VILLAGE OF

WINNECONNE

2027 General Fund Budget

Public Hearing & Formal Budget Proposal

Proposed figures • Not yet adopted

Purpose of the Public Hearing

Review the proposed 2027 General Fund budget and receive public input.

Tonight's main discussion points

- How the Village funds services
- Where General Fund dollars are spent
- Budget balance and remaining considerations
- Opportunity for public comment



Organization Chart and Service Alignment

Operational reporting lines show how residents receive services; financial functions are classified separately.

Residents/Voters

Village Board/Village President

Village Administrator

General Government	Public Safety	Public Works / Utilities	Culture and Recreation	Conservation & Development
❖ Clerk	❖ Police	❖ Streets	❖ Parks	❖ Planning
❖ Treasurer	❖ Fire/EMS	❖ Stormwater	❖ Library	❖ Zoning
❖ Administration	❖ Mutal Aid- Other agencies	❖ Water	❖ Community programming	❖ Economic development
❖ Attorney		❖ Wastewater	❖ Quality-of-life assets	❖ Housing
❖ Engineer		❖ Cemetery		❖ TID/CIP linkages
❖ IT		❖ Facilities		

Board 2027 Goals and Budget Alignment

Strategic priorities from the Board goals workshop are translated into budget focus areas.

Public Safety

- Police staffing needs
- Fire/EMS staffing concerns
- Maintain a safe, low-crime community
- Consider referendum path if required.

Infrastructure and Utilities

- Street maintenance: potholes, crack sealing
- Storm/sewer needs
- Utility investments
- Stronger capital improvement plan.

Planned Growth

- Slow, sustainable growth
- Housing and economic development
- Planned next steps
- balanced development review

Community Identity

- Downtown facelift
- Sidewalks
- Events
- Parks
- cemetery maintenance
- quality-of-life improvements
- resident communication.

Working Themes

Theme	Budget Response
Follow-through	Define owners, timelines, and funding source
Maintenance	Prioritize routine upkeep before failure
Resident input	Use survey and communication tools
Departments together	Coordinate cross-functional service delivery

Implementation Lens for the Budget

Convert Board goals into funded actions, scheduled work, and measurable follow-through.

Near Term: 1-2 Years

- Policy modernization
- equipment replacement
- Staffing stabilization
- Visible maintenance
- Completion of funded projects
- Community growth strategy

Mid Term: 3-5 Years

- Utility investments
- park improvements
- economic development initiatives
- priority infrastructure rehabilitation.

Long Term: 5-10 Years

- Housing diversification
- Downtown/community identity
- Sustainable service capacity.

Accountability Model

Goal	Owner	Funding Source	Milestone	Public Update
Near Term — Stabilize and strengthen core operations	Administrator / Department Heads	General Debt / CIP / Grant	Annual budget sets priorities; department work plans identify responsibility and target completion; quarterly review.	Quarterly
Mid Term — Invest in infrastructure and community assets	Administrator / Public Works / Department Leads	GF / CIP / Grant/ Developer Contributions	Capital priorities incorporated into CIP and annual budget; projects advance through planning, funding, and implementation	Quarterly
Long Term — Build sustainable capacity for community growth	Administrator / Board / Plan Commission / Department Heads	GF / CIP / Grant/ Developer Contributions	Long-range priorities reviewed annually and translated into successive budgets, capital plans, policies, and strategic initiatives.	Annual /Quarterly as appropriate

Highlights from 2026

Key achievements throughout the past year

Capital Improvements

- Grant St – Mill & Overlay
- Enterprise Rd- Mill & Overlay
- Phase one of Marble Park
- Barn Remodel
- Fleet Management- Police & DPW
- Boat Wash station Lake Winneconne Park
- 14th Ave phase 1

Public Safety

- Wisconsin DOJ Equipment Grant
- Equipment modernization
- Facilities improvements
- Natural Disaster Response- Flood Mitigation

Operational Excellence

- Updated policies, SOPs
- Workflow Automations
- UWO partnership – Data Analytics
- Facilities comprehensive studies
- 1,000 participants in summer reading programing

Economic Development

- Sovereign Acres Subdivision
- Switchgear Manufacturing Expansion
- Wolf Run Estates continued development
- Wolf Run Estates 1st Addition, approvals

Community Planning & Initatives

- Downtown/waterfront planning
- SPARC Grant Award
- Police Lights of Christmas

Communications

- Website overhaul
- Quarterly Newsletter
- Strengthened Digital Communications

2027 Budget at a Glance

General Fund (Fund 101) totals

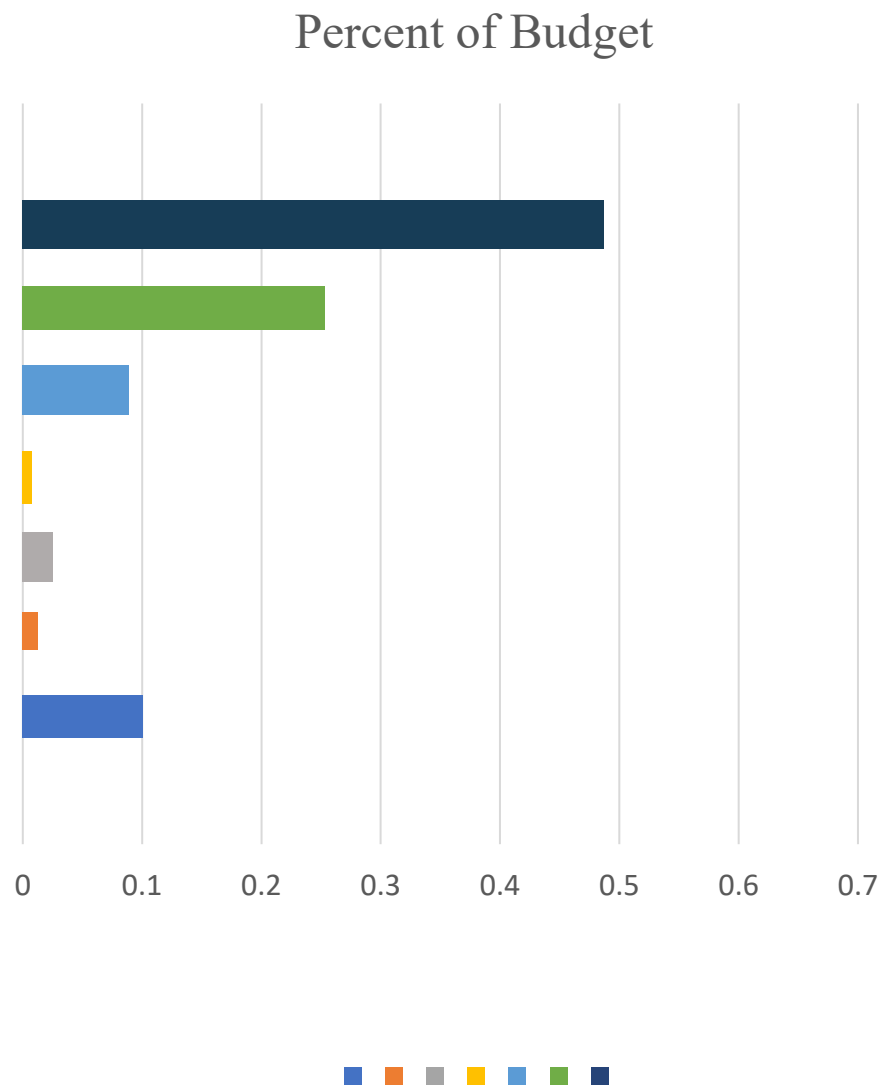
TOTAL REVENUES	TOTAL EXPENDITURES	REVENUE OVER EXPENSE	GENERAL FUND RESERVE BALNACE
$2,950,532	**$2,950,532**	**$0**	**$945,847 = 32%**

The proposed budget shows a modest positive balance. Figures are not the adopted tax levy or a final tax-bill calculation.

General Fund Revenues

Revenue sources as categorized in the updated workbook.

Revenue category	2027 proposed
Taxes	$1,458,349
Intergovernmental revenues	$730,811
Licenses and permits	$222,350
Fines and penalties	$29,000
Public charges for services	$131,650
Intergovernmental service charges	$89,364
Capital contributions / other	$289,008
TOTAL REVENUES	**$2,950,532**



Revenue Drivers

Significant components of the proposed funding plan.

GENERAL PROPERTY TAXES

$1,327,495

Account 101-01-41110

STATE SHARED REVENUE

$279,592

Account 101-01-43410

BUILDING PERMITS

$200,000

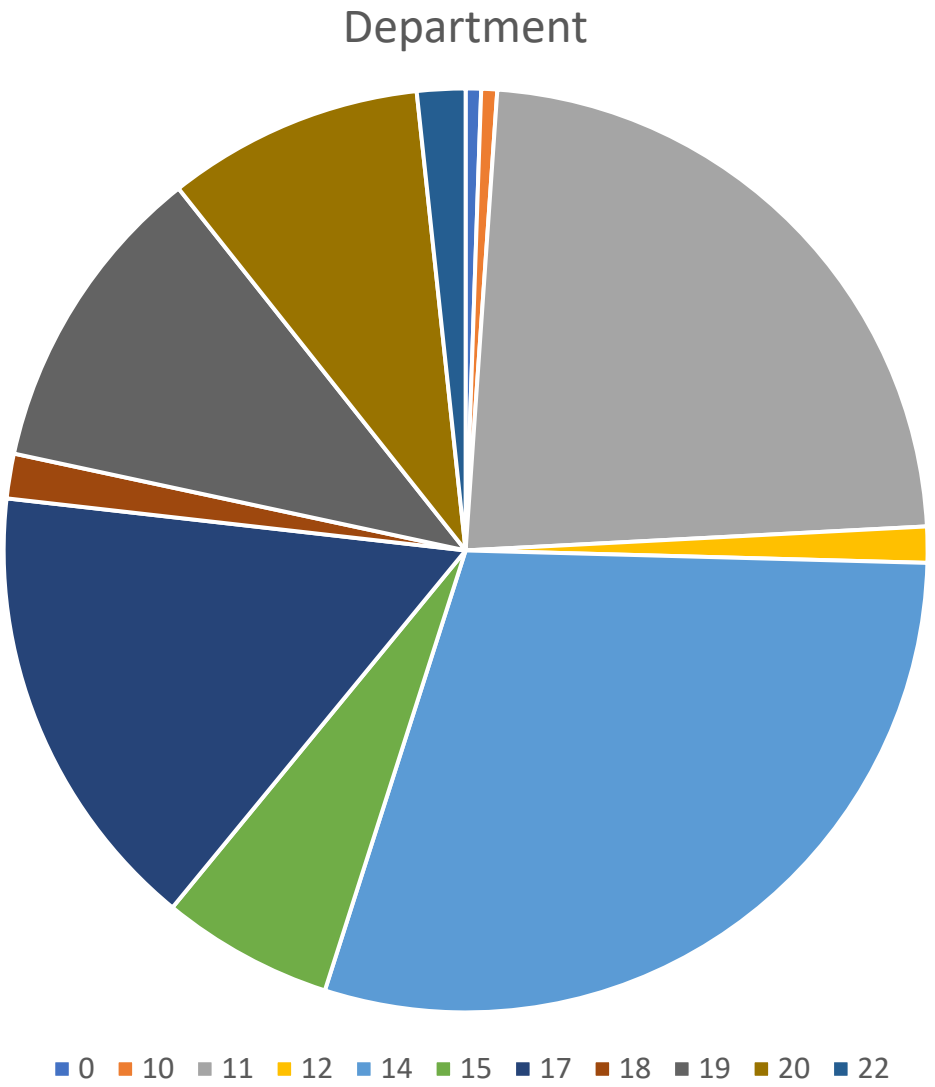
Account 101-11-44300

Building permit revenue is a notable forecast assumption; actual collections will depend on development activity.

General Fund Expenditures

Expenditures grouped by department

Dept.	Department	2027 expenditure	Percent of Budget
00	Community room	$16,377	0.6%
10	Village Board	$16,360	0.6%
11	General Administration	$676,933	22.9%
12	Municipal Court	$36,981	1.2%
14	Police	$876,090	29.7%
15	Fire & EMS	$176,445	6.0%
17	Public Works	$469,221	15.9%
18	Economic Development	$45,980	1.6%
19	Library	$322,390	10.9%
20	Parks	$264,014	8.9%
22	Cemetery	$49,741	1.7%



Expenditure Drivers

Significant components of the proposed costing.

POLICE (14)

$876,090

Largest departmental appropriation

GENERAL ADMIN (11)

$676,933

Includes administration and shared services

PUBLIC WORKS (17)

$469,221

Street, facilities and operations

Other departments and functions collectively account for approximately $928,288 of proposed expenditures.

Public Safety and Essential Services

Operating allocations in the proposed General Fund.

Service	Department	2027 proposed
Police	14	$876,090
Fire & EMS	15	$176,445
Public Works	17	$469,221
Municipal Court	12	$36,981

Fire & EMS includes the Village of Winneconne, Town of Winneconne & Town of Poygan combined fire department and SWEMS ambulance contract.

Community Services and Quality of Life

Operating allocations in the proposed General Fund.

Service	Department	2027 proposed
Library	19	$322,390
Parks	20	$264,014
Cemetery	22	$49,741
Economic Development	18	$45,980

These appropriations support public spaces, learning, cemetery operations, and development-related work.

Capital Investment Plan

Plan Overview

A multi-year plan to maintain, improve, and invest in the Village's roads, utiliities, and public infrastructure.

STREET IMPROVEMENTS
Maintain and reconstruct key corridors

UTILITY UPGRADES
Support reliable water and wastewater service

DEVELOPMENT-RELATED
Infrastructure to support growth and new development

LONG-TERM PLANNING
A phased approach through 2038

Year	Project	Estimated Cost
2027	N 1st St and Birch St (Main to N 5th St)	$ 2,333,000
2027	Grant St Water Main Loop	$ 357,000
2028	Wolf Run Estates (Developer Funded)	$ 1,025,000
2028	14th Ave Paving	$ 330,000
2029	N 4th St (Main St to Birch St)	$ 1,331,900
2029	Division St (4th to 5th)	$ 133,000
2029	Prospect St (4th to 5th)	$ 133,000
2030	N 3rd St (Prospect St to Birch St)	$ 926,000
2030	Division St (3rd to 4th)	$ 151,000
2030	Prospect St (3rd to 4th)	$ 178,000
2031	Division St (1st to 3rd)	$ 556,000
2031	N 2nd St (Prospect St to Division St)	$ 337,000
2031	Prospect St (1st to 3rd)/2nd & 3rd	$ 881,000
2032	N 9th Ave (Main St to Wolf Run)	$ 1,254,000
2033	S 5th Ave (Meadow Ln to Memorial Dr)	$ 1,481,000
2034	S 3rd St (Cleveland St to WWTP)	$ -
2035	Taylor St (3rd to 2nd)	$ -
2035	Lincoln St (3rd to 1st)	$ -
2035	S 2nd St (Taylor St to Lincoln St)	$ -
2036	S 2nd St (Lincoln St to Jefferson St)	$ -
2036	Jefferson St (3rd to 1st)	$ -
2036	S 1st St (Jefferson St to South End)	$ -
2037	S 2nd St (Jefferson St to Grant St)	$ -
2037	Grant St (3rd to 1st)	$ -
2037	S 1st St (Jefferson St to Grant St)	$ -
2038	S 2nd St (Grant St to Cleveland St)	$ -
2038	S 1st St (Grant St to Cleveland St)	$ -

Debt outlook and forecast

The borrowing plan remains within the legal limit while funding the proposed capital schedule.

$9.0M	$730,300	40%	$8.2M
Outstanding Debt	**Annual Debt Service**	**Debt Capacity Used**	**Proposed New Debt**
As of budget draft	2027 proposed	As of 12/21/2026	Through 2030

Year	Outstanding GO Debt	New Debt Issued	Debt Capacity Used	Debt Ceiling	Notes
2027	$12,737,459	$4,500,000	51%	$24,817,836	New debt issued for 2027, 2028, & 2029 projects
2028	$11,875,446	$0	40%	$29,802,620	No new debt issued
2029	$11,027,129	$0	32%	$34,212,882	No new debt issued
2030	$13,972,479	$3,700,000	36%	$38,759,170	New debt issued for 2030 & 2031 projects

Note* The debt capacity percentage of usage is reflective of the 5% equalized value of our community. This amount may change based on net new construction and market conditions

Property Tax Levy & Municipal Mill Rate

PROPERTY TAX LEVY

$1,304,950 → $1,327,495

2026 actual basis → 2027 forecast | +1.7%

VILLAGE MILL RATE

$7.59 → $7.29

2026 rate → proposed 2027 rate (per $1,000)

$$\text{Municipal Mill Rate} = \frac{\text{Municipal Tax Levy}}{\text{Taxable Assessed Value}} \text{ X } 1{,}000$$

Assessed Value	2026 Village Tax	2027 Proposed	Annual Savings	Monthly Equivalent
$200,000	$1,518	$1,458	($60)	($5.00)
$300,000	$2,277	$2,187	($90)	($7.50)
$400,000	$3,036	$2,916	($120)	($10.00)
$500,000	$3,795	$3,645	($150)	($12.50)

Comparable Communities

Winneconne

2027: $7.29

City of Omro

2026: $6.23

Village of Hortonville

2026: $4.74

Village of Wrightstown

2026: $7.73

Municipal-only assessed-value rates; excludes county, school, and other taxing jurisdictions.

Historical Municipal Mill Rates

Tax years 2020–2025 | Village portion only, per $1,000 assessed value



Since 2021, the municipal rate has remained between $7.33 and $7.59; 2025 is 20.2% below 2020.

Tax year = December bill year. Example: 2026 tax bills support the 2027 budget. Changes in assessed values also affect mill rates.

Overview of Utility Operating Budgets and Fund Reserves

2027 Operating Budgets by Utility Fund

Utility Fund	Revenues	Expenses	Result
601 Water	$1,315,463	$1,292,584	$22,879
602 Wastewater	$982,697	$1,148,270	($165,573)
603 Stormwater	$319,800	$464,476	($144,676)
230 Solid waste/recycling	$250,500	$281,444	($30,944)
Total	**$2,868,460**	**$3,118,774**	**($250,314)**

2027 Utility Fund Reserve Balances

Utility Fund	Beginning Balance	Ending Balance	Result	Required Balance	Under/over
601 Water	$487,556	$510,435	$22,879	$646,292	($135,857)
602 Wastewater	$1,892,947	$1,727,375	($165,573)	$574,135	$1,153,240
603 Stormwater	$746,707	$602,031	($144,676)	$232,238	$369,793
230 Solid waste/recycling	$144,269	$113,325	($30,944)	$140,722	($27,397) ★
Total	**$3,271,479**	**$2,953,165**	**($318,313)**	**$1,593,387**	**$1,359,779**

Operating Reserve Policies

- General Fund Reserve Policy – Maintain a balance equal to 25%-35% of the general fund operating levy
- Utility Fund Reserve Policy- Maintain a balance equal to 6 months worth of the fund operating budget

Things that can impact fund balances:

- Interest earning (above or below projections)
- Unforeseen expenditures (natural disasters or infrastructure failures)
- Cost saving (department fiscal management find ways to save money throughout the year)
- Board allocation decision (voting to approve spending on collective initiatives that were not originally forecasted)

Thank You

Village of Winneconne • The Community of Opportunity

2027 GENERAL FUND BUDGET

Proposed revenues $2,950,532

Proposed expenditures $2,950,532

Projected balance $0

2027

Proposed General Fund Budget

VILLAGE OF WINNECONNE

OFFICE OF THE ADMINISTRATOR

Fund: 101 - General Fund

Account Number	Account Description	2027 Budget
101-00-40000-000-000	GENERAL REVENUE OFFSET	(1,943,337.79)
101-10-40000-000-000	GENERAL REVENUES ALLOCATION	16,359.79
101-11-40000-000-000	GENERAL REVENUE ALLOCATION	378,525.08
101-12-40000-000-000	GENERAL REVENUES ALLOCATION	10,780.91
101-14-40000-000-000	GENERAL REVENUES ALLOCATION	777,075.62
101-15-40000-000-000	GENERAL REVENUES ALLOCATION	159,944.60
101-17-40000-000-000	GENERAL REVENUES ALLOCATION	214,548.69
101-18-40000-000-000	GENERAL REVENUES ALLOCATION	45,980.25
101-19-40000-000-000	GENERAL REVENUES ALLOCATION	169,617.78
101-20-40000-000-000	GENERAL REVENUES ALLOCATION	127,764.46
101-22-40000-000-000	GENERAL REVENUES ALLOCATION	42,740.61
GENERAL REVENUES ALLOCATION		-
101-01-41110-000-000	GENERAL PROPERTY TAXES	1,327,495.00
101-01-41310-000-000	TAXES FROM WATER UTILITY	117,600.00
101-01-41320-000-000	TAXES FROM HOUSING AUTHORITY	13,253.55
TAXES		1,458,348.55
101-01-43410-000-000	STATE SHARED REVENUES	279,591.87
101-01-43411-000-000	PERSONAL PROPERTY STATE AIDE	14,945.17
101-01-43412-000-000	VIDEO SERVICE STATE AID	7,776.22
101-15-43420-000-000	STATE SHARED FIRE INSURANCE	16,500.00
101-01-43430-000-000	EXEMPT COMPUTER AID	4,052.98
101-14-43521-000-000	POLICE STATE AID TRAINING	1,500.00
101-14-43529-000-000	STATE GRANTS - SFTY	500.00
101-17-43529-000-000	STATE GRANTS - SFTY	500.00
101-17-43530-000-000	STATE TRANSPORTATION AID	254,172.58
101-19-43720-000-000	LIBRARY AID WINNEBAGO COUNTY	150,272.00
101-19-43721-000-000	COUNTY CIRC ADJ - NONRESIDENT	1,000.00
INTERGOVERNMENTAL REVENUES		730,810.82
101-11-44110-000-000	LIQUOR & MALT BEVERAGE LICENSE	3,500.00
101-11-44120-000-000	BARTENDER & LICENSES	1,400.00
101-11-44130-000-000	CIGARETTE LICENSES	250.00
101-11-44140-000-000	OTHER BUSINESS LICENSES	200.00
101-11-44220-000-000	DOG LICENSES	2,000.00
101-11-44300-000-000	BUILDING PERMITS	200,000.00
101-11-44400-000-000	ZONING PERMITS & FEES	3,000.00
101-11-44910-000-000	OTHER PERMITS	2,000.00
101-11-44920-000-000	CHARTER FRANCHISE FEES	10,000.00
LICENSES AND PERMITS		222,350.00
101-12-45110-000-000	COURT PENALTIES & COSTS	25,000.00
101-14-45130-000-000	PARKING VIOLATIONS	4,000.00
FINES, FORFEITS AND PENALTIES		29,000.00

Fund: 101 - General Fund

Account Number	Account Description	2027 Budget
101-11-46110-000-000	CLERK-TREASURER FEES	2,000.00
101-14-46210-000-000	POLICE FEES	2,000.00
101-19-46260-000-000	LIBRARY CHARGES	1,500.00
101-22-46540-000-000	CEMETERY FEES & PERP CARE INT	7,000.00
101-20-46720-322-000	MARBLE PARK RENTAL FEES	1,000.00
101-20-46720-322-100	LAKE WINNECONNE RENTALS	5,000.00
101-20-46720-322-200	WATERFRONT PARK RENTALS	500.00
101-20-46730-000-000	MARBLE PARK SWIMMING REVENUES	40,000.00
101-20-46730-312-600	MARBLE PRK REV CONCESSION	12,000.00
101-20-46742-000-000	RECREATION SPONSOR FEES	150.00
101-20-46750-000-000	BOAT TRAILER PARKING PERMIT	45,000.00
101-20-46752-000-000	PIER PASS	7,000.00
101-20-46755-000-000	BOAT SLIP REVENUE	8,500.00
PUBLIC CHARGES FOR SERVICES		131,650.00
101-14-47221-000-000	SRO CHARGES FROM SCHOOL	88,164.15
101-12-47310-000-000	MEMBERSHIP DUES	1,200.00
INTERGOV'T. CHARGES FOR SERV.		89,364.15
101-01-48100-000-000	INTEREST ON INVESTMENTS	195,000.00
101-11-48210-000-000	RENTS & LEASES	74,058.00
101-14-48400-000-000	INSURANCE RECOVERIES	2,850.00
101-20-48500-000-000	FIREWORKS DONATIONS	17,100.00
CAPITAL CONTRIBUTIONS		289,008.00
TOTAL REVENUES		2,950,531.52
101-10-51110-110-000	VILLAGE BOARD WAGES	13,000.00
101-10-51110-150-000	VILLAGE BOARD EMPLOYEE BENEFITS	1,073.15
101-10-51110-210-600	AWARDS & MEMORIALS	500.00
101-10-51110-321-000	MEMBERSHIP DUES	1,786.64
101-12-51210-110-000	MUNICIPAL COURT WAGES	17,880.00
101-12-51210-150-000	MUNICIPAL COURT BENEFITS	2,695.91
101-12-51210-210-500	MUNICIPAL COURT WITN FEE	200.00
101-12-51210-229-000	COURT SOFTWARE	1,250.00
101-12-51210-310-000	MUNICIPAL COURT OFFIC SUPPLIES	500.00
101-12-51210-321-000	MUNICIPAL COURT DUES	205.00
101-12-51210-330-000	MUNICIPAL COURT TRAV/LOD	1,200.00
101-12-51210-331-000	MUNICIPAL COURT TRAINING	850.00
101-12-51210-348-000	MUNICIPAL COURT MISC EXP	200.00
101-11-51300-210-000	LEGAL COUNSELING	40,000.00
101-12-51300-210-000	COURT LEGAL COUNSEL PRO SERV	12,000.00
101-11-51410-110-000	ADMINISTRATOR WAGES	41,690.10

Fund: 101 - General Fund

Account Number	Account Description	2027 Budget
101-11-51410-150-000	ADMINISTRATOR BENEFITS	16,548.65
101-11-51410-310-000	WCMA / ICMA DUES	300.00
101-11-51410-330-000	PROFESSIONAL DEVELOPMENT ADMIN	5,000.00
101-11-51410-348-000	ADMIN CELL PHONE REIMBURSEMENT	500.00
101-11-51420-110-000	CLERK WAGES	35,973.50
101-11-51420-150-000	CLERK BENEFITS	20,347.91
101-11-51420-321-000	WMCA DUES	65.00
101-11-51422-210-000	ACCOUNTING SOFTWARE SUBSCRIPT	4,500.00
101-11-51422-226-000	GENERAL ADM FLEX FEES	1,500.00
101-11-51422-227-000	GENERAL ADMIN EAP FEE	520.00
101-11-51422-310-000	OFFICE SUPPLIES- GEN ADMIN	4,000.00
101-11-51422-311-000	POSTAGE - GEN ADMIN	4,000.00
101-11-51422-312-000	PRINTING & PUBLISHING- GEN ADM	4,500.00
101-11-51422-312-100	LEGAL NOTICES - GEN ADMIN	100.00
101-11-51422-312-600	ECODE 360 ANNUAL MAINTENANCE	3,000.00
101-11-51422-340-000	PHOTO COPIER LEASES	6,700.00
101-11-51422-348-000	MISC EXPENSE - GEN ADMIN	5,000.00
101-11-51422-450-000	BANK SERVICE FEES	3,000.00
101-11-51423-110-000	CUSTOMER SERVICE REP WAGES	25,774.00
101-11-51423-150-000	CUSTOMER SERVICE REP BENEFITS	16,862.76
101-11-51430-730-000	MWR EXPENSE	4,000.00
101-11-51440-110-000	ELECTION WORKER WAGES	2,600.00
101-11-51440-312-000	ELECTION SUPPLIES	2,250.00
101-11-51450-210-000	IT SUPPORT	13,000.00
101-11-51450-210-123	WEBSITE HOSTING	3,000.00
101-11-51450-310-000	IT HARDWARE	3,000.00
101-11-51510-210-000	ANNUAL AUDIT & REPORTING	10,000.00
101-11-51520-110-000	TREASURER WAGES	50,950.25
101-11-51520-150-000	TREASURER BENEFITS	18,083.14
101-11-51520-210-000	FINANCIAL ADVISING	4,000.00
101-11-51520-321-000	MTAW DUES	70.00
101-11-51520-330-000	PROF DEVELOP TREASURER/CLERK	2,500.00
101-11-51530-210-000	PROPERTY ASSESSMENT	1.00
101-11-51540-200-000	Building inspection	155,787.00
101-11-51600-220-000	MUNICIPAL CENTER PHONE	3,200.00
101-11-51600-221-000	MUNICIPAL CENTER ELECTRICITY	28,000.00
101-11-51600-224-000	MUNICIPAL CENTER WATER/SEWER	4,000.00
101-11-51600-225-000	MUNICIPAL CENTER INTERNET	200.00
101-11-51600-414-000	MUNICIPAL CENTER MAINTENANCE	15,000.00
101-11-51800-000-000	PROPERTY INLAND INSURANCE	19,627.30
101-11-51810-000-000	GENERAL LIABILITY INSURANCE	15,487.47

Fund: 101 - General Fund

Account Number	Account Description	2027 Budget
101-11-51810-100-000	CRIME INSURANCE	1,231.36
101-11-51931-000-000	WORKERS COMPENSATION INSURANC	3,932.24
101-11-51940-000-000	Working Capital	68,631.40
GENERAL GOVERNMENT		721,773.78
101-14-52100-110-000	POLICE DEPT WAGES	455,701.32
101-14-52100-110-500	POLICE DEPT - PART TIME WAGES	48,444.00
101-14-52100-150-000	POLICE DEPT BENEFITS	260,218.03
101-14-52100-150-500	POLICE PART TIME BENEFITS	5,803.91
101-14-52100-210-000	POLICE DEPT IT SERVICES	15,000.00
101-14-52100-220-000	POLICE DEPT PHONE	1,600.00
101-14-52100-221-000	POLICE DEPT GARAGE ELECTRIC	7,000.00
101-14-52100-225-000	POLICE DEPT AIRCARD/SQUAD PHON	3,500.00
101-14-52100-310-000	POLICE DEPT OFFICE SUPPLIES	700.00
101-14-52100-311-000	POLICE DEPT POSTAGE	100.00
101-14-52100-312-000	POLICE DEPT PRINT & PUBLIC	2,000.00
101-14-52100-321-000	POLICE DEPT DUES	3,515.00
101-14-52100-330-000	POLICE DEPT TRAVEL/LODGING	1,000.00
101-14-52100-331-000	POLICE DEPT TRAINING	5,000.00
101-14-52100-342-000	POLICE DEPT UNIFORMS	4,600.00
101-14-52100-342-300	POLICE DEPT BULLET PROOF VESTS	1,000.00
101-14-52100-343-000	POLICE DEPT GAS/DIESEL FUEL	15,000.00
101-14-52100-346-000	POLICE DEPT COMMUNITY PROGRAMS	3,500.00
101-14-52100-347-000	POLICE DEPT FLOCK/LEXIPOL	5,071.70
101-14-52100-348-000	POLICE DEPT MISC EXPENSES	6,000.00
101-14-52100-351-000	POLICE DEPT VEHICLE MAINTENANC	4,000.00
101-14-52100-514-000	POLICE DEPT PROP & LIAB INSUR	9,471.33
101-14-52100-516-000	WORKERS COMPENSATION INSURANC	7,864.48
101-14-52100-810-000	POLICE DEPT EQUIP OUTLAY	10,000.00
101-15-52200-600-000	FIRE DEPT COMBINED FIRE	72,158.00
101-15-52210-600-000	OSHKOSH AMBULANCE CONTRACT	104,286.60
PUBLIC SAFETY		1,052,534.37
101-17-53100-110-000	PUBLIC WORKS ADMIN WAGES	52,213.24
101-17-53100-150-000	PUBLIC WORKS ADMIN BENEFITS	35,679.36
101-17-53100-210-000	PUBLIC WORKS IT SERVICES	6,100.00
101-17-53100-220-000	PUBLIC WRKS PHONE	1,100.00
101-17-53100-310-000	PUBLIC WKS OFFICE SUPPLIES	1,500.00
101-17-53100-330-000	PUBLIC WKS TRAVEL/LODGING	1,000.00
101-17-53100-331-000	PUBLIC WKS TRAINING	7,000.00
101-17-53100-342-000	PUBLIC WKS UNIFORMS	2,200.00
101-17-53100-348-000	PUBLIC WKS MISC EXPENSES	22,300.00
101-17-53100-355-000	PUBLIC WKS DRUG TESTS	1,000.00

Fund: 101 - General Fund

Account Number	Account Description	2027 Budget
101-17-53100-362-000	PUBLIC WKS SAFETY EQUIPMENT	3,000.00
101-17-53150-110-000	BLDG & GROUNDS MAINT WAGES	21,240.12
101-17-53150-150-000	BLDG & GROUNDS MAINT BENEFITS	9,556.27
101-17-53150-310-000	BLGS SUPPLIES & MAINTENANCE	7,000.00
101-17-53230-220-000	GARAGE INTERNET	288.00
101-17-53230-221-000	GARAGE ELECTRIC	2,000.00
101-17-53230-222-000	GARAGE NATURAL GAS	4,000.00
101-17-53230-224-000	GARAGE WATER & SEWER	1,200.00
101-17-53240-110-000	PW FLEET & OTHER SERV WAGES	33,348.52
101-17-53240-150-000	PW FLEET & OTHER SERV BENEFITS	15,333.80
101-17-53240-230-200	PW MACHINERY	17,600.00
101-17-53240-343-000	PUBLIC WKS MACH GAS/DIES FUEL	7,500.00
101-17-53300-110-000	PW STREET WAGES	74,700.72
101-17-53300-150-000	PW STREET BENEFITS	32,154.29
101-17-53300-359-000	STREET MAINT CRACK SEALING	12,000.00
101-17-53314-350-000	SNOW & ICE REMOVAL EQUIP/PARTS	8,500.00
101-17-53314-371-000	SNOW & ICE REMOVAL SALT & BRIN	16,700.00
101-17-53316-356-000	STREET SIGNS AND BANNERS	1,000.00
101-17-53420-221-000	STREET LIGHTING	45,000.00
101-17-53645-230-000	TREES BRUSH & WEED CONTROL	7,000.00
101-17-53932-000-000	PW PROPERTY INLAND INSURANCE	7,360.24
101-17-53932-100-000	PW GENERAL LIABILITY INSURANCE	12,646.71
PUBLIC WORKS		469,221.27
101-22-54910-110-000	CEMETERY WAGES	26,726.28
101-22-54910-150-000	CEMETERY BENEFITS	9,414.33
101-22-54910-200-000	CEMETERY BURIAL EXPENSE	7,000.00
101-22-54910-343-000	CEMETERY GAS/DIESEL FUEL	2,100.00
101-22-54910-348-000	CEMETERY MISC EXPENSES	2,000.00
101-22-54910-350-000	CEMETERY EQUIP PARTS	1,500.00
101-22-54910-810-000	CEMETERY EQUIP OUTLAY	1,000.00
HEALTH AND HUMAN SERVICES		49,740.61
101-19-55110-110-000	LIBRARY WAGES	120,894.00
101-19-55110-150-000	LIBRARY BENEFITS	26,633.24
101-19-55110-230-100	LIBRARY CONTRACT SERVICES	19,604.54
101-19-55110-310-000	LIBRARY OFFICE SUPPLIES	3,500.00
101-19-55110-311-000	LIBRARY POSTAGE	300.00
101-19-55110-312-000	LIBRARY PRINTING & PUBLISHING	4,000.00
101-19-55110-320-000	LIBRARY SUBSCRIPTIONS	2,000.00
101-19-55110-320-500	LIBRARY BOOKS	40,000.00
101-19-55110-320-501	LIBRARY AUDIO BOOKS	14,000.00
101-19-55110-320-502	LIBRARY VIDEOS	2,000.00

Fund: 101 - General Fund

Account Number	Account Description	2027 Budget
101-19-55110-323-000	LIBRARY PROGRAMMING	6,000.00
101-19-55110-330-000	LIBRARY TRAVEL & CONVENTIONS	3,000.00
101-19-55110-341-000	LIBRARY CLEANING SUPPLIES	300.00
101-19-55110-348-000	LIBRARY MISC EXPENSES	1,000.00
101-19-55110-414-000	LIBRARY FACILITY MAINTENANCE	74,058.00
101-19-55110-810-000	LIBRARY EQUIP OUTLAY	5,100.00
101-11-55120-221-000	HIST SOCIETY ELECTRIC	6,000.00
101-11-55120-224-000	HIST SOCIETY WATER/SEWER	2,500.00
101-00-55140-000-000	DONATIONS COMMUNITY ROOM	16,377.00
101-20-55200-110-000	PARKS WAGES	67,092.82
101-20-55200-150-000	PARKS BENEFITS	24,030.64
101-20-55200-221-000	PARKS ELECTRIC	5,300.00
101-20-55200-224-000	PARKS WATER & SEWER	6,300.00
101-20-55200-230-100	PARKS CONTRACT SERVICES	20,000.00
101-20-55200-341-000	PARKS CLEANING SUPPLIES	3,000.00
101-20-55200-343-000	PARKS GAS/DIESEL FUEL	6,500.00
101-20-55200-348-000	PARKS MISC EXPENSES	3,000.00
101-20-55200-350-000	PARKS EQUIPMENT	14,000.00
101-20-55200-356-000	PARKS FACILITIES MAINTENANCE	15,000.00
101-20-55210-000-000	MSB/VENTEK FEES	5,500.00
101-20-55310-310-000	FIREWORKS SUPPLIES	18,100.00
101-20-55420-110-000	BEACH/BEACH HOUSE WAGES	49,812.77
101-20-55420-150-000	BEACH/BEACH HOUSE BENEFITS	5,890.23
101-20-55420-221-000	BEACH/BEACH HOUSE ELECTRIC	2,500.00
101-20-55420-225-000	BEACH/BEACH HOUSE INTERNET	288.00
101-20-55420-310-000	BEACH/BEACH HOUSE SUPPLIES/EXP	1,600.00
101-20-55420-310-100	BEACH/BEACH HOUSE CHEMICALS	600.00
101-20-55420-313-000	POOL CONCESSION SUPPLIES	10,000.00
101-20-55420-348-000	BEACH/BEACH HOUSE MISC EXPS	2,500.00
101-20-55420-810-000	SWIMMING EQUIP OUTLAY	3,000.00
CULTURE, RECREATION AND EDU.		611,281.24
101-18-56700-110-000	ECONOMIC DEVELOP WAGES	30,757.03
101-18-56700-150-000	ECONOMIC DEVELOP BENEFITS	5,223.22
101-18-56700-210-000	ECONOMIC DEVELOP PRO SERVICES	10,000.00
CONSERVATION AND DEVELOPMENT		45,980.25
TOTAL EXPENSES		2,950,531.52

NET TOTAL OVER(UNDER) EXPENDITURES -

Department By Line

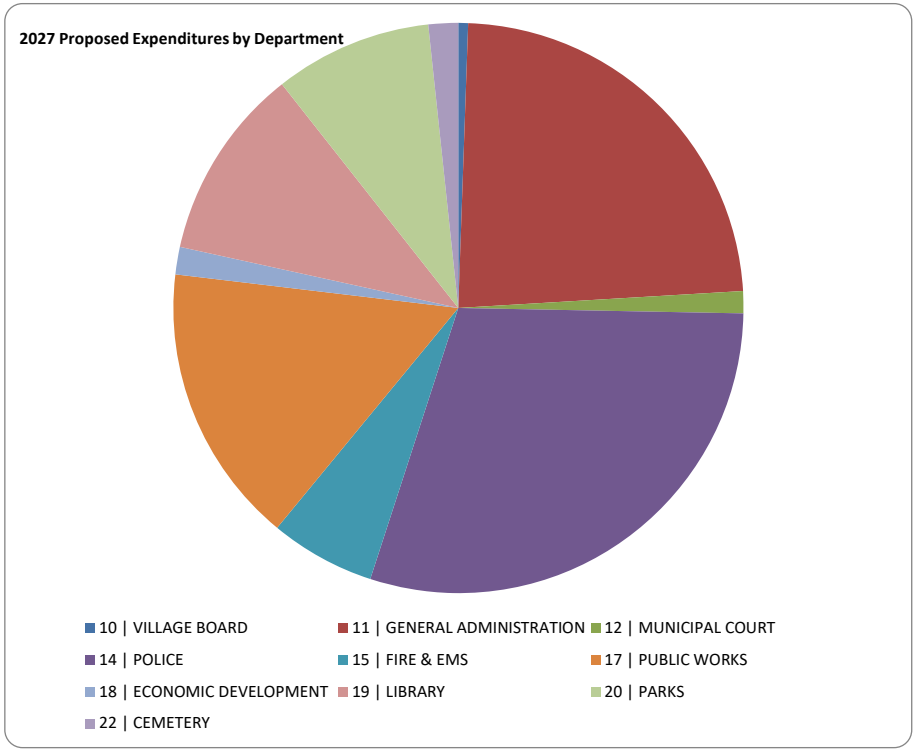
VILLAGE OF WINNECONNE

OFFICE OF THE ADMINISTRATOR

VILLAGE OF WINNECONNE | 2027 GENERAL BUDGET

Department Detail Book | Supporting line-item reference

Department	2026 Budget	2027 Proposed	$ Change	% Change	2026 Revenue	2027 Revenue	Revenue $ Change	Revenue % Change
10 | VILLAGE BOARD	$16,292	$16,360	$68	0.4%	-	-	-	-
11 | GENERAL ADMINISTRATION	$591,977	$693,310	$101,333	17.1%	$121,606	$298,408	$176,802	145.4%
12 | MUNICIPAL COURT	$35,114	$36,981	$1,867	5.3%	$18,000	$26,200	$8,200	45.6%
14 | POLICE	$792,326	$876,090	$83,763	10.6%	$95,120	$99,014	$3,894	4.1%
15 | FIRE & EMS	$169,611	$176,445	$6,834	4.0%	$15,000	$16,500	$1,500	10.0%
17 | PUBLIC WORKS	$451,399	$469,221	$17,822	3.9%	$243,429	$254,673	$11,244	4.6%
18 | ECONOMIC DEVELOPMENT	$49,234	$45,980	($3,253)	(6.6%)	-	-	-	-
19 | LIBRARY	$314,285	$322,390	$8,105	2.6%	$145,421	$152,772	$7,351	5.1%
20 | PARKS	$233,364	$264,014	$30,651	13.1%	$135,650	$136,250	$600	0.4%
22 | CEMETERY	$46,168	$49,741	$3,573	7.7%	$12,000	$7,000	($5,000)	(41.7%)
TOTAL	**$2,699,769**	**$2,950,532**	**$250,762**	**9.3%**	**$786,226**	**$990,817**	**$204,591**	**26.0%**



DEPARTMENT 10 | VILLAGE BOARD

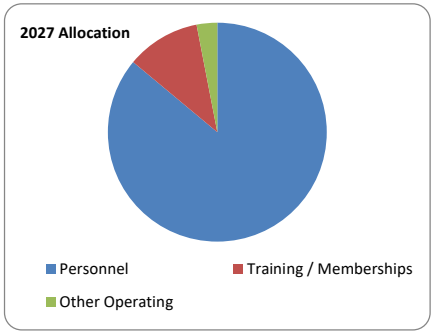
2027 proposed budget | department revenue & expenditure support

2026 Dept. Expenditure	2027 Proposed Dept. Expenditure	$ Change	% Change
$16,292	$16,360	$68	0.4%

2026 Dept. Revenue	2027 Dept. Revenue	Revenue $ Change	Revenue % Change
-	-	-	

2027 SPENDING COMPOSITION

Activity	2027 Allocation	% of Dept.
Personnel	$14,073	86.0%
Training / Memberships	$1,787	10.9%
Other Operating	$500	3.1%



SIGNIFICANT EXPENDITURE CHANGES | TOP DRIVERS

Budget Line	$ Change	% Change
MEMBERSHIP DUES	$68	4.0%
VILLAGE BOARD WAGES	-	-
VILLAGE BOARD EMPLOYEE BENEFITS	-	-
PROFESSIONAL SERVICES	-	-
AWARDS & MEMORIALS	-	-

REVENUE DETAIL |

Account	Revenue Description	2026 Budget	2027 Proposed	$ Change	% Change
No department-generated					

Revenue Total	-
Allocation from Levy	$16,360

EXPENDITURE DETAIL |

Account	Account Description	Activity Category	2026 Budget	2027 Proposed	$ Change	% Change
101-10-51110-210-000	PROFESSIONAL SERVICES	Contracted / Professional	-	-	-	-
101-10-51300-210-000	LEGAL SERVICES	Contracted / Professional	-	-	-	-
101-10-51110-210-600	AWARDS & MEMORIALS	Other Operating	$500	$500	-	-
101-10-51110-110-000	VILLAGE BOARD WAGES	Personnel	$13,000	$13,000	-	-
101-10-51110-150-000	VILLAGE BOARD EMPLOYEE BENEFITS	Personnel	$1,073	$1,073	-	-
101-10-51110-321-000	MEMBERSHIP DUES	Training / Memberships	$1,719	$1,787	$68	4.0%
101-10-51110-330-000	TRAVEL & CONVENTIONS	Training / Memberships	-	-	-	-

Expenditure Total	**$16,360**

DEPARTMENT 11 | GENERAL ADMINISTRATION

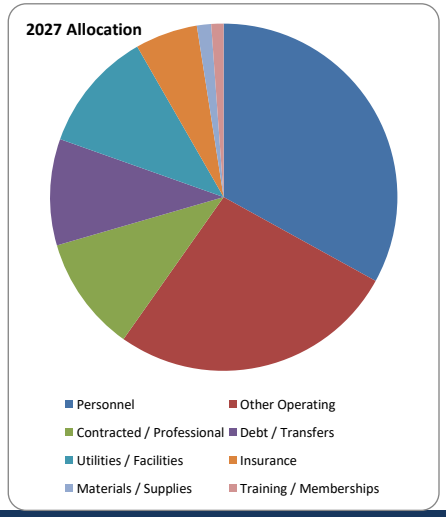
2027 proposed budget | department revenue & expenditure support

2026 Dept. Expenditure	2027 Proposed Dept. Expenditure	$ Change	% Change
$591,977	$693,310	$101,333	17.1%

2026 Dept. Revenue*	2027 Dept. Revenue*	Revenue $ Change	Revenue % Change
$121,606	$298,408	$176,802	145.4%

2027 SPENDING COMPOSITION

Activity	2027 Allocation	% of Dept.
Personnel	$228,830	33.0%
Other Operating	$185,607	26.8%
Contracted / Professional	$74,501	10.7%
Debt / Transfers	$68,631	9.9%
Utilities / Facilities	$78,277	11.3%
Insurance	$40,278	5.8%
Materials / Supplies	$9,250	1.3%
Training / Memberships	$7,935	1.1%



SIGNIFICANT EXPENDITURE CHANGES | TOP DRIVERS

Budget Line	$ Change	% Change
Building inspection	$125,787	419.3%
OPERATING TRANSFER OUT	($60,000)	(100.0%)
Working Capital	$24,875	56.9%
PROPERTY ASSESSMENT	($11,999)	(100.0%)
CLERK BENEFITS	$9,117	81.2%

REVENUE DETAIL | DEPARTMENT

Account	Revenue Description	2026 Budget	2027 Proposed	$ Change	% Change
101-11-44110-000-000	LIQUOR & MALT BEVERAGE LICENSE	$3,500	$3,500	-	-
101-11-44120-000-000	BARTENDER & LICENSES	$1,500	$1,400	($100)	(6.7%)
101-11-44130-000-000	CIGARETTE LICENSES	$300	$250	($50)	(16.7%)
101-11-44140-000-000	OTHER BUSINESS LICENSES	$200	$200	-	-
101-11-44220-000-000	DOG LICENSES	$2,500	$2,000	($500)	(20.0%)
101-11-44300-000-000	BUILDING PERMITS	$25,000	$200,000	$175,000	700.0%
101-11-44400-000-000	ZONING PERMITS & FEES	$2,500	$3,000	$500	20.0%
101-11-44910-000-000	OTHER PERMITS	$2,000	$2,000	-	-
101-11-44920-000-000	CHARTER FRANCHISE FEES	$10,000	$10,000	-	-
101-11-46110-000-000	CLERK-TREASURER FEES	$1,500	$2,000	$500	33.3%
101-11-48210-000-000	RENTS & LEASES	$72,606	$74,058	$1,452	2.0%
101-11-48300-000-000	PROPERTY SALES	-	-	-	-
101-11-48400-000-000	INSURANCE RECOVERIES	-	-	-	-
101-11-48900-000-000	MISC INCOME	-	-	-	-
101-11-49220-000-000	OPERATING TRANSFER SPEC RESERV	-	-	-	-
101-11-49230-000-000	OPERATING TRANSFER DEBT SERVIC	-	-	-	-
101-11-49240-000-000	OPERATING TRANSFER CAPITAL	-	-	-	-
101-11-49260-000-000	OPERATING TRANSFER ENTERPRISE	-	-	-	-

Revenue Total	**$298,408**
Allocation from Levy	$394,902

EXPENDITURE DETAIL |

DEPARTMENT 11 | GENERAL ADMINISTRATION

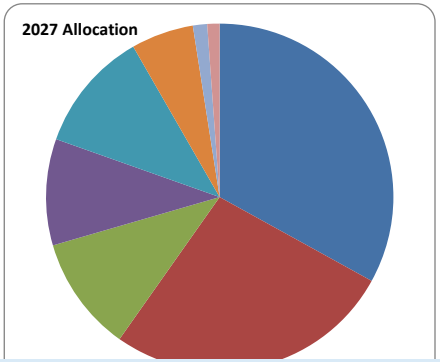
2027 proposed budget | department revenue & expenditure support

2026 Dept. Expenditure	2027 Proposed Dept. Expenditure	$ Change	% Change
$591,977	$693,310	$101,333	17.1%

2026 Dept. Revenue*	2027 Dept. Revenue*	Revenue $ Change	Revenue % Change
$121,606	$298,408	$176,802	145.4%

2027 SPENDING COMPOSITION

Activity	2027 Allocation	% of Dept.
Personnel	$228,830	33.0%
Other Operating	$185,607	26.8%
Contracted / Professional	$74,501	10.7%
Debt / Transfers	$68,631	9.9%
Utilities / Facilities	$78,277	11.3%
Insurance	$40,278	5.8%
Materials / Supplies	$9,250	1.3%
Training / Memberships	$7,935	1.1%



SIGNIFICANT EXPENDITURE CHANGES | TOP DRIVERS

Budget Line	$ Change	% Change
Building inspection	$125,787	419.3%
OPERATING TRANSFER OUT	($60,000)	(100.0%)
Working Capital	$24,875	56.9%
PROPERTY ASSESSMENT	($11,999)	(100.0%)
CLERK BENEFITS	$9,117	81.2%

Account	Account Description	Activity Category	2026 Budget	2027 Proposed	$ Change	% Change
101-11-51300-210-000	LEGAL COUNSELING	Contracted / Professional	$40,000	$40,000	-	-
101-11-51422-210-000	ACCOUNTING SOFTWARE SUBSCRIPT	Contracted / Professional	$6,000	$4,500	($1,500)	(25.0%)
101-11-51450-210-000	IT SUPPORT	Contracted / Professional	$15,000	$13,000	($2,000)	(13.3%)
101-11-51450-210-123	WEBSITE HOSTING	Contracted / Professional	$2,700	$3,000	$300	11.1%
101-11-51510-210-000	ANNUAL AUDIT & REPORTING	Contracted / Professional	$10,000	$10,000	-	-
101-11-51520-210-000	FINANCIAL ADVISING	Contracted / Professional	$9,000	$4,000	($5,000)	(55.6%)
101-11-51530-210-000	PROPERTY ASSESSMENT	Contracted / Professional	$12,000	$1	($11,999)	(100.0%)
101-11-51940-000-000	Working Capital	Debt / Transfers	$43,756	$68,631	$24,875	56.9%
101-11-59200-000-000	OPERATING TRANSFER OUT	Debt / Transfers	$60,000	-	($60,000)	(100.0%)
101-11-51800-000-000	PROPERTY INLAND INSURANCE	Insurance	$19,107	$19,627	$521	2.7%
101-11-51810-000-000	GENERAL LIABILITY INSURANCE	Insurance	$14,147	$15,487	$1,340	9.5%
101-11-51810-100-000	CRIME INSURANCE	Insurance	$1,184	$1,231	$47	4.0%
101-11-51930-000-000	UNEMPLOYMENT INSURANCE	Insurance	$4,500	-	($4,500)	(100.0%)
101-11-51931-000-000	WORKERS COMPENSATION INSURANCE	Insurance	$4,178	$3,932	($246)	(5.9%)
101-11-51422-310-000	OFFICE SUPPLIES- GEN ADMIN	Materials / Supplies	$4,000	$4,000	-	-
101-11-51440-312-000	ELECTION SUPPLIES	Materials / Supplies	$4,500	$2,250	($2,250)	(50.0%)
101-11-51450-310-000	IT HARDWARE	Materials / Supplies	$3,000	$3,000	-	-
101-11-51410-348-000	ADMIN CELL PHONE REIMBURSEMENT	Other Operating	$500	$500	-	-
101-11-51420-348-000	IRS & STATE WH PENALTIES & INT	Other Operating	-	-	-	-
101-11-51422-226-000	GENERAL ADM FLEX FEES	Other Operating	$1,500	$1,500	-	-
101-11-51422-227-000	GENERAL ADMIN EAP FEE	Other Operating	$450	$520	$70	15.6%
101-11-51422-311-000	POSTAGE - GEN ADMIN	Other Operating	$4,000	$4,000	-	-
101-11-51422-312-000	PRINTING & PUBLISHING- GEN ADM	Other Operating	$3,500	$4,500	$1,000	28.6%
101-11-51422-312-100	LEGAL NOTICES - GEN ADMIN	Other Operating	$100	$100	-	-
101-11-51422-340-000	PHOTO COPIER LEASES	Other Operating	$8,000	$6,700	($1,300)	(16.3%)
101-11-51422-348-000	MISC EXPENSE - GEN ADMIN	Other Operating	$5,000	$5,000	-	-
101-11-51422-450-000	BANK SERVICE FEES	Other Operating	$2,600	$3,000	$400	15.4%

DEPARTMENT 11 | GENERAL ADMINISTRATION

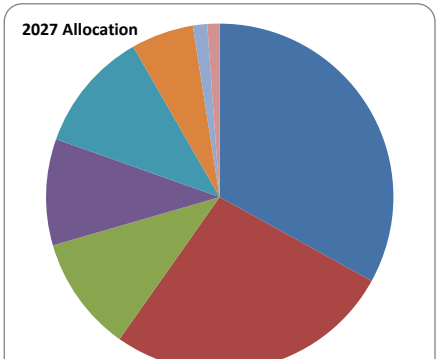
2027 proposed budget | department revenue & expenditure support

2026 Dept. Expenditure	2027 Proposed Dept. Expenditure	$ Change	% Change
$591,977	$693,310	$101,333	17.1%

2026 Dept. Revenue*	2027 Dept. Revenue*	Revenue $ Change	Revenue % Change
$121,606	$298,408	$176,802	145.4%

2027 SPENDING COMPOSITION

Activity	2027 Allocation	% of Dept.
Personnel	$228,830	33.0%
Other Operating	$185,607	26.8%
Contracted / Professional	$74,501	10.7%
Debt / Transfers	$68,631	9.9%
Utilities / Facilities	$78,277	11.3%
Insurance	$40,278	5.8%
Materials / Supplies	$9,250	1.3%
Training / Memberships	$7,935	1.1%



SIGNIFICANT EXPENDITURE CHANGES | TOP DRIVERS

Budget Line	$ Change	% Change
Building inspection	$125,787	419.3%
OPERATING TRANSFER OUT	($60,000)	(100.0%)
Working Capital	$24,875	56.9%
PROPERTY ASSESSMENT	($11,999)	(100.0%)
CLERK BENEFITS	$9,117	81.2%

101-11-51430-730-000	MWR EXPENSE	Other Operating	$4,000	$4,000	-	-
101-11-51530-311-000	PROPERTY ASSESSMENT MISC	Other Operating	-	-	-	-
101-11-51540-200-000	Building inspection	Other Operating	$30,000	$155,787	$125,787	419.3%
101-11-51600-348-000	MUNICIPAL CENTER MISCELLANEOUS	Other Operating	-	-	-	-
101-11-51820-000-000	VEHICLE COLLISION/COMPREHENSIV	Other Operating	-	-	-	-
101-11-51410-110-000	ADMINISTRATOR WAGES	Personnel	$43,090	$41,690	($1,400)	(3.2%)
101-11-51410-150-000	ADMINISTRATOR BENEFITS	Personnel	$10,120	$16,549	$6,429	63.5%
101-11-51420-110-000	CLERK WAGES	Personnel	$34,757	$35,974	$1,216	3.5%
101-11-51420-150-000	CLERK BENEFITS	Personnel	$11,231	$20,348	$9,117	81.2%
101-11-51423-110-000	CUSTOMER SERVICE REP WAGES	Personnel	$21,963	$25,774	$3,812	17.4%
101-11-51423-150-000	CUSTOMER SERVICE REP BENEFITS	Personnel	$8,248	$16,863	$8,615	104.4%
101-11-51440-110-000	ELECTION WORKER WAGES	Personnel	$5,200	$2,600	($2,600)	(50.0%)
101-11-51520-110-000	TREASURER WAGES	Personnel	$52,550	$50,950	($1,600)	(3.0%)
101-11-51520-150-000	TREASURER BENEFITS	Personnel	$15,438	$18,083	$2,646	17.1%
101-11-51410-310-000	WCMA / ICMA DUES	Training / Memberships	$300	$300	-	-
101-11-51410-330-000	PROFESSIONAL DEVELOPMENT ADMIN	Training / Memberships	$5,000	$5,000	-	-
101-11-51420-321-000	WMCA DUES	Training / Memberships	$75	$65	($10)	(13.3%)
101-11-51520-321-000	MTAW DUES	Training / Memberships	$70	$70	-	-
101-11-51520-330-000	PROF DEVELOP TREASURER/CLERK	Training / Memberships	$2,500	$2,500	-	-
101-00-55140-000-000	DONATIONS COMMUNITY ROOM	Utilities / Facilities	$15,768	$16,377	$609	3.9%
101-11-51422-312-600	ECODE 360 ANNUAL MAINTENANCE	Utilities / Facilities	$1,045	$3,000	$1,955	187.1%
101-11-51600-220-000	MUNICIPAL CENTER PHONE	Utilities / Facilities	$3,200	$3,200	-	-
101-11-51600-220-101	TELEPHONE EQUIPMENT	Utilities / Facilities	-	-	-	-
101-11-51600-221-000	MUNICIPAL CENTER ELECTRICITY	Utilities / Facilities	$25,500	$28,000	$2,500	9.8%
101-11-51600-224-000	MUNICIPAL CENTER WATER/SEWER	Utilities / Facilities	$4,000	$4,000	-	-
101-11-51600-225-000	MUNICIPAL CENTER INTERNET	Utilities / Facilities	$200	$200	-	-
101-11-51600-414-000	MUNICIPAL CENTER MAINTENANCE	Utilities / Facilities	$12,000	$15,000	$3,000	25.0%
101-11-55120-221-000	HIST SOCIETY ELECTRIC	Utilities / Facilities	$5,000	$6,000	$1,000	20.0%

DEPARTMENT 11 | GENERAL ADMINISTRATION

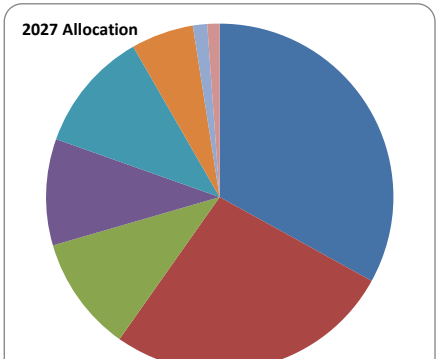
2027 proposed budget | department revenue & expenditure support

2026 Dept. Expenditure	2027 Proposed Dept. Expenditure	$ Change	% Change
$591,977	$693,310	$101,333	17.1%

2026 Dept. Revenue*	2027 Dept. Revenue*	Revenue $ Change	Revenue % Change
$121,606	$298,408	$176,802	145.4%

2027 SPENDING COMPOSITION

Activity	2027 Allocation	% of Dept.
Personnel	$228,830	33.0%
Other Operating	$185,607	26.8%
Contracted / Professional	$74,501	10.7%
Debt / Transfers	$68,631	9.9%
Utilities / Facilities	$78,277	11.3%
Insurance	$40,278	5.8%
Materials / Supplies	$9,250	1.3%
Training / Memberships	$7,935	1.1%



SIGNIFICANT EXPENDITURE CHANGES | TOP DRIVERS

Budget Line	$ Change	% Change
Building inspection	$125,787	419.3%
OPERATING TRANSFER OUT	($60,000)	(100.0%)
Working Capital	$24,875	56.9%
PROPERTY ASSESSMENT	($11,999)	(100.0%)
CLERK BENEFITS	$9,117	81.2%

101-11-55120-224-000	HIST SOCIETY WATER/SEWER	Utilities / Facilities	$2,000	$2,500	$500	25.0%

Expenditure Total **$693,310**

DEPARTMENT 12 | MUNICIPAL COURT

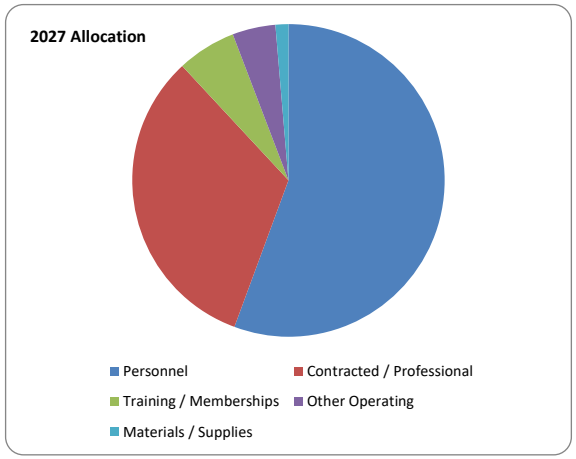
2027 proposed budget | department revenue & expenditure support

2026 Dept. Expenditure	2027 Proposed Dept. Expenditure	$ Change	% Change
$35,114	$36,981	$1,867	5.3%

2026 Dept. Revenue*	2027 Dept. Revenue*	Revenue $ Change	Revenue % Change
$18,000	$26,200	$8,200	45.6%

2027 SPENDING COMPOSITION

Activity	2027 Allocation	% of Dept.
Personnel	$20,576	55.6%
Contracted / Professional	$12,000	32.4%
Training / Memberships	$2,255	6.1%
Other Operating	$1,650	4.5%
Materials / Supplies	$500	1.4%



SIGNIFICANT EXPENDITURE CHANGES | TO

Budget Line	$ Change
COURT LEGAL COUNSEL PRO SERV	$2,000
MUNICIPAL COURT BENEFITS	$1,122
MUNICIPAL COURT OFFIC SUPPLIES	($900)
MUNICIPAL COURT MISC EXP	($800)
MUNICIPAL COURT TRAV/LOD	$490

REVENUE DETAIL |

Account	Revenue Description	2026 Budget	2027 Proposed	$ Change	% Change
101-12-45110-000-000	COURT PENALTIES & COSTS	$18,000	$25,000	$7,000	38.9%
101-12-47310-000-000	MEMBERSHIP DUES	-	$1,200	$1,200	-

Revenue Total	**$26,200**
Allocation from Levy	$10,781

EXPENDITURE DETAIL |

Account	Account Description	Activity Category	2026 Budget	2027 Proposed	$ Change	% Change
101-12-51210-210-000	MUNICIPAL COURT PRO SERV	Contracted / Professional	-	-	-	-
101-12-51300-210-000	COURT LEGAL COUNSEL PRO SERV	Contracted / Professional	$10,000	$12,000	$2,000	20.0%
101-12-51210-310-000	MUNICIPAL COURT OFFIC SUPPLIES	Materials / Supplies	$1,400	$500	($900)	(64.3%)
101-12-51210-210-500	MUNICIPAL COURT WITN FEE	Other Operating	$200	$200	-	-
101-12-51210-229-000	COURT SOFTWARE	Other Operating	$1,300	$1,250	($50)	(3.8%)
101-12-51210-311-000	MUNICIPAL COURT POSTAGE	Other Operating	-	-	-	-
101-12-51210-333-000	MUNICIPAL COURT COLLECT-LEXIS	Other Operating	-	-	-	-
101-12-51210-348-000	MUNICIPAL COURT MISC EXP	Other Operating	$1,000	$200	($800)	(80.0%)
101-12-51210-110-000	MUNICIPAL COURT WAGES	Personnel	$17,880	$17,880	-	-
101-12-51210-150-000	MUNICIPAL COURT BENEFITS	Personnel	$1,574	$2,696	$1,122	71.3%
101-12-51210-321-000	MUNICIPAL COURT DUES	Training / Memberships	$200	$205	$5	2.5%
101-12-51210-330-000	MUNICIPAL COURT TRAV/LOD	Training / Memberships	$710	$1,200	$490	69.0%
101-12-51210-331-000	MUNICIPAL COURT TRAINING	Training / Memberships	$850	$850	-	-

Expenditure Total	**$36,981**

DEPARTMENT 14 | POLICE

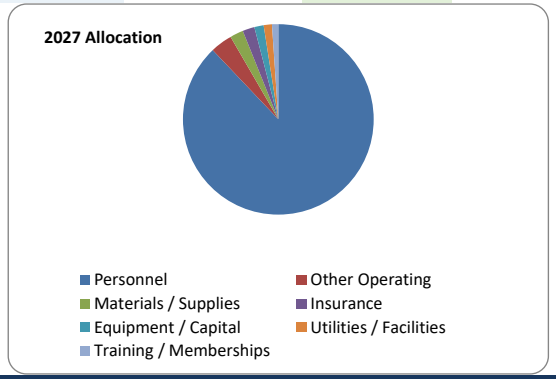
2027 proposed budget | department revenue & expenditure support

2026 Dept. Expenditure	2027 Proposed Dept. Expenditure	$ Change	% Change
$792,326	$876,090	$83,763	10.6%

2026 Dept. Revenue*	2027 Dept. Revenue*	Revenue $ Change	Revenue % Change
$95,120	$99,014	$3,894	4.1%

2027 SPENDING COMPOSITION

Activity	2027 Allocation	% of Dept.
Personnel	$770,167	87.9%
Other Operating	$32,672	3.7%
Materials / Supplies	$20,300	2.3%
Insurance	$17,336	2.0%
Equipment / Capital	$14,000	1.6%
Utilities / Facilities	$12,100	1.4%
Training / Memberships	$9,515	1.1%



SIGNIFICANT EXPENDITURE CHANGES | TO

Budget Line	$ Change
POLICE DEPT BENEFITS	$63,675
POLICE DEPT WAGES	$66,387
POLICE DEPT - PART TIME WAGES	($46,068)
POLICE DEPT FLOCK/LEXIPOL	($8,690)
POLICE DEPT IT SERVICES	$8,600

REVENUE DETAIL |

Account	Revenue Description	2026 Budget	2027 Proposed	$ Change	% Change
101-14-43211-000-000	POLICE FEDERAL AID	-	-	-	-
101-14-43521-000-000	POLICE STATE AID TRAINING	$1,500	$1,500	-	-
101-14-43529-000-000	STATE GRANTS - SFTY	$500	$500	-	-
101-14-45130-000-000	PARKING VIOLATIONS	$4,000	$4,000	-	-
101-14-46210-000-000	POLICE FEES	$3,000	$2,000	($1,000)	(33.3%)
101-14-47221-000-000	SRO CHARGES FROM SCHOOL	$83,620	$88,164	$4,544	5.4%
101-14-48301-000-000	SALES- POLICE EQUIPMENT	-	-	-	-
101-14-48400-000-000	INSURANCE RECOVERIES	$2,500	$2,850	$350	14.0%
101-14-48500-000-000	DONATIONS POLICE	-	-	-	-

Revenue Total	**$99,014**
Allocation from Levy	$777,076

EXPENDITURE DETAIL |

Account	Account Description	Activity Category	2026 Budget	2027 Proposed	$ Change	% Change
101-14-54120-210-000	ANIMAL CONTROL PROF SERV	Contracted / Professional	-	-	-	-
101-14-52100-351-000	POLICE DEPT VEHICLE MAINTENANC	Equipment / Capital	$4,000	$4,000	-	-
101-14-52100-810-000	POLICE DEPT EQUIP OUTLAY	Equipment / Capital	$10,000	$10,000	-	-
101-14-52100-516-000	WORKERS COMPENSATION INSURANCE	Insurance	$8,357	$7,864	($492)	(5.9%)
101-14-52100-514-000	POLICE DEPT PROP & LIAB INSUR	Insurance	$9,150	$9,471	$321	3.5%
101-14-52100-230-000	POLICE DEPT SUPPLIES & MAINT	Materials / Supplies	$1,000	-	($1,000)	(100.0%)
101-14-52100-310-000	POLICE DEPT OFFICE SUPPLIES	Materials / Supplies	$700	$700	-	-
101-14-52100-342-000	POLICE DEPT UNIFORMS	Materials / Supplies	$4,600	$4,600	-	-
101-14-52100-343-000	POLICE DEPT GAS/DIESEL FUEL	Materials / Supplies	$15,000	$15,000	-	-
101-14-52100-210-000	POLICE DEPT IT SERVICES	Other Operating	$6,400	$15,000	$8,600	134.4%
101-14-52100-311-000	POLICE DEPT POSTAGE	Other Operating	$50	$100	$50	100.0%
101-14-52100-312-000	POLICE DEPT PRINT & PUBLIC	Other Operating	$2,000	$2,000	-	-
101-14-52100-342-300	POLICE DEPT BULLET PROOF VESTS	Other Operating	$1,000	$1,000	-	-

DEPARTMENT 14 | POLICE

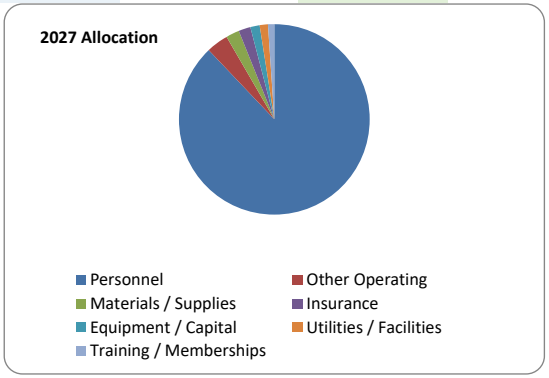
2027 proposed budget | department revenue & expenditure support

2026 Dept. Expenditure	2027 Proposed Dept. Expenditure	$ Change	% Change
$792,326	$876,090	$83,763	10.6%

2026 Dept. Revenue*	2027 Dept. Revenue*	Revenue $ Change	Revenue % Change
$95,120	$99,014	$3,894	4.1%

2027 SPENDING COMPOSITION

Activity	2027 Allocation	% of Dept.
Personnel	$770,167	87.9%
Other Operating	$32,672	3.7%
Materials / Supplies	$20,300	2.3%
Insurance	$17,336	2.0%
Equipment / Capital	$14,000	1.6%
Utilities / Facilities	$12,100	1.4%
Training / Memberships	$9,515	1.1%



SIGNIFICANT EXPENDITURE CHANGES | TO

Budget Line	$ Change
POLICE DEPT BENEFITS	$63,675
POLICE DEPT WAGES	$66,387
POLICE DEPT - PART TIME WAGES	($46,068)
POLICE DEPT FLOCK/LEXIPOL	($8,690)
POLICE DEPT IT SERVICES	$8,600

101-14-52100-346-000	POLICE DEPT COMMUNITY PROGRAMS	Other Operating	$3,500	$3,500	-	-
101-14-52100-347-000	POLICE DEPT FLOCK/LEXIPOL	Other Operating	$13,762	$5,072	($8,690)	(63.1%)
101-14-52100-348-000	POLICE DEPT MISC EXPENSES	Other Operating	$6,000	$6,000	-	-
101-14-52100-110-000	POLICE DEPT WAGES	Personnel	$389,315	$455,701	$66,387	17.1%
101-14-52100-110-500	POLICE DEPT - PART TIME WAGES	Personnel	$94,512	$48,444	($46,068)	(48.7%)
101-14-52100-150-000	POLICE DEPT BENEFITS	Personnel	$196,543	$260,218	$63,675	32.4%
101-14-52100-150-500	POLICE PART TIME BENEFITS	Personnel	$11,323	$5,804	($5,519)	(48.7%)
101-14-52100-321-000	POLICE DEPT DUES	Training / Memberships	$3,515	$3,515	-	-
101-14-52100-330-000	POLICE DEPT TRAVEL/LODGING	Training / Memberships	$1,500	$1,000	($500)	(33.3%)
101-14-52100-331-000	POLICE DEPT TRAINING	Training / Memberships	$5,000	$5,000	-	-
101-14-52100-220-000	POLICE DEPT PHONE	Utilities / Facilities	$1,600	$1,600	-	-
101-14-52100-221-000	POLICE DEPT GARAGE ELECTRIC	Utilities / Facilities	-	$7,000	$7,000	-
101-14-52100-225-000	POLICE DEPT AIRCARD/SQUAD PHON	Utilities / Facilities	$3,500	$3,500	-	-

Expenditure Total **$876,090**

DEPARTMENT 15 | FIRE & EMS

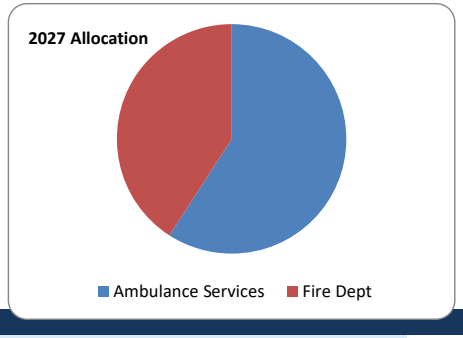
2027 proposed budget | department revenue & expenditure support

2026 Dept. Expenditure	2027 Proposed Dept. Expenditure	$ Change	% Change
$169,611	$176,445	$6,834	4.0%

2026 Dept. Revenue	2027 Dept. Revenue	Revenue $ Change	Revenue % Change
$15,000	$16,500	$1,500	10.0%

2027 SPENDING COMPOSITION

Activity	2027 Allocation	% of Dept.
Ambulance Services	$104,287	59.1%
Fire Dept	$72,158	40.9%



SIGNIFICANT EXPENDITURE CHANGES | T

Budget Line	$ Change
FIRE DEPT COMBINED FIRE	$8,663
AMBULANCE CONTRACT	($1,829)

REVENUE DETAIL |

Account	Revenue Description	2026 Budget	2027 Proposed	$ Change	% Change
101-15-43420-000-000	STATE SHARED FIRE INSURANCE	$15,000	$16,500	$1,500	10.0%
101-15-43528-000-000	STATE EMERGENCY AID	-	-	-	-
101-15-43529-000-000	STATE GRANTS OTHER PUBLIC SFTY	-	-	-	-
101-15-47320-000-000	FIRE PROTECTION SERVICE	-	-	-	-

Revenue Total **$16,500**

Allocation from Levy $159,945

EXPENDITURE DETAIL |

Account	Account Description	Activity Category	2026 Budget	2027 Proposed	$ Change	% Change
101-15-52210-600-000	AMBULANCE CONTRACT	Contracted / Professional	$106,116	$104,287	($1,829)	(1.7%)
101-15-52200-600-000	FIRE DEPT COMBINED FIRE	Contracted / Professional	$63,495	$72,158	$8,663	13.6%

Expenditure Total **$176,445**

DEPARTMENT 17 | PUBLIC WORKS

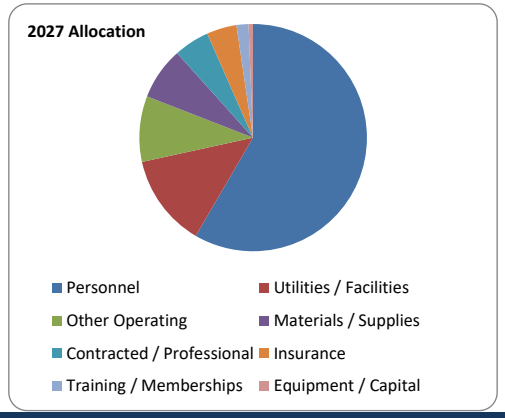
2027 proposed budget | department revenue & expenditure support

2026 Dept. Expenditure	2027 Proposed Dept. Expenditure	$ Change	% Change
$451,399	$469,221	$17,822	3.9%

2026 Dept. Revenue*	2027 Dept. Revenue*	Revenue $ Change	Revenue % Change
$243,429	$254,673	$11,244	4.6%

2027 SPENDING COMPOSITION

Activity	2027 Allocation	% of Dept.
Personnel	$274,226	58.4%
Utilities / Facilities	$61,588	13.1%
Other Operating	$43,800	9.3%
Materials / Supplies	$34,900	7.4%
Contracted / Professional	$23,700	5.1%
Insurance	$20,007	4.3%
Training / Memberships	$8,000	1.7%
Equipment / Capital	$3,000	0.6%



SIGNIFICANT EXPENDITURE CHANGES | TO

Budget Line	$ Change
PW STREET WAGES	$46,444
PW STREET BENEFITS	$20,945
BLDG & GROUNDS MAINT WAGES	($30,776)
PUBLIC WORKS ADMIN WAGES	($14,746)
TREES BRUSH & WEED CONTROL	($8,000)

REVENUE DETAIL |

Account	Revenue Description	2026 Budget	2027 Proposed	$ Change	% Change
101-17-43529-000-000	STATE GRANTS - SFTY	$500	$500	-	-
101-17-43530-000-000	STATE TRANSPORTATION AID	$241,179	$254,173	$12,994	5.4%
101-17-43534-000-000	LOCAL ROAD IMPROVEMENT PROGRAM	-	-	-	-
101-17-46310-000-000	HWY CHARGES FOR SERVICE-MAINT	$1,750	-	($1,750)	(100.0%)
101-17-46440-000-000	CHARGES FOR WEED NOTICES	-	-	-	-
101-17-47330-000-000	INTERGOVERNMENTAL CHARGES	-	-	-	-
101-17-47410-000-000	INTERDEPT CHGS-LIBRARY BLDG MT	-	-	-	-
101-17-48303-000-000	SALE OF PUBLIC WORKS EQUIPMENT	-	-	-	-
101-17-48400-000-000	INSURANCE RECOVERIES	-	-	-	-

Revenue Total	**$254,673**
Allocation from Levy	$214,549

EXPENDITURE DETAIL |

Account	Account Description	Activity Category	2026 Budget	2027 Proposed	$ Change	% Change
101-17-53100-210-000	PUBLIC WORKS IT SERVICES	Contracted / Professional	$4,000	$6,100	$2,100	52.5%
101-17-53240-230-200	PW MACHINERY	Contracted / Professional	$17,600	$17,600	-	-
101-17-53100-362-000	PUBLIC WKS SAFETY EQUIPMENT	Equipment / Capital	$3,000	$3,000	-	-
101-17-53100-516-000	WORKERS COMPENSATION- PW	Insurance	-	-	-	-
101-17-53932-000-000	PW PROPERTY INLAND INSURANCE	Insurance	$7,165	$7,360	$195	2.7%
101-17-53932-100-000	PW GENERAL LIABILITY INSURANCE	Insurance	$13,099	$12,647	($453)	(3.5%)
101-17-53100-310-000	PUBLIC WKS OFFICE SUPPLIES	Materials / Supplies	$3,000	$1,500	($1,500)	(50.0%)
101-17-53100-342-000	PUBLIC WKS UNIFORMS	Materials / Supplies	$2,200	$2,200	-	-
101-17-53150-310-000	BLGS SUPPLIES & MAINTENANCE	Materials / Supplies	$7,000	$7,000	-	-
101-17-53240-343-000	PUBLIC WKS MACH GAS/DIES FUEL	Materials / Supplies	$8,000	$7,500	($500)	(6.3%)
101-17-53314-371-000	SNOW & ICE REMOVAL SALT & BRIN	Materials / Supplies	$16,700	$16,700	-	-

DEPARTMENT 17 | PUBLIC WORKS

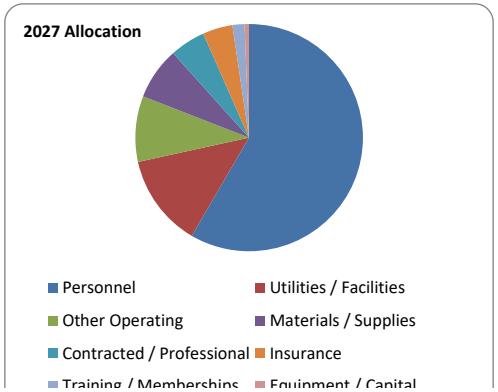
2027 proposed budget | department revenue & expenditure support

2026 Dept. Expenditure	2027 Proposed Dept. Expenditure	$ Change	% Change
$451,399	$469,221	$17,822	3.9%

2026 Dept. Revenue*	2027 Dept. Revenue*	Revenue $ Change	Revenue % Change
$243,429	$254,673	$11,244	4.6%

2027 SPENDING COMPOSITION

Activity	2027 Allocation	% of Dept.
Personnel	$274,226	58.4%
Utilities / Facilities	$61,588	13.1%
Other Operating	$43,800	9.3%
Materials / Supplies	$34,900	7.4%
Contracted / Professional	$23,700	5.1%
Insurance	$20,007	4.3%
Training / Memberships	$8,000	1.7%
Equipment / Capital	$3,000	0.6%



SIGNIFICANT EXPENDITURE CHANGES | TO

Budget Line	$ Change
PW STREET WAGES	$46,444
PW STREET BENEFITS	$20,945
BLDG & GROUNDS MAINT WAGES	($30,776)
PUBLIC WORKS ADMIN WAGES	($14,746)
TREES BRUSH & WEED CONTROL	($8,000)

101-17-53100-348-000	PUBLIC WKS MISC EXPENSES	Other Operating	$25,500	$22,300	($3,200)	(12.5%)
101-17-53100-355-000	PUBLIC WKS DRUG TESTS	Other Operating	$1,000	$1,000	-	-
101-17-53300-359-000	STREET MAINT CRACK SEALING	Other Operating	$6,000	$12,000	$6,000	100.0%
101-17-53314-350-000	SNOW & ICE REMOVAL EQUIP/PARTS	Other Operating	$8,500	$8,500	-	-
101-17-53100-110-000	PUBLIC WORKS ADMIN WAGES	Personnel	$66,959	$52,213	($14,746)	(22.0%)
101-17-53100-150-000	PUBLIC WORKS ADMIN BENEFITS	Personnel	$24,887	$35,679	$10,793	43.4%
101-17-53150-110-000	BLDG & GROUNDS MAINT WAGES	Personnel	$52,016	$21,240	($30,776)	(59.2%)
101-17-53150-150-000	BLDG & GROUNDS MAINT BENEFITS	Personnel	$15,528	$9,556	($5,972)	(38.5%)
101-17-53240-110-000	PW FLEET & OTHER SERV WAGES	Personnel	$35,239	$33,349	($1,891)	(5.4%)
101-17-53240-150-000	PW FLEET & OTHER SERV BENEFITS	Personnel	$16,951	$15,334	($1,617)	(9.5%)
101-17-53300-110-000	PW STREET WAGES	Personnel	$28,256	$74,701	$46,444	164.4%
101-17-53300-150-000	PW STREET BENEFITS	Personnel	$11,209	$32,154	$20,945	186.9%
101-17-53100-330-000	PUBLIC WKS TRAVEL/LODGING	Training / Memberships	$1,000	$1,000	-	-
101-17-53100-331-000	PUBLIC WKS TRAINING	Training / Memberships	$7,000	$7,000	-	-
101-17-53100-220-000	PUBLIC WRKS PHONE	Utilities / Facilities	$1,100	$1,100	-	-
101-17-53230-220-000	GARAGE INTERNET	Utilities / Facilities	$288	$288	-	-
101-17-53230-221-000	GARAGE ELECTRIC	Utilities / Facilities	$2,000	$2,000	-	-
101-17-53230-222-000	GARAGE NATURAL GAS	Utilities / Facilities	$4,000	$4,000	-	-
101-17-53230-224-000	GARAGE WATER & SEWER	Utilities / Facilities	$1,200	$1,200	-	-
101-17-53316-356-000	STREET SIGNS AND BANNERS	Utilities / Facilities	$1,000	$1,000	-	-
101-17-53420-221-000	STREET LIGHTING	Utilities / Facilities	$45,000	$45,000	-	-
101-17-53645-230-000	TREES BRUSH & WEED CONTROL	Utilities / Facilities	$15,000	$7,000	($8,000)	(53.3%)

Expenditure Total **$469,221**

DEPARTMENT 18 | ECONOMIC DEVELOPMENT

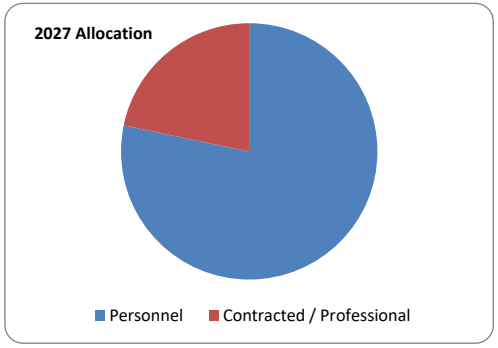
2027 proposed budget | department revenue & expenditure support

2026 Dept. Expenditure	2027 Proposed Dept. Expenditure	$ Change	% Change
$49,234	$45,980	($3,253)	(6.6%)

2026 Dept. Revenue*	2027 Dept. Revenue*	Revenue $ Change	Revenue % Change
-	-	-	-

2027 SPENDING COMPOSITION

Activity	2027 Allocation	% of Dept.
Personnel	$35,980	78.3%
Contracted / Professional	$10,000	21.7%



SIGNIFICANT EXPENDITURE CHANGES | TO

Budget Line	$ Change
ECONOMIC DEVELOP WAGES	($949)
ECONOMIC DEVELOP BENEFITS	($2,305)
ECONOMIC DEVELOP PRO SERVICES	-

REVENUE DETAIL |

Account	Revenue Description	2026 Budget	2027 Proposed	$ Change	% Change
101-18-43740-000-000	WINNEBAGO COUNTY IDB FUNDS	-	-	-	-

Revenue Total -

Allocation from Levy $45,980

EXPENDITURE DETAIL |

Account	Account Description	Activity Category	2026 Budget	2027 Proposed	$ Change	% Change
101-18-56700-210-000	ECONOMIC DEVELOP PRO SERVICES	Contracted / Professional	$10,000	$10,000	-	-
101-18-56700-110-000	ECONOMIC DEVELOP WAGES	Personnel	$31,706	$30,757	($949)	(3.0%)
101-18-56700-150-000	ECONOMIC DEVELOP BENEFITS	Personnel	$7,528	$5,223	($2,305)	(30.6%)

Expenditure Total **$45,980**

DEPARTMENT 19 | LIBRARY

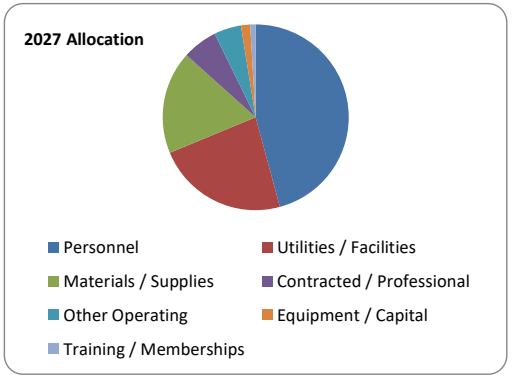
2027 proposed budget | department revenue & expenditure support

2026 Dept. Expenditure	2027 Proposed Dept. Expenditure	$ Change	% Change
$314,285	$322,390	$8,105	2.6%

2026 Dept. Revenue	2027 Dept. Revenue	Revenue $ Change	Revenue % Change
$145,421	$152,772	$7,351	5.1%

2027 SPENDING COMPOSITION

Activity	2027 Allocation	% of Dept.
Personnel	$147,527	45.8%
Utilities / Facilities	$74,058	23.0%
Materials / Supplies	$57,800	17.9%
Contracted / Professional	$19,605	6.1%
Other Operating	$15,300	4.7%
Equipment / Capital	$5,100	1.6%
Training / Memberships	$3,000	0.9%



SIGNIFICANT EXPENDITURE CHANGES | TO

Budget Line	$ Change
LIBRARY AUDIO BOOKS	$3,000
LIBRARY EQUIP OUTLAY	$2,100
LIBRARY FACILITY MAINTENANCE	$1,452
LIBRARY WAGES	($5)
LIBRARY PRINTING & PUBLISHING	$550

REVENUE DETAIL |

Account	Revenue Description	2026 Budget	2027 Proposed	$ Change	% Change
101-19-43570-000-000	STATE GRANT LIBRARY	-	-	-	-
101-19-43720-000-000	LIBRARY AID WINNEBAGO COUNTY	$143,421	$150,272	$6,851	4.8%
101-19-43721-000-000	COUNTY CIRC ADJ - NONRESIDENT	-	$1,000	$1,000	-
101-19-46260-000-000	LIBRARY CHARGES	$2,000	$1,500	($500)	(25.0%)
101-19-48500-860-000	LIBRARY DONATIONS	-	-	-	-

Revenue Total	**$152,772**
Allocation from Levy	$169,618

EXPENDITURE DETAIL |

Account	Account Description	Activity Category	2026 Budget	2027 Proposed	$ Change	% Change
101-19-55110-230-100	LIBRARY CONTRACT SERVICES	Contracted / Professional	$19,534	$19,605	$71	0.4%
101-19-55110-810-000	LIBRARY EQUIP OUTLAY	Equipment / Capital	$3,000	$5,100	$2,100	70.0%
101-19-55110-310-000	LIBRARY OFFICE SUPPLIES	Materials / Supplies	$3,500	$3,500	-	-
101-19-55110-320-500	LIBRARY BOOKS	Materials / Supplies	$40,000	$40,000	-	-
101-19-55110-320-501	LIBRARY AUDIO BOOKS	Materials / Supplies	$11,000	$14,000	$3,000	27.3%
101-19-55110-341-000	LIBRARY CLEANING SUPPLIES	Materials / Supplies	$200	$300	$100	50.0%
101-19-55110-311-000	LIBRARY POSTAGE	Other Operating	$200	$300	$100	50.0%
101-19-55110-312-000	LIBRARY PRINTING & PUBLISHING	Other Operating	$3,450	$4,000	$550	15.9%
101-19-55110-320-000	LIBRARY SUBSCRIPTIONS	Other Operating	$1,562	$2,000	$438	28.0%
101-19-55110-320-502	LIBRARY VIDEOS	Other Operating	$2,000	$2,000	-	-
101-19-55110-323-000	LIBRARY PROGRAMMING	Other Operating	$6,000	$6,000	-	-
101-19-55110-348-000	LIBRARY MISC EXPENSES	Other Operating	$500	$1,000	$500	100.0%
101-19-55110-110-000	LIBRARY WAGES	Personnel	$120,899	$120,894	($5)	(0.0%)

DEPARTMENT 19 | LIBRARY

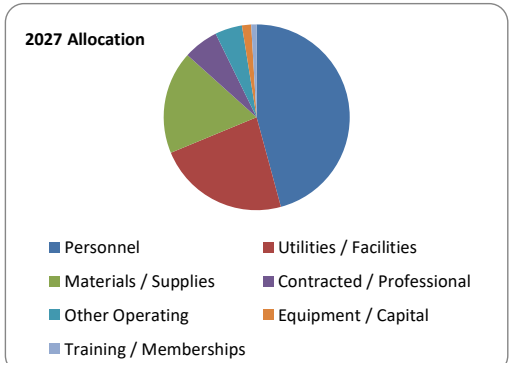
2027 proposed budget | department revenue & expenditure support

2026 Dept. Expenditure	2027 Proposed Dept. Expenditure	$ Change	% Change
$314,285	$322,390	$8,105	2.6%

2026 Dept. Revenue	2027 Dept. Revenue	Revenue $ Change	Revenue % Change
$145,421	$152,772	$7,351	5.1%

2027 SPENDING COMPOSITION

Activity	2027 Allocation	% of Dept.
Personnel	$147,527	45.8%
Utilities / Facilities	$74,058	23.0%
Materials / Supplies	$57,800	17.9%
Contracted / Professional	$19,605	6.1%
Other Operating	$15,300	4.7%
Equipment / Capital	$5,100	1.6%
Training / Memberships	$3,000	0.9%



SIGNIFICANT EXPENDITURE CHANGES | TO

Budget Line	$ Change
LIBRARY AUDIO BOOKS	$3,000
LIBRARY EQUIP OUTLAY	$2,100
LIBRARY FACILITY MAINTENANCE	$1,452
LIBRARY WAGES	($5)
LIBRARY PRINTING & PUBLISHING	$550

101-19-55110-150-000	LIBRARY BENEFITS	Personnel	$26,333	$26,633	$300	1.1%
101-19-55110-330-000	LIBRARY TRAVEL & CONVENTIONS	Training / Memberships	$3,500	$3,000	($500)	(14.3%)
101-19-55110-414-000	LIBRARY FACILITY MAINTENANCE	Utilities / Facilities	$72,606	$74,058	$1,452	2.0%

Expenditure Total **$322,390**

DEPARTMENT 20 | PARKS

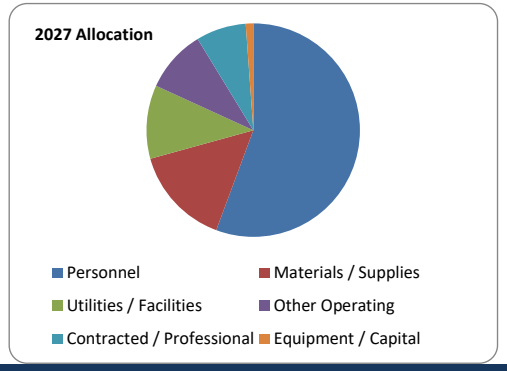
2027 proposed budget | department revenue & expenditure support

2026 Dept. Expenditure	2027 Proposed Dept. Expenditure	$ Change	% Change
$233,364	$264,014	$30,651	13.1%

2026 Dept. Revenue	2027 Dept. Revenue	Revenue $ Change	Revenue % Change
$135,650	$136,250	$600	0.4%

2027 SPENDING COMPOSITION

Activity	2027 Allocation	% of Dept.
Personnel	$146,826	55.6%
Materials / Supplies	$39,800	15.1%
Utilities / Facilities	$29,388	11.1%
Other Operating	$25,000	9.5%
Contracted / Professional	$20,000	7.6%
Equipment / Capital	$3,000	1.1%



SIGNIFICANT EXPENDITURE CHANGES | TO

Budget Line	$ Change
PARKS BENEFITS	$10,604
PARKS WAGES	$21,450
PARKS FACILITIES MAINTENANCE	($9,000)
PARKS CONTRACT SERVICES	$4,000
PARKS WATER & SEWER	$2,300

REVENUE DETAIL |

Account	Revenue Description	2026 Budget	2027 Proposed	$ Change	% Change
101-20-46720-322-000	MARBLE PARK RENTAL FEES	$1,000	$1,000	-	-
101-20-46720-322-100	LAKE WINNECONNE RENTALS	$5,000	$5,000	-	-
101-20-46720-322-200	WATERFRONT PARK RENTALS	$500	$500	-	-
101-20-46730-000-000	MARBLE PARK SWIMMING REVENUES	$40,000	$40,000	-	-
101-20-46730-312-600	MARBLE PRK REV CONCESSION	$12,000	$12,000	-	-
101-20-46742-000-000	RECREATION SPONSOR FEES	$150	$150	-	-
101-20-46750-000-000	BOAT TRAILER PARKING PERMIT	$45,000	$45,000	-	-
101-20-46752-000-000	PIER PASS	$7,000	$7,000	-	-
101-20-46755-000-000	BOAT SLIP REVENUE	$8,500	$8,500	-	-
101-20-46756-000-000	BEACH HOUSE RENTAL	-	-	-	-
101-20-48303-000-000	SALE OF PARKS EQUIPMENT	-	-	-	-
101-20-48500-000-000	FIREWORKS DONATIONS	$16,500	$17,100	$600	3.6%

Revenue Total	**$136,250**
Allocation from Levy	$127,764

EXPENDITURE DETAIL |

Account	Account Description	Activity Category	2026 Budget	2027 Proposed	$ Change	% Change
101-20-55200-230-100	PARKS CONTRACT SERVICES	Contracted / Professional	$16,000	$20,000	$4,000	25.0%
101-20-55420-810-000	SWIMMING EQUIP OUTLAY	Equipment / Capital	$3,000	$3,000	-	-
101-20-55200-341-000	PARKS CLEANING SUPPLIES	Materials / Supplies	$3,000	$3,000	-	-
101-20-55200-343-000	PARKS GAS/DIESEL FUEL	Materials / Supplies	$6,500	$6,500	-	-
101-20-55310-310-000	FIREWORKS SUPPLIES	Materials / Supplies	$17,500	$18,100	$600	3.4%
101-20-55420-310-000	BEACH/BEACH HOUSE SUPPLIES/EXP	Materials / Supplies	$1,600	$1,600	-	-
101-20-55420-310-100	BEACH/BEACH HOUSE CHEMICALS	Materials / Supplies	$600	$600	-	-
101-20-55420-313-000	POOL CONCESSION SUPPLIES	Materials / Supplies	$10,000	$10,000	-	-
101-20-55200-348-000	PARKS MISC EXPENSES	Other Operating	$3,000	$3,000	-	-
101-20-55200-350-000	PARKS EQUIPMENT	Other Operating	$14,000	$14,000	-	-

DEPARTMENT 20 | PARKS

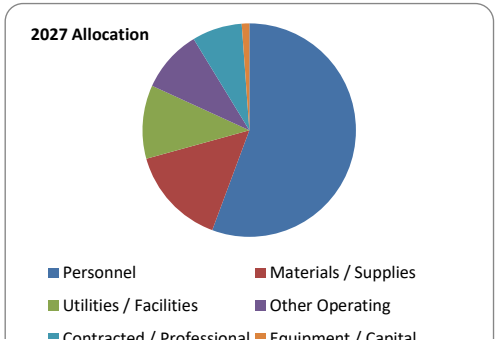
2027 proposed budget | department revenue & expenditure support

2026 Dept. Expenditure	2027 Proposed Dept. Expenditure	$ Change	% Change
$233,364	$264,014	$30,651	13.1%

2026 Dept. Revenue	2027 Dept. Revenue	Revenue $ Change	Revenue % Change
$135,650	$136,250	$600	0.4%

2027 SPENDING COMPOSITION

Activity	2027 Allocation	% of Dept.
Personnel	$146,826	55.6%
Materials / Supplies	$39,800	15.1%
Utilities / Facilities	$29,388	11.1%
Other Operating	$25,000	9.5%
Contracted / Professional	$20,000	7.6%
Equipment / Capital	$3,000	1.1%



SIGNIFICANT EXPENDITURE CHANGES | TO

Budget Line	$ Change
PARKS BENEFITS	$10,604
PARKS WAGES	$21,450
PARKS FACILITIES MAINTENANCE	($9,000)
PARKS CONTRACT SERVICES	$4,000
PARKS WATER & SEWER	$2,300

101-20-55210-000-000	MSB/VENTEK FEES	Other Operating	$5,500	$5,500	-	-
101-20-55420-348-000	BEACH/BEACH HOUSE MISC EXPS	Other Operating	$2,500	$2,500	-	-
101-20-55200-110-000	PARKS WAGES	Personnel	$45,643	$67,093	$21,450	47.0%
101-20-55200-150-000	PARKS BENEFITS	Personnel	$13,427	$24,031	$10,604	79.0%
101-20-55420-110-000	BEACH/BEACH HOUSE WAGES	Personnel	$49,714	$49,813	$99	0.2%
101-20-55420-150-000	BEACH/BEACH HOUSE BENEFITS	Personnel	$5,592	$5,890	$298	5.3%
101-20-55200-220-000	PARKS PHONE	Utilities / Facilities	-	-	-	-
101-20-55200-221-000	PARKS ELECTRIC	Utilities / Facilities	$4,500	$5,300	$800	17.8%
101-20-55200-224-000	PARKS WATER & SEWER	Utilities / Facilities	$4,000	$6,300	$2,300	57.5%
101-20-55200-356-000	PARKS FACILITIES MAINTENANCE	Utilities / Facilities	$24,000	$15,000	($9,000)	(37.5%)
101-20-55420-221-000	BEACH/BEACH HOUSE ELECTRIC	Utilities / Facilities	$3,000	$2,500	($500)	(16.7%)
101-20-55420-225-000	BEACH/BEACH HOUSE INTERNET	Utilities / Facilities	$288	$288	-	-

Expenditure Total **$264,014**

DEPARTMENT 22 | CEMETERY

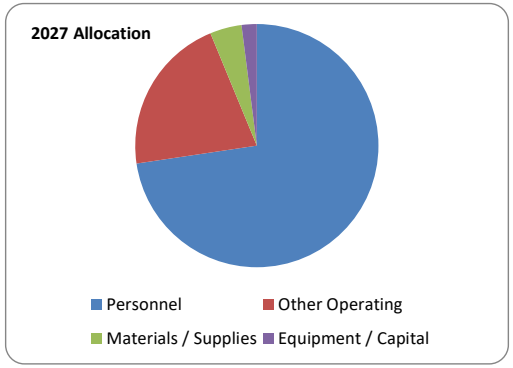
2027 proposed budget | department revenue & expenditure support

2026 Dept. Expenditure	2027 Proposed Dept. Expenditure	$ Change	% Change
$46,168	$49,741	$3,573	7.7%

2026 Dept. Revenue	2027 Dept. Revenue	Revenue $ Change	Revenue % Change
$12,000	$7,000	($5,000)	(41.7%)

2027 SPENDING COMPOSITION

Activity	2027 Allocation	% of Dept.
Personnel	$36,141	72.7%
Other Operating	$10,500	21.1%
Materials / Supplies	$2,100	4.2%
Equipment / Capital	$1,000	2.0%



SIGNIFICANT EXPENDITURE CHANGES | TO

Budget Line	$ Change
CEMETERY BENEFITS	$2,867
CEMETERY WAGES	$706
CEMETERY BURIAL EXPENSE	-
CEMETERY GAS/DIESEL FUEL	-
CEMETERY MISC EXPENSES	-

REVENUE DETAIL |

Account	Revenue Description	2026 Budget	2027 Proposed	$ Change	% Change
101-22-46540-000-000	CEMETERY FEES & PERP CARE INT	$12,000	$7,000	($5,000)	(41.7%)

Revenue Total	**$7,000**
Allocation from Levy	$42,741

EXPENDITURE DETAIL |

Account	Account Description	Activity Category	2026 Budget	2027 Proposed	$ Change	% Change
101-22-54910-810-000	CEMETERY EQUIP OUTLAY	Equipment / Capital	$1,000	$1,000	-	-
101-22-54910-343-000	CEMETERY GAS/DIESEL FUEL	Materials / Supplies	$2,100	$2,100	-	-
101-22-54910-200-000	CEMETERY BURIAL EXPENSE	Other Operating	$7,000	$7,000	-	-
101-22-54910-348-000	CEMETERY MISC EXPENSES	Other Operating	$2,000	$2,000	-	-
101-22-54910-350-000	CEMETERY EQUIP PARTS	Other Operating	$1,500	$1,500	-	-
101-22-54910-110-000	CEMETERY WAGES	Personnel	$26,021	$26,726	$706	2.7%
101-22-54910-150-000	CEMETERY BENEFITS	Personnel	$6,547	$9,414	$2,867	43.8%

Expenditure Total	**$49,741**

2027

Basis of Estimate (BOE)

VILLAGE OF WINNECONNE

OFFICE OF THE ADMINISTRATOR

VILLAGE OF WINNECONNE

ANNUAL BUDGET FORECAST - BASIS OF ESTIMATE (BOE)

Department Budget Justification & Execution Control

PURPOSE: Provide a clear, supportable explanation of what is being funded, why the allocation is needed, how the amount was estimated, what value is expected, and how the department will manage the funds to the approved purpose and cost. Required for all allocations over $5,000 and for any material new or changed request.

1. REQUEST IDENTIFICATION | *Identify the budget item*

Budget Year	2027	**Department / Function**	General Admin
Fund	101	**Account / GL Number**	101-11-51300-210-000
BOE Title	Legal Counseling	**Prepared By / Title**	Mike Schoenberger
Request Type	Base / Current Service	**Date Prepared**	9/18/26

2. BUDGET REQUEST - BOTTOM LINE | *State the amount and funding impact*

Current Adopted Budget	$40,000	**Proposed Budget Amount**	$40,000
Dollar Change	$0	**Percent Change**	0 %
Cost Type	Recurring	**Primary Funding Source**	Levy

Request Summary / Recommendation *In 2-4 sentences: what are you requesting, when will it be used, and what is the net budget impact?*

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

3. BASIS OF ESTIMATE | *Show how the requested amount was developed*

Use enough detail so another reviewer can reproduce the estimate. Attach or reference quotes, contracts, prior invoices, wage schedules, rate sheets, historical actuals, or other supporting evidence.

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount
Renning Lewis & Lacy	12 Months	$2,000 - $3,000	Cost varies by utilization	$36,000
Von Briesen & Roper	As needed		Used for specialized service	$2,000 - $4,000

TOTAL PROPOSED BUDGET $40,000

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount

4. JUSTIFICATION & EXPECTED VALUE | *Explain why the Village should fund it*

What need, requirement, or service objective does this allocation address? *Connect the request to public service, safety, compliance, asset condition, operational capacity, resident service level, or an adopted plan. Distinguish required from preferred.*

Provides funding for legal counsel needed to ensure compliance with applicable laws, review contracts and agreements, address personnel matters, and protect the Village's legal and financial interests.

What value or result is expected from this funding? *State the measurable or observable outcome: service delivered, requirement met, capacity maintained, risk reduced, asset life extended, revenue generated, etc.*

Provides timely legal guidance that reduces liability, supports legally compliant decisions, and helps prevent costly disputes or litigation.

What happens if the request is reduced or not funded? *Identify the operational, financial, service-level, compliance, safety, or timing consequence.*

Reduced funding could limit access to legal guidance, increasing the risk of noncompliance, contractual issues, litigation, and potentially higher future costs.

5. EXECUTION & COST CONTROLS | *Define how the approved allocation will be managed*

Control / Question	Department Response	Status
When will the funds be committed / spent?	Monthly as expenses are incurred and services used.	Defined
What purchasing or procurement method will be used?	Administrator will be main point of contact with legal counsel.	Defined
What documentation will support the expenditure?	Invoices sent by attorney's office.	Defined
Who is responsible for monitoring this allocation?	Administrator and Treasurer	Defined
What condition or variance requires Administrator / Finance review?	Administrator will review each request before legal is contacted.	Defined

Expected Year-End Control *At year-end, how will the department determine whether the allocation was executed as approved and delivered the expected value?*

The Treasurer will review actual spending against budgeted amounts throughout the year and at year-end to verify the allocation was executed as approved. Variances will be evaluated to improve future forecasting and determine whether budget adjustments are necessary.

6. FUTURE IMPACT & SUPPORT | *Identify anything that continues beyond the budget year*

Recurring Annual Cost	TBD	**Offsetting Revenue / Savings**	N/A
Future Replacement / Renewal	Year: 2028	**Contract / Renewal Date**	_____
Restricted / Dedicated Funds?	No	**Debt / Financing Required?**	No
Supporting Documents	Invoice / Actuals	**Attachment / Reference**	

7. DEPARTMENT CERTIFICATION & REVIEW | *Accountability for the estimate and execution plan*

Certification: By signing, the department head certifies that the request is reasonable, supported by the best information currently available, and that approved funds will be used for the stated purpose and managed within Village policy, budget authority, and applicable purchasing requirements. Material changes in purpose, scope, timing, or cost will be elevated for review before commitment.

Department Head		**Date**	11/17/2026
Finance / Treasurer Review		**Date**	11/17/2026
Administrator Review		**Date**	11/17/2026

BOE STANDARD: Clear • Supportable • Transparent • Controlled • Accountable

VILLAGE OF WINNECONNE

ANNUAL BUDGET FORECAST - BASIS OF ESTIMATE (BOE)

Department Budget Justification & Execution Control

PURPOSE: Provide a clear, supportable explanation of what is being funded, why the allocation is needed, how the amount was estimated, what value is expected, and how the department will manage the funds to the approved purpose and cost. Required for all allocations over $5,000 and for any material new or changed request.

1. REQUEST IDENTIFICATION | *Identify the budget item*

Budget Year	2027	**Department / Function**	General Admin
Fund	101	**Account / GL Number**	101-11-51422-340-000
BOE Title	Photo Copier Lease	**Prepared By / Title**	Mike Schoenberger
Request Type	Base / Current Service	**Date Prepared**	9/18/26

2. BUDGET REQUEST - BOTTOM LINE | *State the amount and funding impact*

Current Adopted Budget	$8,000	**Proposed Budget Amount**	$6,700
Dollar Change	($1,300)	**Percent Change**	(16 %)
Cost Type	Recurring	**Primary Funding Source**	Levy

Request Summary / Recommendation *In 2-4 sentences: what are you requesting, when will it be used, and what is the net budget impact?*

This expense is for the lease of the photo copier and postage machine as well as usage fees. Maintenance of the copier is covered with the monthly payments.

3. BASIS OF ESTIMATE | *Show how the requested amount was developed*

Use enough detail so another reviewer can reproduce the estimate. Attach or reference quotes, contracts, prior invoices, wage schedules, rate sheets, historical actuals, or other supporting evidence.

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount
GFC Leasing	12 Months	$283.70/month + usage fees	Usage fees average $103/month	$4,640
Quadient	Quarterly	$487/quarter	4 payments per year	$1,948

TOTAL PROPOSED BUDGET $6,700

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount

4. JUSTIFICATION & EXPECTED VALUE | *Explain why the Village should fund it*

What need, requirement, or service objective does this allocation address? *Connect the request to public service, safety, compliance, asset condition, operational capacity, resident service level, or an adopted plan. Distinguish required from preferred.*

Provides reliable copier, printing, and scanning services necessary for daily administrative operations, records management, and public works.

What value or result is expected from this funding? *State the measurable or observable outcome: service delivered, requirement met, capacity maintained, risk reduced, asset life extended, revenue generated, etc.*

Maintains dependable access to essential office equipment while providing predictable costs, maintenance, and equipment support.

What happens if the request is reduced or not funded? *Identify the operational, financial, service-level, compliance, safety, or timing consequence.*

Could disrupt daily operations and require alternative equipment or services, potentially resulting in higher costs, reduced efficiency, and delays in providing documents and services.

5. EXECUTION & COST CONTROLS | *Define how the approved allocation will be managed*

Control / Question	Department Response	Status
When will the funds be committed / spent?	Copier fees are spent monthly and the postage machine is billed quarterly.	Defined
What purchasing or procurement method will be used?	There is a maintenance agreement plus usage fees.	Defined
What documentation will support the expenditure?	Invoices sent by the supplier.	Defined
Who is responsible for monitoring this allocation?	Treasurer	Defined
What condition or variance requires Administrator / Finance review?	N/A	N/A

Expected Year-End Control *At year-end, how will the department determine whether the allocation was executed as approved and delivered the expected value?*

The Treasurer will review actual spending against budgeted amounts throughout the year and at year-end to verify the allocation was executed as approved. Variances will be evaluated to improve future forecasting and determine whether budget adjustments are necessary.

6. FUTURE IMPACT & SUPPORT | *Identify anything that continues beyond the budget year*

Recurring Annual Cost	TBD	**Offsetting Revenue / Savings**	N/A
Future Replacement / Renewal	Year: 2028	**Contract / Renewal Date**	_____
Restricted / Dedicated Funds?	No	**Debt / Financing Required?**	No
Supporting Documents	Contract, Invoice / Actuals	**Attachment / Reference**	

7. DEPARTMENT CERTIFICATION & REVIEW | *Accountability for the estimate and execution plan*

Certification: By signing, the department head certifies that the request is reasonable, supported by the best information currently available, and that approved funds will be used for the stated purpose and managed within Village policy, budget authority, and applicable purchasing requirements. Material changes in purpose, scope, timing, or cost will be elevated for review before commitment.

Department Head		**Date**	11/17/2026
Finance / Treasurer Review		**Date**	11/17/2026
Administrator Review		**Date**	11/17/2026

BOE STANDARD: Clear • Supportable • Transparent • Controlled • Accountable

VILLAGE OF WINNECONNE

ANNUAL BUDGET FORECAST - BASIS OF ESTIMATE (BOE)

Department Budget Justification & Execution Control

PURPOSE: Provide a clear, supportable explanation of what is being funded, why the allocation is needed, how the amount was estimated, what value is expected, and how the department will manage the funds to the approved purpose and cost. Required for all allocations over $5,000 and for any material new or changed request.

1. REQUEST IDENTIFICATION | *Identify the budget item*

Budget Year	2027	**Department / Function**	General Admin
Fund	101	**Account / GL Number**	101-11-51450-210-000
BOE Title	IT Support	**Prepared By / Title**	Mike Schoenberger
Request Type	Base / Current Service	**Date Prepared**	9/18/26

2. BUDGET REQUEST - BOTTOM LINE | *State the amount and funding impact*

Current Adopted Budget	$15,000	**Proposed Budget Amount**	$13,000
Dollar Change	($2,000)	**Percent Change**	(13 %)
Cost Type	Mixed	**Primary Funding Source**	Levy

Request Summary / Recommendation *In 2-4 sentences: what are you requesting, when will it be used, and what is the net budget impact?*

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

3. BASIS OF ESTIMATE | *Show how the requested amount was developed*

Use enough detail so another reviewer can reproduce the estimate. Attach or reference quotes, contracts, prior invoices, wage schedules, rate sheets, historical actuals, or other supporting evidence.

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount
AIT	Monthly	$420/month	This is the base fee for monitoring and subscriptions.	$5,040
AIT	Support Ticket	$155/hour	Varies based on support tickets created.	$6,360
Transcendent Technologies	Annually	$1,600/year	Support for tax billing and dog licensing.	$1,600
			TOTAL PROPOSED BUDGET	**$13,000**

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount

4. JUSTIFICATION & EXPECTED VALUE | *Explain why the Village should fund it*

What need, requirement, or service objective does this allocation address? *Connect the request to public service, safety, compliance, asset condition, operational capacity, resident service level, or an adopted plan. Distinguish required from preferred.*

Provides technical support necessary to maintain reliable, secure, and functional computer systems, networks, software, and other technology used for Village operations.

What value or result is expected from this funding? *State the measurable or observable outcome: service delivered, requirement met, capacity maintained, risk reduced, asset life extended, revenue generated, etc.*

Maintains system availability, resolves technical issues, supports cybersecurity, and minimizes disruptions to staff productivity and public services.

What happens if the request is reduced or not funded? *Identify the operational, financial, service-level, compliance, safety, or timing consequence.*

Could result in longer system outages, unresolved technical issues, increased cybersecurity risk, and disruptions or delays in Village operations and services.

5. EXECUTION & COST CONTROLS | *Define how the approved allocation will be managed*

Control / Question	Department Response	Status
When will the funds be committed / spent?	IT support is billed monthly.	Defined
What purchasing or procurement method will be used?	Monthly agreement and support tickets as needed.	Defined
What documentation will support the expenditure?	Invoices from service providers.	Defined
Who is responsible for monitoring this allocation?	Village Treasurer	Defined
What condition or variance requires Administrator / Finance review?	Treasurer is first point of contact before IT is contacted.	Defined

Expected Year-End Control *At year-end, how will the department determine whether the allocation was executed as approved and delivered the expected value?*

The Treasurer will review actual spending against budgeted amounts throughout the year and at year-end to verify the allocation was executed as approved. Variances will be evaluated to improve future forecasting and determine whether budget adjustments are necessary.

6. FUTURE IMPACT & SUPPORT | *Identify anything that continues beyond the budget year*

Recurring Annual Cost	TBD	**Offsetting Revenue / Savings**	N/A
Future Replacement / Renewal	Year: 2028	**Contract / Renewal Date**	_____
Restricted / Dedicated Funds?	No	**Debt / Financing Required?**	☐ No ☐ Yes
Supporting Documents	Invoice / Actuals	**Attachment / Reference**	

7. DEPARTMENT CERTIFICATION & REVIEW | *Accountability for the estimate and execution plan*

Certification: By signing, the department head certifies that the request is reasonable, supported by the best information currently available, and that approved funds will be used for the stated purpose and managed within Village policy, budget authority, and applicable purchasing requirements. Material changes in purpose, scope, timing, or cost will be elevated for review before commitment.

Department Head		**Date** 11/17/2026
Finance / Treasurer Review		**Date** 11/17/2026
Administrator Review		**Date** 11/17/2026

BOE STANDARD: Clear • Supportable • Transparent • Controlled • Accountable

VILLAGE OF WINNECONNE

ANNUAL BUDGET FORECAST - BASIS OF ESTIMATE (BOE)

Department Budget Justification & Execution Control

PURPOSE: Provide a clear, supportable explanation of what is being funded, why the allocation is needed, how the amount was estimated, what value is expected, and how the department will manage the funds to the approved purpose and cost. Required for all allocations over $5,000 and for any material new or changed request.

1. REQUEST IDENTIFICATION | *Identify the budget item*

Budget Year	2027	**Department / Function**	General Admin
Fund	101	**Account / GL Number**	101-11-51510-210-000
BOE Title	Annual Auditing & Reporting	**Prepared By / Title**	Mike Schoenberger
Request Type	Base / Current Service	**Date Prepared**	9/18/26

2. BUDGET REQUEST - BOTTOM LINE | *State the amount and funding impact*

Current Adopted Budget	$10,000	**Proposed Budget Amount**	$10,000
Dollar Change	$0	**Percent Change**	0 %
Cost Type	Recurring	**Primary Funding Source**	Levy

Request Summary / Recommendation *In 2-4 sentences: what are you requesting, when will it be used, and what is the net budget impact?*

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

3. BASIS OF ESTIMATE | *Show how the requested amount was developed*

Use enough detail so another reviewer can reproduce the estimate. Attach or reference quotes, contracts, prior invoices, wage schedules, rate sheets, historical actuals, or other supporting evidence.

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount
CliftonLarsonAllen LLP	Progress billing as incurred.	Time and materials	Using historical trends it is safe to assume consistent pricing with prior 2 years.	$10,000

TOTAL PROPOSED BUDGET $10,000

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount

4. JUSTIFICATION & EXPECTED VALUE | *Explain why the Village should fund it*

What need, requirement, or service objective does this allocation address? *Connect the request to public service, safety, compliance, asset condition, operational capacity, resident service level, or an adopted plan. Distinguish required from preferred.*

Provides required independent auditing and financial reporting services to ensure accurate financial records, regulatory compliance, and accountability of public funds

What value or result is expected from this funding? *State the measurable or observable outcome: service delivered, requirement met, capacity maintained, risk reduced, asset life extended, revenue generated, etc.*

Ensures timely completion of required financial statements and reports, verifies financial accuracy, and strengthens transparency and internal controls.

What happens if the request is reduced or not funded? *Identify the operational, financial, service-level, compliance, safety, or timing consequence.*

Could result in missed reporting requirements, compliance issues, reduced financial oversight, and potential impacts to funding, borrowing, or regulatory obligations.

5. EXECUTION & COST CONTROLS | *Define how the approved allocation will be managed*

Control / Question	Department Response	Status
When will the funds be committed / spent?	Bills are typically received in April through July with progress billing received in December.	Defined
What purchasing or procurement method will be used?	CLA begins initial work at year end, onsite fieldwork in February, and follow up virtual meetings as needed.	Defined
What documentation will support the expenditure?	Invoices provided by CLA.	Defined
Who is responsible for monitoring this allocation?	Village Treasurer	Defined
What condition or variance requires Administrator / Finance review?	Administrator and Treasurer are highly involved in the process.	Defined

Expected Year-End Control *At year-end, how will the department determine whether the allocation was executed as approved and delivered the expected value?*

The Treasurer will review actual spending against budgeted amounts throughout the year and at year-end to verify the allocation was executed as approved. Variances will be evaluated to improve future forecasting and determine whether budget adjustments are necessary.

6. FUTURE IMPACT & SUPPORT | *Identify anything that continues beyond the budget year*

Recurring Annual Cost	TBD	**Offsetting Revenue / Savings**	N/A
Future Replacement / Renewal	Year: 2028	**Contract / Renewal Date**	_____
Restricted / Dedicated Funds?	No	**Debt / Financing Required?**	No
Supporting Documents	Invoice / Actuals	**Attachment / Reference**	

7. DEPARTMENT CERTIFICATION & REVIEW | *Accountability for the estimate and execution plan*

Certification: By signing, the department head certifies that the request is reasonable, supported by the best information currently available, and that approved funds will be used for the stated purpose and managed within Village policy, budget authority, and applicable purchasing requirements. Material changes in purpose, scope, timing, or cost will be elevated for review before commitment.

Department Head		**Date**	11/17/2026
Finance / Treasurer Review		**Date**	11/17/2026
Administrator Review		**Date**	11/17/2026

BOE STANDARD: Clear • Supportable • Transparent • Controlled • Accountable

VILLAGE OF WINNECONNE

ANNUAL BUDGET FORECAST - BASIS OF ESTIMATE (BOE)

Department Budget Justification & Execution Control

PURPOSE: Provide a clear, supportable explanation of what is being funded, why the allocation is needed, how the amount was estimated, what value is expected, and how the department will manage the funds to the approved purpose and cost. Required for all allocations over $5,000 and for any material new or changed request.

1. REQUEST IDENTIFICATION | *Identify the budget item*

Budget Year	2027	**Department / Function**	General Admin
Fund	101	**Account / GL Number**	101-11-51540-200-000
BOE Title	Building Inspection	**Prepared By / Title**	Mike Schoenberger
Request Type	Base / Current Service / New Development	**Date Prepared**	9/23/26

2. BUDGET REQUEST - BOTTOM LINE | *State the amount and funding impact*

Current Adopted Budget	$30,000	**Proposed Budget Amount**	$155,787
Dollar Change	$125,787	**Percent Change**	419 %
Cost Type	Mixed	**Primary Funding Source**	Fees

Request Summary / Recommendation *In 2-4 sentences: what are you requesting, when will it be used, and what is the net budget impact?*

The anticipated growth in inspection activity is driven by upcoming developments, including the Sovereign Acres Subdivision and potential industrial park improvements. Tom McHugh Construction is anticipating to build 50 new homes in 2027, and YTD we have spent 32,154 in building inspections for the Wolf Run Subdivision and routine building permits for home improvements. AJ Inspection's average fee for a 1,400 square foot new home is $2,132.50. These expenses are directly tied to the forecasted building permit revenues.

3. BASIS OF ESTIMATE | *Show how the requested amount was developed*

Use enough detail so another reviewer can reproduce the estimate. Attach or reference quotes, contracts, prior invoices, wage schedules, rate sheets, historical actuals, or other supporting evidence.

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount
New Home Construction	50	$2,132.50/Home	50 New Homes Forecasted	$106,625
Routine Building Permits	As Requested	Calculated by building inspector	The Village retains 10% of fees and the inspector receives 90%	$23,287
Allowance for industrial improvements and overages	Allowance	Calculated by building inspector	Assumption that Switchgear breaks ground on new facility	$25,875
			TOTAL PROPOSED BUDGET	**$155,787**

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount

4. JUSTIFICATION & EXPECTED VALUE | *Explain why the Village should fund it*

What need, requirement, or service objective does this allocation address? *Connect the request to public service, safety, compliance, asset condition, operational capacity, resident service level, or an adopted plan. Distinguish required from preferred.*

Provides required building inspection and permitting services to ensure construction meets applicable codes and supports safe, compliant development within the Village. These services also support new construction and continued growth of the tax base.

What value or result is expected from this funding? *State the measurable or observable outcome: service delivered, requirement met, capacity maintained, risk reduced, asset life extended, revenue generated, etc.*

Ensures timely inspections and permitting while supporting development that increases the Village's tax base. Because levy capacity is tied to net new construction, continued growth provides additional revenue capacity to support Board priorities such as police staffing and other municipal services.

What happens if the request is reduced or not funded? *Identify the operational, financial, service-level, compliance, safety, or timing consequence.*

Reduced funding could delay inspections and permitting, affect code compliance, and create barriers to development. Without continued net new construction, levy growth is constrained, limiting the Village's ability to fund additional service capacity and other priorities identified by the Village Board.

5. EXECUTION & COST CONTROLS | *Define how the approved allocation will be managed*

Control / Question	Department Response	Status
When will the funds be committed / spent?	As construction begins and permits are filed.	Defined
What purchasing or procurement method will be used?	AJ Inspection Services submits monthly invoices.	Defined
What documentation will support the expenditure?	Building permit applications.	Defined
Who is responsible for monitoring this allocation?	Village Treasurer	Defined
What condition or variance requires Administrator / Finance review?	N/A	N/A

Expected Year-End Control *At year-end, how will the department determine whether the allocation was executed as approved and delivered the expected value?*

The Treasurer will review actual spending against budgeted amounts throughout the year and at year-end to verify the allocation was executed as approved. Variances will be evaluated to improve future forecasting and determine whether budget adjustments are necessary.

6. FUTURE IMPACT & SUPPORT | *Identify anything that continues beyond the budget year*

Recurring Annual Cost	TBD	**Offsetting Revenue / Savings**	$200,000 Building Permit Revenue
Future Replacement / Renewal	Year: 2028	**Contract / Renewal Date**	_____
Restricted / Dedicated Funds?	Not restricted, but tied to building permit revenue	**Debt / Financing Required?**	No
Supporting Documents	Invoice / Actuals / Building Permits	**Attachment / Reference**	

7. DEPARTMENT CERTIFICATION & REVIEW | *Accountability for the estimate and execution plan*

Certification: By signing, the department head certifies that the request is reasonable, supported by the best information currently available, and that approved funds will be used for the stated purpose and managed within Village policy, budget authority, and applicable purchasing requirements. Material changes in purpose, scope, timing, or cost will be elevated for review before commitment.

Department Head		**Date** 11/17/2026
Finance / Treasurer Review		**Date** 11/17/2026
Administrator Review		**Date** 11/17/2026

BOE STANDARD: Clear • Supportable • Transparent • Controlled • Accountable

VILLAGE OF WINNECONNE

ANNUAL BUDGET FORECAST - BASIS OF ESTIMATE (BOE)

Department Budget Justification & Execution Control

PURPOSE: Provide a clear, supportable explanation of what is being funded, why the allocation is needed, how the amount was estimated, what value is expected, and how the department will manage the funds to the approved purpose and cost. Required for all allocations over $5,000 and for any material new or changed request.

1. REQUEST IDENTIFICATION | *Identify the budget item*

Budget Year	2026	**Department / Function**	Police Department/IT
Fund	101	**Account / GL Number**	101-14-52100-210
BOE Title	IT services	**Prepared By / Title**	Ben Sauriol/Chief of Police
Request Type	Base	**Date Prepared**	09-01-2026

2. BUDGET REQUEST - BOTTOM LINE | *State the amount and funding impact*

Current Adopted Budget	$6,400 (FY26 stated budget	**Proposed Budget Amount**	$15.000
Dollar Change	$8,600	**Percent Change**	134 %
Cost Type	Recurring	**Primary Funding Source**	General Fund Allocation

Request Summary / Recommendation *In 2-4 sentences: what are you requesting, when will it be used, and what is the net budget impact?*

Omro PD is the connection to CJIS programs through their Netmotion server. CJIS data is required for TIME system access through CAD and county report software. Required for Tracs software to write required state forms, such as citations, crash reports and criminal history searches.

AIT is needed to maintain internal office computers and squad laptops for Windows and anti-software updates along with hardware issues and maintenance of devices.

FY26 saw an unexpected increase due to FY25 AIT invoices being billed in FY26. That was approximately $3000.

3. BASIS OF ESTIMATE | *Show how the requested amount was developed*

Use enough detail so another reviewer can reproduce the estimate. Attach or reference quotes, contracts, prior invoices, wage schedules, rate sheets, historical actuals, or other supporting evidence.

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount
City of Omro server for CJIS access	RSA $52.40 x 10 users: Netmotion: $120.99 per year x 5 devices Firewall: $300 a month Network and server		MOU with Omro PD	$6920

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount
	management: $183.00 per month.			
AIT Managed Service	12 Months	$425/Month	$425 * 12 Months	$5,100
AIT Support Tickets	20 Hours	$155/Hour	$155 * 20 Hours	$3,100
			TOTAL PROPOSED BUDGET	**$15,000**

4. JUSTIFICATION & EXPECTED VALUE | *Explain why the Village should fund it*

What need, requirement, or service objective does this allocation address? *Connect the request to public service, safety, compliance, asset condition, operational capacity, resident service level, or an adopted plan. Distinguish required from preferred.*

Connection to CJIS is required for law enforcement agencies and will impact negatively to public safety if we can't connect. CJIS access is vital for criminal history checks, warrant checks, probation/parole checks, and sexual offender checks. It is also needed for Tracs forms.

Without proper computers and access to updated software, the police department would not be able to function as required.

What value or result is expected from this funding? *State the measurable or observable outcome: service delivered, requirement met, capacity maintained, risk reduced, asset life extended, revenue generated, etc.*

The results expected is maintaining operational requirements for CJIS access for officers and the police secretary to access the TIME system to allow required functions of police officers to aid in the efficiency of their duties.

What happens if the request is reduced or not funded? *Identify the operational, financial, service-level, compliance, safety, or timing consequence.*

If the request is reduced or not funded, the police department will not have access to required CJIS systems. CJIS allows access to driver's license, license plate and criminal history data. Also, if funding is reduced or not funded, maintenance of computers and Windows anti-virus software would not occur which would impact connection to required CAD, State, and report programs.

5. EXECUTION & COST CONTROLS | *Define how the approved allocation will be managed*

Control / Question	Department Response	Status
When will the funds be committed / spent?	As needed throughout the year	Defined
What purchasing or procurement method will be used?	Invoicing and confirmation with the treasurer.	Defined
What documentation will support the expenditure?	Invoices and email chains to treasure of work needed to be completed.	Defined
Who is responsible for monitoring this allocation?	Chief of Police and treasure.	Defined

What condition or variance requires Administrator / Finance review?	X☐ Defined ☐ N/A

Expected Year-End Control *At year-end, how will the department determine whether the allocation was executed as approved and delivered the expected value?*

Reconcile year-end actual expenditures in GL. 101-14-52100-210 to invoice with AIT and the City of Omro to confirm services were rendered as contracted.

6. FUTURE IMPACT & SUPPORT | *Identify anything that continues beyond the budget year*

Recurring Annual Cost	$ TBD	**Offsetting Revenue / Savings**	$
Future Replacement / Renewal	Year: __TBD___	**Contract / Renewal Date**	___TBD_____
Restricted / Dedicated Funds?	☐ No ☐ Yes	**Debt / Financing Required?**	☐ X No ☐ Yes
Supporting Documents	☐X Quote X ☐ Contract ☐ Invoice / Actuals ☐ Rate Sheet ☐ Policy / Statute ☐ Other	**Attachment / Reference**	See copy of email from Chief Anderson-Omro PD.

7. DEPARTMENT CERTIFICATION & REVIEW | *Accountability for the estimate and execution plan*

Certification: By signing, the department head certifies that the request is reasonable, supported by the best information currently available, and that approved funds will be used for the stated purpose and managed within Village policy, budget authority, and applicable purchasing requirements. Material changes in purpose, scope, timing, or cost will be elevated for review before commitment.

Department Head		**Date** 11/17/2026
Finance / Treasurer Review		**Date** 11/17/2026
Administrator Review		**Date** 11/17/2026

BOE STANDARD: Clear • Supportable • Transparent • Controlled • Accountable

VILLAGE OF WINNECONNE

ANNUAL BUDGET FORECAST - BASIS OF ESTIMATE (BOE)

Department Budget Justification & Execution Control

PURPOSE: Provide a clear, supportable explanation of what is being funded, why the allocation is needed, how the amount was estimated, what value is expected, and how the department will manage the funds to the approved purpose and cost. Required for all allocations over $5,000 and for any material new or changed request.

1. REQUEST IDENTIFICATION | *Identify the budget item*

Budget Year	2027	**Department / Function**	Police Department-Training
Fund	101	**Account / GL Number**	101-14-52100-331
BOE Title	Training	**Prepared By / Title**	Ben Sauriol/Chief of Police
Request Type	BASE	**Date Prepared**	09-02-2026

2. BUDGET REQUEST - BOTTOM LINE | *State the amount and funding impact*

Current Adopted Budget	$5000 (FY26 stated budget)	**Proposed Budget Amount**	$5000
Dollar Change	$0	**Percent Change**	0 %
Cost Type	☐ One-Time X ☐ Recurring ☐ Mixed	**Primary Funding Source**	General Fund Allocation

Request Summary / Recommendation *In 2-4 sentences: what are you requesting, when will it be used, and what is the net budget impact?*

Fund police department training and related training equipment for FY2027. Annual Virtual Academy training, the Chief's Conference, range equipment walls, ammunition, and SIM rounds, outside-school training, police secretary training and possible use of the Fond Du Lac County Training center. Virtual Academy is billed in the first quarter; other training costs occur throughout the year. Known specifically priced items total $3,325 before other training equipment costs.

3. BASIS OF ESTIMATE | *Show how the requested amount was developed*

Use enough detail so another reviewer can reproduce the estimate. Attach or reference quotes, contracts, prior invoices, wage schedules, rate sheets, historical actuals, or other supporting evidence.

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount
Virtua Academy	1 annual subscription	$550/year	Annual training platform	$550
Chief's Confrence	1	$300	Confrence estimate	$300
Other training, Sim rounds, materials, secretary training, school/VR facility fees	As scheduled	TBD	TBD throughout the year	$2,650
Duty 9mm ammo	2,000 rounds	$500	Dependent on needs	$500

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount
AR-15 .223 ammo	2,000 rounds	$500/box	2 boxes	$1,000
			TOTAL PROPOSED BUDGET	**$5000**

4. JUSTIFICATION & EXPECTED VALUE | *Explain why the Village should fund it*

What need, requirement, or service objective does this allocation address? *Connect the request to public service, safety, compliance, asset condition, operational capacity, resident service level, or an adopted plan. Distinguish required from preferred.*

Wisconsin requires each officer to complete 24 hours of recertification training annually. Officer must qualify with a firearm each year and complete EVOC training every two years. Firearms and EVOC are conducted in-house: the Chief and SRO are LESB certified trainers. The allocation also supports continuing education in constitutional law, tactics, mental-health contacts, domestic incidents, investigations, range training and necessary training for the police secretary.

What value or result is expected from this funding? *State the measurable or observable outcome: service delivered, requirement met, capacity maintained, risk reduced, asset life extended, revenue generated, etc.*

Maintain required officer certification and recuring firearms, EVOC qualifications, sustain legal, tactical, investigated and scenario-based training: provide the equipment and ammunition needed to conduct range training, and maintain staff readiness through outside and virtual training opportunities.

What happens if the request is reduced or not funded? *Identify the operational, financial, service-level, compliance, safety, or timing consequence.*

Required certification-related training would have to be prioritized first. Reductions could require deferral or elimination of discretionary outside training, range equipment, SIM rounds, or use of the Fond Du Lac County training facility. Any reduction should be evaluated against the department's ability to meet mandatory training requirements.

5. EXECUTION & COST CONTROLS | *Define how the approved allocation will be managed*

Control / Question	Department Response	Status
When will the funds be committed / spent?	Virtual Academy: first quarter. Other training/equipment throughout the year as training is scheduled. State reimbursement is generally received in November/December	DEFINED
What purchasing or procurement method will be used?	Use village purchasing requirements for registration, training services, equipment, and ammunition. Confirm applicable quote approval method before purchase, did not specify procurement method.	DEFINED
What documentation will support the expenditure?	Training registration invoices, vendor invoices/receipts, rang wall-pricing, ammunition/SIM-round purchase records, officer training/qualification records, and state reimbursement documentation.	DEFINED
Who is responsible for monitoring this allocation?	Police Chief/designation department budget owner	DEFINED
What condition or variance requires Administrator / Finance review?	Administrator/Finance review before any change in purpose or scope, any expenditure that would exceed the approved GL allocation or any material change to the basis of estimate.	DEFINED

Expected Year-End Control *At year-end, how will the department determine whether the allocation was executed as approved and delivered the expected value?*

Reconcile year-end actual expenditures in GL 101-14052100-331 to invoices registrations and training records. Confirm required annual training and qualification were completed. Reconcile state training reimbursement received. Document any unused balances or variance from the approved purpose and estimate.

6. FUTURE IMPACT & SUPPORT | *Identify anything that continues beyond the budget year*

Recurring Annual Cost	At least the $550 for Virtual Academy. Total on going beyond that is TBD. Per American Range Walls, there is no fixed life span because they are modular wear items designed for tactical life-fire simulation training.	**Offsetting Revenue / Savings**	$Approx $374 per qualifying officer. Part time and full-time: Per LESB. Cost varies depending on number of officers on the roster.
Future Replacement / Renewal	Year: 2028	**Contract / Renewal Date**	Virtual Academy billed annually in Q1. Renewal date
Restricted / Dedicated Funds?	NO	**Debt / Financing Required?**	NO
Supporting Documents	Invoice	**Attachment / Reference**	Police FY27 Training BOE: supporting vendor quote

7. DEPARTMENT CERTIFICATION & REVIEW | *Accountability for the estimate and execution plan*

Certification: By signing, the department head certifies that the request is reasonable, supported by the best information currently available, and that approved funds will be used for the stated purpose and managed within Village policy, budget authority, and applicable purchasing requirements. Material changes in purpose, scope, timing, or cost will be elevated for review before commitment.

Department Head		**Date** 11/17/2026
Finance / Treasurer Review		**Date** 11/17/2026
Administrator Review		**Date** 11/17/2026

BOE STANDARD: Clear • Supportable • Transparent • Controlled • Accountable

VILLAGE OF WINNECONNE

ANNUAL BUDGET FORECAST - BASIS OF ESTIMATE (BOE)

Department Budget Justification & Execution Control

PURPOSE: Provide a clear, supportable explanation of what is being funded, why the allocation is needed, how the amount was estimated, what value is expected, and how the department will manage the funds to the approved purpose and cost. Required for all allocations over $5,000 and for any material new or changed request.

1. REQUEST IDENTIFICATION | *Identify the budget item*

Budget Year	2027	**Department / Function**	Police department/gas
Fund	101	**Account / GL Number**	101-14-52100-343
BOE Title	Gas/diesel	**Prepared By / Title**	Ben Sauriol/Chief of Police
Request Type	BASE	**Date Prepared**	09/02/2026

2. BUDGET REQUEST - BOTTOM LINE | *State the amount and funding impact*

Current Adopted Budget	$15,000 (FY27 stated budget)	**Proposed Budget Amount**	$15.000
Dollar Change	$0	**Percent Change**	0%
Cost Type	Recurring	**Primary Funding Source**	General fund allocations

Request Summary / Recommendation *In 2-4 sentences: what are you requesting, when will it be used, and what is the net budget impact?*

Gas is needed for operational needs to fuel the squads to patrol, respond to calls for service and conduct traffic safety operations.

3. BASIS OF ESTIMATE | *Show how the requested amount was developed*

Use enough detail so another reviewer can reproduce the estimate. Attach or reference quotes, contracts, prior invoices, wage schedules, rate sheets, historical actuals, or other supporting evidence.

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount
$15,000	TBD	Market	Varies cost per gallon	$15,000

TOTAL PROPOSED BUDGET $15,000

4. JUSTIFICATION & EXPECTED VALUE | *Explain why the Village should fund it*

What need, requirement, or service objective does this allocation address? *Connect the request to public service, safety, compliance, asset condition, operational capacity, resident service level, or an adopted plan. Distinguish required from preferred.*

The need for this allocation address is fueling the squads to maintain visibility, presence and response to services.

What value or result is expected from this funding? *State the measurable or observable outcome: service delivered, requirement met, capacity maintained, risk reduced, asset life extended, revenue generated, etc.*

The expected result is proper patrol operations to use the squads to respond to calls for service and conduct directed patrols to maintain visibility and presence.

What happens if the request is reduced or not funded? *Identify the operational, financial, service-level, compliance, safety, or timing consequence.*

If the funds are reduced there could be a risk of going over this line item or not having enough fuel in a given year to continue required police duty operations.

5. EXECUTION & COST CONTROLS | *Define how the approved allocation will be managed*

Control / Question	Department Response	Status
When will the funds be committed / spent?	Varied through the year as needed.	DEFINED
What purchasing or procurement method will be used?	Kwik Trip gas card in each squad.	DEFINED
What documentation will support the expenditure?	Kwik Trip printed monthly gas charges sent to the treasure.	DEFINED
Who is responsible for monitoring this allocation?	Chief or Police	DEFINED
What condition or variance requires Administrator / Finance review?	TBD	DEFINED

Expected Year-End Control *At year-end, how will the department determine whether the allocation was executed as approved and delivered the expected value?*

Reconcile year end actual expenditures in GL 101-14-52100-343 to printed monthly Kwik Trip invoices. Each squad has its own gas card and the PIN and miles must be entered. This allows for accountability on what card was used allows for monitoring of miles used.

6. FUTURE IMPACT & SUPPORT | *Identify anything that continues beyond the budget year*

Recurring Annual Cost	$TBD	**Offsetting Revenue / Savings**	$
Future Replacement / Renewal	Year: _____	**Contract / Renewal Date**	N/A
Restricted / Dedicated Funds?	☐ No ☐ Yes	**Debt / Financing Required?**	NO
Supporting Documents	RECIEPTS	**Attachment / Reference**	

7. DEPARTMENT CERTIFICATION & REVIEW | *Accountability for the estimate and execution plan*

Certification: By signing, the department head certifies that the request is reasonable, supported by the best information currently available, and that approved funds will be used for the stated purpose and managed within Village policy, budget authority, and applicable purchasing requirements. Material changes in purpose, scope, timing, or cost will be elevated for review before commitment.

Department Head		**Date** 11/17/2026
Finance / Treasurer Review		**Date** 11/17/2026
Administrator Review		**Date** 11/17/2026

BOE STANDARD: Clear • Supportable • Transparent • Controlled • Accountable

VILLAGE OF WINNECONNE

ANNUAL BUDGET FORECAST - BASIS OF ESTIMATE (BOE)

Department Budget Justification & Execution Control

PURPOSE: Provide a clear, supportable explanation of what is being funded, why the allocation is needed, how the amount was estimated, what value is expected, and how the department will manage the funds to the approved purpose and cost. Required for all allocations over $5,000 and for any material new or changed request.

1. REQUEST IDENTIFICATION | *Identify the budget item*

Budget Year	2027	**Department / Function**	Police Department/Lexipol
Fund	101	**Account / GL Number**	101-14-52100-347
BOE Title	Flock/Lexipol	**Prepared By / Title**	Ben Sauriol/Chief of Police
Request Type	BASE	**Date Prepared**	09-03-2026

2. BUDGET REQUEST - BOTTOM LINE | *State the amount and funding impact*

Current Adopted Budget	$13,071.70	**Proposed Budget Amount**	$5.071.71
Dollar Change	$7999.99 decrease.	**Percent Change**	(61 %)
Cost Type	One rune	**Primary Funding Source**	General Fund Allocation

Request Summary / Recommendation *In 2-4 sentences: what are you requesting, when will it be used, and what is the net budget impact?*

Requesting funds to maintain the Lexipol policy and procedure manual. The flock contract will not be extended. Lexipol is invoiced in Q1 and prices for each new fiscal year are not known until November/December of each year. Prices vary depending on the number of officers when the new billing cycle begins.

The Flock contract will not be continued.

3. BASIS OF ESTIMATE | *Show how the requested amount was developed*

Use enough detail so another reviewer can reproduce the estimate. Attach or reference quotes, contracts, prior invoices, wage schedules, rate sheets, historical actuals, or other supporting evidence.

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount
Lexipol Policy and Procedures	1 annual invoice	$5,071.71/year	Annual policy and procedures	$5,071.71

TOTAL PROPOSED BUDGET $5071.71

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount

4. JUSTIFICATION & EXPECTED VALUE | *Explain why the Village should fund it*

What need, requirement, or service objective does this allocation address? *Connect the request to public service, safety, compliance, asset condition, operational capacity, resident service level, or an adopted plan. Distinguish required from preferred.*

This allocation allows for the current use of the Lexipol policy and procedure manual. Lexipol is used by many agencies for quick access to updated policies and daily training bulletins.

What value or result is expected from this funding? *State the measurable or observable outcome: service delivered, requirement met, capacity maintained, risk reduced, asset life extended, revenue generated, etc.*

The value expected is efficiency in updating policies per state law and best-established practices. Lexipol will send out updated policies to coincide with updated standards. When approved, those updated policies are then sent to officer for tracked acknowledgements.

What happens if the request is reduced or not funded? *Identify the operational, financial, service-level, compliance, safety, or timing consequence.*

If this fund request is denied, this agency will not have a living policy manual. The chief will have to start from nothing to create an extensive policy manual which will cost time and put the department at risk for not having a proper policy manual that is mandated by law.

5. EXECUTION & COST CONTROLS | *Define how the approved allocation will be managed*

Control / Question	Department Response	Status
When will the funds be committed / spent?	Billed in Q1	DEFINDED
What purchasing or procurement method will be used?	Invoice is sent to the Chief and given to the treasure to send check.	DEFINED
What documentation will support the expenditure?	The invoice and the policy manual itself with report audits showing officers have acknowledged all policies and new polices as released.	DEFINED
Who is responsible for monitoring this allocation?	Chief of Police.	DEFINED
What condition or variance requires Administrator / Finance review?	The $5000 threshold.	☐DEFINED

Expected Year-End Control *At year-end, how will the department determine whether the allocation was executed as approved and delivered the expected value?*

Reconcile year-end actual expenditures in GL: 101-14-52100-347 to the Lexipol invoice. Internal Lexipol logs showing officers have acknowledged all the policies and Daily Training Bulletins are required by internal and sate directives.

Note: Proof of payment to Lexipol is sent to the Village's insurance company whereby the Village will receive a check into the amount of $2500 to offset he total cost to the budget.

6. FUTURE IMPACT & SUPPORT | *Identify anything that continues beyond the budget year*

Recurring Annual Cost	Varies depending on staff levels.	**Offsetting Revenue / Savings**	$
Future Replacement / Renewal	Year: _TBD_____	**Contract / Renewal Date**	Q1. No contract. Can cancel at anytime_____
Restricted / Dedicated Funds?	NO	**Debt / Financing Required?**	NO
Supporting Documents	☐ Quote ☐ Contract ☐ Invoice / Actuals ☐ Rate Sheet ☐ Policy / Statute ☐ Other	**Attachment / Reference**	

7. DEPARTMENT CERTIFICATION & REVIEW | *Accountability for the estimate and execution plan*

Certification: By signing, the department head certifies that the request is reasonable, supported by the best information currently available, and that approved funds will be used for the stated purpose and managed within Village policy, budget authority, and applicable purchasing requirements. Material changes in purpose, scope, timing, or cost will be elevated for review before commitment.

Department Head		**Date**	11/17/2026
Finance / Treasurer Review		**Date**	11/17/2026
Administrator Review		**Date**	11/17/2026

BOE STANDARD: Clear • Supportable • Transparent • Controlled • Accountable

VILLAGE OF WINNECONNE

ANNUAL BUDGET FORECAST - BASIS OF ESTIMATE (BOE)

Department Budget Justification & Execution Control

PURPOSE: Provide a clear, supportable explanation of what is being funded, why the allocation is needed, how the amount was estimated, what value is expected, and how the department will manage the funds to the approved purpose and cost. Required for all allocations over $5,000 and for any material new or changed request.

1. REQUEST IDENTIFICATION | *Identify the budget item*

Budget Year	2027	**Department / Function**	Police Department/Misc
Fund	101	**Account / GL Number**	101-14-52100-348
BOE Title	Misc Expenses	**Prepared By / Title**	Ben Sauriol/Chief of Police
Request Type	BASE	**Date Prepared**	09-08-2026

2. BUDGET REQUEST - BOTTOM LINE | *State the amount and funding impact*

Current Adopted Budget	$6000	**Proposed Budget Amount**	$6000
Dollar Change	$0	**Percent Change**	0%
Cost Type	MIXED	**Primary Funding Source**	General Fund Allocation

Request Summary / Recommendation *In 2-4 sentences: what are you requesting, when will it be used, and what is the net budget impact?*

This line item covers essential operational costs that do not fall under specific budget categories. Examples include: Evidence room supplies and drug testing kits, OWI blood draw fees, impound fees, PEP test preemployment screenings, DocFly redaction software, Time and CAD access, and pre-employment medical screenings.

3. BASIS OF ESTIMATE | *Show how the requested amount was developed*

Use enough detail so another reviewer can reproduce the estimate. Attach or reference quotes, contracts, prior invoices, wage schedules, rate sheets, historical actuals, or other supporting evidence.

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount
Evidence room supplies/dug test kits	Varies by need			$2000
Time system access	Billed each quarter	$1024 per year	State establishes price	$1024
CAD access (Winnebago County)	Bill annually	Billed annually	Price established by county	$907.61
Pep test (Pre employment personality testing)	Annually	$25 per unut	Price determined by Midwest radar	$100

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount
Radar Calibration	Annually	$200		$200
Petty Cash	As Needed	$500	Used for postage and other small purchases	$500
Pre-employment physicals and drug screens	3	$158/each	Estimated 3 new hires	$474
OWI Blood Draw Kits	As needed	$200	Reimbursed through court fees	$200
DocFly Redaction Software	Annually	$47.88	For open records redaction	$47.88
Other (e.g. dispatch week pizza, sympathy flowers)	Variable		Community goodwill and staff recognition	TBD
			TOTAL PROPOSED BUDGET	**$6000**

4. JUSTIFICATION & EXPECTED VALUE | *Explain why the Village should fund it*

What need, requirement, or service objective does this allocation address? *Connect the request to public service, safety, compliance, asset condition, operational capacity, resident service level, or an adopted plan. Distinguish required from preferred.*

The need for these funds are for connecting required computers to CAD, and TIME/CJIS networks to allow for operational requirements of running plates and people. Also, it maintain and having the proper evidence equipment is needed for operational requirements of safe evidence handling and case integrity.

These funds also allow for payment to the hospitals for OWI blood tests, pre-employment screenings, and radar calibration requirements. There are also variable funds that will be a as needed throughout the year.

What value or result is expected from this funding? *State the measurable or observable outcome: service delivered, requirement met, capacity maintained, risk reduced, asset life extended, revenue generated, etc.*

The value and or results of this funding will be operational readiness by connecting to required software data networks, proper handling of OWI blood testing, proper pre-employment screening, having workable radars for speed enforcement, and safety for officers when handling evidence and evidence integrity to reduce issues in court.

What happens if the request is reduced or not funded? *Identify the operational, financial, service-level, compliance, safety, or timing consequence.*

If this line item is not funded, the department would not have access to required data software such and CJIS/TIME or County Cad systems which are essential for officers doing their job protecting the community.

Also, not having these funds will put officer safety at risk for not being able to purchase latex gloves, PPE equipment or items that will increase safety to officer processing evidence. Court cases would be in jeopardy if evidence cannot be processed properly.

Radars must be calibrated each year to ensure they are working properly. If they are not, courts may dismiss cases that originated from speeding violations.

5. EXECUTION & COST CONTROLS | *Define how the approved allocation will be managed*

Control / Question	Department Response	Status
When will the funds be committed / spent?	Throughout the year per invoicing and as needed.	DEFINED
What purchasing or procurement method will be used?	Invoices and receipts	DEFINED
What documentation will support the expenditure?	Invoices and receipts	DEFINED
Who is responsible for monitoring this allocation?	Chief of Police	DEFINED
What condition or variance requires Administrator / Finance review?	Anything over $5000 or if the line item may go over budget.	DEFINED

Expected Year-End Control *At year-end, how will the department determine whether the allocation was executed as approved and delivered the expected value?*

Reconcile year-end actual expenditures in GL. 101-14-52100-348 to invoices, and receipts to document the spending and provide documentation of established agreements with County and State for CAD and TIME/CJIS access.

6. FUTURE IMPACT & SUPPORT | *Identify anything that continues beyond the budget year*

Recurring Annual Cost	$	**Offsetting Revenue / Savings**	$
Future Replacement / Renewal	Year: _____	**Contract / Renewal Date**	_____
Restricted / Dedicated Funds?	☐ No ☐ Yes	**Debt / Financing Required?**	☐ No ☐ Yes
Supporting Documents	☐ Quote ☐ Contract ☐ Invoice / Actuals ☐ Rate Sheet ☐ Policy / Statute ☐ Other	**Attachment / Reference**	

7. DEPARTMENT CERTIFICATION & REVIEW | *Accountability for the estimate and execution plan*

Certification: By signing, the department head certifies that the request is reasonable, supported by the best information currently available, and that approved funds will be used for the stated purpose and managed within Village policy, budget authority, and applicable purchasing requirements. Material changes in purpose, scope, timing, or cost will be elevated for review before commitment.

Department Head		**Date** 11/17/2026
Finance / Treasurer Review		**Date** 11/17/2026
Administrator Review		**Date** 11/17/2026

BOE STANDARD: Clear • Supportable • Transparent • Controlled • Accountable

VILLAGE OF WINNECONNE

ANNUAL BUDGET FORECAST - BASIS OF ESTIMATE (BOE)

Department Budget Justification & Execution Control

PURPOSE: Provide a clear, supportable explanation of what is being funded, why the allocation is needed, how the amount was estimated, what value is expected, and how the department will manage the funds to the approved purpose and cost. Required for all allocations over $5,000 and for any material new or changed request.

1. REQUEST IDENTIFICATION | *Identify the budget item*

Budget Year	2027	**Department / Function**	Police Department/Equipment Outlaw
Fund	101	**Account / GL Number**	101-14-52100-810
BOE Title	Equipment outlay	**Prepared By / Title**	Ben Sauriol
Request Type	BASE	**Date Prepared**	09-08-2026

2. BUDGET REQUEST - BOTTOM LINE | *State the amount and funding impact*

Current Adopted Budget	$10,000	**Proposed Budget Amount**	$10,000
Dollar Change	$0	**Percent Change**	0 %
Cost Type	MIXED	**Primary Funding Source**	General Fund Allocation

Request Summary / Recommendation *In 2-4 sentences: what are you requesting, when will it be used, and what is the net budget impact?*

This line item supports the acquisition and replacement of essential police equipment, including: The body cam contract which is billed in Q1 each year. Other items included items that vary based on needs each year. Examples, certain duty gear, laptop repairs when out of warranty, radio batteries, emergency squad lighting equipment when needed, AED pads, AED batteries, and larger equipment needs for the office or for the officers.

Having this line item allows having the ability to purchase unexpected items throughout the year. An example will be misc equipment for the police garage not included in the construction cost. Houses, work benches, storage lockers, shelves, cameras etc. Those prices are TBD.

3. BASIS OF ESTIMATE | *Show how the requested amount was developed*

Use enough detail so another reviewer can reproduce the estimate. Attach or reference quotes, contracts, prior invoices, wage schedules, rate sheets, historical actuals, or other supporting evidence.

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount
Lenslock body cameras	8 cams, one docking station	$4394/per year	Cost of the contract	$4,394
Smart Board	$1500	One time/$1500	Market price	$1,500

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount
Squad Laptop	$3,100	One time purchase	Panasonic Price	$3,100
Radio Batteries	4	$100/each	4 batteries needed	$400
			TOTAL PROPOSED BUDGET	**$10,000**

4. JUSTIFICATION & EXPECTED VALUE | *Explain why the Village should fund it*

What need, requirement, or service objective does this allocation address? *Connect the request to public service, safety, compliance, asset condition, operational capacity, resident service level, or an adopted plan. Distinguish required from preferred.*

This allocation provides the funds needed to maintain the body camera contract to ensure officers are documenting their contacts and properly documenting their incidents and interviews and providing the mechanism in maintaining accountability.

This allocation also provides the funds needed to purchase equipment not specially line itemed throughout the year to maintain operational needs.

What value or result is expected from this funding? *State the measurable or observable outcome: service delivered, requirement met, capacity maintained, risk reduced, asset life extended, revenue generated, etc.*

The value of body cameras is protection to the citizens and officers from false complaints or valid complaints. Better documentation of incidents that aids in better reports and evidence processing. Body cameras also allow for training opportunities by regular review by the Chief of Lieutenant which aids in enhancing services to the community.

The other value is the ability to purchase equipment as needed to maintain radios, AED, fix equipment due to wear and tear, enhance operational efficiency for the police garage and other needs within the police department and squads.

What happens if the request is reduced or not funded? *Identify the operational, financial, service-level, compliance, safety, or timing consequence.*

If this line item is not funded, we will not be able to pay our contract to Lenslock. Body cameras are needed to protect citizens and officers from false claims and to train officers. Accountability in law enforcement is paramount and having body cameras allows for that and aids with incident documentation.

Not having this funded will mean any unexpected equipment needs that arise throughout the year would have to get special permission to go over the established PD budget and it will reduce the flexibility of the department head to purchase equipment as needed.

5. EXECUTION & COST CONTROLS | *Define how the approved allocation will be managed*

Control / Question	Department Response	Status
When will the funds be committed / spent?	Q1 for bodycams. Ass needed throughout the year for other equipment	DEFINED

What purchasing or procurement method will be used?	Invoice from Lenslock. As needed throughout the year via orders online.	DEFINED
What documentation will support the expenditure?	Invoices and receipts tracked.	DEFINED
Who is responsible for monitoring this allocation?	Chief of Police	DEFINED
What condition or variance requires Administrator / Finance review?	Any purchase over $5000.	DEFINED

Expected Year-End Control *At year-end, how will the department determine whether the allocation was executed as approved and delivered the expected value?*

Reconcile year-end actual expenditures in GL 101-14-52100-810 to invoices, receipts and document needs

6. FUTURE IMPACT & SUPPORT | *Identify anything that continues beyond the budget year*

Recurring Annual Cost	$ TBD	**Offsetting Revenue / Savings**	$
Future Replacement / Renewal	Year: _TBD_____	**Contract / Renewal Date**	_Q1_
Restricted / Dedicated Funds?	NO	**Debt / Financing Required?**	NO
Supporting Documents	CONTRACT AND INVOICE	**Attachment / Reference**	

7. DEPARTMENT CERTIFICATION & REVIEW | *Accountability for the estimate and execution plan*

Certification: By signing, the department head certifies that the request is reasonable, supported by the best information currently available, and that approved funds will be used for the stated purpose and managed within Village policy, budget authority, and applicable purchasing requirements. Material changes in purpose, scope, timing, or cost will be elevated for review before commitment.

Department Head		**Date** 11/17/2026
Finance / Treasurer Review		**Date** 11/17/2026
Administrator Review		**Date** 11/17/2026

BOE STANDARD: Clear • Supportable • Transparent • Controlled • Accountable

VILLAGE OF WINNECONNE

ANNUAL BUDGET FORECAST - BASIS OF ESTIMATE (BOE)

Department Budget Justification & Execution Control

PURPOSE: Provide a clear, supportable explanation of what is being funded, why the allocation is needed, how the amount was estimated, what value is expected, and how the department will manage the funds to the approved purpose and cost. Required for all allocations over $5,000 and for any material new or changed request.

1. REQUEST IDENTIFICATION | *Identify the budget item*

Budget Year	2027	**Department / Function**	Public Works
Fund	General Fund	**Account / GL Number**	101-17-53100-210-000
BOE Title	Public Works IT Services	**Prepared By / Title**	Treasurer
Request Type	Base / Current Service	**Date Prepared**	10/15/26

2. BUDGET REQUEST - BOTTOM LINE | *State the amount and funding impact*

Current Adopted Budget	$4,000	**Proposed Budget Amount**	$6,100
Dollar Change	$2,100	**Percent Change**	53 %
Cost Type	Recurring	**Primary Funding Source**	Levy

Request Summary / Recommendation *In 2-4 sentences: what are you requesting, when will it be used, and what is the net budget impact?*

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

3. BASIS OF ESTIMATE | *Show how the requested amount was developed*

Use enough detail so another reviewer can reproduce the estimate. Attach or reference quotes, contracts, prior invoices, wage schedules, rate sheets, historical actuals, or other supporting evidence.

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount
AIT	Monthly	$425/month	This is the base fee for monitoring and subscriptions.	$5,100
AIT	Support Ticket	$155/hour	Varies based on support tickets created.	$1,000
			TOTAL PROPOSED BUDGET	**$6,100**

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount

4. JUSTIFICATION & EXPECTED VALUE | *Explain why the Village should fund it*

What need, requirement, or service objective does this allocation address? *Connect the request to public service, safety, compliance, asset condition, operational capacity, resident service level, or an adopted plan. Distinguish required from preferred.*

Provides technical support necessary to maintain reliable, secure, and functional computer systems, networks, software, and other technology used for Village operations.

What value or result is expected from this funding? *State the measurable or observable outcome: service delivered, requirement met, capacity maintained, risk reduced, asset life extended, revenue generated, etc.*

Maintains system availability, resolves technical issues, supports cybersecurity, and minimizes disruptions to staff productivity and public services.

What happens if the request is reduced or not funded? *Identify the operational, financial, service-level, compliance, safety, or timing consequence.*

Could result in longer system outages, unresolved technical issues, increased cybersecurity risk, and disruptions or delays in Village operations and services.

5. EXECUTION & COST CONTROLS | *Define how the approved allocation will be managed*

Control / Question	Department Response	Status
When will the funds be committed / spent?	IT support is billed monthly.	☐ Defined ☐ N/A
What purchasing or procurement method will be used?	Monthly agreement and support tickets as needed.	☐ Defined ☐ N/A
What documentation will support the expenditure?	Invoices from service providers.	☐ Defined ☐ N/A
Who is responsible for monitoring this allocation?	Village Treasurer	☐ Defined ☐ N/A
What condition or variance requires Administrator / Finance review?	Treasurer is first point of contact before IT is contacted.	☐ Defined ☐ N/A

Expected Year-End Control *At year-end, how will the department determine whether the allocation was executed as approved and delivered the expected value?*

The Treasurer will review actual spending against budgeted amounts throughout the year and at year-end to verify the allocation was executed as approved. Variances will be evaluated to improve future forecasting and determine whether budget adjustments are necessary.

6. FUTURE IMPACT & SUPPORT | *Identify anything that continues beyond the budget year*

Recurring Annual Cost	TBD	**Offsetting Revenue / Savings**	N/A
Future Replacement / Renewal	Year: 2028	**Contract / Renewal Date**	_____
Restricted / Dedicated Funds?	No	**Debt / Financing Required?**	No
Supporting Documents	Invoice / Actuals	**Attachment / Reference**	

7. DEPARTMENT CERTIFICATION & REVIEW | *Accountability for the estimate and execution plan*

Certification: By signing, the department head certifies that the request is reasonable, supported by the best information currently available, and that approved funds will be used for the stated purpose and managed within Village policy, budget authority, and applicable purchasing requirements. Material changes in purpose, scope, timing, or cost will be elevated for review before commitment.

Department Head		**Date**	11/17/2026
Finance / Treasurer Review		**Date**	11/17/2026
Administrator Review		**Date**	11/17/2026

BOE STANDARD: Clear • Supportable • Transparent • Controlled • Accountable

VILLAGE OF WINNECONNE

ANNUAL BUDGET FORECAST - BASIS OF ESTIMATE (BOE)

Department Budget Justification & Execution Control

PURPOSE: Provide a clear, supportable explanation of what is being funded, why the allocation is needed, how the amount was estimated, what value is expected, and how the department will manage the funds to the approved purpose and cost. Required for all allocations over $5,000 and for any material new or changed request.

1. REQUEST IDENTIFICATION | *Identify the budget item*

Budget Year	2027	**Department / Function**	Public Works
Fund	General Fund	**Account / GL Number**	101-17-53100-331-000
BOE Title	Public Works Training	**Prepared By / Title**	Public Works Director
Request Type	Base/Current Service	**Date Prepared**	9/9/2026

2. BUDGET REQUEST - BOTTOM LINE | *State the amount and funding impact*

Current Adopted Budget	$7000	**Proposed Budget Amount**	$6000
Dollar Change	$1000	**Percent Change**	(14.28%)
Cost Type	☐ One-Time ☐ Recurring ☐ Mixed	**Primary Funding Source**	General Fund/Levy

Request Summary / Recommendation: *The* Public Works Training account supports professional development, certifications, safety training, onboarding, and regulatory education necessary for employees to safely and effectively perform their duties.

For 2027, Public Works recommends reducing the training budget from **$7000 to $6000** due to the separation of travel and lodging expenses into a dedicated budget account and the adoption of a new hiring standard requiring Public Works operators to possess a valid CDL Class A license at the time of hire. This change eliminates the need for employer-funded CDL training while continuing to support required certifications, conferences, onboarding, and safety training.

3. BASIS OF ESTIMATE | *Show how the requested amount was developed*

CDL Training Cost Reduction

In 2026, the Village incurred approximately **$4,500** in costs to provide CDL Class A training for one employee.

To reduce future training costs and improve workforce readiness, Public Works has updated its hiring standards. Future Public Works operators will be required to possess a valid CDL Class A license at the time of hire.

This change provides several benefits:

- Eliminates employer-funded CDL training costs.
- Reduces onboarding time.
- Ensures employees can perform all essential functions immediately.
- Improves operational flexibility.
- Provides more predictable annual training expenses.

Detailed Cost Estimate

Program	Employees / Quantity	Unit Cost	Total
PW Technical Conference – Green Bay	5 Employees	$125	$625
WRWA Training Sessions	5 Employees × 5 Sessions	$110	$2,750
CPR, First Aid & AED Certification	5 Employees	$150	$750
New Hire Training / Onboarding	3 Employees	$400	$1,200
Specified Training Total			**$5,325**

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount

TOTAL PROPOSED BUDGET	**$6,000**

4. JUSTIFICATION & EXPECTED VALUE | *Explain why the Village should fund it*

What Need Does This Address?

Training is necessary to maintain employee qualifications, regulatory compliance, safety standards, and operational effectiveness.

Public Works employees perform a wide variety of duties involving:

- Commercial vehicle operation.
- Water utility activities.
- Snow and ice operations.
- Equipment operation.
- Emergency response.
- Pesticide application.
- Traffic control.
- General public works maintenance.

Maintaining proper certifications and providing continuing education ensures employees remain qualified and capable of performing these responsibilities safely and efficiently.

Expected Value

Funding this account will:

- Maintain required certifications.
- Improve employee safety.
- Reduce workplace injuries.
- Ensure compliance with regulatory requirements.
- Support employee development.
- Improve operational efficiency.
- Reduce long-term training costs through improved hiring standards.
- Maintain workforce flexibility.

Reducing or eliminating training funds could result in:

- Expired certifications.
- Regulatory compliance issues.
- Reduced employee safety.
- Increased operational risk.
- Longer onboarding periods.
- Reduced employee effectiveness.

5. EXECUTION & COST CONTROLS | *Define how the approved allocation will be managed*

Control / Question	Department Response	Status
When will the funds be committed / spent?	Year-round, with higher activity during Q3 and Q4 due to conferences and certification renewals.	☐ Defined ☐ N/A
What purchasing or procurement method will be used?	Registration fees, training providers, conferences, and approved educational organizations.	☐ Defined ☐ N/A
What documentation will support the expenditure?	Invoices, receipts, registration confirmations, certifications, and training records.	☐ Defined ☐ N/A
Who is responsible for monitoring this allocation?	Public Works Director.	☐ Defined ☐ N/A
What condition or variance requires Administrator / Finance review?	Any significant increase due to new certifications, regulations, or staffing changes will be reviewed with Administration and Finance.	☐ Defined ☐ N/A

Expected Year-End Control The department will compare:

- Training completed versus planned.
- Certifications maintained.
- Onboarding costs.

- Actual expenditures versus budget.
- One-time versus recurring training costs.

The department will continue evaluating opportunities to reduce costs through updated hiring standards, regional training opportunities, and combining training events when practical.

6. FUTURE IMPACT & SUPPORT | *Identify anything that continues beyond the budget year*

Recurring Annual Cost	$6,000	**Offsetting Revenue / Savings**	Elimination of employer-funded CDL training costs.
Future Replacement / Renewal	Certifications renewed as required.	**Contract / Renewal Date**	Various training providers and certification schedules.
Restricted / Dedicated Funds?	☐ No ☐ Yes	**Debt / Financing Required?**	no
Supporting Documents	☒ Historical Actuals ☒ Training Schedules ☒ Conference Costs ☒ Certification Requirements ☒ Hiring Standards ☒ Vendor Pricing	**Attachment / Reference**	

7. DEPARTMENT CERTIFICATION & REVIEW | *Accountability for the estimate and execution plan*

Certification: By signing, the department head certifies that the request is reasonable, supported by the best information currently available, and that approved funds will be used for the stated purpose and managed within Village policy, budget authority, and applicable purchasing requirements. Material changes in purpose, scope, timing, or cost will be elevated for review before commitment.

Department Head		**Date** 11/17/2026
Finance / Treasurer Review		**Date** 11/17/2026
Administrator Review		**Date** 11/17/2026

BOE STANDARD: Clear • Supportable • Transparent • Controlled • Accountable

VILLAGE OF WINNECONNE

ANNUAL BUDGET FORECAST - BASIS OF ESTIMATE (BOE)

Department Budget Justification & Execution Control

PURPOSE: Provide a clear, supportable explanation of what is being funded, why the allocation is needed, how the amount was estimated, what value is expected, and how the department will manage the funds to the approved purpose and cost. Required for all allocations over $5,000 and for any material new or changed request.

1. REQUEST IDENTIFICATION | *Identify the budget item*

Budget Year	2027	**Department / Function**	Public Works
Fund	General Fund	**Account / GL Number**	101-17-53100-348-000
BOE Title	BOE Miscellaneous Expenses	**Prepared By / Title**	Public Works Director
Request Type	☐ Base / Current Service ☐ New / Enhancement ☐ Reduction ☐ Capital ☐ Personnel ☐ Revenue	**Date Prepared**	9/8/2026

2. BUDGET REQUEST - BOTTOM LINE | *State the amount and funding impact*

Current Adopted Budget	$25,500	**Proposed Budget Amount**	$23,300
Dollar Change	$(3,200)	**Percent Change**	(12.55%)
Cost Type	☐ One-Time ☐ Recurring ☐ Mixed	**Primary Funding Source**	☐ Levy ☐ Fees ☐ Utility ☐ Grant ☐ Debt ☐ Reserves ☐ Other

Request Summary / Recommendation: Public Works recommends establishing the 2027 Public Works Miscellaneous Expenses budget at **$22,300**, representing a **$3,200 reduction from the current $25,500 allocation**. The account provides funding for miscellaneous operational supplies, tools, equipment replacement, emergency and unplanned repairs, vandalism, insurance deductibles, memberships, safety materials, and other necessary expenses that cannot be accurately assigned to individual operating categories. The reduction is supported in part by reallocating approximately $3,200 of pavement-marking paint expenditures to a proposed Contracted Services line item as pavement marking and catch basin painting are transitioned to outside contractors.

3. BASIS OF ESTIMATE |

The proposed $22,300 allocation is based on historical expenditures, known recurring operational needs, anticipated equipment replacement, and the need to maintain a reasonable contingency for unpredictable Public Works expenses.

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount
Historical actual expenditures	2025 actual	—	Actual expenditures provide the primary historical reference	$26,264.72
2026 year-to-date expenditures	YTD through budget preparation	—	Current-year spending used as a secondary forecasting reference	$7,810.00
M18 XC 6.0 batteries	5 batteries annually	$199 each	5 × $199, rounded for budgeting	$1,000
Milwaukee power tools	Annual replacement allowance	—	Drills, Sawzalls, impacts and similar tools; typical cost $150–$400 each	$1,000
2-inch submersible pump	1 pump	$779.95	Replacement of unreliable existing pump and maintenance of operational redundancy	$779.95
High-cost priority items	Annual allocation	—	Portion of budget earmarked for identified higher-cost operational needs	$5,887.20
Remaining miscellaneous operating balance	Annual balance	$16,412.80	$22,300 total budget less $5,887.20 earmarked priority items	$16,412.80
Monthly operating allowance	12 months	$1,367.73/month	$16,412.80 ÷ 12 months	$16,412.80
Pavement-marking paint reallocation	Annual transfer	—	Amount recommended for transfer to proposed Contracted Services account	($3,200)
			TOTAL PROPOSED BUDGET	**$22,300**

4. JUSTIFICATION & EXPECTED VALUE |

The Public Works Miscellaneous Expenses account provides funding for necessary expenditures that occur throughout the year but cannot reasonably be forecast as individual line items. These include miscellaneous supplies, hardware, hand tools, power-tool replacements, batteries, safety equipment, traffic cones and barricades, vandalism repairs, village-owned lighting repairs, insurance deductibles, inspections, memberships, seal coat, bee spray, paint and brushes, and other unforeseen operational requirements.

The account also supports the department's ability to respond to equipment failures and emergency utility situations. A replacement 2-inch submersible pump is recommended because the existing pump has experienced intermittent failures. Maintaining two operational pumps provides redundancy during water main breaks and other excavation-related emergencies and allows work to continue while equipment is being cleaned, serviced, or repaired.

The account additionally supports a structured replacement cycle for Milwaukee M18 batteries. The Village currently maintains approximately 25 batteries and will replace approximately five batteries annually, establishing a five-year replacement cycle. This approach provides predictable replacement costs and reduces the risk of multiple battery failures occurring at the same time.

The allocation also supports timely maintenance of visual infrastructure, including parking lot markings, catch basin identification, crosswalks, street parking markings, and yellow curb no-parking areas. Clear markings improve operational efficiency, assist crews in locating drainage infrastructure, support parking compliance, improve pedestrian safety, and contribute to the appearance of the Village.

What value or result is expected from this funding?

The proposed allocation is intended to:

- Maintain the Public Works Department's ability to respond to unforeseen operational needs.
- Provide necessary tools, supplies, safety equipment, and replacement components.
- Maintain reliable emergency-response equipment.
- Establish predictable replacement cycles for commonly used power-tool batteries.
- Reduce operational interruptions caused by equipment failures.
- Address vandalism, accidental damage, and insurance deductibles when they occur.
- Maintain Village-owned infrastructure and visual markings.
- Provide flexibility for seasonal and unforeseen operating requirements.
- Allow Public Works employees to focus more time on higher-priority infrastructure work by transferring selected services to qualified contractors.
- Reduce the need to own and maintain specialized equipment that is used infrequently.

What happens if the request is reduced or not funded?

Further reduction of this allocation would increase the likelihood that necessary miscellaneous expenditures would need to be deferred, charged to other operating accounts, or brought forward for additional budget consideration during the year.

Insufficient funding could delay equipment replacement, emergency repairs, vandalism repairs, safety-equipment purchases, and routine maintenance. It could also increase the risk of equipment downtime and reduce the department's ability to respond promptly to unforeseen operational needs.

The proposed $22,300 level is therefore intended to balance fiscal responsibility with the need to maintain operational flexibility.

5. EXECUTION & COST CONTROLS |

Control / Question	Department Response	Status
When will the funds be committed / spent?	Funds will be used throughout the year on an as-needed basis. Known expenditures will be planned in advance where possible, while a portion will remain available for unforeseen operational needs.	☒ Defined
What purchasing or procurement method will be used?	Purchases will follow Village purchasing procedures and applicable purchasing thresholds. Routine supplies will be purchased through established vendors when practical, with competitive pricing obtained when required or beneficial.	☒ Defined
What documentation will support the expenditure?	Vendor invoices, receipts, purchase orders, quotes, contracts, membership documentation, and other applicable purchasing records will support expenditures.	☒ Defined
Who is responsible for monitoring this allocation?	Public Works Director, with oversight through the Village's established finance and budget-monitoring process.	☒ Defined
What condition or variance requires Administrator / Finance review?	Material changes to the intended purpose of the allocation, significant unbudgeted expenditures, transfers between accounts, or circumstances that could cause the account to exceed its approved budget will be elevated for review.	☒ Defined

Expected Year-End Control

At year-end, Public Works will review expenditures against the approved $22,300 allocation and compare actual spending to the identified cost drivers and historical expenditures. The department will evaluate whether the planned equipment replacements and operational needs were completed, whether expenditures remained within the approved purpose, and whether the transition of pavement marking and catch basin painting to contracted services produced the anticipated operational and budgetary benefits.

Actual expenditures will also be used to improve the subsequent year's BOE and determine whether recurring miscellaneous expenses should remain in this account or be established as separate, more predictable budget line items.

6. FUTURE IMPACT & SUPPORT | *Identify anything that continues beyond the budget year*

Recurring Annual Cost	$ Approximately **$22,300**, subject to annual review based on actual expenditures, inflation, equipment needs, and operational requirements.	**Offsetting Revenue / Savings**	Potential operational savings from outsourcing pavement marking, catch basin painting, and seasonal ditch mowing. Additional savings may result from eliminating maintenance, repair, and storage costs associated with underutilized specialized equipment.
Future Replacement / Renewal	Annual replacement of approximately five Milwaukee M18 batteries to maintain a five-year replacement cycle for the current inventory of approximately 25 batteries. Additional replacement of power tools will be evaluated based on condition and operational need.	**Contract / Renewal Date**	Annual budget cycle; specific vendor contracts and renewals will be managed in accordance with applicable Village procurement requirements.
Restricted / Dedicated Funds?	☐ No ☐ Yes	**Debt / Financing Required?**	☐ No ☐ Yes
Supporting Documents	☐ Quote ☐ Contract ☐ Invoice / Actuals ☐ Rate Sheet ☐ Policy / Statute ☐ Other	**Attachment / Reference**	• 2025 Public Works Miscellaneous Expenses actual expenditures: **$26,264.72** • 2026 year-to-date expenditures: **$7,810** • Milwaukee M18 battery replacement plan • Estimated cost of 2-inch submersible pump: **$779.95** • Public Works equipment and tool replacement needs • Proposed Contracted Services budget reallocation of **$3,200** • Historical and projected miscellaneous operating requirements

7. DEPARTMENT CERTIFICATION & REVIEW | *Accountability for the estimate and execution plan*

Certification: By signing, the department head certifies that the request is reasonable, supported by the best information currently available, and that approved funds will be used for the stated purpose and managed within Village policy, budget authority, and applicable purchasing requirements. Material changes in purpose, scope, timing, or cost will be elevated for review before commitment.

Department Head		**Date** 11/17/2026
Finance / Treasurer Review		**Date** 11/17/2026
Administrator Review		**Date** 11/17/2026

BOE STANDARD: Clear • Supportable • Transparent • Controlled • Accountable

VILLAGE OF WINNECONNE

ANNUAL BUDGET FORECAST - BASIS OF ESTIMATE (BOE)

Department Budget Justification & Execution Control

PURPOSE: Provide a clear, supportable explanation of what is being funded, why the allocation is needed, how the amount was estimated, what value is expected, and how the department will manage the funds to the approved purpose and cost. Required for all allocations over $5,000 and for any material new or changed request.

1. REQUEST IDENTIFICATION | *Identify the budget item*

Budget Year	2027	**Department / Function**	Public Works – Buildings & Facilities General Fund
Fund	General Fund	**Account / GL Number**	101-17-53150-310-000
BOE Title	Buildings Supplies & Maintenance	**Prepared By / Title**	Public Works Director
Request Type	Base/Current Service	**Date Prepared**	9/9/2026

2. BUDGET REQUEST - BOTTOM LINE | *State the amount and funding impact*

Current Adopted Budget	$7,000	**Proposed Budget Amount**	$7000
Dollar Change	$0	**Percent Change**	0 %
Cost Type	Recurring	**Primary Funding Source**	General Fund/Levy

Request Summary / Recommendation Maintain the 2027 Buildings Supplies & Maintenance budget at **$7,000**, equal to the 2026 adopted budget.

This account supports the ongoing operational and maintenance needs of Village-owned buildings and facilities that are not addressed through capital improvement projects. The account provides funding for essential consumable supplies, routine maintenance, safety inspections, building repairs, and smaller facility improvements.

Historical expenditures have been below the current budget, with **2025 actual expenditures of $3,234.14** and **2026 year-to-date expenditures of $1,213.81**. The proposed $7,000 allocation provides sufficient funding for known expenses while maintaining approximately **$1,637** for additional maintenance needs and unforeseen repairs based on the current estimate.

The department also intentionally retains funding capacity for **Quarter 4**, when staff have greater opportunity to evaluate the condition of Village buildings and identify and complete maintenance projects.

3. BASIS OF ESTIMATE | *Show how the requested amount was developed*

This account provides funding for supplies, repairs, maintenance, and minor improvements necessary to keep Village facilities safe, functional, and presentable.

Typical expenditures include:

- Toilet paper, paper towels, and shop towels.
- Lighting upgrades and replacements.
- Workspace organizational improvements.
- Interior and exterior painting.
- Garage door repairs and replacements.
- Locks, windows, and garage door remotes.
- Fences and gates.
- Parking area improvements.
- Fire extinguisher inspections.

- Other routine building repairs and maintenance.

Historical Spending

Year	Actual Expenditure
2025 Actual	$3,234.14
2026 YTD	$1,213.81
2026 Adopted Budget	$7,000
2027 Proposed Budget	**$7,000**

Known/Anticipated Expenses

Item	Estimated Cost
Annual fire extinguisher inspection	$576.50
Outdoor spigot installation – labor and materials	$500.00
Replace 7 broken cement floor drain tunnel grates	$889.00
Other anticipated building supplies, maintenance and repairs	$3,397.40
Total Estimated Expenses	**$5,362.90**

The known and anticipated expenses total approximately **$5,362.90**, leaving approximately **$1,637.10** within the proposed $7,000 budget for additional supplies, repairs, and unforeseen facility maintenance.

This remaining funding is particularly important because many building maintenance needs are identified and addressed during the department's **Quarter 4 facility evaluation**, when staff have more opportunity to inspect buildings and complete indoor maintenance projects.

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount

TOTAL PROPOSED BUDGET $

4. JUSTIFICATION & EXPECTED VALUE | *Explain why the Village should fund it*

Village-owned buildings require continuous maintenance to remain safe, functional, and suitable for employees and the public. As the Village's facilities age, routine maintenance and repair requirements will continue to develop.

The account provides flexibility to address needs that are too small or routine to warrant inclusion in a capital improvement project but are necessary to maintain Village facilities.

- Maintains safe and functional Village buildings.
- Provides necessary restroom and cleaning supplies.
- Addresses building deficiencies before they become larger problems.
- Supports preventative maintenance.
- Improves facility efficiency and functionality.
- Maintains the appearance and condition of Village facilities.
- Provides funding for safety inspections and repairs.
- Allows staff to address maintenance needs identified during the annual building evaluation.

The outdoor spigot installation will improve the ability to wash vehicles behind the garage and help keep dirt and debris out of the front area and interior of the building.

Replacing the broken floor drain grates will address a safety and maintenance issue while restoring the functionality of the existing drain system.

A reduction could result in deferred maintenance, delayed repairs, or the inability to address smaller facility needs before they develop into more significant and costly problems.

5. EXECUTION & COST CONTROLS | *Define how the approved allocation will be managed*

Control / Question	Department Response	Status
When will the funds be committed / spent?		☐ Defined ☐ N/A
What purchasing or procurement method will be used?	Purchases and contracted work will follow Village purchasing requirements.	☐ Defined ☐ N/A
What documentation will support the expenditure?	Invoices, receipts, inspection reports, repair records, and other supporting documentation will be maintained.	☐ Defined ☐ N/A
Who is responsible for monitoring this allocation?	The Public Works Director will monitor expenditures and prioritize building maintenance needs throughout the year.	☐ Defined ☐ N/A
What condition or variance requires Administrator / Finance review?		☐ Defined ☐ N/A

Cost Controls:

- Complete work in-house when practical and appropriate.
- Prioritize safety-related repairs.
- Address preventative maintenance before larger failures occur.
- Consolidate purchases when practical.
- Evaluate facility needs before committing remaining Quarter 4 funds.
- Use the Quarter 4 building evaluation to establish maintenance priorities.

- Monitor actual expenditures against the $7,000 allocation.

Expected Year-End Control:
At year-end, the department will review expenditures, completed maintenance projects, outstanding facility needs, and the condition of Village buildings to determine whether the $7,000 allocation remains appropriate for future years.

6. FUTURE IMPACT & SUPPORT | *Identify anything that continues beyond the budget year*

Recurring Annual Cost	Building supplies and routine maintenance are recurring operational expenses.	**Offsetting Revenue / Savings**	$
Future Replacement / Renewal	Larger projects that exceed the scope of routine maintenance will be evaluated for potential inclusion in the Village's Capital Improvement Plan rather than being charged to this operating account.	**Contract / Renewal Date**	The department will continue to use Quarter 4 as a primary period for evaluating building conditions and completing maintenance work that cannot be performed efficiently during the higher-demand spring and summer operating seasons.
Restricted / Dedicated Funds?	☐ No ☐ Yes	**Debt / Financing Required?**	☐ No ☐ Yes
Supporting Documents	☐ Quote ☐ Contract ☐ Invoice / Actuals ☐ Rate Sheet ☐ Policy / Statute ☐ Other	**Attachment / Reference**	

7. DEPARTMENT CERTIFICATION & REVIEW | *Accountability for the estimate and execution plan*

Certification: By signing, the department head certifies that the request is reasonable, supported by the best information currently available, and that approved funds will be used for the stated purpose and managed within Village policy, budget authority, and applicable purchasing requirements. Material changes in purpose, scope, timing, or cost will be elevated for review before commitment.

Department Head		**Date** 11/17/2026
Finance / Treasurer Review		**Date** 11/17/2026
Administrator Review		**Date** 11/17/2026

BOE STANDARD: Clear • Supportable • Transparent • Controlled • Accountable

VILLAGE OF WINNECONNE

ANNUAL BUDGET FORECAST - BASIS OF ESTIMATE (BOE)

Department Budget Justification & Execution Control

PURPOSE: Provide a clear, supportable explanation of what is being funded, why the allocation is needed, how the amount was estimated, what value is expected, and how the department will manage the funds to the approved purpose and cost. Required for all allocations over $5,000 and for any material new or changed request.

1. REQUEST IDENTIFICATION | *Identify the budget item*

Budget Year	2027	**Department / Function**	Public Works-Machinery/fleet maintenance
Fund	General Fund	**Account / GL Number**	101-17-53240-230-200
BOE Title	Public Works Machinery	**Prepared By / Title**	Public Works Director
Request Type	Base/Current Service	**Date Prepared**	

2. BUDGET REQUEST - BOTTOM LINE | *State the amount and funding impact*

Current Adopted Budget	$17,600	**Proposed Budget Amount**	$17,600
Dollar Change	$0	**Percent Change**	0 %
Cost Type	Recurring	**Primary Funding Source**	Levy

Request Summary / Recommendation Public Works recommends maintaining the **Public Works Machinery budget at $17,600** for 2027. This account funds year-round maintenance, repair, and servicing of Village machinery and fleet equipment, including oil changes, vehicle repairs, tires and brakes, replacement parts, attachments, trailers, and other necessary machinery-related expenses. Based on vendor history and known routine maintenance requirements, approximately **$15,466.80** is anticipated for planned expenses, leaving **$2,133.20** as a contingency for unforeseen repairs and equipment failures.

3. BASIS OF ESTIMATE | *Show how the requested amount was developed*

The proposed $17,600 allocation is based on historical actual expenditures, current-year spending, vendor invoices from the previous two years, and known recurring maintenance requirements.

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount
Routine oil changes	24 annually	$85/change	24 × $85	**$2,040.00**
JCB tractor – Fairchild	2-year vendor average	—	Historical maintenance and repair costs	**$588.93**
Case / Kubota – Service Motor Company	2-year vendor average	—	Historical maintenance and repair costs	**$2,764.47**
UTV – Kens Sports	2-year vendor average	—	Historical maintenance and repair costs	**$1,150.00**
Dump trucks – Quality Truck	2-year vendor average	—	Historical maintenance and repair costs	**$2,413.28**
Bucket truck – Utility	2-year vendor average	—	Historical maintenance and repair costs	**$1,479.60**
NAPA	2-year vendor average	—	Parts and maintenance purchases	**$390.99**
Klein Ford	2-year vendor average	—	Parts and maintenance purchases	**$323.54**
John Deere	2-year vendor average	—	Parts and maintenance purchases	**$274.60**
Kundinger	2-year vendor average	—	Parts and maintenance purchases	**$541.39**
MacQueen	2-year vendor average	—	Historical vendor maintenance expense	**$NA**
Forecasted planned expenses			Routine service and historical vendor averages	**$15,466.80**
Unforeseen repair contingency	Remaining budget	—	$17,600 − $15,466.80	**$2,133.20**
			TOTAL PROPOSED BUDGET	**$17,600**

4. JUSTIFICATION & EXPECTED VALUE | *Explain why the Village should fund it*

What need, requirement, or service objective does this allocation address?

This allocation supports the continued operation, reliability, and safety of the Village's Public Works fleet and machinery. Public Works equipment is used throughout the year for road maintenance, snow and ice operations, utility work, parks and grounds maintenance, stormwater activities, emergency response, material handling, and other essential municipal services.

Routine maintenance—including oil changes, inspections, repairs, replacement parts, tires, brakes, and other service—is necessary to keep equipment operational and reduce the likelihood of preventable failures.

The account also provides flexibility to address repairs that cannot be accurately predicted during the annual budget process. Because the Village operates multiple types of specialized machinery, repair costs can vary significantly from year to year depending on equipment age, usage, mechanical failures, and parts availability.

What value or result is expected from this funding?

The allocation is expected to:

- Maintain reliable operation of the Public Works fleet.
- Reduce unexpected equipment downtime.
- Support preventative maintenance and routine servicing.
- Extend the useful life of Village machinery.
- Maintain equipment in a safe and operational condition.
- Allow Public Works to respond to equipment failures without unnecessary delays.
- Reduce the likelihood that equipment maintenance will interfere with essential services.
- Provide a reasonable contingency for unexpected repairs.
- Improve the Village's ability to forecast future maintenance requirements using actual repair and service history.

Properly maintained equipment also protects the Village's existing capital investment by maximizing the useful life of vehicles and machinery and reducing the likelihood of premature replacement.

What happens if the request is reduced or not funded?

A reduction in this account would increase the risk of deferring necessary maintenance or repairs. Deferred maintenance could result in increased equipment downtime, more costly repairs, shortened equipment life, and disruptions to essential Public Works operations.

If unexpected repairs exceed available funding, the department may need to defer other maintenance activities, transfer funds from other operating accounts, or seek additional budget authorization.

5. EXECUTION & COST CONTROLS | *Define how the approved allocation will be managed*

Control / Question	Department Response	Status
When will the funds be committed / spent?	Expenditures will occur throughout the year as equipment requires routine maintenance, scheduled service, parts, repairs, tires, brakes, and other machinery-related work.	☐ Defined ☐ N/A
What purchasing or procurement method will be used?	Purchases and repairs will follow Village purchasing procedures and applicable procurement requirements. Established vendors will be used when appropriate, with pricing evaluated based on the nature and urgency of the repair.	☐ Defined ☐ N/A
What documentation will support the expenditure?	Vendor invoices, purchase orders, receipts, repair orders, service records, quotes, and other applicable purchasing documentation will support expenditures.	☐ Defined ☐ N/A
Who is responsible for monitoring this allocation?	Public Works Director, with expenditures monitored through the Village's established financial and budget-monitoring process.	☐ Defined ☐ N/A
What condition or variance requires Administrator / Finance review?	Significant unplanned repairs, expenditures that could materially affect the remaining budget, transfers between accounts, or circumstances that could cause the account to exceed its approved allocation will be elevated for review.	☐ Defined ☐ N/A

Expected Year-End Control At year-end, Public Works will compare actual machinery maintenance expenditures against the approved **$17,600 allocation** and the forecasted cost drivers used to establish the budget.

The department will evaluate:

1. Actual routine maintenance costs.
2. Unplanned repair expenditures.
3. Equipment generating unusually high maintenance costs.
4. Whether preventative maintenance reduced unexpected failures.
5. Whether vendor history can be used to improve the following year's estimate.
6. Whether individual recurring expenses should eventually be separated into dedicated budget accounts.

This review will be used to improve future fleet replacement and maintenance planning.

6. FUTURE IMPACT & SUPPORT | *Identify anything that continues beyond the budget year*

Recurring Annual Cost	Approximately **$17,600**, subject to annual review based on fleet condition, usage, inflation, repair history, and equipment replacement schedules.	**Offsetting Revenue / Savings**	Preventative maintenance is expected to reduce avoidable equipment downtime and may extend the useful life of existing equipment. No direct revenue is anticipated.
Future Replacement / Renewal	Equipment replacement needs will be evaluated separately through the Village's fleet and capital planning process. Machinery maintenance costs will be monitored to identify equipment approaching the end of its economical service life.	**Contract / Renewal Date**	Ongoing / annual maintenance cycle.
Restricted / Dedicated Funds?	no	**Debt / Financing Required?**	no
Supporting Documents	Invoices/actuals, Rate Sheet/ Vendor History,	**Attachment / Reference**	• 2025 Public Works Machinery actual expenditures: **$7,836.19** • 2026 year-to-date expenditures: **$12,357** • Two-year vendor expenditure history • Routine oil-change estimate: **$2,040 annually** • Forecasted 2027 planned machinery expenditures: **$15,466.80** • Unforeseen repair contingency: **$2,133.20**

7. DEPARTMENT CERTIFICATION & REVIEW | *Accountability for the estimate and execution plan*

Certification: By signing, the department head certifies that the request is reasonable, supported by the best information currently available, and that approved funds will be used for the stated purpose and managed within Village policy, budget authority, and applicable purchasing requirements. Material changes in purpose, scope, timing, or cost will be elevated for review before commitment.

Department Head		**Date** 11/17/2026
Finance / Treasurer Review		**Date** 11/17/2026
Administrator Review		**Date** 11/17/2026

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VILLAGE OF WINNECONNE

ANNUAL BUDGET FORECAST - BASIS OF ESTIMATE (BOE)

Department Budget Justification & Execution Control

PURPOSE: Provide a clear, supportable explanation of what is being funded, why the allocation is needed, how the amount was estimated, what value is expected, and how the department will manage the funds to the approved purpose and cost. Required for all allocations over $5,000 and for any material new or changed request.

1. REQUEST IDENTIFICATION | *Identify the budget item*

Budget Year	2027	**Department / Function**	Public Works – Fleet and Equipment Operations
Fund	General Fund	**Account / GL Number**	101-17-53240-343-000
BOE Title	Public Works Machinery – Gas/Diesel Fuel	**Prepared By / Title**	Public Works Director
Request Type	Base/Current Service	**Date Prepared**	9/9/2026

2. BUDGET REQUEST - BOTTOM LINE | *State the amount and funding impact*

Current Adopted Budget	$8,000	**Proposed Budget Amount**	$7,500
Dollar Change	($500)	**Percent Change**	(6.25 %)
Cost Type	Recurring	**Primary Funding Source**	General Fund/Levy

Request Summary / Recommendation Reduce the 2027 Public Works Machinery Gas/Diesel Fuel budget from **$8,000 to $7,500** based on current fuel consumption and expenditure trends.

As of approximately three-quarters of the way through 2026, fuel expenditures remain below 50% of the current $8,000 budget. The Village also experienced a **record snowstorm in March 2026**, which required increased use of dump trucks, tractors, and other snow and ice removal equipment. Despite this significant winter event, fuel expenditures remain on pace to be below the current budget.

Based on current spending trends and the anticipated increase in fuel consumption during the fall and winter months, **$7,500 is considered an appropriate 2027 budget**.

Because fuel prices are volatile and weather conditions can significantly affect consumption, the department does not recommend additional reductions based on a single year's spending pattern. A sustained trend of underutilization for **at least two consecutive years** should be demonstrated before considering another permanent budget reduction.

3. BASIS OF ESTIMATE | *Show how the requested amount was developed*

This account funds gasoline and diesel fuel required to operate Public Works vehicles and equipment throughout the year, including dump trucks, tractors, loaders, and other gasoline- and diesel-powered equipment.

Historical/Current Spending

Year	Budget/Actual
2026 Adopted Budget	$8,000

2026 YTD Expenditure Approximately $5,000
2027 Proposed Budget **$7,500**

At approximately three-quarters of the way through 2026, expenditures are tracking toward approximately **$7,500 for the full year** based on current spending.

The 2026 expenditure trend is particularly significant because the Village experienced a **record snowstorm in March**, which required substantial snow and ice removal operations and increased fuel consumption. Despite this event, annual fuel expenditures are still projected to remain below the current $8,000 adopted budget.

The proposed $7,500 budget reflects current operational usage while providing funding for the increased fuel consumption normally associated with fall and winter operations.

Primary Fuel Uses

Fuel is required for:

- Snow and ice removal equipment.
- Dump trucks.
- Tractors and loaders.
- Public Works vehicles and equipment.
- Seasonal maintenance operations.
- Emergency and weather-related operations.

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount

TOTAL PROPOSED BUDGET **$7,500**

4. JUSTIFICATION & EXPECTED VALUE | *Explain why the Village should fund it*

Fuel is an essential operating expense for the Public Works Department. Vehicles and equipment must remain available throughout the year to perform routine maintenance, emergency response, snow and ice removal, and other municipal services.

The proposed $500 reduction is based on actual spending patterns rather than a reduction in service levels.

Expected Value:

- Aligns the budget more closely with demonstrated fuel consumption.
- Reduces excess budget capacity while maintaining funding for normal operations.
- Accounts for increased fuel usage during fall and winter.
- Maintains flexibility for weather-related events.
- Provides a more accurate baseline for future budget development.

The department recognizes that fuel prices are outside of the Village's control and can fluctuate significantly from year to year. Additionally, severe winter weather can substantially increase fuel consumption.

A further reduction could create unnecessary budget risk given the volatility of fuel prices and the unpredictable nature of winter weather. The department recommends maintaining $7,500 as a reasonable level until a longer-term spending trend can be established.

5. EXECUTION & COST CONTROLS | *Define how the approved allocation will be managed*

Control / Question	Department Response	Status
When will the funds be committed / spent?	Fuel is consumed throughout the year, with increased usage typically occurring during the fall and winter months due to snow and ice removal operations.	☐ Defined ☐ N/A
What purchasing or procurement method will be used?	The Public Works Department will monitor monthly fuel expenditures and compare actual spending against the $7,500 annual allocation.	☐ Defined ☐ N/A
What documentation will support the expenditure?	**Weather Consideration:** The department will account for significant snow and ice events when evaluating annual fuel usage. The March 2026 record snowstorm demonstrates that even a year with an unusually severe winter event can remain below the existing $8,000 budget. **Two-Year Budget Review Standard:** The department will **not recommend another permanent reduction solely on the basis of one year of under-spending**. Because fuel prices are volatile and weather conditions vary considerably, a sustained trend should be established. If fuel expenditures remain materially below the adopted budget for **two consecutive years**, the Public Works Department will evaluate whether another budget reduction is appropriate. Conversely, if fuel expenditures consistently exceed the $7,500 allocation, the department will evaluate whether an increase is necessary.	☐ Defined ☐ N/A
Who is responsible for monitoring this allocation?	Public Works Director	☐ Defined ☐ N/A
What condition or variance requires Administrator / Finance review?		☐ Defined ☐ N/A

Expected Year-End Control At year-end, the department will review total fuel expenditures, gallons consumed where available, gasoline and diesel pricing, winter weather conditions, snow and ice operations, and the number of significant weather events to establish an appropriate baseline for future budgets.

6. FUTURE IMPACT & SUPPORT | *Identify anything that continues beyond the budget year*

Recurring Annual Cost	At year-end, the department will review total fuel expenditures, gallons consumed where available, gasoline and diesel pricing, winter weather conditions, snow and ice operations, and the number of significant weather events to establish an appropriate baseline for future budgets.	**Offsetting Revenue / Savings**	$
Future Replacement / Renewal	Year: _____	**Contract / Renewal Date**	NA
Restricted / Dedicated Funds?	No	**Debt / Financing Required?**	No
			Fuel Price Volatility: Future expenditures may vary based on gasoline and diesel prices. The Village has limited control over market-driven fuel price increases.
Supporting Documents	Invoices	**Attachment / Reference**	**Weather Impact:** Winter weather can significantly affect fuel consumption. Increased snow and ice events require greater use of dump trucks, tractors, loaders, and other equipment.

7. DEPARTMENT CERTIFICATION & REVIEW | *Accountability for the estimate and execution plan*

Certification: By signing, the department head certifies that the request is reasonable, supported by the best information currently available, and that approved funds will be used for the stated purpose and managed within Village policy, budget authority, and applicable purchasing requirements. Material changes in purpose, scope, timing, or cost will be elevated for review before commitment.

Department Head		**Date** 11/17/2026
Finance / Treasurer Review		**Date** 11/17/2026
Administrator Review		**Date** 11/17/2026

BOE STANDARD: Clear • Supportable • Transparent • Controlled • Accountable

VILLAGE OF WINNECONNE

ANNUAL BUDGET FORECAST - BASIS OF ESTIMATE (BOE)

Department Budget Justification & Execution Control

PURPOSE: Provide a clear, supportable explanation of what is being funded, why the allocation is needed, how the amount was estimated, what value is expected, and how the department will manage the funds to the approved purpose and cost. Required for all allocations over $5,000 and for any material new or changed request.

1. REQUEST IDENTIFICATION | *Identify the budget item*

Budget Year	2027	**Department / Function**	Public Works – Street Maintenance
Fund	General Fund	**Account / GL Number**	101-17-53300-359-000
BOE Title	Street Maintenance – Crack Sealing/HMA (Hot Mix Asphalt)	**Prepared By / Title**	Public Works Director
Request Type	Base/Current Service	**Date Prepared**	9/9/2026

2. BUDGET REQUEST - BOTTOM LINE | *State the amount and funding impact*

Current Adopted Budget	$6,000	**Proposed Budget Amount**	$12,000
Dollar Change	$6,000	**Percent Change**	100 %
Cost Type	Recurring	**Primary Funding Source**	Levy

Request Summary / Recommendation Public Works recommends increasing the **Street Maintenance – Crack Sealing budget to $12,000** for 2027. The allocation will fund the purchase of crack-sealing tar, parts and maintenance for the tar kettle, and other consumable supplies necessary to complete the Village's annual roadway crack-sealing program. It will also provide the HMA material required to permanently fix potholes and watermain break patches. Based on the standardized Crack Sealing SOP and the current annual maintenance schedule, approximately **3,557 linear feet of roadway** is scheduled for crack sealing, requiring **three skids of tar** to provide adequate coverage. This increase will allow the purchase of approximately 70 tons of HMA and 100 gallons of tack to improve asphalt road surfaces

3. BASIS OF ESTIMATE | *Show how the requested amount was developed*

Use enough detail so another reviewer can reproduce the estimate. Attach or reference quotes, contracts, prior invoices, wage schedules, rate sheets, historical actuals, or other supporting evidence.

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount
Material	**Estimated Quantity**	**Unit Cost**	**Estimated Cost**	
Tack Coat	100 gallons	$12.00/gal.	$1,200	
Hot Mix Asphalt	Approx. 69.35 tons	$69.25/ton	$4,800	

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount
Crack-Sealing Tar	3 Skids	Approimately 1,500 LF/Skid	3,557 LF ÷ 1,500 LF = 2.37; rounded up to 3 skids	3 Skids
			TOTAL PROPOSED BUDGET	**$12,000**

4. JUSTIFICATION & EXPECTED VALUE | *Explain why the Village should fund it*

Crack sealing is an important preventative roadway maintenance activity that protects pavement by limiting water infiltration into existing cracks. Water entering pavement cracks can contribute to freeze-thaw damage, deterioration of the pavement structure, and accelerated development of larger pavement failures.

The allocation provides the materials and equipment support necessary for Public Works to complete scheduled crack-sealing work during the appropriate spring, summer, and fall maintenance periods.

The Village has implemented a standardized **Crack Sealing SOP** and annual maintenance schedule. This provides a consistent process for identifying, prioritizing, and completing crack-sealing work and allows the department to establish the amount of material required before the maintenance season begins.

HMA use, the material will be used throughout the paving season based on the Public Works Department's established hot-patch prioritization process.

Repairs will generally be prioritized based on:

1. Safety concerns
2. Severity and size of the pavement failure
3. Potential for additional pavement deterioration
4. Traffic volume and roadway importance
5. PASER pavement condition rating
6. The ability to effectively correct the deficiency through localized hot-mix repair

Roadways with very poor pavement conditions that are more appropriately addressed through reconstruction or a Capital Improvement Program project may receive only temporary or safety-related hot-mix repairs rather than significant localized expenditures.

The allocation is expected to:

- Complete crack sealing on approximately **3,557 linear feet** of identified roadway.
- Purchase and utilize approximately **three skids of crack-sealing tar**.
- Reduce water infiltration into pavement cracks.
- Reduce damage caused by freeze-thaw cycles.
- Extend the useful service life of existing pavement.
- Reduce the rate at which minor pavement cracks develop into larger pavement failures.
- Support proactive rather than reactive roadway maintenance.
- Provide a consistent and repeatable annual crack-sealing program.
- Improve the Village's ability to forecast roadway maintenance material requirements.

By addressing pavement deterioration at an earlier stage, crack sealing can help protect the Village's investment in its roadway system and potentially reduce the need for more expensive pavement rehabilitation or reconstruction.

Estimated Annual Repair Capacity

Repair Type	Estimated Quantity	HMA per Repair	Total HMA
Watermain-break patches	5–6	1.0 ton avg.	6.0 tons

Pothole repairs	~253	0.25 ton avg.	63.25 tons
Total	**~258–259 repairs**		**~69.25 tons**

A reduction in funding would reduce the amount of crack sealing that can be completed during the year or require the Village to defer identified roadway maintenance.

Deferred crack sealing increases the potential for water infiltration, freeze-thaw deterioration, and accelerated pavement damage. Over time, this may result in increased roadway repair costs and reduce the useful life of the affected pavement.

Failure to maintain adequate funding could also require Public Works to reprioritize other roadway maintenance activities to address pavement deterioration that could otherwise have been prevented.

5. EXECUTION & COST CONTROLS | *Define how the approved allocation will be managed*

Control / Question	Department Response	Status
When will the funds be committed / spent?	Funds will primarily be committed and spent during the spring, summer, and fall maintenance seasons when weather and pavement conditions are appropriate.	☐ Defined ☐ N/A
What purchasing or procurement method will be used?	Tar and related materials will be purchased in accordance with Village purchasing procedures. The department will continue to purchase three skids of tar based on the established annual maintenance schedule.	☐ Defined ☐ N/A
What documentation will support the expenditure?	Vendor invoices, purchase orders, receipts, material quantities, maintenance records, and applicable equipment repair documentation will support expenditures.	☐ Defined ☐ N/A
Who is responsible for monitoring this allocation?	Public Works Director, with expenditures monitored through the Village's established financial and budget-monitoring process.	☐ Defined ☐ N/A
What condition or variance requires Administrator / Finance review?	Significant unexpected increases in material requirements, major tar kettle repairs, or expenditures that could cause the approved allocation to be exceeded will be elevated for review.	☐ Defined ☐ N/A

Expected Year-End Control At year-end, Public Works will compare actual crack-sealing expenditures with the approved **$12,000 allocation** and evaluate the amount of roadway completed relative to the annual schedule.

The department will review:

1. Total linear feet of roadway crack sealed.
2. Number of skids of tar purchased and used.
3. Actual material costs.

4. Tar kettle maintenance and repair costs.
5. Remaining or deferred roadway crack-sealing needs.
6. Actual expenditures compared with the $12,000 budget.
7. Whether the existing three-skid annual material estimate remains appropriate.

The results will be incorporated into future roadway maintenance planning and subsequent BOE estimates.

6. FUTURE IMPACT & SUPPORT | *Identify anything that continues beyond the budget year*

Recurring Annual Cost	**$12,000**, subject to annual review based on roadway conditions, scheduled crack-sealing needs, material costs, and tar kettle maintenance requirements.	**Offsetting Revenue / Savings**	No direct revenue is anticipated. Preventative crack sealing is expected to help extend pavement life and reduce the potential for more costly roadway repairs caused by untreated pavement deterioration.
Future Replacement / Renewal	Tar kettle repairs and replacement needs will be monitored as part of the department's equipment maintenance and capital planning process	**Contract / Renewal Date**	Ongoing annual roadway maintenance program.
Restricted / Dedicated Funds?	No	**Debt / Financing Required?**	No
Supporting Documents	☐ Quote ☐ Contract ☐ Invoice / Actuals ☐ Rate Sheet ☐ Policy / Statute ☐ Other	**Attachment / Reference**	• 2025 Street Maintenance Crack Sealing actual expenditures: **$1,780.87** • 2026 year-to-date expenditures: **$5,854.11** • Standardized Crack Sealing SOP • Annual roadway crack-sealing schedule • Scheduled roadway work: **3,557 linear feet** • Estimated tar coverage: **approximately 1,500 linear feet per skid** • Annual material requirement: **3 skids of tar** • Tar kettle maintenance requirements

7. DEPARTMENT CERTIFICATION & REVIEW | *Accountability for the estimate and execution plan*

Certification: By signing, the department head certifies that the request is reasonable, supported by the best information currently available, and that approved funds will be used for the stated purpose and managed within Village policy, budget authority, and applicable purchasing requirements. Material changes in purpose, scope, timing, or cost will be elevated for review before commitment.

Department Head		**Date** 11/17/2026
Finance / Treasurer Review		**Date** 11/17/2026
Administrator Review		**Date** 11/17/2026

BOE STANDARD: Clear • Supportable • Transparent • Controlled • Accountable

VILLAGE OF WINNECONNE

ANNUAL BUDGET FORECAST - BASIS OF ESTIMATE (BOE)

Department Budget Justification & Execution Control

PURPOSE: Provide a clear, supportable explanation of what is being funded, why the allocation is needed, how the amount was estimated, what value is expected, and how the department will manage the funds to the approved purpose and cost. Required for all allocations over $5,000 and for any material new or changed request.

1. REQUEST IDENTIFICATION | *Identify the budget item*

Budget Year	2027	**Department / Function**	Public Works-Snow and Ice Removal
Fund	General Fund	**Account / GL Number**	101-17-53314-350-000
BOE Title	Snow and Ice Removal Equipment - Parts	**Prepared By / Title**	Public Works Director
Request Type	Base/Current Service	**Date Prepared**	9/9/2026

2. BUDGET REQUEST - BOTTOM LINE | *State the amount and funding impact*

Current Adopted Budget	$8,500	**Proposed Budget Amount**	$8,500
Dollar Change	$0	**Percent Change**	0 %
Cost Type	Recurring	**Primary Funding Source**	Levy/General Fund

Request Summary / Recommendation Maintain the 2027 budget at **$8,500** for snow and ice removal equipment parts, consumables, hydraulic supplies, and repairs. Although 2026 expenditures have exceeded the budget due to several significant, non-recurring expenses, those costs are not anticipated to repeat at the same level in 2027. The department also had a one-time purchase of a brine tank in 2026 that will not carry forward into the 2027 budget.

Maintaining the existing $8,500 allocation provides funding for anticipated routine parts and consumables while retaining approximately **$5,940** for unforeseen repairs and other winter equipment needs.

The account supports the purchase, repair, and maintenance of equipment necessary for winter snow and ice removal operations. Typical expenditures include trail markers, spinners, augers, plow blades, cylinders, lights, shovels, scrapers, hydraulic hoses, hydraulic oil, and equipment repairs.

Historical Spending

Year	Actual Expenditure
2024 Actual	$7,089.76
2025 Actual	$30.98
2026 YTD	$10,428.26
2027 Proposed Budget	**$8,500**

The 2026 expenditure level is not considered representative of a normal annual requirement. The department experienced significant repairs to the two dump trucks primarily used for snow and ice removal operations. These repairs are not anticipated to recur at the same level in subsequent years. In addition, a one-time brine tank purchase occurred in 2026 and is expected to fall off the 2027 budget.

Anticipated Consumables

Item	Quantity	Unit Cost	Estimated Cost
11-foot plow blade	2	$424.29	$848.58
5-foot wing blade	2	$241.71	$483.42
4-foot wing blade	2	$177.90	$355.80
Salt spinner motor	1	$371.93	$371.93
Subtotal			**$2,059.73**

Hydraulic oil is also required for winter equipment, with a 55-gallon drum estimated at approximately **$449–$499.99**.

The anticipated routine consumable requirements leave approximately **$5,940** within the $8,500 budget for hydraulic oil, shovels, hydraulic hoses, equipment repairs, replacement parts, and other unforeseen winter maintenance needs.

The department will continue to use actual equipment needs and winter conditions to determine when additional parts or repairs are required rather than purchasing parts solely to utilize the budget.

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount

TOTAL PROPOSED BUDGET $

4. JUSTIFICATION & EXPECTED VALUE | *Explain why the Village should fund it*

Snow and ice removal equipment must remain operational and ready for use throughout the winter season. The equipment is subject to significant wear from regular operation and accelerated corrosion caused by salt and other winter maintenance materials.

Funding this account provides the Public Works Department with the ability to:

- Maintain snowplows, wings, spinners, and related equipment.
- Replace worn or damaged plow blades and other consumable components.
- Repair hydraulic systems, including hoses and cylinders.
- Maintain adequate hydraulic oil and other necessary supplies.
- Address unexpected equipment failures during winter operations.
- Maintain safe and reliable snow and ice removal operations.

Expected Value:
Maintaining the $8,500 budget allows the department to address routine wear and unexpected repairs without unnecessarily increasing the budget based solely on an atypical 2026 expenditure year.

If Reduced or Not Funded:
A reduction could delay necessary repairs or replacement of worn components, increasing the potential for equipment downtime during snow and ice events. Equipment failures during winter operations could also increase reliance on backup equipment, outside assistance, or emergency repairs.

5. EXECUTION & COST CONTROLS | *Define how the approved allocation will be managed*

Control / Question	Department Response	Status
When will the funds be committed / spent?	Snow and ice equipment expenses are generally concentrated in **Quarter 4 and Quarter 1 of the following year**, corresponding with winter preparation and active snow and ice operations.	☐ Defined ☐ N/A
What purchasing or procurement method will be used?	Purchases will follow Village purchasing requirements and utilize established vendors when practical.	☐ Defined ☐ N/A
What documentation will support the expenditure?	Invoices, receipts, repair records, and equipment maintenance records will be maintained to document expenditures.	☐ Defined ☐ N/A
Who is responsible for monitoring this allocation?	The Public Works Director will monitor expenditures and equipment repair needs throughout the winter season.	☐ Defined ☐ N/A
What condition or variance requires Administrator / Finance review?		☐ Defined ☐ N/A

Expected Year-End Control The department will monitor actual expenditures against the $8,500 allocation and distinguish between routine operating costs and significant, non-recurring repairs.

Year-End Review:
At the end of the budget year, the department will review:

- Total expenditures.
- Major equipment repairs.
- Parts and consumable usage.
- Hydraulic hose and oil usage.
- Frequency and cost of dump-truck repairs.
- Weather and winter-event impacts.
- Any deferred maintenance or repairs.

If the account **exceeds the budgeted amount for a second consecutive year**, the Public Works Department will evaluate whether the budget should be increased to reflect a sustained change in operating costs. At that time, the Village will also evaluate whether the condition and repair history of the primary snow-and-ice dump trucks warrant **moving their replacement forward on the Capital Improvement Plan (CIP)** rather than continuing to absorb increasing repair costs through the operating budget.

6. FUTURE IMPACT & SUPPORT | *Identify anything that continues beyond the budget year*

Recurring Annual Cost	$8,500	**Offsetting Revenue / Savings**	None
Future Replacement / Renewal	The department will monitor repair frequency and costs associated with the dump trucks used primarily for snow and ice operations. A continued increase in repair costs may indicate that replacement should occur earlier than currently scheduled in the CIP. **CIP Review Trigger:** If expenditures exceed the $8,500 budget for **two consecutive years**, the department will bring forward a review of both the operating budget and the replacement schedule for the affected dump trucks.	**Contract / Renewal Date**	NA
Restricted / Dedicated Funds?	No	**Debt / Financing Required?**	No
Supporting Documents	☐ Quote ☐ Contract ☐ Invoice / Actuals ☐ Rate Sheet ☐ Policy / Statute ☐ Other	**Attachment / Reference**	None

7. DEPARTMENT CERTIFICATION & REVIEW | *Accountability for the estimate and execution plan*

Certification: By signing, the department head certifies that the request is reasonable, supported by the best information currently available, and that approved funds will be used for the stated purpose and managed within Village policy, budget authority, and applicable purchasing requirements. Material changes in purpose, scope, timing, or cost will be elevated for review before commitment.

Department Head		**Date** 11/17/2026
Finance / Treasurer Review		**Date** 11/17/2026
Administrator Review		**Date** 11/17/2026

BOE STANDARD: Clear • Supportable • Transparent • Controlled • Accountable

VILLAGE OF WINNECONNE

ANNUAL BUDGET FORECAST - BASIS OF ESTIMATE (BOE)

Department Budget Justification & Execution Control

PURPOSE: Provide a clear, supportable explanation of what is being funded, why the allocation is needed, how the amount was estimated, what value is expected, and how the department will manage the funds to the approved purpose and cost. Required for all allocations over $5,000 and for any material new or changed request.

1. REQUEST IDENTIFICATION | *Identify the budget item*

Budget Year	2027	**Department / Function**	Public Works Snow and Ice Removal Material
Fund	General	**Account / GL Number**	101-17-53314-371-000
BOE Title	Snow and Ice Removal -Salt and Brine	**Prepared By / Title**	Public Works Director
Request Type	Base/Current Service	**Date Prepared**	9/9/2026

2. BUDGET REQUEST - BOTTOM LINE | *State the amount and funding impact*

Current Adopted Budget	$16,000	**Proposed Budget Amount**	$16,700
Dollar Change	$700	**Percent Change**	4.38 %
Cost Type	Recurring	**Primary Funding Source**	Levy/General Fund

Request Summary / Recommendation Increase the 2027 budget from $16,000 to $16,700 to account for the increased cost of road salt and the continued use of brine as part of the Village's winter snow and ice control program.

The current state bid price for salt is $91.42 per ton, representing an increase of approximately $4 per ton from the prior year. The proposed $700 increase is intended to account for this price increase while maintaining adequate funding for salt and brine throughout the winter season.

The Village also maintains a 30-ton reserve supply of salt to provide additional capacity during severe or prolonged winter weather.

3. BASIS OF ESTIMATE | *Show how the requested amount was developed*

This account funds the purchase of salt and brine used to maintain safe roadways, parking lots, and other Village facilities during winter weather events.

Historical Spending

Year	Actual Expenditure
2025 Actual	$13,159.32
2026 YTD	$10,894.85
2027 Proposed Budget	**$16,700**

Salt

The current state bid price for salt is **$91.42 per ton**. The Village is currently scheduled to receive approximately **125 tons** for the 2026–2027 winter season.

Based on the current bid price:

125 tons × $91.42/ton = $11,427.50

The Village maintains an additional **30-ton reserve bank** for severe weather conditions. Actual salt usage may vary depending on the number and severity of winter events.

The new state contracts began July 1, and the department is awaiting confirmation of the applicable state bid pricing for the Village's upcoming salt deliveries. Once the confirmed contract price is received, the department will update the projected salt expenditure accordingly.

Brine

Brine is used proactively to improve salt effectiveness and reduce overall salt consumption. The County provides brine to the Village at approximately **$0.05 per gallon**.

Estimated usage:

- Approximately **1,500 gallons per winter event**
- Approximately **12 events annually**
- Estimated annual brine usage: **18,000 gallons**
- Estimated annual brine cost: **$900**

18,000 gallons × $0.05/gallon = $900

The combination of salt and brine allows the Public Works Department to use salt more efficiently while maintaining safe road and parking lot conditions.

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount

TOTAL PROPOSED BUDGET $16,700

4. JUSTIFICATION & EXPECTED VALUE | *Explain why the Village should fund it*

Salt and brine are essential materials for the Village's winter snow and ice control operations. Adequate funding is necessary to maintain safe travel conditions for residents, businesses, emergency services, and the general public.

The proposed budget supports:

- Purchase of road salt at the current state bid price.
- Maintenance of a 30-ton reserve for severe weather.
- Purchase of brine for proactive winter treatment.
- Salt conservation through the use of brine.
- Treatment of Village roads and parking lots during winter events.
- Flexibility to respond to varying winter conditions.

Expected Value:
Using brine as part of the winter maintenance program allows the Village to improve the effectiveness of salt applications and reduce unnecessary salt usage. Maintaining an appropriate reserve also provides operational flexibility during periods of heavy or repeated snowfall.

If Reduced or Not Funded:
A reduction could limit the Village's ability to purchase adequate salt and brine during a severe winter. This could result in reduced treatment levels, increased risk of slippery road conditions, or the need for a supplemental budget request if winter usage exceeds available funding.

5. EXECUTION & COST CONTROLS | *Define how the approved allocation will be managed*

Control / Question	Department Response	Status
When will the funds be committed / spent?	Funds will primarily be used during the winter months, with actual expenditures dependent on the number and severity of snow and ice events.	☐ Defined ☐ N/A
What purchasing or procurement method will be used?	Salt purchases will follow applicable state bid and Village purchasing requirements. Brine will be purchased from the County at the established rate.	☐ Defined ☐ N/A
What documentation will support the expenditure?	Salt deliveries, tonnage, invoices, brine quantities, and associated costs will be tracked and documented.	☐ Defined ☐ N/A
Who is responsible for monitoring this allocation?	The Public Works Director will monitor salt inventory, brine usage, weather conditions, and expenditures throughout the winter season.	☐ Defined ☐ N/A
What condition or variance requires Administrator / Finance review?		☐ Defined ☐ N/A

Expected Year-End Control At the conclusion of the winter season, the department will review total salt tonnage purchased and used, brine gallons purchased and used, number of winter events, average cost per event, and total expenditures compared with the adopted budget.

6. FUTURE IMPACT & SUPPORT | *Identify anything that continues beyond the budget year*

Recurring Annual Cost	Salt and brine are recurring operating expenses that will continue to be required for Village winter maintenance operations. Salt pricing is subject to annual state bid pricing and market conditions. Future budget requests will be adjusted as necessary based on confirmed contract pricing and historical usage.	**Offsetting Revenue / Savings**	Continued use of brine is expected to help control salt consumption and maximize the effectiveness of winter treatments.
Future Replacement / Renewal	Year to year	**Contract / Renewal Date**	Annual in March or April
Restricted / Dedicated Funds?	No	**Debt / Financing Required?**	No
Supporting Documents	☐ Quote ☐ Contract ☐ Invoice / Actuals ☐ Rate Sheet ☐ Policy / Statute ☐ Other	**Attachment / Reference**	

7. DEPARTMENT CERTIFICATION & REVIEW | *Accountability for the estimate and execution plan*

Certification: By signing, the department head certifies that the request is reasonable, supported by the best information currently available, and that approved funds will be used for the stated purpose and managed within Village policy, budget authority, and applicable purchasing requirements. Material changes in purpose, scope, timing, or cost will be elevated for review before commitment.

Department Head		**Date** 11/17/2026
Finance / Treasurer Review		**Date** 11/17/2026
Administrator Review		**Date** 11/17/2026

BOE STANDARD: Clear • Supportable • Transparent • Controlled • Accountable

VILLAGE OF WINNECONNE

ANNUAL BUDGET FORECAST - BASIS OF ESTIMATE (BOE)

Department Budget Justification & Execution Control

PURPOSE: Provide a clear, supportable explanation of what is being funded, why the allocation is needed, how the amount was estimated, what value is expected, and how the department will manage the funds to the approved purpose and cost. Required for all allocations over $5,000 and for any material new or changed request.

1. REQUEST IDENTIFICATION | *Identify the budget item*

Budget Year	2027	**Department / Function**	Public Works
Fund	General Fund	**Account / GL Number**	101-17-53645-230-000
BOE Title	Tree, Brush, Weed Control	**Prepared By / Title**	Public Works Director
Request Type	Base/Current Service	**Date Prepared**	9/9/2026

2. BUDGET REQUEST - BOTTOM LINE | *State the amount and funding impact*

Current Adopted Budget	$15,000	**Proposed Budget Amount**	$7,000
Dollar Change	$8,000	**Percent Change**	(53%)
Cost Type	Recurring	**Primary Funding Source**	General Fund/Levy

Request Summary / Recommendation Reduce the Tree, Brush & Weed Control budget from **$15,000 to** $7,000 for 2027.

The proposed budget supports contracted removal of hazardous trees, maintenance of Village trees and shrubs, vegetation and weed control, tree cleanup following storms, necessary equipment maintenance, and rental of specialized equipment when required.

The budget also anticipates renting a 45-foot bucket truck four times during 2027 for one week each time. The quoted weekly rental rate is $1,610, resulting in an anticipated annual rental expense of $7,000.

3. BASIS OF ESTIMATE | *Show how the requested amount was developed*

This account supports the removal, maintenance, and control of trees, brush, shrubs, and weeds on Village-owned property and within public rights-of-way.

Typical expenditures include:

- Hazardous tree removal.
- Tree and shrub planting.
- Maintenance of Village trees and shrubs.
- Removal of trees and vegetation from Village property.
- Cleanup of trees that fall across roads or public rights-of-way.
- Weed control.
- Equipment sharpening and maintenance.
- Stump grinder maintenance and replacement teeth.
- Rental of specialized equipment, including bucket trucks.

Historical Spending

Year	Actual Expenditure
2025 Actual	$6,118.96
2026 YTD	$100.00
2027 Proposed Budget	$7000

Although historical expenditures have been below the proposed 2027 allocation, the anticipated hazardous tree removals and specialized equipment rental requirements create a significant potential expenditure that is not reflected in the 2026 year-to-date spending.

Known/Anticipated Costs

Item	Quantity/Basis	Estimated Cost
45-foot bucket truck rental	4 weeks × $1,610	$6,440

The above items represent potential annual requirements rather than expenses that will necessarily occur in full during the same budget year. The department will prioritize work based on safety, condition, operational need, and available funding. The department will prioritize hazardous tree removals and essential operational needs first. Bucket truck rentals will be scheduled only when required and will be coordinated to maximize the productive use of the rental equipment.

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount

TOTAL PROPOSED BUDGET $

4. JUSTIFICATION & EXPECTED VALUE | *Explain why the Village should fund it*

In 2027 we anticipate over 90% of the ash trees that the village is responsible for removing to be down thus allowing us to reduce this line item significantly

The condition of the Village's remaining emerald ash trees has deteriorated significantly, increasing the potential for falling limbs and tree failures on Village property and within public rights-of-way.

The Village is responsible for addressing hazardous trees when they present a public safety concern. Contracted tree removal is necessary when work cannot be safely completed by Village staff because of:

- Limited staffing.
- Elevated work and fall hazards.
- Tree size or condition.
- Lack of appropriate equipment.
- Limited availability of specialized rental equipment.

Bucket Truck Rental Strategy:
The Village's existing bucket truck has a maximum working height of approximately **35 feet**, limiting its effectiveness for certain tree maintenance and removal activities. The department anticipates renting a **45-foot bucket truck four times during 2027 for one week per rental**.

The rental equipment will provide additional working height for:

- Tree maintenance and removal.
- Street banner installation.

- Other elevated Public Works projects.

This rental strategy supports the retirement of the Village's aging bucket truck, which has exceeded its useful service life. Rather than purchasing a new bucket truck, the Village can rent specialized equipment when needed.

Expected Value:

- Provides access to equipment better suited for elevated work.
- Reduces the need for a significant bucket truck capital purchase.
- Eliminates ownership-related inspection and maintenance costs associated with a replacement truck.
- Reduces fuel and storage requirements.
- Allows the Village to obtain specialized equipment only when operationally necessary.
- Improves employee safety by providing equipment appropriate for the work.
- Provides flexibility to address hazardous trees and emergency storm damage.

If Reduced or Not Funded:
A reduction could delay hazardous tree removal, limit the Village's ability to respond to storm-related tree damage, or require additional budget requests for specialized equipment and contracted services.

5. EXECUTION & COST CONTROLS | *Define how the approved allocation will be managed*

Control / Question	Department Response	Status
When will the funds be committed / spent?	Tree and vegetation maintenance is a **year-round activity**. Work will be scheduled based on tree condition, safety concerns, staff availability, environmental conditions, and seasonal requirements. The department anticipates **four one-week rentals during 2027**, at the quoted rate of **$1,610 per week**, for a planned rental expenditure of **$6,440**. Rental periods will be scheduled to combine multiple elevated work activities whenever practical.	☐ Defined ☐ N/A
What purchasing or procurement method will be used?	Contracted tree removal and equipment rentals will follow Village purchasing requirements. The department will obtain appropriate pricing and use competitive or established vendors when required.	☐ Defined ☐ N/A
What documentation will support the expenditure?	Invoices, rental agreements, equipment records, tree removal records, and other supporting documentation will be maintained.	☐ Defined ☐ N/A
Who is responsible for monitoring this allocation?	The Public Works Director will monitor expenditures, rental usage, tree removal requirements, and remaining budget capacity.	☐ Defined ☐ N/A

What condition or variance requires Administrator / Finance review?	☐ Defined ☐ N/A

Expected Year-End Control The department will review total tree removal expenditures, bucket truck rental usage, equipment maintenance costs, weed control expenditures, storm-related work, and total spending against the $7,000 budget.

6. FUTURE IMPACT & SUPPORT | *Identify anything that continues beyond the budget year*

Recurring Annual Cost	Tree and vegetation maintenance will remain an ongoing operational responsibility of the Village.	**Offsetting Revenue / Savings**	none
Future Replacement / Renewal	The Village will continue to evaluate the remaining ash trees and prioritize removal based on condition and safety risk. Once the highest-risk ash trees have been addressed, the annual cost associated with ash tree removal should decrease.	**Contract / Renewal Date**	Per Job as needed
Restricted / Dedicated Funds?	No	**Debt / Financing Required?**	No
Supporting Documents	☐ Quote ☐ Contract ☐ Invoice / Actuals ☐ Rate Sheet ☐ Policy / Statute ☐ Other	**Attachment / Reference**	

7. DEPARTMENT CERTIFICATION & REVIEW | *Accountability for the estimate and execution plan*

Certification: By signing, the department head certifies that the request is reasonable, supported by the best information currently available, and that approved funds will be used for the stated purpose and managed within Village policy, budget authority, and applicable purchasing requirements. Material changes in purpose, scope, timing, or cost will be elevated for review before commitment.

Department Head		**Date** 11/17/2026
Finance / Treasurer Review		**Date** 11/17/2026
Administrator Review		**Date** 11/17/2026

BOE STANDARD: Clear • Supportable • Transparent • Controlled • Accountable

VILLAGE OF WINNECONNE

ANNUAL BUDGET FORECAST - BASIS OF ESTIMATE (BOE)

Department Budget Justification & Execution Control

PURPOSE: Provide a clear, supportable explanation of what is being funded, why the allocation is needed, how the amount was estimated, what value is expected, and how the department will manage the funds to the approved purpose and cost. Required// for all allocations over $5,000 and for any material new or changed request.

1. REQUEST IDENTIFICATION | *Identify the budget item*

Budget Year	2027	**Department / Function**	Library
Fund	Fund 101-19	**Account / GL Number**	101-19-55110-230-100
BOE Title	Library Contract Services/WALS Fees	**Prepared By / Title**	Library Director
Request Type	Base / Current Service	**Date Prepared**	9/4/2026

2. BUDGET REQUEST - BOTTOM LINE | *State the amount and funding impact*

Current Adopted Budget	$19,533.97	**Proposed Budget Amount**	$19,604.54
Dollar Change	$70.57	**Percent Change**	0.4 %
Cost Type	One-Time	**Primary Funding Source**	General Fund

Request Summary / Recommendation *In 2-4 sentences: what are you requesting, when will it be used, and what is the net budget impact?*

WALS Fees (Contract Services with Winnefox) are based on a formula which strives to quantify a member library's usage of WALS resources. This formula is based on a library's circulation, number of items and number of users.

3. BASIS OF ESTIMATE | *Show how the requested amount was developed*

Use enough detail so another reviewer can reproduce the estimate. Attach or reference quotes, contracts, prior invoices, wage schedules, rate sheets, historical actuals, or other supporting evidence.

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount
See WALs Fee Tables Attached				

TOTAL PROPOSED BUDGET $

4. JUSTIFICATION & EXPECTED VALUE | *Explain why the Village should fund it*

What need, requirement, or service objective does this allocation address? *Connect the request to public service, safety, compliance, asset condition, operational capacity, resident service level, or an adopted plan. Distinguish required from preferred.*

Required to be a part of the Winnefox Library System.

What value or result is expected from this funding? *State the measurable or observable outcome: service delivered, requirement met, capacity maintained, risk reduced, asset life extended, revenue generated, etc.*

WALS fees cover a range of essential services for member libraries, including a shared automation system that allows patrons to access a unified catalog and mobile app, as well as a telecommunication network providing internet access, email, and website hosting. Additionally, WALS offers trained staff for technical support and training for library personnel, ensuring that both services and staff remain up-to-date and effective in serving patrons' needs.

What happens if the request is reduced or not funded? *Identify the operational, financial, service-level, compliance, safety, or timing consequence.*

If we don't pay our WALS fees, we would lose access to the shared services and resources currently provided. This means we would need to invest in our own operating system and security measures for email and computers, as well as manage all library operations independently. Without the support of the consortium, maintaining efficient services and ensuring data security would become significantly more challenging and costly.

5. EXECUTION & COST CONTROLS | *Define how the approved allocation will be managed*

Control / Question	Department Response	Status
When will the funds be committed / spent?	January 2027	☐ Defined ☐ N/A
What purchasing or procurement method will be used?	One time invoice paid to Winnefox	☐ Defined ☐ N/A
What documentation will support the expenditure?	An invoice from Winnefox Library System	☐ Defined ☐ N/A
Who is responsible for monitoring this allocation?	Winnefox Director and Winneconne Library Director	☐ Defined ☐ N/A
What condition or variance requires Administrator / Finance review?	N/A	☐ Defined ☐ N/A

Expected Year-End Control *At year-end, how will the department determine whether the allocation was executed as approved and delivered the expected value?*

This is a non-negotiable, one-time payment for services. Cost is given in the previous fiscal year to allow for planning.

6. FUTURE IMPACT & SUPPORT | *Identify anything that continues beyond the budget year*

Recurring Annual Cost	$	**Offsetting Revenue / Savings**	$
Future Replacement / Renewal	N/A	**Contract / Renewal Date**	_____
Restricted / Dedicated Funds?	☐ No	**Debt / Financing Required?**	☐ No
Supporting Documents	☐ Contract ☐ Invoice Sheet	**Attachment / Reference**	

7. DEPARTMENT CERTIFICATION & REVIEW | *Accountability for the estimate and execution plan*

Certification: By signing, the department head certifies that the request is reasonable, supported by the best information currently available, and that approved funds will be used for the stated purpose and managed within Village policy, budget authority, and applicable purchasing requirements. Material changes in purpose, scope, timing, or cost will be elevated for review before commitment.

Department Head		**Date**	11/17/2026
Finance / Treasurer Review		**Date**	11/17/2026
Administrator Review		**Date**	11/17/2026

BOE STANDARD: Clear • Supportable • Transparent • Controlled • Accountable

VILLAGE OF WINNECONNE

ANNUAL BUDGET FORECAST - BASIS OF ESTIMATE (BOE)

Department Budget Justification & Execution Control

PURPOSE: Provide a clear, supportable explanation of what is being funded, why the allocation is needed, how the amount was estimated, what value is expected, and how the department will manage the funds to the approved purpose and cost. Required// for all allocations over $5,000 and for any material new or changed request.

1. REQUEST IDENTIFICATION | *Identify the budget item*

Budget Year	2027	**Department / Function**	Library
Fund	Fund 101-19	**Account / GL Number**	101-19-55110-312-000
BOE Title	Printing and Publishing	**Prepared By / Title**	Library Director
Request Type	Base / Current Service	**Date Prepared**	9/4/2026

2. BUDGET REQUEST - BOTTOM LINE | *State the amount and funding impact*

Current Adopted Budget	$4,000	**Proposed Budget Amount**	$4,000
Dollar Change	$0	**Percent Change**	0 %
Cost Type	Recurring	**Primary Funding Source**	General Fund

Request Summary / Recommendation *In 2-4 sentences: what are you requesting, when will it be used, and what is the net budget impact?*

Funding for printing and publishing is to cover the costs associated with our leased printer, additional printing expenses that may exceed our allowed prints, and the printed bills that Winnefox sends to patrons for overdue or missing materials. These expenses will be utilized throughout the year to ensure efficient operations and effective communication with our patrons.

3. BASIS OF ESTIMATE | *Show how the requested amount was developed*

Use enough detail so another reviewer can reproduce the estimate. Attach or reference quotes, contracts, prior invoices, wage schedules, rate sheets, historical actuals, or other supporting evidence.

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount
Printer Lease	Monthly	$265.47		$3,185.64
Overage on Prints	Monthly	$4.00-$20.00		$105.00
Winnefox Billing	Monthly	$16.00-$25.00		$300.00
Winneconne News Annually for Ads/Marketing	Monthly	$26 a month		$312.00
			TOTAL PROPOSED BUDGET	**$3902.64**

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount

4. JUSTIFICATION & EXPECTED VALUE | *Explain why the Village should fund it*

What need, requirement, or service objective does this allocation address? *Connect the request to public service, safety, compliance, asset condition, operational capacity, resident service level, or an adopted plan. Distinguish required from preferred.*

This allocation addresses the need for marketing materials, including promotional booklets and resources for our Summer Reading Program. By funding these expenses, we enhance our ability to engage the community, attract new patrons, and promote library events effectively.

What value or result is expected from this funding? *State the measurable or observable outcome: service delivered, requirement met, capacity maintained, risk reduced, asset life extended, revenue generated, etc.*

The expected value from this funding includes measurable outcomes such as increased community participation in library programs, particularly the Summer Reading Program, and improved awareness of library services through enhanced marketing materials.

What happens if the request is reduced or not funded? *Identify the operational, financial, service-level, compliance, safety, or timing consequence.*

If funding is reduced or not approved, the library will struggle to promote programs effectively, leading to lower community engagement.

5. EXECUTION & COST CONTROLS | *Define how the approved allocation will be managed*

Control / Question	Department Response	Status
When will the funds be committed / spent?	On a monthly basis when invoices are received.	☐ Defined ☐ N/A
What purchasing or procurement method will be used?	Invoicing	☐ Defined ☐ N/A
What documentation will support the expenditure?	Invoices	☐ Defined ☐ N/A
Who is responsible for monitoring this allocation?	Library Director and the Winneconne Library Board	☐ Defined ☐ N/A
What condition or variance requires Administrator / Finance review?	N/A	☐ Defined ☐ N/A

Expected Year-End Control *At year-end, how will the department determine whether the allocation was executed as approved and delivered the expected value?*

At year-end, the department will evaluate the allocation by reviewing print usage reports, comparing patron charges for prints against the approved budget.

6. FUTURE IMPACT & SUPPORT | *Identify anything that continues beyond the budget year*

Recurring Annual Cost	$	**Offsetting Revenue / Savings**	$
Future Replacement / Renewal	Year: _____	**Contract / Renewal Date**	_____
Restricted / Dedicated Funds?	☐ No ☐ Yes	**Debt / Financing Required?**	☐ No ☐ Yes
Supporting Documents	☐ Quote ☐ Contract ☐ Invoice / Actuals ☐ Rate Sheet ☐ Policy / Statute ☐ Other	**Attachment / Reference**	

7. DEPARTMENT CERTIFICATION & REVIEW | *Accountability for the estimate and execution plan*

Certification: By signing, the department head certifies that the request is reasonable, supported by the best information currently available, and that approved funds will be used for the stated purpose and managed within Village policy, budget authority, and applicable purchasing requirements. Material changes in purpose, scope, timing, or cost will be elevated for review before commitment.

Department Head	Amanda O'Neal	**Date**	11/17/2026
Finance / Treasurer Review		**Date**	11/17/2026
Administrator Review		**Date**	11/17/2026

BOE STANDARD: Clear • Supportable • Transparent • Controlled • Accountable

VILLAGE OF WINNECONNE

ANNUAL BUDGET FORECAST - BASIS OF ESTIMATE (BOE)

Department Budget Justification & Execution Control

PURPOSE: Provide a clear, supportable explanation of what is being funded, why the allocation is needed, how the amount was estimated, what value is expected, and how the department will manage the funds to the approved purpose and cost. Required// for all allocations over $5,000 and for any material new or changed request.

1. REQUEST IDENTIFICATION | *Identify the budget item*

Budget Year	2027	**Department / Function**	Library
Fund	Fund 101-19	**Account / GL Number**	101-19-55110-320-500
BOE Title	Library Books	**Prepared By / Title**	Library Director
Request Type	Base / Current Service	**Date Prepared**	9/4/2026

2. BUDGET REQUEST - BOTTOM LINE | *State the amount and funding impact*

Current Adopted Budget	$40,000	**Proposed Budget Amount**	$40,000
Dollar Change	$0	**Percent Change**	0 %
Cost Type	Mixed	**Primary Funding Source**	General Fund

Request Summary / Recommendation *In 2-4 sentences: what are you requesting, when will it be used, and what is the net budget impact?*

Books are the most important items in our library. They help improve reading skills and support individual interests. As a small library, we focus on providing personalized assistance for specific material requests, ensuring everyone gets the resources they need. Additionally, it is a requirement for libraries to maintain a collection, as it serves as a vital resource for the community.

3. BASIS OF ESTIMATE | *Show how the requested amount was developed*

Use enough detail so another reviewer can reproduce the estimate. Attach or reference quotes, contracts, prior invoices, wage schedules, rate sheets, historical actuals, or other supporting evidence.

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount
Amazon	Per book	$9.99-19.99	As of July 2026, 930 books were purchased for a total of $13,899.28	$26,000
Center Point Large Print	Per book	$20.00-32.00	73 Titles	$2,000
House of Heroes	Per book	$9.99-25.00	82 Titles	$1,000
Penworthy, Maris Inc, Cengage, Ingram and other	Per book	$9.99-35.00	500 Titles	$11,000

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount
			TOTAL PROPOSED BUDGET	**$40,000**

4. JUSTIFICATION & EXPECTED VALUE | *Explain why the Village should fund it*

What need, requirement, or service objective does this allocation address? *Connect the request to public service, safety, compliance, asset condition, operational capacity, resident service level, or an adopted plan. Distinguish required from preferred.*

Addressing Community Needs

- **Public Service**: The allocation directly addresses the community's need for accessible and diverse reading materials
- **Resident Service Level**: This budget supports our goal of maintaining a high level of service. A well-stocked library with current and relevant materials ensures that residents have access to the information and resources they need for personal and professional growth.

Safety and Compliance

- **Asset Condition**: Investing in new books helps maintain the library's collection in good condition. Regularly updating materials prevents the accumulation of outdated or damaged items, which can detract from the library's overall appeal and functionality.
- **Operational Capacity**: A refreshed collection allows library staff to deliver better service, as they can confidently recommend materials that are up-to-date and relevant. This capacity directly influences user satisfaction and engagement.

Distinguishing Required vs. Preferred

- **Required Allocations**: The core budget focuses on essential genres and formats (e.g., educational materials, bestsellers, and community-requested titles) that meet the fundamental needs of our patrons. This ensures compliance with public service standards and supports our mission to serve all community members effectively.
- **Preferred Allocations**: Additional funding could enhance our collection with niche genres, emerging authors, or specialized resources that enrich our offerings but are not critical to operational success. While these are valuable, they are secondary to the required allocations designed to meet immediate community needs.

What value or result is expected from this funding? *State the measurable or observable outcome: service delivered, requirement met, capacity maintained, risk reduced, asset life extended, revenue generated, etc.*

The funding for the book budget is expected to significantly boost circulation rates by providing residents with a diverse and current selection of reading materials. This increase in circulation will enhance community engagement and support the library's mission to foster literacy and lifelong learning among patrons.

What happens if the request is reduced or not funded? *Identify the operational, financial, service-level, compliance, safety, or timing consequence.*

If the request is reduced or not funded, the library will struggle to maintain a diverse and relevant collection, leading to decreased circulation rates and diminished community engagement.

5. EXECUTION & COST CONTROLS | *Define how the approved allocation will be managed*

Control / Question	Department Response	Status
When will the funds be committed / spent?	Funds are spent throughout the year. January is a big month as it is the start of a new budget. We also meet 4 times a year with our two largest book sellers, spending upwards of $3,000 in both spring and fall per vendor.	☐ Defined ☐ N/A
What purchasing or procurement method will be used?	The library will utilize a combination of direct purchasing from established publishers and vendors, as well as using cooperative purchasing agreements to secure competitive pricing.	☐ Defined ☐ N/A

What documentation will support the expenditure?	Invoices	☐ Defined ☐ N/A
Who is responsible for monitoring this allocation?	Library Director and the Winneconne Library Board	☐ Defined ☐ N/A
What condition or variance requires Administrator / Finance review?	N/A for Book Purchasing	☐ Defined ☐ N/A

Expected Year-End Control *At year-end, how will the department determine whether the allocation was executed as approved and delivered the expected value?*

At year-end, the department will check if the budget was used as planned by looking at circulation numbers, feedback from patrons, and reports on new acquisitions. The Annual Report, starting in January of the next fiscal year, will include all these statistics to show whether the funding delivered the expected value.

6. FUTURE IMPACT & SUPPORT | *Identify anything that continues beyond the budget year*

Recurring Annual Cost	$	**Offsetting Revenue / Savings**	$
Future Replacement / Renewal	Year: _____	**Contract / Renewal Date**	_____
Restricted / Dedicated Funds?	☐ No ☐ Yes	**Debt / Financing Required?**	☐ No ☐ Yes
Supporting Documents	☐ Quote ☐ Contract ☐ Invoice / Actuals ☐ Rate Sheet ☐ Policy / Statute ☐ Other	**Attachment / Reference**	

7. DEPARTMENT CERTIFICATION & REVIEW | *Accountability for the estimate and execution plan*

Certification: By signing, the department head certifies that the request is reasonable, supported by the best information currently available, and that approved funds will be used for the stated purpose and managed within Village policy, budget authority, and applicable purchasing requirements. Material changes in purpose, scope, timing, or cost will be elevated for review before commitment.

Department Head	Amanda O'Neal	**Date** 11/17/2026
Finance / Treasurer Review		**Date** 11/17/2026
Administrator Review		**Date** 11/17/2026

BOE STANDARD: Clear • Supportable • Transparent • Controlled • Accountable

Notes:

Libraries select new books based on community interest, patron requests, circulation demand, popularity, and collection needs. Staff also consider reviews, available funding, subject balance, and whether a title provides accurate, relevant information.

To maintain a clear, useful collection, libraries weed materials throughout the year. Weeding creates space, keeps the collection clean and organized, removes outdated or inaccurate information, and ensures that resources continue to meet community needs. Normal damage, wear and tear, low use, and changing interests may all contribute to a title being removed. For nonfiction, materials are reviewed regularly and kept current—often within the past five years when appropriate for the subject.

Materials that are used, damaged, outdated, or no longer needed may be donated to local daycare centers, schools, or families. Other items that are still in sellable condition are placed in a used book sale, with proceeds supporting the library and its services.

VILLAGE OF WINNECONNE

ANNUAL BUDGET FORECAST - BASIS OF ESTIMATE (BOE)

Department Budget Justification & Execution Control

PURPOSE: Provide a clear, supportable explanation of what is being funded, why the allocation is needed, how the amount was estimated, what value is expected, and how the department will manage the funds to the approved purpose and cost. Required// for all allocations over $5,000 and for any material new or changed request.

1. REQUEST IDENTIFICATION | *Identify the budget item*

Budget Year	2027	**Department / Function**	Library
Fund	Fund 101-19	**Account / GL Number**	101-19-55110-320-501
BOE Title	Library Audio Books	**Prepared By / Title**	Library Director
Request Type	Base / Current Service	**Date Prepared**	9/4/2026

2. BUDGET REQUEST - BOTTOM LINE | *State the amount and funding impact*

Current Adopted Budget	$11,000	**Proposed Budget Amount**	$14,000
Dollar Change	$3,000	**Percent Change**	27.27 %
Cost Type	Mixed	**Primary Funding Source**	General Fund

Request Summary / Recommendation *In 2-4 sentences: what are you requesting, when will it be used, and what is the net budget impact?*

The e-book budget consists of a one-time January payment to Winnefox for the Statewide Overdrive and Winnefox Advantage Collections, calculated based on our library's service population and last year’s circulation. Additionally, each library covers its own Hoopla account costs, which are billed monthly based on usage.

3. BASIS OF ESTIMATE | *Show how the requested amount was developed*

Use enough detail so another reviewer can reproduce the estimate. Attach or reference quotes, contracts, prior invoices, wage schedules, rate sheets, historical actuals, or other supporting evidence.

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount
Statewide Overdrive Collection	Yearly	$1,882.60	Actual with Formula	$1,882.60
Winnefox Advantage Collection	Yearly	$2,225.51	Actual with Formula	$2,225.51
Hoopla	Monthly	$850-$999	Based off Usage Each Month	$10,800.00
			TOTAL PROPOSED BUDGET	**$14,908.11**

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount

4. JUSTIFICATION & EXPECTED VALUE | *Explain why the Village should fund it*

What need, requirement, or service objective does this allocation address? *Connect the request to public service, safety, compliance, asset condition, operational capacity, resident service level, or an adopted plan. Distinguish required from preferred.*

E-books and other digital materials are an important part of the library's collection. Our Hoopla platform is a **pay-per-use service** that provides access to e-books, audiobooks, music, television programs, movies, and more. The library pays each time a patron borrows an item, allowing users to access a wide variety of digital content from anywhere with an internet connection.

What value or result is expected from this funding? *State the measurable or observable outcome: service delivered, requirement met, capacity maintained, risk reduced, asset life extended, revenue generated, etc.*

E-book circulation through Hoopla, Libby, and OverDrive all counts toward the library's total circulation. In 2025, the library recorded 74,738 total checkouts, including 17,896 checkouts of e-materials—approximately 24% of all circulation.

What happens if the request is reduced or not funded? *Identify the operational, financial, service-level, compliance, safety, or timing consequence.*

The primary advantage of Hoopla compared with Libby is immediate availability. Hoopla materials can be borrowed right away, with no wait times and no holds. On Libby, popular e-materials may have waiting lists, and patrons may wait six months to a year before receiving a title.

E-materials also provide valuable support, flexibility, and accessibility for the community. Patrons can use them 24/7 from home or while traveling, without needing transportation or a physical library card visit. They are especially helpful for patrons with mobility challenges, busy schedules, limited transportation, or difficulty accessing traditional print materials. Features such as adjustable font sizes, built-in audio, and device compatibility can also make digital materials more accessible.

5. EXECUTION & COST CONTROLS | *Define how the approved allocation will be managed*

Control / Question	Department Response	Status
When will the funds be committed / spent?	The Statewide Collection and Winnefox Advantage fees are typically paid at the beginning of the year, usually in January, while Hoopla invoices are issued on the first of the month following the completion of usage data.	☐ Defined ☐ N/A
What purchasing or procurement method will be used?	Invoicing	☐ Defined ☐ N/A
What documentation will support the expenditure?	Invoices	☐ Defined ☐ N/A
Who is responsible for monitoring this allocation?	Library Director and the Winneconne Library Board	☐ Defined ☐ N/A
What condition or variance requires Administrator / Finance review?	Hoopla. When Hoopla usage starts to exceed budget, we have to adjust our Hoopla settings to decrease usage on a monthly basis.	☐ Defined ☐ N/A

Expected Year-End Control *At year-end, how will the department determine whether the allocation was executed as approved and delivered the expected value?*

At year-end, the department will check if the budget was used as planned by looking at circulation numbers, feedback from patrons, and reports on new acquisitions. The Annual Report, starting in January of the next fiscal year, will include all these statistics to show whether the funding delivered the expected value.
We will also continue to monitor Hoopla's usage on a month-month basis.

6. FUTURE IMPACT & SUPPORT | *Identify anything that continues beyond the budget year*

Recurring Annual Cost	$	**Offsetting Revenue / Savings**	$
Future Replacement / Renewal	Year: _____	**Contract / Renewal Date**	_____
Restricted / Dedicated Funds?	☐ No ☐ Yes	**Debt / Financing Required?**	☐ No ☐ Yes
Supporting Documents	☐ Quote ☐ Contract ☐ Invoice / Actuals ☐ Rate Sheet ☐ Policy / Statute ☐ Other	**Attachment / Reference**	

7. DEPARTMENT CERTIFICATION & REVIEW | *Accountability for the estimate and execution plan*

Certification: By signing, the department head certifies that the request is reasonable, supported by the best information currently available, and that approved funds will be used for the stated purpose and managed within Village policy, budget authority, and applicable purchasing requirements. Material changes in purpose, scope, timing, or cost will be elevated for review before commitment.

Department Head	Amanda O'Neal	**Date** 11/17/2026
Finance / Treasurer Review		**Date** 11/17/2026
Administrator Review		**Date** 11/17/2026

BOE STANDARD: Clear • Supportable • Transparent • Controlled • Accountable

Notes: While Hoopla offers all types of e-materials/formats, the graph below highlights the large amount of book circulations/checkouts.

DATE	AUDIOBOOKS COUNT	BINGEPASSES COUNT	COMICS COUNT	EBOOKS COUNT	MOVIES COUNT	MUSIC COUNT	TELEVISION COUNT	TOTAL
Jan 2026	283	3	5	48	19	2	0	360
Feb 2026	269	1	4	41	15	0	2	332
Mar 2026	275	4	12	55	6	4	2	358
Apr 2026	233	2	13	34	6	3	10	301
May 2026	233	3	14	47	16	4	1	318
Jun 2026	260	0	8	43	9	3	0	323
Jul 2026	232	6	12	50	12	4	9	325
Aug 2026	243	7	7	49	8	2	3	319
Sep 2026	138	4	8	26	7	1	3	187
Totals	**2166**	**30**	**83**	**393**	**98**	**23**	**30**	**2823**

VILLAGE OF WINNECONNE

ANNUAL BUDGET FORECAST - BASIS OF ESTIMATE (BOE)

Department Budget Justification & Execution Control

PURPOSE: Provide a clear, supportable explanation of what is being funded, why the allocation is needed, how the amount was estimated, what value is expected, and how the department will manage the funds to the approved purpose and cost. Required// for all allocations over $5,000 and for any material new or changed request.

1. REQUEST IDENTIFICATION | *Identify the budget item*

Budget Year	2027	**Department / Function**	Library
Fund	Fund 101-19	**Account / GL Number**	101-19-55110-323-000
BOE Title	Library Programming	**Prepared By / Title**	Library Director
Request Type	Base / Current Service	**Date Prepared**	9/4/2026

2. BUDGET REQUEST - BOTTOM LINE | *State the amount and funding impact*

Current Adopted Budget	$6,000	**Proposed Budget Amount**	$6,000
Dollar Change	$0	**Percent Change**	0 %
Cost Type	Recurring	**Primary Funding Source**	General Fund

Request Summary / Recommendation *In 2-4 sentences: what are you requesting, when will it be used, and what is the net budget impact?*

Programming expenses are for special events, such as the Winter Reading Program, adult programming, and more throughout the year. Programming is crucial because it brings patrons through our doors, leading to increased checkouts and positively impacting our circulation numbers.

3. BASIS OF ESTIMATE | *Show how the requested amount was developed*

Use enough detail so another reviewer can reproduce the estimate. Attach or reference quotes, contracts, prior invoices, wage schedules, rate sheets, historical actuals, or other supporting evidence.

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount
Winter Reading Program	Yearly			$1,000
Book Clubs	Monthly			$1,400
Adult Art Classes	Spring/Winter			$400
Other yearly pop-up programming: Homeschool, Back to School Fair, etc.				$3,200
			TOTAL PROPOSED BUDGET	**$6,000**

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount

4. JUSTIFICATION & EXPECTED VALUE | *Explain why the Village should fund it*

What need, requirement, or service objective does this allocation address? *Connect the request to public service, safety, compliance, asset condition, operational capacity, resident service level, or an adopted plan. Distinguish required from preferred.*

This allocation addresses the need for enhanced community engagement through programming, directly connecting to our public service objectives. By providing programs, we improve operational capacity and resident service levels, ensuring that our library remains a vital resource for the community.

What value or result is expected from this funding? *State the measurable or observable outcome: service delivered, requirement met, capacity maintained, risk reduced, asset life extended, revenue generated, etc.*

The expected outcome from this funding is an increase in patron attendance, which will lead to higher materials circulation.

What happens if the request is reduced or not funded? *Identify the operational, financial, service-level, compliance, safety, or timing consequence.*

If the funding request is cut or denied, the library will struggle to run essential programs, leading to fewer visitors, lower satisfaction, and a significant loss in circulation. This could hurt our ability to meet community needs and keep the library a valuable resource.

5. EXECUTION & COST CONTROLS | *Define how the approved allocation will be managed*

Control / Question	Department Response	Status
When will the funds be committed / spent?	Throughout the year	☐ Defined ☐ N/A
What purchasing or procurement method will be used?	Invoicing	☐ Defined ☐ N/A
What documentation will support the expenditure?	Invoices	☐ Defined ☐ N/A
Who is responsible for monitoring this allocation?	Library Director and Winneconne Library Board	☐ Defined ☐ N/A
What condition or variance requires Administrator / Finance review?	Anything over $500, we would get approval from the library board.	☐ Defined ☐ N/A

Expected Year-End Control *At year-end, how will the department determine whether the allocation was executed as approved and delivered the expected value?*

At year-end, the department will assess whether the allocation was executed as approved by reviewing program outcomes and attendance data. DPI is now tracking all programs for the annual report, which will help evaluate if we delivered the expected value and met our community engagement goals.

6. FUTURE IMPACT & SUPPORT | *Identify anything that continues beyond the budget year*

Recurring Annual Cost	$	**Offsetting Revenue / Savings**	$
Future Replacement / Renewal	Year: _____	**Contract / Renewal Date**	_____
Restricted / Dedicated Funds?	☐ No ☐ Yes	**Debt / Financing Required?**	☐ No ☐ Yes
Supporting Documents	☐ Quote ☐ Contract ☐ Invoice / Actuals ☐ Rate Sheet ☐ Policy / Statute ☐ Other	**Attachment / Reference**	

7. DEPARTMENT CERTIFICATION & REVIEW | *Accountability for the estimate and execution plan*

Certification: By signing, the department head certifies that the request is reasonable, supported by the best information currently available, and that approved funds will be used for the stated purpose and managed within Village policy, budget authority, and applicable purchasing requirements. Material changes in purpose, scope, timing, or cost will be elevated for review before commitment.

Department Head	Amanda O'Neal	**Date**	11/17/2026
Finance / Treasurer Review		**Date**	11/17/2026
Administrator Review		**Date**	11/17/2026

BOE STANDARD: Clear • Supportable • Transparent • Controlled • Accountable

VILLAGE OF WINNECONNE

ANNUAL BUDGET FORECAST - BASIS OF ESTIMATE (BOE)

Department Budget Justification & Execution Control

PURPOSE: Provide a clear, supportable explanation of what is being funded, why the allocation is needed, how the amount was estimated, what value is expected, and how the department will manage the funds to the approved purpose and cost. Required// for all allocations over $5,000 and for any material new or changed request.

1. REQUEST IDENTIFICATION | *Identify the budget item*

Budget Year	2027	**Department / Function**	Library
Fund	Fund 101-19	**Account / GL Number**	101-19-55110-810-000
BOE Title	Library Equipment Outlay	**Prepared By / Title**	Library Director
Request Type	Base / Current Service	**Date Prepared**	9/4/2026

2. BUDGET REQUEST - BOTTOM LINE | *State the amount and funding impact*

Current Adopted Budget	$3,000.00	**Proposed Budget Amount**	$5,100.00
Dollar Change	$2,100.00	**Percent Change**	70 %
Cost Type	Recurring	**Primary Funding Source**	General Fund

Request Summary / Recommendation *In 2-4 sentences: what are you requesting, when will it be used, and what is the net budget impact?*

Equipment Outlay is for funding new computers, technology upgrades, and Wi-Fi for our hotspots to improve service and accessibility. These upgrades will provide staff with faster, more secure computers, ensuring compliance with Winnefox standards and allowing for more efficient operations. Implementation will occur throughout the year to ensure patrons have reliable access to digital resources.

3. BASIS OF ESTIMATE | *Show how the requested amount was developed*

Use enough detail so another reviewer can reproduce the estimate. Attach or reference quotes, contracts, prior invoices, wage schedules, rate sheets, historical actuals, or other supporting evidence.

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount
2 New Computers for Front Main Desk (Need to be replaced every 5 years at the most)	1	$1,500	2 Computers	$3,000.00
Director Laptop Replacement	1	$1,200.00	1 Laptop	$1,200.00
Wi-Fi for 6 Hot Spots	1	$120.00	6 Hot Spots	$720.00
Replacement of Hot Spots and other tech upgrades	1	$55.99	3 Hot Spots	$167.97
			TOTAL PROPOSED BUDGET	**$5,087.97**

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount

4. JUSTIFICATION & EXPECTED VALUE | *Explain why the Village should fund it*

What need, requirement, or service objective does this allocation address? *Connect the request to public service, safety, compliance, asset condition, operational capacity, resident service level, or an adopted plan. Distinguish required from preferred.*

The library currently has nine computers: four public-use computers, three circulation/staff computers, one director's laptop, and one staff laptop.
Computers should generally be replaced every three to five years to maintain reliable performance, current security protections, and compatibility with updated software. Under Winnefox policy, five years is the maximum recommended age. At present, two circulation computers and the director's laptop are due for replacement.
In partnership with the Winnefox technology team, the library has developed a planned replacement schedule to purchase two computers per year for the next three years. This gradual approach will keep the library's technology current, improve staff efficiency and patron service, and prevent multiple computers from becoming obsolete at the same time.
Planning ahead is especially important because computer prices are being affected by a global shortage of DRAM and NAND memory chips, driven in part by increased artificial-intelligence demand. Dell has reported rising component costs and ongoing supply pressures, which may lead to higher computer prices and longer purchasing timelines.

What value or result is expected from this funding? *State the measurable or observable outcome: service delivered, requirement met, capacity maintained, risk reduced, asset life extended, revenue generated, etc.*

It ensures we meet important standards and allows us to offer Wi-Fi hotspots to community members who don't have internet at home, helping them stay connected.

What happens if the request is reduced or not funded? *Identify the operational, financial, service-level, compliance, safety, or timing consequence.*

Failing to meet Winnefox standards could jeopardize our funding and support, affecting our ability to operate effectively. Moreover, outdated systems may pose security vulnerabilities, putting both staff and patrons at risk. Overall, not funding this request could severely hinder our ability to serve the community and maintain operational integrity.

5. EXECUTION & COST CONTROLS | *Define how the approved allocation will be managed*

Control / Question	Department Response	Status
When will the funds be committed / spent?	Hot Spots get paid in January/March. New computers will be purchased in the beginning of the year.	☐ Defined ☐ N/A
What purchasing or procurement method will be used?	Computers are purchased through Winnefox and then invoiced to Winneconne Library.	☐ Defined ☐ N/A
What documentation will support the expenditure?	Invoices	☐ Defined ☐ N/A
Who is responsible for monitoring this allocation?	Library Director, Winneconne Library Board and Pete Hodge at Winnefox.	☐ Defined ☐ N/A
What condition or variance requires Administrator / Finance review?	The Winneconne Library Board will approve the new computer budgeted for at the November meeting.	☐ Defined ☐ N/A

Expected Year-End Control *At year-end, how will the department determine whether the allocation was executed as approved and delivered the expected value?*

At year-end, the department will determine the allocation's effectiveness by evaluating the number of community members utilizing the new Wi-Fi hotspots. This will help gauge the impact on service delivery and overall patron satisfaction.

6. FUTURE IMPACT & SUPPORT | *Identify anything that continues beyond the budget year*

Recurring Annual Cost	$	**Offsetting Revenue / Savings**	$
Future Replacement / Renewal	Year: _____	**Contract / Renewal Date**	_____
Restricted / Dedicated Funds?	☐ No ☐ Yes	**Debt / Financing Required?**	☐ No ☐ Yes
Supporting Documents	☐ Quote ☐ Contract ☐ Invoice / Actuals ☐ Rate Sheet ☐ Policy / Statute ☐ Other	**Attachment / Reference**	

7. DEPARTMENT CERTIFICATION & REVIEW | *Accountability for the estimate and execution plan*

Certification: By signing, the department head certifies that the request is reasonable, supported by the best information currently available, and that approved funds will be used for the stated purpose and managed within Village policy, budget authority, and applicable purchasing requirements. Material changes in purpose, scope, timing, or cost will be elevated for review before commitment.

Department Head	Amanda O'Neal	**Date** 11/17/2026
Finance / Treasurer Review		**Date** 11/17/2026
Administrator Review		**Date** 11/17/2026

BOE STANDARD: Clear • Supportable • Transparent • Controlled • Accountable

Notes:

Library	Order Date	Model	OS	Processor	Memory
PUBLIC					
WCPL	8/28/2023	Optiplex 7010 SFF	Win 11	Intel i5 - 13500	16 GB
WCPL	8/28/2023	Optiplex 7010 SFF	Win 11	Intel i5 - 13500	16 GB
WCPL	8/28/2023	Optiplex 7010 SFF	Win 11	Intel i5 - 13500	16 GB
WCPL	8/28/2023	Optiplex 7010 SFF	Win 11	Intel i5 - 13500	16 GB
STAFF					
WCPL	11/23/2021	Optiplex 3090 Micro 5YR	Win 11	Intel i5 - 10500T	8 GB
WCPL	8/28/2023	Latitude 5540	Win 11	Intel i5 - 1335U	16 GB
WCPL	8/27/2024	Latitude 3550	Win 11	Intel i5 - 1335U	16 GB
WCPL	1/13/2026	Dell Pro Slim	Win 11	Ultra 5 235	16 GB
WCPL	1/13/2026	Dell Pro Slim	Win 11	Ultra 5 235	16 GB

VILLAGE OF WINNECONNE

ANNUAL BUDGET FORECAST - BASIS OF ESTIMATE (BOE)

Department Budget Justification & Execution Control

PURPOSE: Provide a clear, supportable explanation of what is being funded, why the allocation is needed, how the amount was estimated, what value is expected, and how the department will manage the funds to the approved purpose and cost. Required for all allocations over $5,000 and for any material new or changed request.

1. REQUEST IDENTIFICATION | *Identify the budget item*

Budget Year	2027	**Department / Function**	Parks
Fund	General Fund	**Account / GL Number**	101-20-55200-230-100
BOE Title	2Parks Contracted Services	**Prepared By / Title**	Public Works Director
Request Type	Base/current service	**Date Prepared**	9/9/2026

2. BUDGET REQUEST - BOTTOM LINE | *State the amount and funding impact*

Current Adopted Budget	$16,000	**Proposed Budget Amount**	$20,000
Dollar Change	$4,000	**Percent Change**	25 %
Cost Type	Recurring	**Primary Funding Source**	General Fund/Levy

Request Summary / Recommendation The Parks Contract Services account funds contracted services necessary to maintain Village parks and other small Village-owned properties. Services include portable restroom facilities, dock and navigational buoy installation and removal, shelter pumping, dumpster-related services when applicable, and contracted mowing of small Village-owned properties.

The recommended **2027 budget is $20,000**, an increase of $4,000 from the current $16,000 budget. The increase is supported by historical actual expenditures, the continued use of contracted mowing services added in 2026, and the increasing cost associated with portable restroom services and the earlier seasonal placement of units.

The account has exceeded the adopted budget in recent years. The proposed amount is intended to more closely align the budget with actual operating requirements while maintaining the current level of park services.

3. BASIS OF ESTIMATE | *Show how the requested amount was developed*

Historical Expenditures

Year	Actual Expenditure	Change from Prior Year
2024	$13,992.58	—
2025	$19,439.90	+$5,447.32 / +38.9%
2026 YTD	$15,734.53	YTD – not directly comparable to full year

The historical expenditure pattern demonstrates that the existing $16,000 budget is not sufficient to consistently fund the current level of Parks Contract Services. The 2025 actual expenditure of $19,439.90 exceeded the adopted budget by $3,439.90, and 2026 YTD expenditures have already reached $15,734.53.

The 2027 recommendation of $20,000 is therefore based primarily on recent actual spending and known recurring contractual requirements rather than an arbitrary percentage increase.

Portable Restroom Services

Ray's Sanitation has provided portable restroom services to the Village for approximately five years with consistently reliable service. The Village has not received complaints regarding cleanliness or service quality.

Portable restroom costs have become one of the largest variables affecting this account. The seasonal placement date has moved earlier, resulting in additional months of rental and cleaning charges.

The Village should continue to monitor the appropriate placement and removal dates and periodically review competitive pricing. Retaining Ray's Sanitation is recommended unless a comparable provider can provide a significant cost reduction while maintaining the same service level.

Dumpster Services

Dumpster services are provided by Harter's.

- Marble Park – 2 dumpsters
- Lake Winneconne Park – 1 dumpster
- Current service cost: $0
- Services are included in the Village's five-year Harter's contract.

No separate annual dumpster expense is included in the base estimate because the service is currently included in the existing contract. The Village should continue to verify whether any tipping, excess-use, or other charges apply.

Dock and Navigational Buoy Services

Oshkosh Dock provides installation and removal of the Village's dock and navigational buoys.

- 1 dock
- 12 navigational buoys
- Service occurs approximately twice annually.
- 2026 YTD expenditure: approximately $1,462
- Estimated annual cost: $2,924

The Village continues to control costs by storing buoys in-house and using Village equipment and staff to assist with dock removal when practical.

Shelter Pumping

Shelter pumping is anticipated approximately once annually at an estimated cost of $125.

Contracted Mowing Services

In 2026, the Village added contracted mowing services to provide relief for small and isolated Village-owned properties, including:

- Lift station properties
- Grass areas along the bridge
- Pioneer Cemetery
- Other small Village-owned properties

The contracted mowing service has performed well during the 2026 season. No complaints have been received regarding the quality or timeliness of the mowing services.

This represents a positive operational change because it allows Public Works employees to remain focused on higher-priority responsibilities while contracted personnel maintain smaller and more isolated properties.

Based on the successful 2026 experience, the recommendation is to continue the contracted mowing services for the 2027 season.

Budget Basis

The major known recurring components of this account include:

Service	Estimated Annual Cost

Portable restroom services	$7,040
Dock/buoy installation and removal	$2,924
Shelter pumping	$125
Contracted mowing/small-property maintenance	Remaining available funding
Other/variable park contract services	Remaining available funding
Proposed 2027 Budget	$20,000

The remaining balance provides funding for contracted mowing and other variable Parks Contract Services, including changes in seasonal service duration, minor contracted work, and other park-related needs that cannot be precisely forecast at the time of budget preparation.

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount

TOTAL PROPOSED BUDGET $20,000

4. JUSTIFICATION & EXPECTED VALUE | *Explain why the Village should fund it*

The account provides outside services necessary to maintain the cleanliness, appearance, safety, and seasonal operation of Village parks and other Village-owned properties.

The need for these services has increased as the Village has expanded its use of contracted services to supplement Public Works staffing and maintain smaller properties efficiently.

Continuing these services will:

- Maintain clean and sanitary portable restroom facilities at Village parks.
- Provide reliable seasonal dock and navigational buoy installation and removal.
- Maintain small Village-owned properties without requiring significant Public Works staff time.
- Reduce unnecessary travel between isolated properties.
- Allow Public Works staff to concentrate on streets, utilities, parks, equipment, snow removal, and emergency work.
- Avoid purchasing additional equipment for services with relatively limited annual utilization.
- Maintain the level of park service currently being provided to residents and visitors.

If the account is reduced below the proposed **$20,000** level, the Village may need to reduce or shorten contracted services or return additional work to Public Works staff.

Potential impacts include:

- Shortening the portable restroom season.
- Reducing the number of portable units.
- Eliminating or reducing contracted mowing of small properties.
- Using Public Works employees for additional small-property mowing.
- Increasing staff and equipment use for dock and buoy operations.
- Reducing flexibility for unanticipated park-related contracted services.

5. EXECUTION & COST CONTROLS | *Define how the approved allocation will be managed*

Control / Question	Department Response	Status
When will the funds be committed / spent?	Most expenditures occur during the spring, summer, and fall park season. Portable restroom expenditures are directly affected by the length of the service season. Earlier placement creates additional monthly rental and cleaning costs. Dock and buoy expenditures generally occur twice annually. Contracted mowing occurs throughout the growing season.	☐ Defined ☐ N/A
What purchasing or procurement method will be used?	Services will be obtained in accordance with Village purchasing requirements. Existing service providers will be reviewed periodically for pricing, performance, and availability.	☐ Defined ☐ N/A
What documentation will support the expenditure?		☐ Defined ☐ N/A
Who is responsible for monitoring this allocation?	The Public Works Director will monitor: 1. Portable restroom unit quantities. 2. Portable restroom placement and removal dates. 3. Monthly rental and cleaning charges. 4. Dock and buoy installation/removal costs. 5. Contracted mowing expenditures. 6. Dumpster/tipping charges, if applicable. 7. Other contracted park services. 8. Total expenditures against the **$20,000 appropriation**.	☐ Defined ☐ N/A
What condition or variance requires Administrator / Finance review?	Because this account has exceeded the adopted budget in recent years, expenditures should be reviewed throughout the season. The primary variable cost is portable restroom service. Staff should evaluate the start and end dates annually to ensure units are available when needed without unnecessarily extending the rental period. If projected expenditures materially exceed the **$20,000 appropriation**, the Public Works Director should identify the source of the variance and review available options with the Administrator/Finance before committing additional funds.	☐ Defined ☐ N/A

Expected Year-End Control The objective is to maintain the current level of park services while managing expenditures within the $20,000 adopted appropriation.

6. FUTURE IMPACT & SUPPORT | *Identify anything that continues beyond the budget year*

Recurring Annual Cost	Portable restroom services, dock and buoy services, shelter pumping, and contracted mowing are recurring operating expenses. The continuation of contracted mowing services is expected to remain an effective way to maintain small and isolated Village properties without diverting Public Works employees from higher-priority municipal responsibilities.	**Offsetting Revenue / Savings**	$
Future Replacement / Renewal	The Village should continue to evaluate whether contracted services provide a lower overall cost when considering employee wages, fringe benefits, equipment utilization, fuel, travel time, and maintenance.	**Contract / Renewal Date**	Annually
Restricted / Dedicated Funds?	No	**Debt / Financing Required?**	No
Supporting Documents	Supporting documentation should include: • Ray's Sanitation pricing and invoices. • Harter's contract. • Oshkosh Dock invoices. • Contracted mowing agreements and invoices. • Historical account expenditure reports. • Portable restroom service schedules and unit counts.	**Attachment / Reference**	

7. DEPARTMENT CERTIFICATION & REVIEW | *Accountability for the estimate and execution plan*

Certification: By signing, the department head certifies that the request is reasonable, supported by the best information currently available, and that approved funds will be used for the stated purpose and managed within Village policy, budget authority, and applicable purchasing requirements. Material changes in purpose, scope, timing, or cost will be elevated for review before commitment.

Department Head		**Date** 11/17/2026
Finance / Treasurer Review		**Date** 11/17/2026
Administrator Review		**Date** 11/17/2026

BOE STANDARD: Clear • Supportable • Transparent • Controlled • Accountable

VILLAGE OF WINNECONNE

ANNUAL BUDGET FORECAST - BASIS OF ESTIMATE (BOE)

Department Budget Justification & Execution Control

PURPOSE: Provide a clear, supportable explanation of what is being funded, why the allocation is needed, how the amount was estimated, what value is expected, and how the department will manage the funds to the approved purpose and cost. Required for all allocations over $5,000 and for any material new or changed request.

1. REQUEST IDENTIFICATION | *Identify the budget item*

Budget Year	2027	**Department / Function**	Parks
Fund	General	**Account / GL Number**	101-20-55200-350-000
BOE Title	Parks Equipment	**Prepared By / Title**	Public Works Director
Request Type	Base/Current Service	**Date Prepared**	9/9/2026

2. BUDGET REQUEST - BOTTOM LINE | *State the amount and funding impact*

Current Adopted Budget	$14,000	**Proposed Budget Amount**	$14,000
Dollar Change	$0	**Percent Change**	0 %
Cost Type	Recurring	**Primary Funding Source**	General Fund/Levy

Request Summary / Recommendation The Parks Equipment account funds the maintenance, repair, and replacement of equipment used throughout the Village's park system. This includes mowers, string trimmers, ditch mower, power washers, pumps, blades, and other miscellaneous equipment necessary to maintain Village parks and recreational facilities.

The recommended **2027 budget is $14,000**, maintaining the current budget level while recognizing that actual equipment repair and maintenance expenditures have increased significantly.

The proposed budget provides funding for routine maintenance and anticipated repairs while also maintaining a reasonable contingency for **unforeseen equipment failures, repairs, and maintenance issues that may arise during the year**.

This additional flexibility is particularly important as the Village's park system now includes newer facilities and equipment at **Marble Park**, including the new beach house, playground equipment, courts, and associated infrastructure. Some of these materials, systems, and equipment are new to the Village, and the Public Works Department has limited historical maintenance information and operating experience with these components. As a result, the actual maintenance requirements and potential repair costs are not yet fully known.

Maintaining adequate funding in this account will allow the Village to address these issues as they are identified without immediately requiring additional budget amendments or delaying necessary repairs

3. BASIS OF ESTIMATE | *Show how the requested amount was developed*

Historical Expenditures

Year	Actual Expenditure
2025	**$2,598.35**
2026 YTD	**$15,643.35**

The significant increase in expenditures from 2025 to 2026 demonstrates the growing maintenance requirements associated with the Village's parks equipment.

2026 YTD expenditures of **$15,643.35** have already exceeded the proposed 2027 budget by approximately **$1,643**, demonstrating that equipment maintenance costs can vary considerably from year to year.

The proposed **$14,000 budget** is therefore not intended to represent a maximum anticipated equipment expense. Rather, it provides a reasonable operating budget based on the Village's current equipment needs while maintaining the ability to manage routine maintenance and smaller repairs throughout the year.

2026 Vendor Expenditures

Known 2026 vendor expenditures for Parks Equipment include:

Vendor	2026 Expenditure
Spartan	**$7,220.33**
Kitz & Pfeil	**$1,697.56**
Reinders	**$350.00**
Total of Listed Vendors	**$9,267.89**

The listed vendor expenditures account for a significant portion of the 2026 Parks Equipment spending. The total 2026 YTD expenditure of **$15,643.35** indicates that additional purchases, repairs, parts, or services have also contributed to the account's overall spending.

Equipment Maintenance

This fund code is used to maintain the equipment necessary to operate the Village's park system. Typical expenditures include:

- Mower maintenance and repairs
- Mower blade replacement
- String trimmer maintenance and repair
- Ditch mower maintenance
- Power washer maintenance and repair
- Pump maintenance and repair
- Replacement parts
- Routine preventative maintenance
- Unplanned equipment repairs
- Miscellaneous park equipment repairs and replacement

Maintaining this equipment in good operating condition is necessary to ensure that Public Works staff can continue to maintain parks efficiently and safely throughout the season.

Marble Park – New Equipment and Infrastructure

The Village's investment in the Marble Park improvements introduces additional equipment, facilities, and infrastructure that will require ongoing maintenance.

The new beach house, playground equipment, courts, and associated improvements represent assets that are relatively new to the Village. Because these systems and materials have not been in Village service for an extended period, there is limited historical information available regarding their long-term maintenance requirements, repair frequency, replacement components, and associated costs.

The 2027 budget therefore needs to maintain **reasonable flexibility for unknown maintenance requirements**.

This is particularly important during the first several years of operating new facilities because routine inspections and actual use may identify maintenance needs that were not apparent during installation or construction.

Budget Flexibility / Unforeseen Repairs

A significant component of the proposed budget is maintaining sufficient **wiggle room for unforeseen repairs and unknown maintenance issues**.

Equipment failures cannot always be predicted based solely on historical spending. A single major mower, pump, power washer, or other equipment failure can create a substantial unplanned expense.

Additionally, the Village is gaining experience with new equipment and infrastructure at Marble Park. The Public Works Department will develop a better understanding of the maintenance requirements for these assets as they are used and serviced over time.

Maintaining adequate funding in the account provides the Village with the ability to:

- Address unexpected equipment failures.
- Purchase replacement parts when needed.
- Complete preventative maintenance before failures occur.
- Respond to maintenance issues identified with new Marble Park equipment.
- Avoid unnecessary delays in park maintenance operations.
- Reduce the need for emergency budget transfers or amendments.
- Gather actual maintenance-cost information that can be used to improve future BOEs.

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount

TOTAL PROPOSED BUDGET $

4. JUSTIFICATION & EXPECTED VALUE | *Explain why the Village should fund it*

Need / Service Objective

The Parks Equipment account provides the funding necessary to keep the equipment used to maintain Village parks in reliable operating condition.

Well-maintained equipment allows Public Works staff to complete mowing, trimming, cleaning, pumping, and other park maintenance activities without unnecessary downtime.

As the Village's park system and associated assets continue to expand, the importance of maintaining adequate funding for equipment maintenance also increases.

Value / Expected Result

Continuing to adequately fund the Parks Equipment account will:

- Keep park maintenance equipment operational.
- Reduce equipment downtime.
- Allow preventative maintenance to be completed when needed.
- Extend the useful life of existing equipment.
- Reduce the likelihood of small maintenance issues becoming major repairs.
- Provide funding flexibility for unexpected equipment failures.
- Allow the Village to respond to maintenance issues with new Marble Park equipment and infrastructure.
- Provide Public Works with the resources necessary to maintain the Village's parks at the current service level.

Impact if Reduced or Not Funded

Reducing the Parks Equipment budget below the proposed level could result in delayed repairs or deferred preventative maintenance.

Potential impacts include:

- Increased equipment downtime.
- Delayed mowing or park maintenance activities.
- Increased reliance on backup equipment.
- Greater likelihood of more expensive repairs when maintenance is deferred.
- Difficulty addressing unexpected equipment failures.
- Reduced ability to respond to unforeseen maintenance issues at Marble Park.
- Potential need for additional budget amendments during the year.

5. EXECUTION & COST CONTROLS | *Define how the approved allocation will be managed*

Control / Question	Department Response	Status
When will the funds be committed / spent?	The Parks Equipment account is used **year-round**. While the majority of park operations occur during the spring, summer, and fall, Public Works performs maintenance and repairs during the off-season to prepare equipment for the upcoming operating season. Winter and off-season maintenance provides an opportunity to identify equipment issues before the equipment is needed for the following park season.	☐ Defined ☐ N/A
What purchasing or procurement method will be used?	Equipment repairs, parts, and services will be obtained in accordance with Village purchasing requirements. Staff will evaluate whether equipment should be repaired, maintained, or replaced based on the nature and cost of the repair, the age and condition of the equipment, and the anticipated remaining useful life.	☐ Defined ☐ N/A
What documentation will support the expenditure?		☐ Defined ☐ N/A
Who is responsible for monitoring this allocation?	The Public Works Director will monitor: 1. Equipment repair expenditures. 2. Preventative maintenance costs. 3. Replacement parts and blades. 4. Vendor repair costs. 5. Equipment downtime. 6. Major repair trends by individual piece of equipment. 7. Maintenance requirements for new Marble Park equipment. 8. Total expenditures against the **$14,000 appropriation**.	☐ Defined ☐ N/A

What condition or variance requires Administrator / Finance review?	Because equipment repairs can be unpredictable, expenditures should be reviewed throughout the year. The Public Works Department will prioritize necessary repairs and preventative maintenance while evaluating the cost-effectiveness of repairing versus replacing equipment when major repairs are identified. Special attention will be given to the new Marble Park assets as the Village develops historical maintenance information and establishes normal operating and repair costs.	☐ Defined ☐ N/A

Expected Year-End Control The objective is to maintain the Village's park equipment in reliable operating condition while managing expenditures within the $14,000 adopted appropriation, recognizing that unforeseen repairs may require additional budget consideration if a significant failure occurs.

6. FUTURE IMPACT & SUPPORT | *Identify anything that continues beyond the budget year*

Recurring Annual Cost	Equipment maintenance, repairs, replacement parts, blades, and preventative maintenance are recurring operating expenses. Maintaining equipment rather than unnecessarily replacing serviceable equipment allows the Village to maximize the useful life of existing assets. At the same time, maintaining an adequate contingency within the annual budget allows the Village to respond to unexpected failures and make necessary repairs before they negatively affect park operations. The 2027 budget will also provide an opportunity to establish a more accurate historical record of maintenance costs for both existing equipment and the newer assets at Marble Park.	**Offsetting Revenue / Savings**	$
Future Replacement / Renewal		**Contract / Renewal Date**	NA
Restricted / Dedicated Funds?	No	**Debt / Financing Required?**	No
Supporting Documents	Supporting documentation should include: • Equipment repair invoices.	**Attachment / Reference**	

- Vendor invoices from Spartan.
- Vendor invoices from Kitz & Pfeil.
- Vendor invoices from Reinders.
- Equipment maintenance records.
- Equipment replacement history.
- Parts and blade purchase records.
- Marble Park equipment and facility documentation.
- Playground and court maintenance information.
- Historical account expenditure reports.

7. DEPARTMENT CERTIFICATION & REVIEW | *Accountability for the estimate and execution plan*

Certification: By signing, the department head certifies that the request is reasonable, supported by the best information currently available, and that approved funds will be used for the stated purpose and managed within Village policy, budget authority, and applicable purchasing requirements. Material changes in purpose, scope, timing, or cost will be elevated for review before commitment.

Department Head		**Date** 11/17/2026
Finance / Treasurer Review		**Date** 11/17/2026
Administrator Review		**Date** 11/17/2026

BOE STANDARD: Clear • Supportable • Transparent • Controlled • Accountable

VILLAGE OF WINNECONNE

ANNUAL BUDGET FORECAST - BASIS OF ESTIMATE (BOE)

Department Budget Justification & Execution Control

PURPOSE: Provide a clear, supportable explanation of what is being funded, why the allocation is needed, how the amount was estimated, what value is expected, and how the department will manage the funds to the approved purpose and cost. Required for all allocations over $5,000 and for any material new or changed request.

1. REQUEST IDENTIFICATION | *Identify the budget item*

Budget Year	2027	**Department / Function**	Parks
Fund	General Fund	**Account / GL Number**	101-20-55200-356-000
BOE Title	Parks Facilities Maintenance	**Prepared By / Title**	Public Works Director
Request Type	Base/Current Services	**Date Prepared**	9/9/2026

2. BUDGET REQUEST - BOTTOM LINE | *State the amount and funding impact*

Current Adopted Budget	$24,000	**Proposed Budget Amount**	$15,000
Dollar Change	$9,000	**Percent Change**	(37.50 %)
Cost Type	Recurring	**Primary Funding Source**	Levy/General

Request Summary / Recommendation The Parks Facilities Maintenance account funds the maintenance and repair of Village park facilities and related infrastructure. Typical expenditures include seal coating, roof repairs, lighting, electrical upgrades and repairs, plumbing repairs and upgrades, and other facility maintenance needs.

The recommended **2027 budget is $15,000**, a reduction of $9,000 from the current $24,000 budget.

This reduction is supported by the significant amount of new infrastructure and facility improvements recently completed throughout the Village's park system. New infrastructure generally requires less immediate maintenance than older facilities, and warranties on many of the newer improvements should reduce the Village's short-term repair and maintenance costs.

The proposed reduction also reflects a more strategic approach to facility maintenance. Not every maintenance issue requires immediate expenditure. Where a facility is scheduled for future replacement, renovation, or redevelopment, non-safety-related repairs can be evaluated for deferral rather than spending limited operating funds on improvements that may have a short remaining useful life.

The $15,000 budget is intended to maintain sufficient funding for necessary safety, operational, and facility maintenance needs while recognizing the reduced short-term maintenance requirements created by recent capital investments.

3. BASIS OF ESTIMATE | *Show how the requested amount was developed*

Historical Expenditures

Year	Actual Expenditure	Notes
2024	**$14,488.08**	Normal operating year
2025	**$105,297.29**	Includes Marble Park donation-funded expenditures
2025 – Excluding Marble Park Donation	**$5,297.29**	More representative of ongoing operating expenditures
2026 YTD	**$10,046.00**	Current-year expenditures

The historical expenditures demonstrate that this account can fluctuate significantly based on major one-time projects and funding sources.

The **2025 expenditure of $105,297.29 is not representative of normal annual facility maintenance**, as it includes expenditures associated with the Marble Park donation. When those expenditures are removed, the 2025 expenditure was only **$5,297.29**.

The 2026 YTD expenditure of **$10,046** is also below the current $24,000 budget, supporting the conclusion that a lower ongoing operating budget can reasonably fund the Village's anticipated facility maintenance needs.

The proposed **$15,000 budget** provides approximately $4,954 above the current 2026 YTD expenditure, providing additional room for seasonal and unforeseen maintenance needs while recognizing the reduced short-term requirements associated with newer infrastructure.

Lake Winneconne Park Investment

The Village has recently made significant investments in Lake Winneconne Park, including:

- New asphalt parking areas that improve accessibility and aesthetics.
- A modernized boat launch with pull-through parking.
- Renovations to the barn shelter addressing long-overdue maintenance needs.

These improvements represent a significant investment in the park's infrastructure and should reduce the need for certain major repairs in the immediate future.

The Village can continue to build on these improvements through planned replacement of aging amenities rather than relying solely on reactive maintenance.

Lake Winneconne Park Picnic Table and Garbage Can Replacement

The Parks Facilities Maintenance account will also support planned replacement of aging park amenities.

Picnic Tables

8' Perforated Metal, ADA Compliant

- Cost per table: **$969**

East Shelter – Lake Winneconne Park

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

Middle Shelter – Lake Winneconne Park

- Tables to be replaced: **6**
- Year: **2026**
- Total cost: **$5,814**
- To be funded from Parks Facilities line item

Garbage Can Replacement

Banks of 3 – Waste, Cans, Plastic

- Cost per unit: **$1,699**
- Units needed: **5**
- Planned year: **2027**
- Total cost: **$8,495**
- Intended for complete replacement at Lake Winneconne Park

These planned improvements demonstrate that the proposed $15,000 budget is not intended solely for routine repairs. It also provides funding capacity for planned replacement of aging park amenities and other facility needs.

New Infrastructure and Limited Historical Data

A significant consideration for the 2027 budget is that some of the Village's newer park infrastructure has little or no established maintenance history.

The Village therefore does not yet have sufficient historical data to accurately predict the long-term maintenance costs of all new facilities and improvements.

The **$15,000 budget provides a reasonable balance** by recognizing that new infrastructure should have lower short-term maintenance requirements while maintaining enough funding to respond to issues that may emerge as the facilities are used.

As additional maintenance history is developed, future BOEs can be adjusted to more accurately reflect actual lifecycle costs.

Operational Efficiency

Recent investments in park infrastructure should reduce the need for certain major repairs in the short term.

By combining:

- New infrastructure,
- Applicable warranties,
- Preventative maintenance,
- Risk-based repair decisions,
- Strategic deferral of non-critical repairs, and
- Long-term master planning,

the Village can better direct limited maintenance dollars toward facilities and repairs that provide the greatest operational need.

Cost / Revenue Driver	Quantity / Basis	Rate / Unit Cost	Calculation / Assumption	Amount

TOTAL PROPOSED BUDGET $

4. JUSTIFICATION & EXPECTED VALUE | *Explain why the Village should fund it*

The Parks Facilities Maintenance account provides funding for the ongoing maintenance and repair of Village park facilities.

Typical expenditures include:

- Roof repairs
- Seal coating
- Lighting repairs
- Electrical repairs and upgrades
- Plumbing repairs
- Plumbing upgrades
- Facility repairs
- Building maintenance
- Park amenity repairs and replacement
- Other miscellaneous facility maintenance

These expenditures are necessary to maintain safe, functional, and usable park facilities.

Maintaining a **$15,000 operating budget** will:

- Provide funding for necessary facility repairs.
- Address safety-related maintenance issues.
- Maintain functional park buildings and infrastructure.
- Allow the Village to address seasonal maintenance needs.
- Provide funding for planned replacement of aging park amenities.
- Take advantage of warranties on newer infrastructure where applicable.
- Reduce unnecessary expenditures on facilities scheduled for future redevelopment.
- Maintain flexibility for unforeseen maintenance issues.

Although the proposed budget represents a significant reduction from the current $24,000 appropriation, reducing the account too far could result in deferred maintenance.

Potential impacts include:

- Delayed repairs.
- Increased risk of minor problems becoming larger repairs.
- Reduced ability to respond to unexpected facility failures.
- Deferral of planned park amenity replacements.
- Increased reliance on future capital funding for repairs that could otherwise be handled through the operating budget.

The proposed **$15,000 level provides a balance between recognizing reduced short-term maintenance requirements and maintaining sufficient funding for necessary repairs and unforeseen issues.**

5. EXECUTION & COST CONTROLS | *Define how the approved allocation will be managed*

Control / Question	Department Response	Status
When will the funds be committed / spent?	This is a **year-round expense**. A significant amount of facility maintenance is performed during the off-season, while other repairs occur throughout the park season. Additional work is often required following major events, including ball tournaments and Sovereign State Days, due to the timing and increased use of facilities.	☐ Defined ☐ N/A

	Facility repairs and maintenance services will be obtained in accordance with Village purchasing requirements.	
What purchasing or procurement method will be used?	Staff will evaluate whether repairs should be completed immediately, deferred, completed through routine maintenance, or incorporated into a future capital improvement project.	☐ Defined ☐ N/A
What documentation will support the expenditure?	The Village should utilize applicable warranties on new infrastructure, equipment, and facility improvements whenever a covered repair or defect is identified. Because several park improvements are relatively new, warranty coverage is expected to reduce certain short-term maintenance expenditures. Staff should document warranty coverage and expiration dates where practical to ensure the Village does not unnecessarily pay for repairs that may be covered by the applicable contractor, manufacturer, or installer.	☐ Defined ☐ N/A
Who is responsible for monitoring this allocation?	The Public Works Department will prioritize facility expenditures based on safety, functionality, urgency, and the expected remaining useful life of the facility. When an issue is identified, staff will determine whether the repair: 1. Must be completed immediately. 2. Can be completed through routine maintenance. 3. Can be deferred. 4. Is covered by warranty. 5. Should be incorporated into a future capital project. This approach will allow the Village to manage the reduced budget while continuing to address necessary facility maintenance.	☐ Defined ☐ N/A
What condition or variance requires Administrator / Finance review?		☐ Defined ☐ N/A

Expected Year-End Control *At year-end, how will the department determine whether the allocation was executed as approved and delivered the expected value?*

6. FUTURE IMPACT & SUPPORT | *Identify anything that continues beyond the budget year*

Recurring Annual Cost	Facility maintenance, repairs, utilities-related repairs, building maintenance, seal coating, plumbing, electrical work, and other facility-related expenditures are recurring operating expenses.	**Offsetting Revenue / Savings**	Possible Increase in Revenue at the beach house
Future Replacement / Renewal		**Contract / Renewal Date**	NA
Restricted / Dedicated Funds?	No	**Debt / Financing Required?**	No
Supporting Documents	Supporting documentation should include: • Historical account expenditure reports. • 2025 Marble Park donation expenditures. • 2026 Parks Facilities invoices. • Lake Winneconne Park improvement records. • Picnic table purchase records. • Garbage can replacement pricing. • Facility warranty documentation. • Contractor invoices. • Park master plans. • Capital improvement plans. • Facility inspection and maintenance records.	**Attachment / Reference**	

7. DEPARTMENT CERTIFICATION & REVIEW | *Accountability for the estimate and execution plan*

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