

MEETING: REGULAR MEETING OF THE COMMITTEE OF THE WHOLE

DATE & TIME: Wednesday, October 8, 2025 at 6:30 PM

**LOCATION: Germantown Village Hall Board Room
N112 W17001 Mequon Road**

Any member of the body and/or citizen may attend the meeting virtually through the WebEx platform, Meeting #: 2552 130 5914 Password: Xrt6SUHxe36 which can be accessed by phone at 408-418-9388 or by logging on at <https://villageofgermantown.my.webex.com/villageofgermantown.my/j.php?MTID=m180aaab72894ac558b4a3486ad1eee32>

Citizens not wishing to attend the meeting personally or virtually may submit any public comments by sending an email to comments@germantownwi.gov by 4 p.m. on the day of the meeting so that it can be provided to the members of the body for their consideration. Previously recorded Village Board Meeting Videos can be viewed at https://www.youtube.com/channel/UCOYp0EgELzTCa9X_iCohyhQ.

AGENDA

- I. **CALL TO ORDER:** *This meeting has been given public notice in accordance with Section 19.83 and 19.84, Wis. Stats, in such form that will apprise the general public and news media of subject matter that is intended for consideration and action.*
- II. **ROLL CALL:**
- III. **CITIZEN INPUT:** *(Please be advised per 19.84(2) that information and comment will be received from the public. It is the policy of this municipality that public input be limited to a four (4) minute period per person with a time extension granted at the discretion of the Chairperson. Be advised that there may be limited discussion of the information received but no action will be taken under public comments.) Comments that may be injurious to village personnel or other individuals will not be allowed.*
- IV. **MEETING MINUTES:**
 - A. October 15, 2024, Minutes (ACTION)
- V. **UNFINISHED BUSINESS:**
- VI. **NEW BUSINESS:**
 - A. 2026 Budget - GGF Committee Overview & Recommended Changes (ACTION)
 - B. 2026 Budget - PWHC Overview & Recommended Changes (ACTION)
 - C. 2026 Budget - Public Safety Committee Overview & Recommended Changes (ACTION)
 - D. 2026 Capital Budget Project Review (ACTION)
 - E. Allocation of Additional 2026 State Aid Revenues (ACTION)
 - F. Public Hearing Notice Publication (ACTION)
- VII. **ADJOURNMENT:**

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 this service please contact the Village Clerk at (262)250-4740 at least 2 days prior to the meeting.

COMMITTEE OF THE WHOLE AGENDA

October 8, 2025

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Notice is hereby given that a possible quorum of other boards, committees, and/or commissions may attend this meeting to gather information about an item over which they have decision-making responsibility. This may constitute a meeting of these bodies per State ex rel. Badke v Greendale Village Board, even though these bodies will not take formal action at this meeting.

MEETING:	REGULAR MEETING OF THE COMMITTEE OF THE WHOLE
DATE AND TIME:	Tuesday, October 15, 2024 6:00 PM
LOCATION:	Germantown Village Hall Board Room N112 W17001 Mequon Road

MINUTES

- I. **CALL TO ORDER:** *This meeting has been given public notice in accordance with Section 19.83 and 19.84, Wis. Stats, in such form that will apprise the general public and news media of subject matter that is intended for consideration and action.*

Village President Dean Wolter called the Committee of the Whole meeting to order at 6:00 PM.

- II. **ROLL CALL:**

Present: Trustee David Baum, Trustee Jan Miller, Trustee Jolene Pieper, Trustee Meg Cutts, Trustee Robert Warren, Village President Dean Wolter, Trustee Phil Hudson

Excused: Trustee Terri Kaminski, Trustee Rick Miller

Also Present: Village Administrator Steve Kreklow, Village Clerk Donna Ott, Finance Director Matthew Uselding, Police Chief Mike Snow, Fire Chief John Delain (via WebEx), Park and Recreation Director Gil Stanridge, Public Works Superintendent Scott Anderson, Public Works Director Matthew Mortwedt, Library Director Trisha Smith

- III. **APPROVAL OF MINUTES:**

Motion: Approve as presented

Motioned By: Trustee Baum

Seconded By: Trustee Warren

Yes: Trustee Baum, Trustee Jan Miller, Trustee Pieper, Trustee Cutts, Trustee Warren, Village President Wolter, Trustee Hudson

No: None

Abstain: None

Motion Carried by Voice Vote (Yes 7, No 0, Abstain 0)

- A. Minutes: October 1, 2024

- B. Minutes: October 8, 2024

IV. UNFINISHED BUSINESS

V. NEW BUSINESS:

A. 2025 Budget Review

1. Special Revenue Funds
2. Health and Dental Funds
3. Tax Increment District Funds
4. Debt Service Fund
5. Capital Projects

Finance Director Uselding provided an overview of the below funds and projects.

1.) Special Revenue Funds

Uselding highlighted the revenues and expenses of the Property Maintenance fund, the Honor Guard fund, the Recreation Facility fund, the Historic Preservation fund, the Canine fund, the Police Asset Forfeiture fund, the Library Capital fund, Police Impact Fees, Fire Impact Fees, Library Impact Fees, Park Impact Fees, the Fire Explorer program fund, and senior van replacement.

Uselding advised that an Impact Fee study is currently being conducted to see if impact fee rates need to be raised or changed.

2.) Health and Dental Funds

Uselding highlighted the increased revenue in the Health and Dental funds, due mostly to increased personnel in Police and Fire. Expenses are expected to increase proportionately.

3.) Tax Increment District Funds

Uselding stated that there are no major projects planned for TID #6 in 2025, so the only projected revenue expected is the increment of ~\$650,000. The debt service payments comprise the largest expense, totaling ~\$515,000. TID #7 is expecting an increment revenue of ~\$370,000, with the major project (Freistadt Road construction) expecting a projected expense of ~\$1.87 million. TID #8 is expecting revenues totaling ~\$7.8 million; major projects (Rockfield Road construction and High Point Pass construction) are expecting expenses of ~\$5 million. TID #9 expected increment revenues total just under \$400,000; there are no major projects planned for 2025, so expenses are mostly comprised of debt services payments totaling ~\$205,000.

4.) Debt Service Fund

The projected debt service fund has a debt service levy of ~\$5.2 million. This is an 8% increase over the 2024 adopted budget. Uselding advised that the large gap seen between the 2024 and 2025 budgets is a result of the auditors asking for TID debt and utility debt to be moved to their own funds. Available options to reduce the debt service levy will be brought forward for further discussion; Village Administrator Kreklow and Public Works Director Mortwedt spoke regarding the option of lowering the contingency fund for the new DPW building construction project.

5.) Capital Projects

Recommended capital projects were submitted by Village departments, with the largest project being the reconstruction of Division Road (~\$3.85 million). ~\$1.56 million has also been requested for the annual road program. The remaining projects include additional police squad cars, library upgrades, parks upgrades, and facility upgrades.

Motion: Remove \$50,000 from the Firemen's Park renovation fund

Motioned By: Trustee Pieper

Seconded By: None

Motion Fails for Lack of a Second.

Park & Recreation Director Standridge discussed the request for renovations and safety upgrades to the old Fire Station #1 at Firemen's Park, including a request to fix the floor drain so that more of the station is usable for activities and programs. The Park & Recreation department generates ~\$200,000 in yearly revenue from Kids Klub programs currently being held at the station.

Motion: Remove \$50,000 from the Firemen's Park renovation fund

Motioned By: Trustee Pieper

Seconded By: Trustee Warren

Yes: Trustee Pieper, Trustee Warren

No: Trustee Baum, Trustee Jan Miller, Trustee Cutts, Village President Wolter, Trustee Hudson

Abstain: None

Motion Failed by Voice Vote (Yes 2, No 5, Abstain 0)

Public Works Director Mortwedt discussed the request for Division Road reconstruction funds. He advised that the construction will be done in phases over several years, and will incorporate updates to the Old Farm Lift Station in the second phase.

Motion: Proceed with Capital Projects budget as written

Motioned By: Trustee Hudson

Seconded By: Trustee Baum

Administrator Kreklow discussed the unanticipated \$135,000 in additional state shared revenue; discussion ensued regarding the use of this revenue to cover as many Capital Projects as possible, or using it to pay down the debt levy.

Motion to Amend: Remove the \$35,000 in laptop stations and equipment request, \$27,000 in recording software request, \$7,500 GIS Paser Rating request, and \$7,500 GIS Traffic Signals/Lighting request from the Capital Projects budget and add them to the General Fund so it can be paid out of the \$135,000 in additional revenue

Motioned By: Trustee Baum

Seconded By: Trustee Hudson

Yes: Trustee Baum, Trustee Cutts, Trustee Warren, Village President Wolter, Trustee Hudson

No: Trustee Jan Miller, Trustee Pieper

Abstain: None

Motion to Amend Carried by Voice Vote (Yes 5, No 2, Abstain 0)

Yes: Trustee Baum, Trustee Jan Miller, Trustee Cutts, Trustee Warren, Village President Wolter, Trustee Hudson

No: Trustee Pieper

Abstain: None

Motion as Amended Carried by Voice Vote (Yes 6, No 1, Abstain 0)

Motion: Reduce the debt service levy by \$397,685, and pay that portion of the debt service levy out of the Public Works building contingency fund

Motioned By: Trustee Baum

Seconded By: Trustee Hudson

Yes: Trustee Baum, Trustee Jan Miller, Trustee Cutts, Trustee Warren, Village President Wolter, Trustee Hudson

No: Trustee Pieper

Abstain: None

Motion Carried by Voice Vote (Yes 6, No 1, Abstain 0)

B. Outstanding Items

Motion: Take the remaining state shared revenue funds (~\$58,000) and split them evenly between Park & Recreation and the Library budgets

Motioned By: Trustee Jan Miller

Seconded By: Trustee Cutts

Yes: Trustee Jan Miller

No: Trustee Baum, Trustee Pieper, Trustee Cutts, Trustee Warren, Village President Wolter, Trustee Hudson

Abstain: None

Motion Failed by Voice Vote (Yes 1, No 6, Abstain 0)

Motion: Take the remaining state shared revenue funds (~\$58,000) to replace earned interest revenue in the 2025 Budget and direct staff to present language to the GGF Committee to establish a capital reserve fund to be funded from earnings on investments in the future

Motioned By: Trustee Cutts

Seconded By: Trustee Pieper

Yes: Trustee Baum, Trustee Jan Miller, Trustee Pieper, Trustee Cutts, Trustee Warren, Village President Wolter, Trustee Hudson

No: None

Abstain: None

Motion Carried by Voice Vote (Yes 7, No 0, Abstain 0)

C. Public Hearing Notice Publication

Finance Director Uselding advised that one major change to the public hearing notice will be made before publication: the debt service levy will be kept flat. The notice will be sent to the paper within the week for publication, with the public hearing set for November 18, 2024.

VI. ADJOURNMENT:

Village President Wolter adjourned the Committee of the Whole meeting at 8:30 PM.

DRAFT

BUSINESS OF THE COMMITTEE OF THE WHOLE

MEETING DATE: October 8, 2025

PLACEMENT: Action Item

ITEM TITLE: 2026 Budget - GGF Committee Overview & Recommended Changes (ACTION)

SUBMITTED BY:

SUMMARY EXPLANATION:

ATTACHMENT:

1. COW - 10.08.25

STAFF RECOMMENDATION:

ACTION BY COMMITTEE:



COMMITTEE OF THE WHOLE

GENERAL GOVERNMENT & FINANCE

- Budget Reviews on 09/15 & 09/23
- Administration, Clerk, Finance, Special Revenues, TIDs, Community Development, Recreation, Library
- Recommendations:
 - Increase Board Professional Development from \$500 to \$2000
 - Allow Trustee to attend more local events
 - Chamber, Mid-Moraine Municipal Dinner, etc
 - Funding could be allocated from State Shared Revenue or State Transportation Aid

PUBLIC WORKS AND HIGHWAY

- Budget Reviews on 09/03 & 09/23
- Engineering, Highway, Parks, Buildings & Grounds, Water Utility, Sewer Utility
- Recommendations:
 - Increase Hwy Privatized Services from \$5,000 to \$6,500
 - Install pump at Weidenbach Pond
 - Funding could be allocated from State Shared Revenue or State Transportation Aid

PUBLIC SAFETY

- Budget Review on 09/30
- Police Department & Fire Department
- Recommendations:
 - No recommended change
 - Requested additional information regarding Police Communication and IT Budget Lines (provided on 10.03.25)
 - Extensive review of capital requests

2026 CAPITAL PROJECTS



Historically Budget \$3.5 million dollars for capital projects



Increased Capital Needs + Larger Ticket Items



2026 Budget includes 13.87 million in new capital projects



Total Borrowing estimated at \$17.37 million

Division Road (\$3.0 million)
2024 Ambulance (500K)

2026 CAPITAL PROJECTS

Staff is looking at different debt structures to minimize tax impact and limit interest expense

5, 10, 20-year notes to spread-out tax impact

5-YEAR NOTE PROJECTS

<i>Cost</i>	<i>Project</i>
\$ 338,000	5 cars, 4 set-ups, 1 car K9(set-up \$ by K9)
\$ 275,000	New Battalion Chief and Inspection vehicles
\$ 30,000	Trailer air compressor (30K)
\$ 6,000	Maintenance shop welder
\$ 8,000	Truck #408 hydraulic lineset
\$ 4,000	Additional hanging baskets Mequon Road
\$ 25,000	DPW Scissors Lift
\$ 10,000	Village Hall Water Heater
\$ 6,000	Police Annex Office Doors
\$ 20,000	Library Gutter Seam Repair
\$ 36,000	2X Zero Turn Mowers
\$ 50,000	Enclosed Snow Blower
\$ 10,500	25 Rifle Lights
\$ 25,000	25 Rifle Suppressors
\$ 8,100	5 Rifles(5 year CIP)
\$ 7,000	Drone
\$ 858,600	Total

10-YEAR NOTE PROJECTS

<u>Cost</u>	<u>Project</u>
\$ 17,000	Election Trailer
\$ 1,622,400	Annual Road Program
\$ 40,000	GIS Upgrade/Transition to ArcGIS Online
\$ 75,000	Storm Sewer
\$ 275,000	Mequon Rd Resurface Engineering - DOT SMFA
\$ 85,000	County Line and Lannon Signal Improvements
\$ 25,000	Main Street and 145 Intersection Study
\$ 275,000	Maple Rd Bridge Repair - Desing and Const.
\$ 10,000	Maple Rd Drainage Improvement - Design
\$ 20,000	Equipment - DPW-Engineering GPS Unit Repl.
\$ 341,000	Patrol truck (341K)
\$ 114,000	Street lighting fixture replacement (\$114K)
\$ 54,000	Kinderberg south path & drainage (54K)
\$ 344,000	Pick-up truck (72K), Sidewalk tractor (272K)
\$ 30,000	"No Traffic" signalized intersection detection system
\$ 30,000	Trees
\$ 16,000	Splash Pad Power Coat and Benches
\$ 55,500	Kinderberg Fence and Tennis
\$ 22,500	Senior Center AV Upgrade
\$ 50,000	Trail Improvements (Impact Fees)
\$ 10,000	40K Total, Library Study Pods
\$ 3,511,400	Total
\$ 3,000,000	Division Road Reconstructon
\$ 500,000	2024 Ambulance
\$ 3,500,000	Total

20-YEAR NOTE PROJECTS

Cost

Project

\$ 3,000,000

PD Design

\$ 6,500,000

Fire Station #2 Rennovation

\$ 9,500,000

Total

PROJECTED TAX IMPACT - 2027

Mill Rate Comparison

- 2026 Mill Rate: \$4.5795
- 2027 Mill Rate: \$5.0161
- Difference: \$0.4366

Impact on an Average Home: \$197.34

IMPACT BY ISSUANCE

Issuance	Mill Rate Impact	\$ Impact on Avg Home
5 Year Note	\$0.05	\$21.33
10 Year Note	\$0.21	\$94.57
20 Year Note	\$0.18	\$81.43

STATE TRANSPORTATION AID

Aid from the State to support municipal road maintenance and repairs

Village allocates State Transportation Aid to the Highway Department's Budget

Village spends 3.2 million in the Highway Budget

- \$1.07 million salaries and benefits
- \$0.250 million in seal coating
- \$0.190 million in salt and snow removal
- \$0.300 million in general maintenance

STATE TRANSPORTATION AID

Recommended Budget projected \$1.63 million in aid

DOT estimated aid is \$1.80 million

\$170,000 of unallocated revenue

Options for available funds

- Reduce tax levy
- Restore seal coating to pre 2024 levels
- Increase Recreation program funding
- Move capital items back to general fund



THANK YOU

BUSINESS OF THE COMMITTEE OF THE WHOLE

MEETING DATE: October 8, 2025

PLACEMENT: Action Item

ITEM TITLE: 2026 Budget - PWHC Overview & Recommended Changes
(ACTION)

SUBMITTED BY:

SUMMARY EXPLANATION:

ATTACHMENT:

STAFF RECOMMENDATION:

ACTION BY COMMITTEE:

BUSINESS OF THE COMMITTEE OF THE WHOLE

MEETING DATE: October 8, 2025

PLACEMENT: Action Item

ITEM TITLE: 2026 Budget - Public Safety Committee Overview &
Recommended Changes (ACTION)

SUBMITTED BY:

SUMMARY EXPLANATION:

ATTACHMENT:

STAFF RECOMMENDATION:

ACTION BY COMMITTEE:

BUSINESS OF THE COMMITTEE OF THE WHOLE

MEETING DATE: October 8, 2025

PLACEMENT: Action Item

ITEM TITLE: 2026 Capital Budget Project Review (ACTION)

SUBMITTED BY:

SUMMARY EXPLANATION:

ATTACHMENT:

1. 2026 Capital - Debt Service Spreadsheet
2. 2026 Capital Mill Rate Comparison

STAFF RECOMMENDATION:

ACTION BY COMMITTEE:

5-Year Note

<i>Cost</i>	<i>Project</i>
\$ 338,000	5 cars, 4 set-ups, 1 car K9(set-up \$ by K9)
\$ 275,000	New Battalion Chief and Inspection vehicles
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10-Year Note

<i>Cost</i>	<i>Project</i>
\$ 17,000	Election Trailer
\$ 1,622,400	Annual Road Program
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\$ 10,000	40K Total, Library Study Pods
\$ 3,511,400	Total
\$ 3,000,000	Division Road Reconstructiton
\$ 500,000	2024 Ambulance
\$ 3,500,000	Total

20-Year Note

<i>Cost</i>	<i>Project</i>
\$ 3,000,000	PD Design
\$ 6,500,000	Fire Station #2 Renovation
\$ 9,500,000	Total

Mill Rate Comparison

- **2026 Mill Rate:** 4.5795
- **2027 Mill Rate:** 5.0161
- **Difference:** 0.4366

Impact on Average Home: \$197.34

Issuance Scenarios

Issuance	Mill Rate Impact	\$ Impact on Avg Home
5 Year Note	\$0.05	\$21.33
10 Year Note	\$0.21	\$94.57
20 Year Note	\$0.18	\$81.43

This means:

- Between 2026 and 2027, the overall **mill rate increases by 0.4366**, which translates into about **\$197 more per average home**.

BUSINESS OF THE COMMITTEE OF THE WHOLE

MEETING DATE: October 8, 2025

PLACEMENT: Action Item

ITEM TITLE: Allocation of Additional 2026 State Aid Revenues (ACTION)

SUBMITTED BY:

SUMMARY EXPLANATION:

ATTACHMENT:

STAFF RECOMMENDATION:

ACTION BY COMMITTEE:

BUSINESS OF THE COMMITTEE OF THE WHOLE

MEETING DATE: October 8, 2025

PLACEMENT: Presentation

ITEM TITLE: Public Hearing Notice Publication (ACTION)

SUBMITTED BY:

SUMMARY EXPLANATION:

ATTACHMENT:

1. 2026 Budget Notice for Public Hearing - DRAFT 10.03.25

STAFF RECOMMENDATION:

ACTION BY COMMITTEE:

VILLAGE OF GERMANTOWN
Public Hearing November 17, 2025
2026 PROPOSED BUDGET SUMMARY GENERAL FUND
(as Required by Section 65.90(3))

RESIDENTS AND TAXPAYERS OF THE VILLAGE OF GERMANTOWN PLEASE NOTE that a public hearing on the proposed 2026 budget will be held at 7:00 p.m. on November 17, 2025 at the Germantown Village Hall, N112 W17001, Mequon Rd, Germantown WI, 53022. This is a proposed budget, the final levy amount may increase or decrease depending on the majority vote of the board members at the meeting.

The Village of Germantown's detailed 2026 budget proposal is available for public inspection at the Germantown Village Clerk's Office, 8:00 a.m - 4:00 p.m. Monday - Friday, and online at the Village's website - www.germantownwi.gov

	2025 Budget	2025 Estimated Year End	2026 Proposed	Percent Change Increase (Decrease) over prior budget
Revenues:				
Taxes (other than property taxes)	1,318,283	1,318,283	1,328,591	0.78%
Intergovernmental revenues	4,015,091	4,015,091	4,261,658	6.14%
Licenses and permits	923,280	923,280	1,123,285	21.66%
Fines, forfeits and penalties	155,500	155,500	150,500	-3.22%
Public charges for services	2,431,788	2,431,788	2,415,988	-0.65%
Miscellaneous	396,593	396,593	407,698	2.80%
Total Revenues	9,240,535	9,240,535	9,687,720	4.84%
Expenditures:				
General government	1,174,863	1,174,863	1,418,033	20.70%
Public safety	11,909,776	11,909,776	12,455,461	4.58%
Public works	6,101,871	6,101,871	5,946,245	-2.55%
Culture, recreation and education	2,486,956	2,486,956	2,571,279	3.39%
Conservation and development	393,624	393,624	397,745	1.05%
Transfers Out	0	0	0	0.00%
Total Expenditures	22,067,090	22,067,090	22,788,763	3.27%
Excess (deficiency) of revenues over expenditures	(12,826,555)	(12,826,555)	(13,101,043)	
Local property taxes	12,826,555	12,826,555	13,101,043	2.14%
Net increase (decrease) in fund balance	0	0	0	
Fund Balance - Beginning of Year	6,014,999	6,014,999	6,014,999	
FUND BALANCE - END OF YEAR	6,014,999	6,014,999	6,014,999	

Proposed Tax Levy	2025 Budget	2026 Budget	% Levy Change	\$ Amount Difference
By Fund				
GENERAL FUND	12,826,555	13,101,043	2.14%	274,488
DEBT SERVICE	4,823,265	4,908,320	1.76%	85,055
TOTAL LEVY	17,649,820	18,009,363	2.04%	359,543

VILLAGE OF GERMANTOWN
2026 PROPOSED BUDGET SUMMARY ALL FUNDS
(as Required by Section 65.90(3))

Following are the proposed budgets for all funds of the Village for Budget Year 2026

Fund	Total Revenue	Total Expenditure	Excess/Deficit	Projected	Projected	Property Tax Contribution
				Balance Jan 1	Balance Dec 31	
General Fund	22,788,763	22,788,763	0	6,014,999	6,014,999	13,101,043
Special Revenue *	41,000	26,500	14,500	132,582	147,082	
Impact Fees (All)	162,750	0	162,750	751,045	913,795	
Debt Service	5,337,927	5,410,817	(72,890)	441,650	368,760	4,908,320
Capital Projects	13,870,000	13,870,000	0	324,540	324,540	
T.I.F. District #6	896,019	517,443	378,576	128,390	506,966	
T.I.F. District #7	817,183	743,670	73,513	(596,349)	(522,836)	
T.I.F. District #8	3,491,491	3,595,450	(103,959)	172,453	68,494	
T.I.F. District #9	528,942	447,011	81,931	(418,123)	(336,192)	
Water Utility	3,506,245	4,056,549	(550,304)	2,153,654	1,603,350	
Sewer Utility	8,395,000	8,092,607	302,393	1,254,417	1,556,810	
Village Health Plan	2,911,348	2,606,971	304,377	1,221,565	1,525,942	
Village Dental Plan	124,250	122,000	2,250	81,452	83,702	
Library Capital	30,500	10,000	20,500	944,957	965,457	
Total	62,901,418	62,287,781	613,637	12,607,232	13,220,869	18,009,363

NOTE: * Special Revenue Funds: Senior Van Replacement, Canine Fund, Historic Preservation, Recreation Facility Fee Fund, Honor Guard, Police Asset Forfeiture, Property Maintenance Fund, Fire Department Explorer funds, Capital Reserve, and ARPA funds are shown as one total.

NOTE: Impact Fees:

The Village's outstanding debt on December 31, 2025 is projected to be:

General Obligation Notes & Bonds	\$92,360,000
Utility Revenue Bonds	\$4,555,979
	\$96,915,979

	Impact Fee Budgets					
	2025	2026	Percent Change	2025	2026	Percent Change
	Revenue			Expenditure		
Police	13,500	19,500	44.44%	0	0	0.00%
Fire	18,800	36,600	94.68%	0	0	0.00%
Library	8,650	13,650	57.80%	0	0	0.00%
Recreation	30,000	33,000	10.00%	0	0	0.00%
Water	50,000	60,000	20.00%	0	0	0.00%
Total	120,950	162,750	34.56%	0	0	0.00%