04	$ 35,000.00	$ 35,000.00	$ 35,000.00	$ 25,665.17	$ 40,000.00	$ 40,000.00	2025 - 7,000 gal 2026 -4,000 gal thur July
186	100.00.53310.350.000	PUB WORKS REPAIR/MAINT	$ 6,508.99	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 4,237.57	$ 30,000.00	$ 30,000.00	MOVE THIS ALL TO 53310.377 BOTH ACCOUNTS ARE EQUIP REPAIR/MAINT

Trautman, Jon:
Why is this expenditure not included in GF budget? It is a cash expenditure as you have to actually pay this to the water utility per PSC regulatory rules. While you may not cut a check, it still is a payment.

	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2025 ACTUAL 12/31/2025	2026 BUDGET IN WORKHORSE	Corrected 2026 Budget (assuming full borrowing in 2026 per agreement with levy limit worksheet)	Corrected 2026 Budget (assuming zero borrowing in 2026)	2026 ACTUAL AS OF 10/12/2026	2027 PROPOSED BUDGET	CORRECTED 2027 PROPOSED BUDGET	NOTES
187	100.00.53310.368.000	PUB WORKS CRUSHED ROAD BASE	$ 88,201.15	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 2,540.25	$ 50,000.00	$ 50,000.00	maybe cut from 50K to 25K 10/1 discussion but we have work that needs to get done
188	100.00.53310.369.000	PUB WORKS DUST CONTROL	$ 14,740.32	$ 16,150.00	$ 16,150.00	$ 16,150.00	$ -	$ 17,000.00	$ 17,000.00	
189	100.00.53310.370.000	PUB WORKS PATCHING/CRACK FILLING	$ 84,686.57	$ 85,500.00	$ 85,500.00	$ 85,500.00	$ 733.70	$ 85,500.00	$ 85,000.00	
190	100.00.53310.371.000	PUB WORKS ASPHALT PAVING	$ 346,532.26	$ 533,219.00	$ 533,219.00	$ 533,219.00	$ 125,410.82	$ 500,000.00	$ 500,000.00	mill and overlay N 60th?
191	100.00.53310.372.000	PUB WORKS GRANITE	$ 71,196.51	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 11,964.41	$ 20,000.00	$ 20,000.00	
192	100.00.53310.373.000	PUB WORKS SAND	$ 10,693.09	$ 7,500.00	$ 7,500.00	$ 7,500.00	$ 6,121.25	$ 10,000.00	$ 10,000.00	
193	100.00.53310.374.000	PUB WORKS SEALCOATING/CHIP SEALING	$ 99,133.00	$ 100,000.00	$ 100,000.00	$ 100,000.00	$ -	$ 100,000.00	$ 75,000.00	44th - Falcon to Decator
194	100.00.53310.375.000	PUB WORKS SALT	$ 17,107.20	$ 16,000.00	$ 16,000.00	$ 16,000.00	$ 8,926.25	$ 18,000.00	$ 18,000.00	
195	100.00.53310.376.000	PUB WORKS SHOULDERING	$ -	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ -	$ 15,000.00	$ 15,000.00	
196	100.00.53310.377.000	PUB WORKS EQUIP MAINTENANCE	$ 26,110.03	$ 29,630.00	$ 29,630.00	$ 29,630.00	$ 20,703.02			equipment repairs
197	100.00.53310.378.000	PUB WORKS STREET SWEEPING	$ 11,012.50	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ 5,950.00	$ 8,000.00	$ 8,000.00	BROKAW
198	100.00.53310.380.000	PUB WORKS BUILDING EXPENSE	$ 378.00	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ 5,565.00	$ 8,000.00	$ 8,000.00	maybe do something with the water/door situation in 2026?
199	100.00.53310.381.000	PUB WORKS SIGNS	$ 5,062.49	$ 7,000.00	$ 7,000.00	$ 7,000.00	$ 7,501.25	$ 1,500.00	$ 1,500.00	
200	100.00.53310.382.000	PUB WORKS PULVERIZING	$ -	$ -	$ -	$ -	$ -			
201	100.00.53310.383.000	PUB WORKS CENTERLINE STRIPING	$ -	$ -	$ -	$ -	$ -			
202	100.00.53310.384.000	PUB WORKS LANDSCAPING/DITCH SEEDING	$ 987.00	$ 36,500.00	$ 36,500.00	$ 36,500.00	$ 187.00	$ 2,000.00	$ 2,000.00	
203	100.00.53310.385.000	PUB WORKS CULVERTS	$ 6,808.06	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 4,831.06	$ 20,000.00	$ 30,800.00	need 11 in 2027
204	100.00.53310.386.000	PUB WORKS CUSTOM MACHINE HIRE	$ 38,660.25	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 19,151.50	$ 25,000.00	$ 25,000.00	Nohrway tree service, Todd's Tip Top, ditch mowing/brush cutting
205	100.00.53310.510.000	PUB WORKS INSURANCE	$ 6,392.00	$ 8,000.00	$ 8,000.00	$ 8,000.00	$ 10,440.00	$ 12,000.00	$ 12,000.00	
206	100.00.53310.520.000	PUB WORKS WORK COMP	$ 10,120.50	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ 11,776.50	$ 13,000.00	$ 13,000.00	
207	100.00.53420.000.000	BROKAW STREET LIGHTING	$ 22,794.61	$ 22,000.00	$ 22,000.00	$ 22,000.00	$ 16,564.46	$ 23,000.00	$ 23,000.00	
208	100.00.53620.000.000	GARBAGE SERVICE	$ 160,280.35	$ 242,208.00	$ 242,208.00	$ 242,208.00	$ 159,036.22	$ 200,000.00	$ 200,000.00	Harter's contract - won't give a flat price due to economy; suggested using a 6% increase for budgeting
209	100.00.53635.000.000	RECYCLING SERVICE	$ 66,256.56	$ -	$ -	$ -	$ 60,542.58	$ 75,000.00	$ 75,000.00	Harter's contract - won't give a flat price due to economy; suggested using a 6% increase for budgeting
210	**TOTAL PUB WORKS**		**$ 1,351,480.12**	**$ 1,580,207.00**	**$ 1,580,207.00**	**$ 1,580,207.00**	**$ 686,508.00**	**$ 1,541,949.03**	**$ 1,526,849.03**	
211	100.00.55120.000.000	ANIMAL SERVICES	$ 8,098.50	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 3,500.00	$ 8,000.00	$ 8,000.00	2025 - $4K was added by CLA adjusting entry for dog license
212	100.00.55330.000.000	RECREATION PROGRAM & EVENTS	$ 5,588.82	$ -	$ -	$ -	$ -	$ 5,588.82	$ 5,588.82	cost for operations of holiday street lights - holiday lights are a part of the cooperative boundary agreement
213	**TOTAL CULTURE, REC, AND EDUCATION**		**$ 13,687.32**	**$ 5,000.00**	**$ 5,000.00**	**$ 5,000.00**	**$ 3,500.00**	**$ 13,588.82**	**$ 13,588.82**	
214	100.00.56400.000.000	PLANNING - LAND ACQUISITION	$ 3,032.32	$ -	$ -	$ -	$ -	$ -	$ -	
215	100.00.56400.215.000	PLANNING - CONSULTING	$ 4,036.65	$ 78,646.76	$ 78,646.76	$ 78,646.76	$ 6,797.85	$ 10,000.00	$ 10,000.00	engineering
216	100.00.56700.115.000	ZONING - WAGES	$ 83,364.27	$ 76,960.00	$ 76,960.00	$ 76,960.00	$ 29,037.45	$ -	$ -	
217	100.00.56700.130.000	ZONING PAYROLL TAXES	$ 6,017.01	$ 11,774.88	$ 11,774.88	$ 11,774.88	$ 1,992.81	$ -	$ -	
218	100.00.56700.131.000	ZONING RETIREMENT	$ 3,213.51	$ 3,080.00	$ 3,080.00	$ 3,080.00	$ 971.63	$ -	$ -	
219	100.00.56700.150.000	ZONING HEALTH SUBSIDY	$ -	$ 12,800.00	$ 12,800.00	$ 12,800.00	$ -	$ -	$ -	
220	100.00.56700.210.000	ZONING LEGAL	$ 28,757.88	$ 21,000.00	$ 21,000.00	$ 21,000.00	$ 11,716.04	$ 20,000.00	$ 20,000.00	ordinance rewrite
221	100.00.56700.224.000	ZONING CELL PHONE	$ 400.00	$ 400.00	$ 400.00	$ 400.00	$ 132.00	$ -	$ -	
222	100.00.56700.290.000	ZONING CONTRACTED SERVICES	$ -	$ -	$ -	$ -	$ 54,600.00	$ 95,000.00	$ 95,000.00	**I added this account in WH for paying Darin - we are going to have to use the zoning wages for this, but since he isn't payroll it isn't wages
223	100.00.56700.311.000	ZONING COMPUTER/SOFTWARE	$ 365.57	$ 500.00	$ 500.00	$ 500.00	$ -	$ -	$ -	
224	100.00.56700.312.000	ZONING ANTI-VIRUS	$ 81.00	$ 81.00	$ 81.00	$ 81.00	$ 86.67	$ -	$ -	
225	100.00.56700.320.000	ZONING PUBLICATIONS	$ 3,235.98	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 133.37	$ 300.00	$ 300.00	PC HEARINGS
226	100.00.56700.330.000	ZONING MILEAGE/SEMINAR	$ 1,756.80	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 500.00	$ -	$ -	

Trautman, Jon:
Principal and interest expenditure in GF needs to match the amount on line 9 of the levy limit worksheet and in ther DS levy revenue I added above

	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2025 ACTUAL 12/31/2025	2026 BUDGET IN WORKHORSE	Corrected 2026 Budget (assuming full borrowing in 2026 per agreement with levy limit worksheet)	Corrected 2026 Budget (assuming zero borrowing in 2026)	2026 ACTUAL AS OF 10/12/2026	2027 PROPOSED BUDGET	CORRECTED 2027 PROPOSED BUDGET	NOTES	
227	100.00.56700.380.000	ZONING EXPENSE	$ 1,768.63	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 1,502.14	$ 1,000.00	$ 1,000.00	UDC seals (for new homes) engineering, office supplies, postage	
228	**TOTAL PLANNING & ZONING**		**$ 136,029.62**	**$ 210,742.64**	**$ 210,742.64**	**$ 210,742.64**	**$ 107,469.96**	**$ 126,300.00**	**$ 126,300.00**		
229	100.00.58100.000.000	DEBT SERVICE PRINCIPAL	$ 782,971.64	$ 973,794.02	$ 943,468.00	$ 943,468.00	$ 171,491.57	$ 148,973.60	$ 122,298.00	2025 ROAD LOAN $150,000	2025 road loan $148,973.60
230	100.00.58200.000.000	DEBT SERVICE INTEREST	$ 24,037.80	$ -	$ -	$ -	$ 10,339.39	$ 2,531.11	$ 1,737.00	2025 ROAD LOAN $2500	2025 road loan $2,531.11
231	100.00.58100.000.000	DEBT SERVICE INTEREST								2027 ROAD LOAN & MUNICIPAL PROJECTS	if we would take out 763,300 for 3 years at 7.5% - assuming we do all projects and take loan out by dec 2026
232	100.00.58200.000.000	DEBT SERVICE INTEREST								2027 ROAD LOAN & MUNICIPAL PROJECTS	
233	**TOTAL DEBT SERVICE**		**$ 807,009.44**	**$ 973,794.02**	**$ 943,468.00**	**$ 943,468.00**	**$ 181,830.96**	**$ 151,504.71**	**$ 124,035.00**		
234	**TOTAL FUND 100 EXPENSES**		**$ 3,080,084.75**	**$ 3,457,196.16**	**$ 3,493,159.14**	**$ 3,493,159.14**	**$ 1,475,374.68**	**$ 2,548,722.72**	**$ 2,565,307.01**		
					$ 35,962.98	**$ 35,962.98**	**Correction to 2026 budgeted expenditures**				
	DIFFERENCE IN REVENUE AND EXPENSE		$ (292,347.91)	$ 154,292.00	**$ (369,443.03)**	**$ (1,087,059.03)**	$ 803,442.93	$ (519,040.50)	**$ (148,289.79)**	Amount expenditures exceed revenues (out of balance budget)	**$ (367,535.79)**
			Net Gain/(Loss)	Net Gain/(Loss)			Net Gain/(Loss)	Net Gain/(Loss)			
	Fund 100 (General Village)		$ (292,347.91)	$ 154,292.00			$ 803,442.93	$ (519,040.50)			
									$ 219,246.01	**Saving after additional cuts**	
					$ 523,735.03	$ 1,241,351.03					
					$ (523,735.03)	**$ (1,241,351.03)**	**Corrected Budget change from adopted**				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2025 ACTUAL 12/31/2025	2026 BUDGET IN WORKHORSE	2026 ACTUAL AS OF 10/12/2026	2027 PROPOSED BUDGET	NOTES
610.00.46450.000.461	MULTI FAMILY WATER	$ 23,474.88	$ 40,000.00	$ 26,316.81	$ 35,000.00	utility account revenue
610.00.46451.000.461	RESIDENTIAL WATER	$ 31,526.25	$ 40,000.00	$ 38,133.62	$ 45,000.00	utility account revenue
610.00.46452.000.461	COMMERCIAL WATER	$ 6,270.23	$ 7,000.00	$ 8,296.65	$ 10,000.00	utility account revenue
610.00.46453.000.461	INDUSTRIAL WATER	$ -	$ -	$ -		utility account revenue
610.00.46454.000.462	PRIVATE FIRE	$ -	$ -	$ -		
610.00.46455.000.463	PUBLIC FIRE	$ 8,004.14	$ -	$ 12,082.54	$ 13,000.00	utility account revenue this shouldn't be 0
610.00.46456.000.464	PUBLIC AUTHORITY	$ 6,039.46	$ 5,000.00	$ 7,380.37	$ 8,000.00	utility account revenue
610.00.46457.000.470	FORFEITED DISCOUNTS	$ 32.82	$ -	$ 168.32	$ 50.00	water late fees
610.00.46458.000.474	WATER TOWER RENTAL	$ 2,600.00	$ 2,400.00	$ 1,800.00	$ 2,400.00	Net Pros pays $200/mo for having equip on the water tower
610.00.46459.000.474	OTHER WATER REVENUE	$ -	$ -	$ -		
610.00.46900.000.474	UTILITY PERMITS & CHARGES	$ -	$ -	$ -		
PUBLIC CHARGES FOR SERVICES		$ 77,947.78	$ 94,400.00	$ 94,178.31	$ 113,450.00	
610.00.47491.000.463	PUBLIC FIRE - VILLAGE	$ 51,551.00	$ -		$ 66,289.00	amount set by PSC; $0 entered in WH - Utility Tariff states 66,289
INTERGOVERNMENTAL CHARGES FOR SERVICES		$ 51,551.00	$ -	$ -	$ 66,289.00	
610.00.48110.000.419	INTEREST ON INVESTMENTS	$ 161.48	$ -	$ 68.12	$ 65.00	
TOTAL MISCELLANEOUS REVENUE		$ 161.48	$ -	$ 68.12	$ 65.00	
610.00.49300.000.423	CAPITAL CONTRIBUTIONS	$ -	$ -	$ -		
TOTAL OTHER FINANCING SOURCES		$ -	$ -	$ -	$ -	
TOTAL FUND 610 REVENUE		**$ 129,660.26**	**$ 94,400.00**	**$ 94,246.43**	**$ 179,804.00**	

EXPENSES

610.00.53700.000.403	DEPRECIATION EXP - FINANCED	$ 36,292.00	0	$ -	$ 36,292.00	non cash operating expense
610.00.53700.000.426	DEPRECIATION EXP - CONTRIBUTE	$ 123,100.00	0	$ -	$ 123,100.00	non cash operating expense
610.00.53710.000.340	LAND LEASE	$ 561.68	$ 600.00	$ 578.53	$ 600.00	we lease the land for well# 7&8 from Mike Rakow
610.00.53710.000.600	WATER SALARIES	$ 30,722.23	$ 30,000.00	$ 35,897.11	$ 31,643.90	MICHAEL
610.00.53710.000.610	WATER MILEAGE/SEMINAR	$ 45.00	$ 500.00	$ -	$ 100.00	
610.00.53710.000.620	WATER UTILITY POWER	$ 5,456.98	$ 13,200.00	$ 7,468.32	$ 8,000.00	
610.00.53710.000.630	WATER CHEMICALS	$ 5,233.83	$ 6,000.00	$ 5,257.52	$ 7,000.00	
610.00.53710.000.640	WATER OFFICE SUPPLIES	357.92	$ 500.00	$ 640.31	$ 700.00	2025 badger meter
610.00.53710.000.645	WATER TESTING	$ 465.00	$ 3,750.00	$ 824.00	$ 1,200.00	
610.00.53710.000.650	WATER REPAIRS	$ 8,400.92	$ 15,000.00	$ 5,447.70	$ 10,000.00	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2025 ACTUAL 12/31/2025	2026 BUDGET IN WORKHORSE	2026 ACTUAL AS OF 10/12/2026	2027 PROPOSED BUDGET	NOTES
610.00.53710.000.655	WATER EQUIPMENT	$ 0.39	$ 15,000.00	$ 12,099.00	$ 10,000.00	
610.00.53710.000.656	WATER METER EXPENSE	$ -	$ 3,000.00	$ -	$ 500.00	
610.00.53710.000.660	WATER PLANT TRANSPORTATION	$ 525.71	$ 1,000.00	$ 147.80	$ 500.00	fuel
610.00.53710.000.670	WATER MAINTENANCE	$ 1,810.92	$ 1,000.00	$ 75.03	$ 500.00	
~~610.00.53710.000.683~~	~~WATER DUES & FEES~~	~~$ 1,191.56~~	~~$ -~~	~~$ -~~		COMBINE WITH 53720.000.683 duplicate from quickbooks
610.00.53710.000.822	WATER UTILITY WATER/SEWER US	$ -	$ 1,000.00	$ 325.95	$ 500.00	
610.00.53710.130.000	WATER PAYROLL TAXES	$ 2,289.96	$ 2,500.00	$ 2,410.24	$ 2,420.76	
610.00.53710.150.000	WATER HEALTH SUBSIDY	$ -	$ 6,400.00	$ -	$ 6,400.00	
610.00.53710.210.000	WATER LEGAL FEES	$ -	$ -	$ 679.40	$ -	
610.00.53710.510.682	WATER INSURANCE	$ 3,710.00	$ 5,000.00	$ 5,867.00	$ 6,000.00	
610.00.53720.000.680	WATER SALARIES	$ 4,826.00	$ -	$ -	$ -	clerk portion of wages for water utility
610.00.53720.000.681	WATER SUPPLIES & EXPENSES	$ 3,394.54	$ -	$ -		2025 -Heat tape expense from WPS
610.00.53720.000.683	WATER DUES & FEES	$ 295.38	$ 1,300.00	$ 3,253.84	$ 3,000.00	PSC and DNR fees
610.00.53720.000.685	WATER AUDITING/ACCOUNTING	$ 81,748.50	$ 40,000.00	$ 31,823.33	$ 50,000.00	CLA & Bakertilly
610.00.56720.000.686	WATER RETIREMENT	$ 4,530.57	$ 800.00	$ 1,123.95	$ 1,265.76	
~~610.00.53720.000.689~~	~~WATER MISC EXPENSES~~	~~$ -~~	~~$ -~~	~~$ -~~		remove; account that came from Quickbooks
610.00.53720.000.822	WATER UTILITY WATER/SEWER US	$ 353.00	$ -	$ -		move this to 53710.000.822 duplicate from Quickbooks
TOTAL FUND 610 EXPENSES		**$ 315,312.09**	**$ 146,550.00**	**$ 113,919.03**	**$ 299,722.41**	

DIFFERENCE IN REVENUE AND EXPENSE	$ (185,651.83)	$ (52,150.00)	$ (19,672.60)	$ (119,918.41)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2025 ACTUAL 12/31/2025	2026 BUDGET IN WORKHORSE	2026 ACTUAL AS OF 10/12/2026	2027 PROPOSED BUDGET	NOTES
620.00.46410.000.622	MULTI FAMILY SEWER	$ 37,504.72	$ 35,000.00	$ 28,733.28	$ 35,000.00	utility account revenue
620.00.46411.000.622	RESIDENTIAL SEWER	$ 33,018.39	$ 40,000.00	$ 25,464.62	$ 32,000.00	utility account revenue
620.00.46412.000.622	COMMERCIAL SEWER	$ 5,752.12	$ 6,000.00	$ 3,888.40	$ 6,000.00	utility account revenue
620.00.46413.000.622	INDUSTRIAL SEWER	$ -	$ -	$ -		utility account revenue
620.00.46414.000.622	PUBLIC AUTHORITY SEWER	$ 6,263.04	$ 5,000.00	$ 5,422.81	$ 5,500.00	utility account revenue
620.00.46416.000.635	OTHER REVENUE	$ -	$ -	$ -		
620.00.46417.000.470	FORFEITED DISCOUNTS	$ 18.52	$ -	$ 134.02	$ 65.00	
TOTAL PUBLIC CHARGES FOR SERVICES		$ 82,556.79	$ 86,000.00	$ 63,643.13	$ 78,565.00	
620.00.48110.000.419	INTEREST	$ 109.78	$ -	$ 55.38	$ 55.00	
TOTAL MISCELLANEOUS REVENUE		$ 109.78	$ -	$ 55.38	$ 55.00	
TOTAL FUND 620 REVENUE		**$ 82,666.57**	**$ 86,000.00**	**$ 63,698.51**	**$ 78,620.00**	

EXPENSES

620.00.18400.000.000	SEWER BUILDING		$ -	$ -		what??	
620.00.53610.000.403	SEWER GENERAL EXPENSES	$ 58,202.00	$ -	$ -	$ 58,202.00	depreciation - non cash operating expense	
620.00.53610.000.683	SEWER DUES & SUBSCRIPTIONS	$ 897.08	$ -	$ 1,376.40	$ 1,500.00	DNR fees, classes for Michael	
620.00.53610.000.684	SEWER TRAINING	$ -	$ -	$ 475.00	$ 600.00		
620.00.53610.000.685	SEWER ACCOUNTING/AUDITING	$ 9,277.00	$ -	$ 8,733.33	$ 12,000.00	CLA & Bakertilly	
620.00.53610.000.820	SEWER LABOR	$ 52,093.57	$ 45,000.00	$ 51,270.00	$ 67,972.44		
~~620.00.53610.000.821~~	~~WWTP UTILITIES~~	~~$ -~~	~~$ -~~	~~$ -~~	~~$ -~~	~~WPS - WWTP~~	move to 53640.000.620
620.00.53610.000.822	WWTP OPERATION WATER/SEWER	$ 6,421.01	$ 7,500.00	$ 8,476.23	$ 10,000.00		
620.00.53610.000.824	WWTP SLUDGE REMOVAL	$ 6,660.00	$ 10,000.00	$ 5,565.00	$ 10,000.00		
620.00.53610.000.825	WWTP TESTING	$ 18,909.76	$ 25,000.00	$ 16,936.50	$ 22,000.00		
620.00.53610.000.826	WWTP CHEMICALS	$ 5,393.03	$ 8,000.00	$ 667.75	$ 6,000.00		
620.00.53610.000.828	SEWER TELEVISING	$ 7,021.00	$ 10,000.00	$ -	$ 8,500.00		
620.00.53610.000.829	WWTP EQUIPMENT/MAINTENANCE	$ 10,002.45	$ 7,000.00	$ 3,136.23	$ 7,000.00	2025 - heat tape pedestal, SCADA System - Auto dialer	
620.00.53610.130.000	SEWER PAYROLL TAXES	$ 6,531.10	$ 3,442.00	$ 3,586.24	$ 5,199.89		
620.00.53610.150.000	WWTP HEALTH SUBSIDY	$ -	$ 6,400.00	$ -	$ 6,400.00		
620.00.53610.510.827	WWTP INSURANCE	$ 2,023.00	$ 5,000.00	$ 2,260.00	$ 3,000.00		
620.00.53631.000.840	WWTP CONSULTING FEES	$ 55,000.00	$ -	$ 250.00	$ -	Jensen - we shouldn't have this anymore	
620.00.53640.000.620	WWTP UTILITIES	$ 13,574.81	$ 17,500.00	$ 14,816.02	$ 19,000.00	WPS	
620.00.53640.000.660	SEWER TRANSPORTATION	$ 418.04	$ -	$ 147.79	$ 500.00	fuel	
620.00.53640.000.851	WWTP OFFICE EXPENSES	$ 1,559.84	$ 1,500.00	$ 984.86	$ 1,300.00		
620.00.53640.000.854	WWTP RETIREMENT	$ 2,726.98	$ 1,800.00	$ 1,753.63	$ 2,718.90		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2025 ACTUAL 12/31/2025	2026 BUDGET IN WORKHORSE	2026 ACTUAL AS OF 10/12/2026	2027 PROPOSED BUDGET	NOTES
620.00.53640.000.856	WWTP MISC EXPENSES	$ 1,301.55	$ 40,000.00	$ 522.32	$ 1,000.00	CBS squared?? WWTP plan? If this is a regular thing, it should be in WWTP Consulting/Contracted Services
620.00.53690.000.850	WWTP LEGAL FEES	$ -	$ -	$ 2,516.10	$ 5,000.00	
TOTAL FUND 620 EXPENSES		**$ 258,012.22**	**$ 188,142.00**	**$ 123,473.40**	**$ 247,893.23**	

DIFFERENCE IN REVENUE AND EXPENSE	$ (175,345.65)	$ (102,142.00)	$ (59,774.89)	$ (169,273.23)