NOTICE OF MEETING
VILLAGE OF FOX POINT
VILLAGE BOARD

SCHWEMER HALL – MUNICIPAL BUILDING **TUESDAY**
7200 N SANTA MONICA BLVD **OCTOBER 29, 2024**
FOX POINT WI 53217 **5:00 P.M.**

NOTE: THE VILLAGE BOARD WILL BE MEETING IN PERSON AT VILLAGE HALL, WITH A REMOTE ATTENDANCE OPTION, PER THE HYBRID MEETING PROCEDURES FURTHER DESCRIBED IN SECTION 19-32 D. OF THE VILLAGE CODE. THIS MEETING IS OPEN TO ALL CITIZENS IN PERSON AT VILLAGE HALL, OR THROUGH THE ZOOM PARTICIPANT INFORMATION SHOWN BELOW, SUBJECT TO THE FOLLOWING: NO ASSURANCE IS PROVIDED TO THOSE GOVERNING BODY MEMBERS AND CITIZENS INTENDING TO ATTEND REMOTELY THAT THE TECHNOLOGY WILL PERFORM SUFFICIENTLY TO ALLOW FOR THEIR PARTICIPATION AND THE MEETING WILL PROCEDE REGARDLESS. PUBLIC OFFICIALS AND CITIZENS WISHING TO ENSURE THEY CAN PARTICIPATE ARE ENCOURAGED TO ATTEND IN PERSON. CITIZENS ARE ENCOURAGED TO SUBMIT ANY COMMENTS IN WRITING IN ADVANCE OF THE MEETING TO THE VILLAGE MANAGER AT sbotcher@villageoffoxpoint.com.

Zoom Participant Information
https://us02web.zoom.us/j/85341493118
Dial: (312) 626-6799
Meeting ID: 853 4149 3118

AGENDA

Trustees of the Village of Fox Point Village Board will meet on Tuesday, October 29, 2024 at 5:00 p.m. per the Hybrid meeting procedures. The meeting is in-person at Village of Fox Point Village Hall 7200 N Santa Monica Boulevard, Fox Point, Wisconsin 53217 or through Zoom, as above, to consider the agenda set forth below.

1. **Roll Call**
2. **Budget Workshop**
3. **Adjourn**

Posted and published October 24, 2024

PLEASE NOTE: Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through sign language interpreters or other auxiliary aids. For additional information or to request these services, contact the Village Clerk at (414) 351-8900. "Persons requiring an interpreter or other assistance should contact the Village Clerk's office 72 hours prior to the meeting. Notice is hereby given that a majority any other board, commission or committee may be present at the meeting to gather information about a subject in which they are interested. This constitutes a meeting of any other board, commission or committee pursuant to State ex rel. Badke v. Greendale Village Bd., 173 Wis. 2d 553, 494 2d 408 (1993), and must be noticed as such, although said boards, commissions or committees will not take any formal action at this meeting."

VILLAGE OF FOX POINT

2025 Executive Budget

VILLAGE OF FOX POINT

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October 29, 2024

To the Honorable Christine Symchych, Village President, and Members of the Board of Trustees:

Transmitted herein is the Village of Fox Point's Proposed Annual Budget for the fiscal year beginning January 1, 2025.

PHILOSOPHY

The Annual Budget represents one of the most important documents presented to and approved by the Village Board. It establishes an operational and financial plan for the delivery of Village services and implementation of the annual Village capital improvement program. I believe a conservative expenditure profile, prioritizing a high level of customer service in the core municipal functions of Administration, Public Safety, and Public Works will serve our citizens well. Special emphasis will be placed on responsible strategic thinking, creating a culture where employee retention is achieved, investing in capital improvements which will allow the Village to live within its revenues, and intelligent implementation of debt as a financing tool.

ADDRESSING THE CHALLENGE

The 2025 Annual Budget continues to be restrained by restricted revenues, primarily due to the State of Wisconsin artificially restricting our ability to responsibly levy to meet our needs. For Fiscal Year 2025, the Village did not see enough growth as established under the levy limit to meet the percentage growth of increasing costs; our ability to meet the growth in our expenses is based solely on our conservative budgeting, reflected in positive annual cash flows which largely are made part of the General Fund balance.

The value of net new construction during the previous 12 months restricted the Village (under State law) to increase the property tax levy to fund all 2025 operations **.63 %.** This number is slightly greater than last year and reflects the net value of new construction under the current law. Property taxes remain the Village's primary revenue source.

Resolution 2009-32 requires the Village to maintain a minimum of 10% of General Fund expenditures as Fund Balance in the General Fund. The Village's General fund balance is projected to grow slightly to approximately 60.06% by December 31, 2025, a slight increase over 2024's Fiscal Year end estimate of 58.89%.

BOND RATING

The Village's bond rating is further evidence of its financial strength. Fox Point's general obligation bonds are currently rated Aaa by Moody's. Having solid financial policies and prudent financial management practices are principal reasons for this excellent bond rating.

This high rating translates directly into lower interest rates on the Village's debt. In the rating performed this summer, Moody's indicated clearly that, in addition to other external factors, continued conservative financial management and expansion of the tax base and increase of operating fund reserve levels relative to operating revenues would be viewed as strengths going forward. Conversely, contraction of the tax base and or narrowing of the operating fund reserve levels would be negative potentialities on the rating.

Given the restrictions on revenue generation placed on the Village by the State, increasing costs, significant capital investments, and fully developed character of the Village, it may be challenge to maintain our Aaa rating. That being said, given our conservative debt levels and strong financials, we should not avoid appropriate capital investments for fear of downgrade.

BUDGETARY OUTLOOK

Due to the constraints of the State-imposed tax levy freeze on existing properties, the Village can only receive additional tax levy from net new construction. As a nearly fully developed community, the Village's opportunity to realize much growth under current Statute is minimal. As such, when redevelopment opportunities arise, it would behoove us to consider the diversification of our tax base and utilization to the highest and best economic use along with all the other considerations we give development proposals.

CONCLUSION

The 2025 Annual Budget is committed to the Village's policy of preserving Fox Point's quality of life and solid financial position by focusing its public services within the Village's core competencies, monitoring its fund balances, achieving a balanced budget and making appropriate decisions within the context of a strategic debt management plan.

I want to thank all of the Village staff for their assistance in developing the 2025 Annual Budget.

Respectfully submitted,

Scott A Botcher
Village Manager
Village of Fox Point

Village of Fox Point - 2025 Proposed Tax Levy and Tax Rate
Budget Summary

	2024 Expenditures	2025 Proposed Expenditures	% Change	2024 Budget Year Tax Levy	2025 Budget Year Proposed Tax Levy	Difference	% Change
General Fund	$ 7,598,469	$ 7,693,421	1.24%	$ 5,735,364	$ 5,753,265	$ 17,901	0.31%
Debt Service	$ 2,161,101	$ 2,177,719	0.76%	$ 2,146,750	$ 2,148,135	$ 1,385	0.06%
Total	$ 9,759,570	$ 9,871,140	1.14%	$ 7,882,114	$ 7,901,400	$ 19,286	0.24%

Max General Fund Increase 0.63% (Net New Construction)

		Ratio
Assessed Value 2024	$ 1,602,549,000	104.5%
2024 Budget Year Tax Rate Per $1,000	4.8683	
2025 Budget Year Tax Rate Per $1,000	4.9305	
% Change in Rate	1.2%	

Kevin Ausman – Assistant Village Manager
Village of Fox Point

Village Board Trustees

Christine Symchych, President

Eric Fonstad	Mark Freedman	David Miller
Elizabeth Aelion	Greg Ollman	Jennie Stoltz

Plan Commission	**Building Board**	**Board of Police Commissioners**
Christine Symchych, Chair	Justin Racinowski, Chair	Stephen Kravit, Chair
Eric Fonstad	Jeff Weber	Robert Fetherston, Jr.
Robert Smith	Sharon Kevil	Nadelle Grossman
Jake Wilson	Lucille Sells	Ben Glicksman
William Langhoff	William Feldman	Nicholas P. Wahl
Ted Durant		
Jay Craig		

Board of Appeals	**Board of Review**	**Water/Sewer Utility Committee**
Nancy Filsinger, Chair	Christine Symchych	Elizabeth Aelion, Chair
Thomas Dunst	Elizabeth Aelion	Joel Been
Mark Grady	Katherine Corcoran	Glenn Kleiman
Scott Ratke	Christopher Mehring	Michael Hostad
Adam Bazelon	Aaron Prater	
Lucille Sells	Michelle Medeiros	
Juliana Javor	Eric Weiner	
Alan Polan	Peggy Dickson	
Averi Niemuth	Scott Botcher	
	Sara Bruckman	

Fair Housing	Ethics Board	Administration Committee
Joel Been	Jonathon Margolies	Eric Fonstad, Chair
Marilyn Franklin	Lars Gulbrandsen	Jennie Stoltz
	Adam Bazelon	David Miller

Finance Committee	Tree Commission	Audit Committee
Christine Symchych, Chair	Eric Fonstad, Chair	Christine Symchych, Chair
Mark Freedman	Catie Anderson	Mark Freedman
Elizabeth Aelion	Kim Caviggiola	Elizabeth Aelion
	Ramsey Radakovich	Terry Rindt
	Jonathan Knopp	Kenneth J. Wirth, Jr.

Historic Preservation Commission	North Shore Library Board	North Shore Water Commission
Christine Symchych	Mark Freedman	Scott Botcher
Ted Durant	Sandra Grady	Scott Brandmeier
Del Wilson		
Elizabeth Elser		
Justin Racinowski		

North Shore Cable Commission	Shared Services Committee	Weed Commissioner
Scott Botcher	Vacant	Douglas H. Frazer

North Shore Health Department Rep.	North Shore Fire Commission Rep.	North Shore Fire Dept. Board of Directors Rep.
Chelsea Holtz, D.O.	Robert F. Fetherston, Jr.	Christine Symchych

Sex Offender Residency Board
Greg Ollman, Chair
Thomas Harrigan
Mike McDounagh

Village Staff

Scott Botcher, Village Manager

Kevin Ausman, Assistant Village Manager

Administrative Office

Sara A. Bruckman, Clerk/Treasurer

Teri Repins, Deputy Clerk

Mary Carthell, Accounting Finance Manager

Kestra Jost, Deputy Financial Manager

Public Works

Scott Brandmeier, Director

Mike Krueger, Superintendent

Chad Livingston, Foreman

Sue Reynolds, Administrative Assistant

Steven West, Mechanic

Dajuan Beasely, W/U & Laborer

Glenn Hofmeister, Laborer

Troy Janzer, W/U Operator

Craig Boerner, Asst. W/U Operator

Jason McRae, Laborer

Chris Miller, Laborer

Nicholas Ness, Laborer

Miguel Gonzalez, Laborer

LaRonte Morris, Laborer

Charlie Parker, Laborer

Torrey Wiedmeyer, Laborer

Matt Gauss, Laborer

Evan Baldwin, Laborer

Police Department

Chris Freedy, Chief

Doug Dubnicka, Captain

Leah Gabrielse, Investigator

Chad Huber, Sergeant

Kyle Arendt, Sergeant

Benjamin Brouwer, Sergeant

Megan Morelli, Sergeant

William Bonebrake, Officer

Steve Grossmueller, Officer

John Adamaitis, Officer

Jennifer Wiesmueller, Officer

James Hanna, Officer

Jordan Paul, Officer

Devon Johnson, Officer

Codie Bastress, Officer

Taylor Field, Officer

Vincent Walker, Officer

Candace Maxim, Administrative Assistant

Building Inspection

Michael Rakow, Building Inspector

North Shore Fire Department

Robert Whitaker, Chief

Water Utility

Jim Voigt

City Water LLC

North Shore Library	Health Department	Municipal Court
Rhonda K. Gould, Director	Becky Rowland, Director	Scott A. Wales, Judge Ellen McKenzie, Court Clerk
Village Assessor	**Village Forester**	**Village Attorney**
Nick Laird Associated Appraisal Consultants, Inc.	John Gall Wachtel Tree Science & Service	Eric Larson Municipal Law & Litigation Group, S.C.

Property Tax Information

Property Taxes

What do your property tax dollars pay for?

All the taxing districts noted in the table below collect a portion of your property tax dollars.

Services by Taxing Districts

Village of Fox Point	Milwaukee County	School Districts	MMSD	MATC
Roads and Streets	Social Services	K-12 Education	Regional Sewer Systems	Vocational Education
Police/Fire/EMS	Road and Highways	Community Education		
Parks and Recreation	Corrections	Recreation		
Building Safety	Sheriff			
Public Health	Environmental Services			
Libraries				

VILLAGE OF FOX POINT
Milwaukee County, Wisconsin

VILLAGE BOARD

Christine Symchych, President
Elizabeth Aelion, Trustee
Mark Freedman, Trustee
Eric Fonstad, Trustee
David Miller, Trustee
Greg Ollman, Trustee
Jennie Stoltz, Trustee

ADMINISTRATION

Scott Botcher, Village Manager
Kevin Ausman, Assistant Village Manager
Sara Bruckman, Village Clerk/Treasurer
Mary Carthell, Financial Manager
Christopher Freedy, Police Chief
Michael Rakow, Inspector
Scott Brandmeier, Village Engineer/Director of Public Works

PROFESSIONAL SERVICES

Village Attorney:	Eric Larson, Waukesha, Wisconsin
Financial Advisor:	Robert W. Baird & Co. Incorporated, Milwaukee, Wisconsin
Bond Counsel:	Husch Blackwell LLP, Milwaukee, Wisconsin
Paying Agent:	Associated Trust Company, National Association, Green Bay, Wisconsin

THE VILLAGE

Village Board

The Village has a seven-member board with a President and six trustees elected for three-year terms. The present members of the Village Board and the expiration of their respective terms of office are as follows:

Name	Expiration of Term
Christine Symchych, President	April, 2026
Elizabeth Aelion, Trustee	April, 2025
Eric Fonstad, Trustee	April, 2025
Mark Freedman, Trustee	April, 2027
David Miller, Trustee	April, 2027
Greg Ollman, Trustee	April, 2026
Jennie Stoltz, Trustee	April, 2026

Source: The Village.

Administration

The daily administration, under the supervision of the Village Manager, is handled through the various department heads who are responsible for the day-to-day functions. The present members of the administration and their years of service are listed below.

Name	Title	Years of Service
Scott Botcher	Village Manager	9.5
Kevin Ausman	Assistant Village Manager	3.0*
Sara Bruckman	Village Clerk/Treasurer	1.5**
Mary Carthell	Financial Manager	24.0
Christopher Freedy	Police Chief	26.0
Michael Rakow	Inspector	6.5
Scott Brandmeier	Village Engineer/Director of Public Works	18.0

**Mr. Ausman joined the Village in late 2021 after a 7-year tenure at the Village of Menomonee Falls.*
***Ms. Bruckman jointed the Village management team in early 2024 after previously serving as Deputy Clerk.*
Source: The Village.

GENERAL INFORMATION

Location

The Village is located in Milwaukee County. The Village is located ten minutes north of the City of Milwaukee. It is bounded on the east by steep bluffs and the sandy shores of Lake Michigan, on the west by the City of Glendale and the Village of River Hills, on the south by the Village of Whitefish Bay, and on the north by the Village of Bayside.

Services

The Village provides a variety of services that include public works, parks and recreation, including the operation of an outdoor swimming pool. Water utility services are provided through the North Shore Water Consortium, library services are provided through the North Shore Library Consortium and public health service, provided through the North Shore Health Department.

In order to improve Medical and Fire Services the Village discontinued the operation of an independent Fire Department. The Villages of Bayside, Brown Deer, Fox Point, River Hills, Shorewood, and Whitefish Bay and the City of Glendale (collectively the "municipalities") entered into an agreement on November 1, 1994 to establish and operate a joint fire and emergency services department referred to as the North Shore Fire Department (the "Department"). Upon inception of this agreement, the Department acquired title to a number of assets, including real estate, vehicles and equipment from the participatory municipalities, in order to commence complete and

comprehensive operations.

The Bayside Communications Center provides dispatch services for Bayside, Brown Deer, Fox Point, Glendale, River Hills, the North Shore Fire Department, Shorewood and Whitefish Bay.

The Bayside Communications Center consolidated the two North Shore dispatch centers into one, is located in Bayside, and services the seven North Shore communities for police and fire dispatch services.

The seventeen-member Police Department offers home security surveys, engraving services, a neighborhood watch program and a project reassurance program, specifically designed for the elderly.

Education

The Village is served by the Joint School District Number 2, Villages of Fox Point and Bayside and Maple Dale-Indian Hill School District which provides an excellent educational program for students in four-year-old-kindergarten through the eighth grades. Joint School District Number 2, Villages of Fox Point and Bayside and Maple Dale-Indian Hill School District both operate two elementary schools. The Districts are two of three "feeder" districts for the Nicolet Unified High School District (UHS) which provides an educational program for the ninth through twelfth grades. Higher education can be obtained at Marquette University and the University of Wisconsin-Milwaukee, just a few minutes south of the Village, in addition to the other nearby schools as follows:

Alverno College
Carroll College
Concordia University
Medical College of Wisconsin
Milwaukee Area Technical College
Milwaukee School of Engineering
Mount Mary University
Wisconsin Lutheran College

St. Augustine Preparatory Academy has purchased the former Cardinal Stritch University campus to convert the campus into a K-12 Preparatory school. The new north campus is expected to be open in 2026.

DEMOGRAPHIC AND ECONOMIC INFORMATION

Population

	Milwaukee County	Village of Fox Point
Estimate, 2023	937,259	6,717
Estimate, 2022	939,487	6,770
Estimate, 2021	947,241	6,733
Census, 2020	939,489	6,934
Estimate, 2019	946,296	6,571

Source: Wisconsin Department of Administration, Demographics Services Center and U.S. Census Bureau.

Per Return Adjusted Gross Income

	State of Wisconsin	Milwaukee County	Village of Fox Point*
2022	$70,548	$63,901	$270,240
2021	66,369	57,444	201,104
2020	61,518	52,751	243,594
2019	61,003	54,920	203,869
2018	59,423	53,380	198,960

**The Wisconsin DOR reports very high-income returns show significant year to year fluctuations.*

Source: Wisconsin Department of Revenue, Division of Research and Policy.

Unemployment Rate

	State of Wisconsin	Milwaukee County
May, 2024 (1)	3.0%	3.8%
May, 2023	2.8	3.7
Average, 2023(1)	3.0%	3.8%
Average, 2022	2.9	3.7
Average, 2021	3.9	5.4
Average, 2020	6.4	8.4
Average, 2019	3.2	3.8

(1)Preliminary.

Source: Wisconsin Department of Workforce Development WisConomy.

Building Permits

Year	Valuation
2024*	$12,055,016
2023	20,975,664
2022	15,488,765
2021	12,427,647
2020	13,185,653

**As of May 1, 2024.*
Source: The Village.

Largest Taxpayers

Taxpayer	Type of Business/Property	2023 Assessed Valuation	2023 Equalized Valuation
Porticos LLC	Apartments	$33,884,200	$33,675,741
North Shore Centers Partners	Commercial-retail center	33,830,000	33,621,875
Chiswick Apartments, LLC	Apartments	22,992,500	22,851,048
Fox Croft	Apartment complex	22,490,500	22,352,136
Azura Fox Point, LLC	Memory care facility	10,059,500	9,997,613
Private Individual(s)	Private Individual(s)	5,048,500	5,017,441
Private Individual(s)	Private Individual(s)	4,740,000	4,710,839
General Capital Management	Real estate	4,686,000	4,657,171
Private Individual(s)	Private Individual(s)	4,682,500	4,653,693
Private Individual(s)	Private Individual(s)	3,767,000	3,743,825
		$146,180,700	$145,281,382

The above taxpayers represent 9.12% of the Village's 2023 Equalized Value (TID IN) ($1,592,808,900).

Source: The Village.

Largest Employers

Because of the Village's proximity to Milwaukee and its surrounding suburbs, many residents commute for employment. Some of the largest employers in the County include Advocate Aurora Health with 31,155 employees (includes four hospitals, habilitation, homecare and hospice facilities and the corporate office, does not include northern Illinois facilities), Milwaukee Public Schools with 10,607 employees (includes full time equivalent and recreation employees) and the U.S. Government with 10,607 employees (includes Zablocki (VA) Medical Center employees). The largest employers in the north shore area are listed below.

Name	Type of Business	Number of Employees
Johnson Controls, Inc., Corporate Division and Batteries Group [1]	Corporate headquarters and manufacturers of automotive batteries	1,789
University of Wisconsin-Milwaukee	Education	1,648
Brady Corporation	Identification equipment & supply manufacturer	925
Ascension Columbia St. Mary's	Hospital	755
Badger Meter Inc.	Water works equipment supplier	650
Aurora Advanced Healthcare [2]	Health care	250
DCI Artform (previously DCI Marketing)	Point-of-purchase advertising displays	250
Pick'n Save/Metro Market	Grocery stores	236
Strattec Security Corporation	Manufacturer of automotive locks and keys	200
Regal Rexnord Milwaukee Gear Co.	Manufacturer of custom gears & gear boxes	200

[1] Includes facilities located in Milwaukee County area only.
[2] No response to request in 2024. Information is from 2023.

Source: Data Axle Genie (dataaxlegenie.com), 2023-2024 Business Journal Book of Lists and direct employer contacts.

TAX LEVIES, RATES AND COLLECTIONS

Personal property taxes, special assessments, special charges and special taxes must be paid to the town, city or village treasurer in full by January 31. Real property taxes may be paid in full by January 31 or in two equal installments payable by January 31 and July 31. Municipalities also have the option of adopting payment plans which allow taxpayers to pay their real property taxes and special assessments in three or more installments, provided that the first installment is paid by January 31, one-half of the taxes are paid by April 30 and the remainder is paid by July 31. Amounts paid on or before January 31 are paid to the town, city or village treasurer. Amounts paid after January 31 are paid to the county treasurer unless the municipality has authorized payment in three or more installments in which case payment is made to the town, city or village treasurer. Any amounts paid after July 31 are paid to the county treasurer. For municipalities which have not adopted an installment payment plan, the town, city or village treasurer settles with other taxing jurisdictions for collections through the preceding month on January 15 and February 20. For municipalities which have adopted an installment payment plan, the town, city or village treasurer settles with other taxing jurisdictions for collections through the preceding month on January 15, February 20 and the 15th day of each month following a month in which an installment payment is due. On or before August 20, the county treasurer must settle in full with the underlying taxing districts for all real property taxes and special taxes. The County Board may authorize its County Treasurer to also settle in full with the underlying taxing districts for all special assessments and special charges. The county may then recover any tax delinquencies by enforcing the lien on the property and retain any penalties or interest on the delinquencies for which it has settled. Uncollected personal property taxes owed by an entity that has ceased operations or filed a petition for bankruptcy, or are due on personal property that has been removed from the next assessment roll are collected from each taxing entity in the year following the levy year. The personal property tax has been repealed, starting with the property tax assessments as of January 1, 2024. Beginning in 2025, the personal property tax has been replaced with a payment from the State intended to replace the amount of property taxes imposed on personal property for the property tax assessments as of January 1, 2023. Since, in practice, all delinquent real property taxes are withheld from the county's share of taxes, the Village receives 100 percent of the real property taxes it levies for real property taxes. See "Levy Limits" herein for information on additional limitations on Village tax levies.

Set forth below are the taxes levied and the tax rate per $1,000 assessed value on all taxable property within the Village. The rates set forth are for the collection years 2020-2024:

Collection Year	Village Tax Rate	Village Levy	Uncollected Personal Property Taxes as of December 31st	Percent of Levy Collected
2024	$4.86	$7,499,242	-In Process of Collection -	
2023	6.01	7,473,914	$2,158	98.40%
2022	5.95	7,371,050	2,553	98.22
2021	5.89	7,226,116	593	100.00
2020	6.27	7,150,178	5,222	99.93

Source: The Village.

CREDIT OPINION
26 June 2024

Send Your Feedback

Contacts

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CLIENT SERVICES

Americas	1-212-553-1653
Asia Pacific	852-3551-3077
Japan	81-3-5408-4100
EMEA	44-20-7772-5454

Village of Fox Point, WI

Update to credit analysis

Summary

The Village of Fox Point, WI (Aaa) benefits from prudent financial management and a favorable location just outside Milwaukee (A3 stable) that supports strong resident income and full value per capita. Long-term liabilities are moderate and fixed costs are low.

Credit strengths

» Favorable location just outside Milwaukee that supports strong resident income and full value per capita

» Strong and stable financial position

Credit challenges

» Reserves and liquidity are nominally limited relative to other Aaa rated cities nationally because of the village's small scale of operations

» State imposed levy limits restrict revenue raising flexibility

Rating outlook

The stable outlook reflects the expectation that the village's credit profile will remain strong and will continue to be supported by conservative financial management.

Factors that could lead to an upgrade

» Not applicable

Factors that could lead to a downgrade

» Material economic or tax base contraction, including diminished per capita wealth or resident income metrics

» Sustained narrowing of fund balance or liquidity to levels near 35% of revenue

» Significantly increased long-term leverage to levels near 300%

Key indicators

Exhibit 1
Fox Point (Village of) WI

	2020	2021	2022	2023	Aaa Medians
Economy					
Resident income ratio (%)	144.8%	183.2%	183.4%	N/A	170.6%
Full Value ($000)	$1,253,756	$1,268,600	$1,359,086	$1,592,809	$8,680,662
Population	6,623	6,886	6,811	N/A	36,119
Full value per capita ($)	$189,303	$184,229	$199,543	N/A	N/A
Annual Growth in Real GDP	-4.0%	4.3%	1.0%	N/A	4.9%
Financial Performance					
Revenue ($000)	$12,809	$13,266	$13,641	$15,464	$101,733
Available fund balance ($000)	$6,059	$6,365	$6,524	$7,373	$62,520
Net unrestricted cash ($000)	$7,456	$7,989	$9,127	$9,172	$88,880
Available fund balance ratio (%)	47.3%	48.0%	47.8%	47.7%	61.7%
Liquidity ratio (%)	58.2%	60.2%	66.9%	59.3%	91.1%
Leverage					
Debt ($000)	$13,989	$15,478	$15,965	$20,849	$68,781
Adjusted net pension liabilities ($000)	$13,084	$15,834	$14,450	$7,150	$105,726
Adjusted net OPEB liabilities ($000)	$757	$760	$660	$552	$11,674
Other long-term liabilities ($000)	$854	$906	$942	$934	$3,903
Long-term liabilities ratio (%)	223.9%	248.6%	234.7%	190.7%	258.2%
Fixed costs					
Implied debt service ($000)	$922	$1,002	$1,086	$1,115	$4,899
Pension tread water contribution ($000)	$201	$142	$150	N/A	$3,333
OPEB contributions ($000)	$34	$30	$77	$41	$503
Implied cost of other long-term liabilities ($000)	$59	$61	$64	$66	$262
Fixed-costs ratio (%)	9.5%	9.3%	10.1%	8.9%	11.2%

The real GDP annual growth metric cited above is for the Milwaukee-Waukesha, WI Metropolitan Statistical Area Metropolitan Statistical Area.
For definitions of the metrics in the table above please refer to the US Cities and Counties Methodology or see the Glossary in the Appendix below. Metrics represented as N/A indicate the data were not available at the time of publication. The medians come from our most recently published US Cities and Counties Median Report.
Sources: US Census Bureau, Fox Point (Village of) WI's financial statements and Moody's Ratings, US Bureau of Economic Analysis

Profile

The Village of Fox Point is located just north of Milwaukee along Lake Michigan. The village spans an area of approximately three square miles and serves about 6,800 residents.

Detailed credit considerations

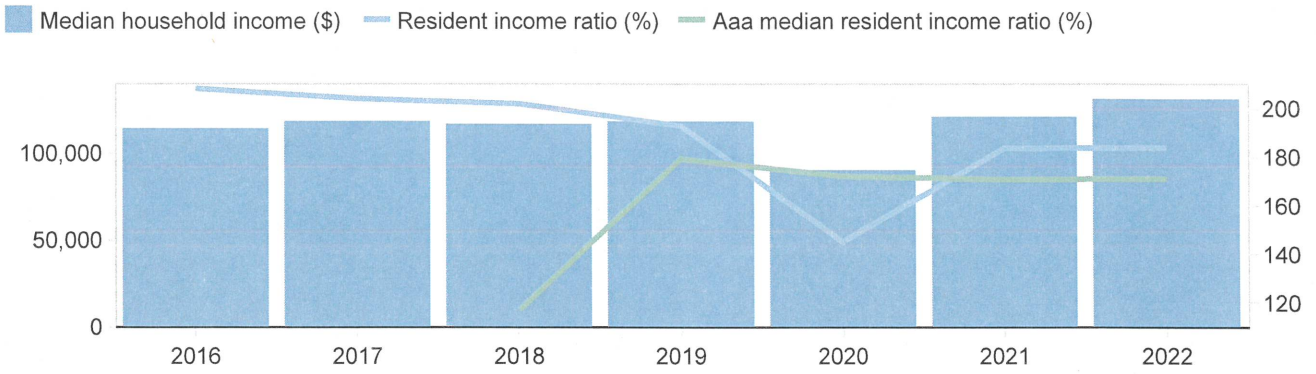
Fox Point, WI benefits from a healthy financial position with ample liquidity across governmental and business-type activities. The economy will remain stable, supported by an overall growing trend in building permits and ongoing development including a couple small scale commercial developments and additional residential redevelopments. The largest industry sectors that drive the local economy are manufacturing, education, and health care. Long term liabilities will remain moderate because of rapid amortization, following an upcoming issuance for miscellaneous capital improvement projects, total leverage will grow to around 230% of fiscal 2023 revenue.

The village's financial operations will likely remain strong because of management's proactive budgeting practices and continued economic development. The fiscal 2024 (year-end Dec. 31) budget reports a $336,400 surplus in the general fund primarily because of increases in state aid and investment income revenue and holding expenditures relatively flat, but management expects to end the year with a larger surplus because of positive budget variances. General fund activities comprise roughly 64% of total governmental revenue. The village operates a water, sewer and storm water utility that comprises of about 25% of the total revenue base. Fiscal 2023 closed with an available fund balance of $7.4 million, or 48% of total revenue. Unrestricted liquidity across all funds was an even stronger 59% of revenue. Liquidity is stronger than available fund balance because of funds restricted for capital projects.

This publication does not announce a credit rating action. For any credit ratings referenced in this publication, please see the issuer/deal page on https://ratings.moodys.com for the most updated credit rating action information and rating history.

Economy

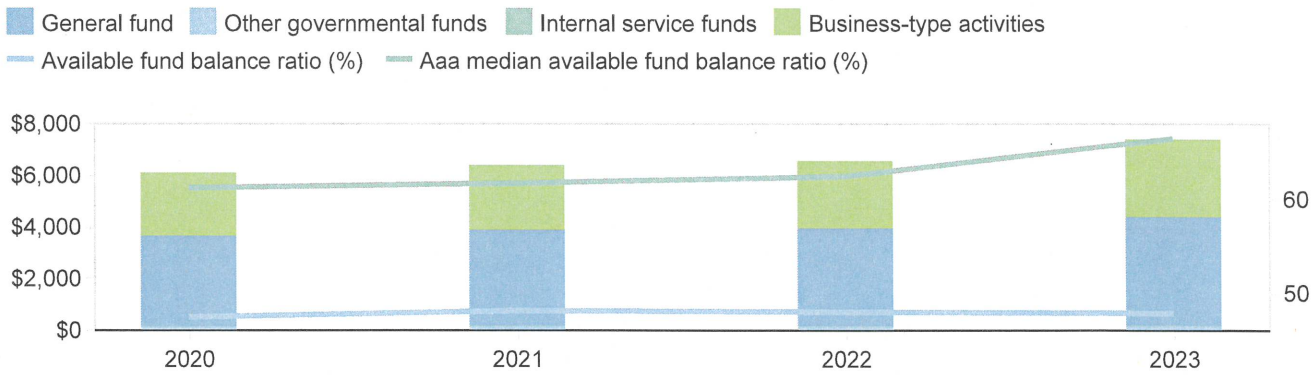
Exhibit 2
Resident Income



Source: Moody's Ratings

Financial operations

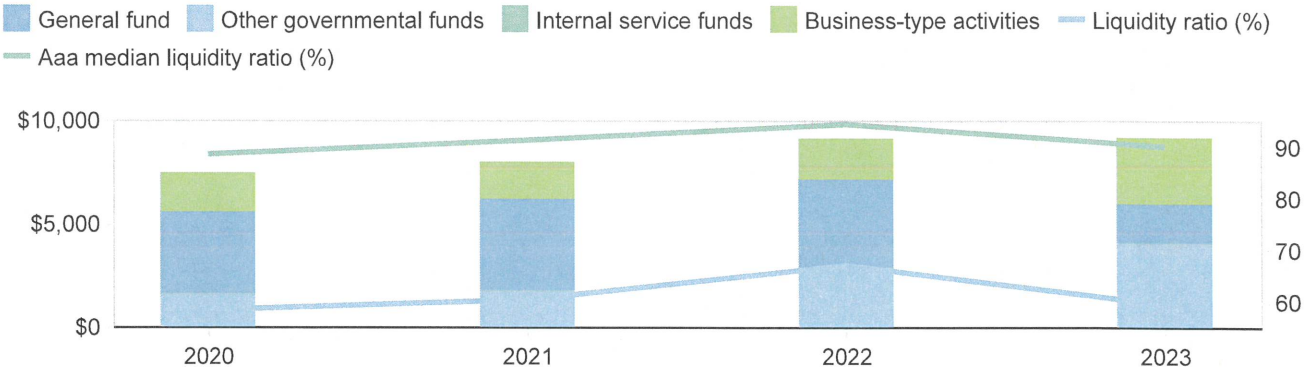
Exhibit 3
Fund Balance



Source: Moody's Ratings

Liquidity

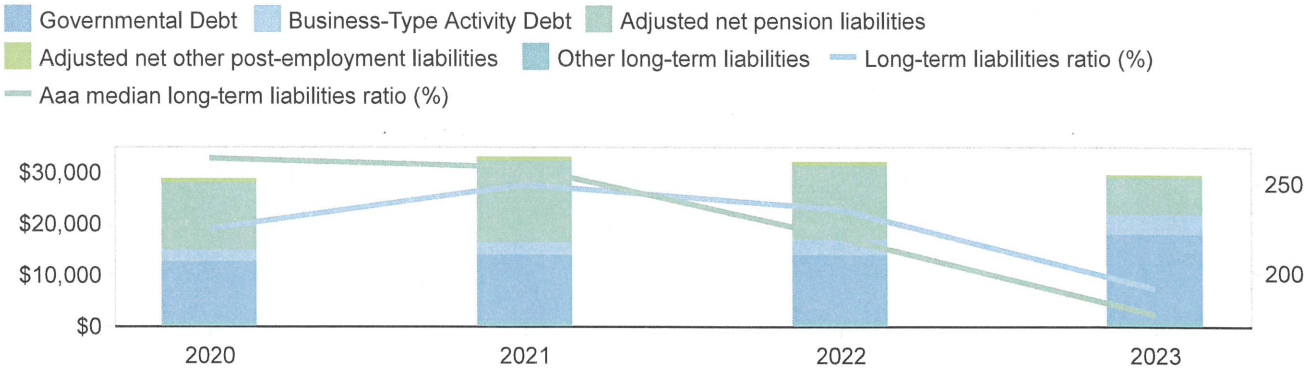
Exhibit 4
Cash



Source: Moody's Ratings

Leverage

Exhibit 5
Total Primary Government - Long Term Liabilities

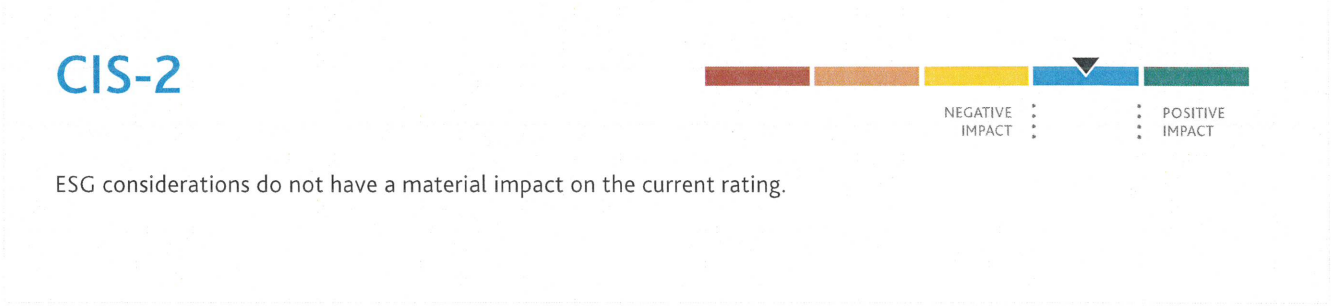


Source: Moody's Ratings

ESG considerations

Fox Point (Village of) WI's ESG credit impact score is CIS-2

Exhibit 6
ESG credit impact score



Source: Moody's Ratings

The City of Fox Point's ESG Credit Impact Score is neutral to low (**CIS-2**), reflecting neutral to low exposure to environmental, social and governance risks.

Exhibit 7
ESG issuer profile scores

Source: Moody's Ratings

Environmental

The city's E issuer profile score is neutral to low (**E-2**). The physical climate risk is neutral to low, though the city is located along Lake Michigan natural rocks and bluffs provide a barrier when water levels are high. The city's other environmental category scores also reflect neutral to low risk, including carbon transition, water management, natural resources management, and waste and pollution.

Social

The S issuer profile score is positive (**S-1**). Educational attainment is high, which also supports very strong employment and income and very low poverty. Demographics are neutral to low with a relatively flat population and median age a little high relative to the nation.

Governance

The city's G issuer profile score is neutral to low (**G-2**). Fox Point has sound policy credibility and effectiveness with a 10 year comprehensive plan. The city's responsive budget management has led to strong reserves despite limited revenue raising flexibility due to state imposed levy limits. Transparency and disclosure practices are in line with peers with timely audit releases.

ESG Issuer Profile Scores and Credit Impact Scores for the rated entity/transaction are available on Moodys.com. In order to view the latest scores, please click here to go to the landing page for the entity/transaction on MDC and view the ESG Scores section.

Rating methodology and scorecard factors

The US Cities and Counties Methodology includes a scorecard, which summarizes the rating factors generally most important to city and county credit profiles. Because the scorecard is a summary, and may not include every consideration in the credit analysis for a specific issuer, a scorecard-indicated outcome may or may not map closely to the actual rating assigned.

Exhibit 8
Fox Point (Village of) WI

	Measure	Weight	Score
Economy			
Resident income ratio	183.4%	10.0%	Aaa
Full value per capita	233,858	10.0%	Aaa
Economic growth metric	-1.3%	10.0%	A
Financial Performance			
Available fund balance ratio	47.7%	20.0%	Aaa
Liquidity ratio	59.3%	10.0%	Aaa
Institutional Framework			
Institutional Framework	A	10.0%	A
Leverage			
Long-term liabilities ratio	190.7%	20.0%	Aa
Fixed-costs ratio	8.9%	10.0%	Aaa
Notching factors			
No notchings applied			
Scorecard-Indicated Outcome			Aa1
Assigned Rating			**Aaa**

The Economic Growth metric cited above compares the five-year CAGR of real GDP for Milwaukee-Waukesha, WI Metropolitan Statistical Area Metropolitan Statistical Area to the five-year CAGR of real GDP for the US.
Sources: US Census Bureau, Fox Point (Village of) WI's financial statements and Moody's Ratings

Appendix

Exhibit 9

Key Indicators Glossary

	Definition	Typical Source*
Economy		
Resident income ratio	Median Household Income (MHI) for the city or county, adjusted for Regional Price Parity (RPP), as a % of the US MHI	MHI: US Census Bureau - American Community Survey 5-Year Estimates RPP: US Bureau of Economic Analysis
Full value	Estimated market value of taxable property in the city or county	State repositories; audited financial statements; continuing disclosures
Population	Population of the city or county	US Census Bureau - American Community Survey 5-Year Estimates
Full value per capita	Full value / population	
Economic growth metric	Five year CAGR of real GDP for Metropolitan Statistical Area or county minus the five-year CAGR of real GDP for the US	Real GDP: US Bureau of Economic Analysis
Financial performance		
Revenue	Sum of revenue from total governmental funds, operating and non-operating revenue from total business-type activities, and non-operating revenue from internal services funds, excluding transfers and one-time revenue, e.g., bond proceeds or capital contributions	Audited financial statements
Available fund balance	Sum of all fund balances that are classified as unassigned, assigned or committed in the total governmental funds, plus unrestricted current assets minus current liabilities from the city's or county's business-type activities and internal services funds	Audited financial statements
Net unrestricted cash	Sum of unrestricted cash in governmental activities, business type activities and internal services fund, net of short-term debt	Audited financial statements
Available fund balance ratio	Available fund balance (including net current assets from business-type activities and internal services funds) / Revenue	
Liquidity ratio	Net unrestricted cash / Revenue	
Leverage		
Debt	Outstanding long-term bonds and all other forms of long-term debt across the governmental and business-type activities, including debt of another entity for which it has provided a guarantee disclosed in its financial statements	Audited financial statements; official statements
Adjusted net pension liabilities (ANPL)	Total primary government's pension liabilities adjusted by Moody's to standardize the discount rate used to compute the present value of accrued benefits	Audited financial statements; Moody's Investors Service
Adjusted net OPEB liabilities (ANOL)	Total primary government's net other post-employment benefit (OPEB) liabilities adjusted by Moody's to standardize the discount rate used to compute the present value of accrued benefits	Audited financial statements; Moody's Investors Service
Other long-term liabilities (OLTL)	Miscellaneous long-term liabilities reported under the governmental and business-type activities entries	Audited financial statements
Long-term liabilities ratio	Debt + ANPL + ANOL + OLTL / Revenue	
Fixed costs		
Implied debt service	Annual cost to amortize city or county's long-term debt over 20 years with level payments	Audited financial statements; official statements; Moody's Investors Service
Pension tread water contribution	Pension contribution necessary to prevent reported unfunded pension liabilities from growing, year over year, in nominal dollars, if all actuarial assumptions are met	Audited financial statements; Moody's Investors Service
OPEB contribution	City or county's actual contribution in a given period	Audited financial statements
Implied cost of OLTL	Annual cost to amortize city or county's other long-term liabilities over 20 years with level payments	Audited financial statements; Moody's Investors Service
Fixed-costs ratio	Implied debt service + Pension tread water + OPEB contributions + Implied cost of OLTL / Revenue	

*Note: If typical data source is not available then alternative sources or proxy data may be considered. For more detailed definitions of the metrics listed above please refer to the US Cities and Counties Methodology .

Source: Moody's Ratings

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General Information

The Village maintains the following fund types:

General Fund-the primary operating fund of the Village which is used to account for all financial resources except those required in another fund.

Special Revenue Fund-used to account for specific revenues that may be used only for certain specified purposes.

Debt Service Fund-established to account for activity related to general long-term debt principal and interest.

Enterprise Funds-established to account for the activities of the government which provides goods or services primarily to the public at large on a consumer charge basis. Most business type activities of government are accounted for and reported in this type of fund. (Generally, water sewer and storm water)

Trust/Agency Fund-used to account for assets held by the Village in a trust capacity or as an agent. (We serve as the Fiscal Agent for the North Shore Water Commission on rotation.)

General Fund – Fund #10

The overview below describes changes to the General Fund for revenues and expenditures. This overview is not an itemized listing; however, these changes in revenues, expenditures, and overall categorical changes are mentioned for the purposes of providing an overview to the 2025 Budget proposal.

General Fund Revenues

Taxes

Tax Levy: The Village of Fox Point general fund tax levy is restricted by the State of Wisconsin. Under current State law, a municipality is allowed to increase its general fund levy over the amount it levied in the prior year by the percentage increase in equalized value from net new construction. This year that amount is .63%. The net new construction levy allowed in 2025 allows the Village a slight increase in its General Fund levy from an amount of $5,735,364 in 2024 to $5,753,265 in 2025.

Tax Equivalent (Water): The Tax Equivalent for Water is a payment made by the Water Utility to the General Fund. The number is calculated per State Statute and is based on the assets of the water utility. The number combines the local school taxes to factor in the two different mill

rates. The theory of the Tax Equivalent for Water is to put municipal utilities on the same financial basis as an investor-owned utility, which, in theory, makes municipal utilities competitive. The estimated Tax Equivalent for 2025 is unchanged at $230,000.

Delinquent Taxes: Delinquent Taxes are the fines and penalties paid for late tax payments. It is difficult to predict this number. The best prediction we can provide is a year-over-year average, and this budget amount has been increased slightly from last year's estimate.

Intergovernmental Revenue

State Fire Insurance 2% Dues: Each year, the Industry Services Division (IS) of the Wisconsin Department of Safety and Professional Services (DSPS) makes a payment to the Village of Fox Point under the Wisconsin 2% Fire Dues Payments Program. This payment is passed through the Village Budget to the North Shore Fire Department. In 2025, the 2% Fire Dues are anticipated to be $50,025.

State of Wisconsin Street Aids: The State of Wisconsin Division of Transportation Street Aids for the Village of Fox Point is projected to be approximately $640,513, an increase over 2024.

State of Wisconsin State Shared Revenue: The Village of Fox Point is anticipated to participate in the State Shared Revenue Program in 2025. Our Shared Revenue amount is to be $329,999, an increase over last year.

State of Wisconsin Expenditure Restraint Program (ERP): We expect eligibility in this program in 2025. The State generally funds the program with the same amount of money every fiscal year, and the amount of money per participant depends on the number of participants. Our level of eligibility in 2025 is $49,428.

Fines and Forfeitures

Fines and Forfeitures: I have increased the estimated revenue to $92,000, primarily due to the response of the Court to my request for additional revenue to cover their costs through an Administrative Fee allowed by State Law.

Charges for Service

Charges for Service: When equipment owned by the General Fund is used by the Water Utility, Sewer Utility or Stormwater Utility, the General Fund is reimbursed for a portion of the cost of the equipment. This is done using a pre-determined hourly rate for the equipment. These charges are tracked through employee timecards. These amounts are hard to predict depending on the repair work that occurs year to year, but we have reflected these amounts to remain largely static in 2025.

Other Revenue

Investment Income: Given recent Federal Reserve minutes and economic data, I do expect rates to feel slight downward pressure in 2025, but perhaps not as much of an easing as some had forecast. Secondly, with the concurrence of the auditor, as many of our funds started showing substantial fund balances, the investment income we received has been bifurcated between the funds to show earnings each fund generated. This also means general fund investment earnings are less than they might otherwise be, but the gross Village investment earnings are actually higher.

General Fund Expenditures

Before delving into the expenditures, given that a vast majority of our expenses are labor related, Village Board members should note that compensation increases for staff will be 3.0%.

As a point of explanation, usually I tie compensation increases to the rate in the collective bargaining agreement with the FPPA. Currently, there is no settlement with the FPPA, but it appears many COLA increases have settled around this percentage.

Further, municipal Wisconsin Retirement contributions in 2025 shall be 6.95% (an increase of .5%), health insurance costs increased an average of 8.75% and Workers Compensation expenses should remain relatively flat.

Village Board/Village Manager/Village Clerk

Village Manager: The Village Manager's budget is proposed to increase $8571, with increases reflected in salaries and benefit costs. Further, employees reached out to me this year with an idea for an Employee Recognition program, recognizing fellow employees for work anniversaries, birthdays, or "kudos" received through nominations by fellow employees for going above and beyond in their duties. The program will be facilitated by a committee represented by an individual from each Department (Administration, DPW, PD). I have budgeted $2000 for this program.

Village Clerk/Treasurer: The Clerk/Treasurer budget is increased by $17,532. Poll worker compensation increases are a substantial portion of this as the Village has been far behind our peers in poll worker compensation.

Village Board: This budget has been increased by $800. A majority of this amount is an increase in League of Wisconsin Municipalities dues.

Overall, the General Government budget is estimated to increase by $72,191, or 6.3%. As stated, an increase was budgeted for poll workers as Fox Point was significantly behind its peers.

Police Protection

Salaries: Direct cash compensation for Officers will be adjusted consistent with the collective bargaining agreement once settlement is reached.

Overtime: Overtime usage has been well monitored by the Chief and is reduced by $5,000.

Training: The Police Department prioritizes training of officers in a variety of topics that are relevant to the community, as well as national issues, in order to maintain the highest possible professional standards. It is expected that the Department may participate in several training topics during the upcoming year as a refresher (given that the officers have previously trained on these issues) related to the matters of de-escalation, professional communications, defense and arrest tactics, crisis intervention and implicit bias. Implicit bias may include all sorts of biases, including racial, generational, religious, and gender, among others.

Finally, in order to maximize our staff efforts and facilitate training for staff, the Department maintains instructors on several areas of instruction.

In 2017, the Police Department received recognition from the Wisconsin Law Enforcement Accreditation Group for meeting the CORE standards of accreditation. This outside organization reviewed the agencies policies and practices to verify that we are meeting the core standards for a professional law enforcement organization. WILEAG reviews our practices and policies every three years to maintain this accreditation. The Department has been reaccredited and will be so through 2023. The Department will submit for reaccreditation in late 2024 for years 2025 and beyond (accreditation is good for 3 years.)

Dispatching Contract: The budgeted amount for 2025 has increased $10,195 to $326,974.

Fire Protection

North Shore Fire Department Operations: In September, 2024, the North Shore Fire Department (NSFD) Board of Directors approved the 2025 NSFD Budget. Under the formula, the NSFD action resulted in an expenditure increase for the Village of $19,039.

North Shore Fire Department Capital Service: The above mentioned 2024 NSFD Budget also included capital projects in the amount of $58,103 for various Fire Department capital projects, an increase of $486.

North Shore Fire Department 2% Fire Dues: Each year, the Industry Services Division (IS) of the Wisconsin Department of Safety and Professional Services (DSPS) makes a payment to the Village of Fox Point under the Wisconsin 2% Fire Dues Payments Program. This payment is

passed through the Village budget to NSFD. In 2025, the 2% Fire Dues payment is anticipated to be $50,025.

Overall, the Public Safety budget is estimated to increase by $119,094 or 2.74%.

Department of Public Works

Snow and Ice Removal Materials: The Village makes annual purchases of salt for the Snow and Ice Removal Program. While we are constantly looking for locations to reduce or eliminate our usage, it appears that salt is one commodity which has not experienced a spike in cost as part of our consortium purchase. I am recommending an expense of $83,000, identical to last year.

Fuel: Our cost of fuel has flattened off the peaks experienced in the second half of 2022, and has remained high but stable through 2023 and 2024. Our consumption has not changed markedly, and we continue to pay on a Net10 basis so as to save .05 cents per gallon. As last year we budgeted conservatively (higher) to account for a potential spike in our cost, and while one is always possible due to a multitude of possible market disruptions, we are comfortable reducing this amount. Based on these considerations, the fuel budget was reduced to $75,000.

Landfill Fees: These fees are estimated to remain $98,000.

Overall, the Public Works budget is recommended to decrease by approximately $25,385, or 1.58%.

General Fund Contribution to the Fox Point Municipal Pool

The pool has been told many times I won't repeat it here.

Even when not in operation, the pool has expenses and those are reflected in the pool budget. I could have moved these to the General Fund and reflected them there, but there is no reason to do so at the current time given the expectation is that the pool will be reconstructed and the Village will need (and has) an operational, capital and debt service budget for the pool.

In 2025, the pool will be subsidized by approximately $106,527 via a direct capital contribution from the Village (General Fund).

NOTE: Before I present the remaining funds, I think it clearer for the reader to understand that most of the impacts are driven primarily by a significant proposed street reconstruction, water, sewer, and storm water projects.

For purposes of increased understanding, as in years past, I requested a brief synopsis from the Director/Village Engineer to give brief capital project(s) overview. This may provide additional clarification in a more concise format as you review the capital, sewer, storm water, and water utility funds.

As in previous fiscal years, be advised that I will be proposing a budget not entirely in concert with the Director/Village Engineer request.

Sewer Utility – Fund #21

Sewer Fund Revenues

Public Charges for Service

Sewer Revenue: The 2025 Budget anticipates no change in sewer rates.

The Sewer Fund will borrow for capital improvements, borrowing $228,074.

Sewer Fund Expenditures

Administration and General

MMSD Charges: MMSD increased their charges to the Village from $544,239 in 2024 to 573,581, an increase of 5.39%, following substantial increases in 2023 and 2024. (MMSD charges to the Village in 2022 were $457,147 or approximately 25.5% lower.)

Sewer Fund Revenue and Expenditure Overview

Overall expenditures are estimated to decrease by $198,622. The Fund is estimated to finish 2025 with a fund balance of $815,815.

Recycling Fund – Fund #22

Recycling Fund Revenues

Taxes

Village Tax Levy: No Village General Fund levy will be applied in 2025.

Intergovernmental Aids

Grants – State of Wisconsin: Each year the Village participates in the Recycling Grant program through the State of Wisconsin. In 2025, an estimated $58,540 is anticipated in grant funding, identical to 2024.

Other Financing Sources

Fund Balance Applied: The General Fund will provide $10,182 of support to Recycling in 2025, approximately $16,000 less than in 2024. Much of this can be ascribed due to the Village taking over recycling.

Recycling Fund Expenditures

Recycling

Salaries: The 2025 budget projects salary expenditures of $129,735, an decrease of approximately $4000 from 2024.

Recycling Fund Revenue and Expenditure Overview

Overall expenditures in the Recycling Fund are estimated to increase by $5,522 or 1.8% from FY 2024 to FY 2025.

Please note that staff continues to look at options for the drive-up service (scooters) as replacements will begin in the near future (roughly in 2027 or 2028 when the oldest scooters will be about 7 years old).

Pool Fund – Fund #23

Pool Fund Expenditures

Transfer to Debt Service

Transfer to Debt Service: The Pool Fund has completed its payments of affiliated debt, and has no remaining debt service.

Inspections Fund – Fund #24

Inspections Fund Revenue

Licenses and Permits

Licenses and Permits: It is estimated that permit revenue will increase slightly in 2025. While our permit activity has held reasonably steady, the values of the permits appear to be rising.

Other Financing Sources

Other Financing Sources: The Inspections Fund requires no subsidy in 2024.

Inspections Fund Expenditures

Inspections

Inspections: Overall, expenditures in the Inspections Fund are budgeted to increase by $6,880, or 5.26%. Some of this increase was shifting some Staff salaries to Inspections to reflect the time spent on Board of Appeals and related activities.

Inspections Fund Revenue and Expenditure Overview

As done at the end of 2018, 2020, and 2023 the fund balance in Inspections has been large enough that I recommended that the Village Board unrestrict and transfer monies the General Fund. I recommend that the Village Board do the same near the end of 2025 in the amount of $50,000 should conditions allow.

Stormwater Utility – Fund #25

Stormwater Utility Fund Revenue

Public Charges for Service

Stormwater User Revenue: Stormwater revenue is expected to remain stable in 2025, with an estimated increase in $10,000. As in previous years, this fund will face pressures on its financial condition due to the cost of the projects as well as the relatively low rates paid by rate payers.

Stormwater Utility Fund Expenditures

Principal and Interest Expense

Principal and Interest:

In 2020, I recommended that the Village make Storm Water capital project a larger general Village obligation insofar as proposed expenditures are reflected in the Capital Fund. This does a few things; given that the projects would need to be borrowed for regardless, this makes the obligation a general one and not just of a fund which should frankly add to its cash position and whose revenues I am careful not to over commit in the future with future debt service.

As the storm water fund has grown its fund balance from the low $200,000 range to an estimated (nearly) $612,864 by December 31, 2024, I will slowly budget for storm water to reclaim some of its financial programmatic obligations.

Stormwater Utility Fund Revenue and Expenditure Overview

There are a number of stormwater projects anticipated for 2025 which include the following:

- Green infrastructure maintenance ($20,000 – 25-53800-234)
- NR216 compliance testing, preparation of a Letter of Map Revision (LOMR) related to the 100-year floodplain and bacteria testing along Indian Creek ($50,000 – 25-91500-800).
- Additional funding is proposed for miscellaneous storm sewer projects that need to be addressed throughout the year ($75,000 – 25-91500-835).

Debt Service Fund – Fund #30

Debt Service Fund levy for 2025 is proposed to be $2,148,135, an increase of $1,385 or .07% from 2024. We have a large amount of capacity and our levy reflects aggressive amortization schedules in our issues. Should we decide to make some significant capital investments in the near term, we appear to be well positioned to do so, both in terms of rates and quantity.

Capital Projects Fund – Fund #40

The detail for this fund is incorporated by reference under its appropriate tab. Revenues and Expenditures for the Capital Projects Fund have been proposed to decrease from a budgeted

amount of $4,973,534 in 2024 to $3,339,405 in 2025. Mr. Brandmeier's memo dated October 18, 2024 delineates with more specificity his recommended capital improvement projects across the storm water, sanitary, water, and general street and utility functions. Other departments capital impacts are deminimus.

The two major projects this year are the Bradley Road project and the Lake Drive projects. As we have stated, we would have preferred DOT not accelerate this Lake Drive project ahead a year as they have tentatively indicated, but that was not our choice.

Staff received word from our consultant (Kapur & Associates) and the DOT that the Lake Drive project will be advanced to 2025 as opposed to 2026. As a reminder, the DOT work will include widening the road to accommodate bike lanes, incorporating crosswalks at six locations along Lake Drive, and replacement of valves, hydrants and sections of the water main and laterals. The DOT is picking up all of the cost of the road work and most of the cost of the crosswalks (the Village's share is approximately $40,000) while all of the water main cost ($1.9 million) is a Village responsibility.

Other Capital Projects. DPW is also proposing additional capital projects, including the following:

- Resurfacing, stormwater improvements and water main replacement on Beach Drive (Lake to the bottom of the bluff and from approximately 7328 North Beach south to the end). The road resurfacing cost is estimated at approximately $1.1 million; the stormwater improvements are estimated at about $165,000 (for 7328 North Beach and to the south), and the water main cost is estimated at approximately $415,000.
- Replacement of the Beach Drive jetty – estimated at $550,000.
- Begin design activities for the 2026 anticipated projects on Yates, Bell and Thorne as well as the 2027 design activities for Daisy, Bridge, Allen and Dean Roads.

The General Government (Village Hall) function is anticipated to have one significant item in the Capital Budget: replacement of garage heaters, heating and cooling valves for the boiler and chiller, and exterior painting of Villager Hall, if bids come in favorably.

I recommend the replacement of the following pieces of equipment:

- #24 – Pickup truck with plow
- #17 – 5-yard dump truck
- #66 – the tilt trailer
- #75 – the water utility shoring trailer
- Purchasing a new Ventrac multi-purpose tractor (with attachments) to replace the Deweze.

Also included are dollars for two police cars; you have authorized this commitment previously.

I generally propose a budget with operational free cash flow. This allows us to absorb unexpected expenses, necessary expenses which are above budgetary expectations, or to allow us to grow fund balance and save cash for a rainy day. We also generally budget conservatively.

I have included a Fund Balance worksheet for the General Fund Fund Balance within this budget. Resolution 2009-32 Requirement (10% of General Fund Operating Budget) is easily met as the General Fund Fund Balance is estimated to be 60.06%.

Our Fund Balance estimates are below:

Fund Balance Estimates As of 12/31			
	2023 (audited)	2024 (est)	2025 (est)
General	$ 4,336,580	$ 4,436,580	$ 4,662,162
Water	$ 689,545*	$ 689,545	$ 1,038,586
Sewer	$ 587,741	$ 587,741	$ 815,815
Storm	$ 591,353	$ 612,864	$ 612,956

*8/31/24

Water Fund – Fund #50

While the actual "operation" of the water fund is largely unchanged in 2025, we continue to invest in our infrastructure. The full PSC rate case decision of a few years ago has been a positive and needed revenue enhancer for the water fund. That being said, a simplified rate case may be forthcoming sometime in 2025.

To fund capital projects in 2025, I am recommending that the water utility borrow $2,869,409 for capital projects.

Conclusion

We have an immense amount of deferred maintenance (in our streets and water lines particularly, less so in our sewer), and storm water is a utility that will struggle providing more complex work than sometimes it can fund solely on its own. We should use our strong financial position and relatively small amount of debt outstanding to invest in our community for the long-term. Do what we do well and stay out of the rest.

The potential costs are not small; they are never going to be small. Notwithstanding, by investing in this infrastructure, we can continue to provide quality service and reduce the amount of emergency repairs and costs incurred with deferred maintenance as the community continues to age. We also create a framework for what Fox Point will be many years in the future. We leave a legacy of foresight and intelligent use of financial resources which and never unlimited.

This is not a young community and, for many years, we have been able to defer infrastructure investment because those who came before us invested in the infrastructure for us. Now it is our time to invest in this same infrastructure.

The Public Works infrastructure projects are the most significant Village matter in the budget for 2025. The remaining part of the budget itself, almost exclusively operational, isn't greatly changed and our financial operation is healthy.

I look forward to discussing this budget with you at our meeting. Please take the time to review this document completely before the budget meeting and contact me prior to the meeting with any questions you might have. Thank you for your time and consideration.

VILLAGE OF
FOX POINT

To: Village of Fox Point Village Board

From: Scott Brandmeier, Director of Public Works

Through: Scott Botcher, Village Manager

Date: October 18, 2024

Re: 2025 Proposed Operating and Capital Improvement Projects
Stormwater, Road, Sanitary and Utility Reconstruction

The proposed 2024 Operating and Capital Improvement Program includes a number of additional operating costs as explained below in addition to our requests for infrastructure improvement projects. These are detailed below and include the following work. Additionally, please note that we have prepared a spreadsheet that identifies all of the proposed 2025 capital projects (attached as Table 1). Funds with multiple projects/activities but only one total cost are highlighted on Table 1 which corresponds to the highlighted color within the Budget Spreadsheet for Department Heads. This allows you to more easily identify each of the individual costs within that fund.

A. ***Additional Labor Operating Costs:*** For 2025, we are proposing to maintain our seasonal budget at $30,000 (Acct. 10-53900-122). At various times throughout 2024, DPW used four seasonal employees/laborers including one regular seasonal worker who works April through December (Sue Long) and who has been extremely helpful. We have found that recruitment of seasonal employees requires wages commensurate with what the private sector is paying for part-time employees, so our seasonal employees start out between $17 and $19 per hour.

B. ***Proposed Additional Operating Costs:*** I am also proposing increases in a number of operating costs due to increased fuel and material operating expenses:

- 10-51600-231 – elevator maintenance is proposed to be increased to $13,000 (from $3,600) to account for the cost of performing work associated with changing the hydraulic fluid in the elevator (estimated at $12,000).
- 10-51600-234 – maintaining the Village Hall maintenance budget at $25,000 to account for the age of the facility

- 10-51600-396 – Village open house is proposed to increase from $2,000 to $10,000 to afford the Centennial Committee flexibility in securing resources for the proposed Centennial celebration in 2026. Please note that the Centennial Committee has met once and will meet again on October 30 to discuss ideas for the celebration. It is possible the Centennial Committee may request additional funding.
- 10-53100-233 – GIS maintenance is being proposed to continue at $20,000 with changes being implemented by ESRI (main GIS service provider) and the possible switch to a different GIS online database.
- 10-53630-370 – maintaining the solid waste disposal fee at $98,000. We currently pay about $54 per ton in 2024 which will increase to about $55 per ton in 2025. We typically dispose of approximately 1,800 tons of garbage annually.
- 10-53642-400 – maintaining the yard waste disposal fee at $22,000.
- 10-53700-341 – maintaining the repair parts budget at $65,000 to account for the age of the equipment, the inability to get new vehicles and equipment delivered timely, and supply chain issues.
- 10-53700-343 – decreasing the fuel budget from $90,000 to $75,000. Fuel costs, while more expensive than a few years ago, have remained relatively unchanged throughout 2024 and we hope will remain relatively stable throughout 2025.
- 10-56100-125 – increasing the forester's budget to $55,000 to account for a revised rate in 2025 as well as some additional hours.

C. ***Sanitary Sewer Fund (Account 21):***

- 21-53100-233 – increase the GIS budget to $4,500 (refer to note related to Fund 10 – changes to ESRI licensing requiring possible changes to online GIS database).
- 21-91000-888 – Sewer system improvements include the lining of approximately 4,900 linear feet of sewers in Sanitary Sewer Basin Nos. 5, 6 and 9. The estimated cost is $290,000 and is reflected on Table 1 in the light blueish gray color.

D. ***Recycling Fund (Account 22):*** Per the decision of the Village Board, village staff will continue to perform recycling collections. This has been hugely beneficial as we have seen a significant drop in complaints during 2024. Most costs remain relatively stable.

Please note that staff continues to look at options for the drive up service (scooters) as replacements will begin in the near future (roughly in 2027 or 2028 when the oldest scooters will be about 7 years old).

E. ***Capital Projects.*** Staff received word from our consultant (Kapur & Associates) and the DOT that the Lake Drive project will be advanced to 2025 as opposed to 2026. As a reminder, the DOT work will include widening the road to accommodate bike lanes, incorporating crosswalks at six locations along Lake Drive, and replacement of valves, hydrants and sections of the water main and laterals. The DOT is picking up all of the cost of the road work and most of the cost of the crosswalks (the Village's share is approximately $40,000) while all of the water main cost ($1.9 million) is a Village responsibility. The crosswalk cost is reflected in the green area of Table 1 and the water main cost is reflected in the gray shaded area on Table 1.

F. ***Other Capital Projects.*** DPW is also proposing additional capital projects, including the following:

- Resurfacing, stormwater improvements and water main replacement on Beach Drive (Lake to the bottom of the bluff and from approximately 7328 North Beach south to the end). The road resurfacing cost is estimated at approximately $1.1 million and is shown in the green shaded area on Table 1, the stormwater improvements are estimated at about $165,000 (for 7328 North Beach and to the south) and is shown in the blue shaded area on Table 1, and the water main cost is estimated at approximately $415,000 and is shown in the gray shaded area on Table 1.
- Replacement of the Beach Drive jetty – estimated at $550,000 as shown in the orange shaded section on Table 1.
- Begin design activities for the 2026 anticipated projects on Yates, Bell and Thorne as well as the 2027 design activities for Daisy, Bridge, Allen and Dean Roads.

G. There are a number of stormwater projects anticipated for 2025 which include the following:

- Green infrastructure maintenance ($20,000 – 25-53800-234)
- NR216 compliance testing, preparation of a Letter of Map Revision (LOMR) related to the 100-year floodplain and bacteria testing along Indian Creek ($50,000 – 25-91500-800).
- Additional funding is proposed for miscellaneous storm sewer projects that need to be addressed throughout the year ($75,000 – 25-91500-835).

H. Replacement of the following pieces of equipment:

- #24 – Pickup truck with plow
- #17 – 5-yard dump truck
- #66 – the tilt trailer
- #75 – the water utility shoring trailer
- Purchasing a new Ventrac multi-purpose tractor (with attachments) to replace the Deweze

I. Continuing with Emerald Ash Borer (EAB) activities including treatment and removal of ash trees and replanting diverse species in areas throughout the Village.

Village Hall		updated 10/17/2024	DRAFT 10				
10-51600-231		maintanance & oil change	replace oil in elevator	10-12 years	$13,000	2025	DPW
10-53100-233	GIS	GIS Activities	Annual maintenance, updates and enhancements to the database-migrate to ESRI	On-going	$20,000	2025	DPW
Sewer							
21-53100-233	GIS	GIS Activities	Annual maintenance, updates and enhancements to the database-migrate to ESRI	On-going	$45,000	2025	SEWER
21-91000-888	INFRASTRUCTURE	Design of sewers (est cost)	Rehabilitation of the sewer per 2023 and 2024 inspections	30-90 years	$20,000	2025	SEWER
21-91000-888	INFRASTRUCTURE	Const Mgmt./inspection (est cost)			$25,000	2025	SEWER
21-91000-888	INFRASTRUCTURE	Rehab Const cost (est cost)	Rehab Basins 5,6 & 9 (approx. 4,900 l.ft.)	30-90 years	$245,000	2025	SEWER
				total	$290,000		
21-91000-802	EQUIPMENT	1/2 #24 PICKUP TRUCK w/plow (sewer & DPW)	severe rust, need more for towing High	13 years	$32,500	2025	DPW
Storm							
25-53800-233	GIS	GIS Activities	Annual maintenance, updates and enhancements to the database-migrate to ESRI	On-going	$12,000	2025	STORM
40-91400-834	EQUIPMENT	1/2 #17 Patrol truck (forestry & DPW)	end of life up for rotation Medium (letter of intent, guarantee order in 1Q save $7,000)	15 years	$100,000	2025	DPW
25-91500-846	MAINTENANCE	Sewer Assessments Basin #5 & 6	Storm sewer assessments & televising		$20,000	2025	STORM
25-91500-800	STORM	Respect Our Waters	permit/storm water education/additional tasks		$12,000	2025	STORM
40-91600-811	ROADS	Storm Construction **Alt 3** Construction	Beach Dr Groins North (Jetties)		$470,000	2025	STORM
40-91600-811	ROADS	Storm **Alt 3** Const Mgmt./ Inspect	Beach Dr Groins North (Jetties)		$80,000	2025	STORM
				total	$550,000		
25-91500-835	INFRASTRUCTURE	Storm replacement	General storm sewer improvements as needed	40-90 years	$75,000	2025	STORM
Capital							
40-91400-805		Ventrac multi purpose tractor	to replace two pieces of equipment (Deweze ($10,000) and John Deer tractor ($7,500)($87,800 - with trade $70,390)		$78,000	2025	DPW
40-91400-806	EQUIPMENT	1/2 #24 PICKUP TRUCK w/plow (sewer & DPW)	severe rust, need more for towing High	13 years	$32,500	2025	DPW
40-91400-834	EQUIPMENT	1/2 #17 Patrol truck (forestry & DPW)	end of life up for rotation Medium (letter of intent, guarantee order in 1Q save $7,000)	15 years	$100,000	2025	DPW
40-91600-809	EQUIPMENT	#66 14,000 lb. tilt trailer DPW	Replace- end of life up for rotation High	20 years	$9,500	2025	DPW
40-91500-801	DPW	Road patching	Misc. road patching - water main break, etc.		$150,000	2025	DPW
40-91500-801	INFRASTRUCTURE	Lake Dr. crosswalk improvements	Lake Dr. crosswalk improvements (amount over grant total the village pays - est. only)		$40,000	2025	DPW
40-91500-801	ROADS	Road Reconstruction (Design)	Design Thorn (construction in 2026)		$10,000	2025	DPW
40-91500-801	ROADS	Road Reconstruction (Design)	Design Bell (Lake to Calumet) (construction in 2026)		$25,000	2025	DPW
40-91500-801	ROADS	Road Reconstruction (Design)	Design Yates (Santa Monica north to Green Tree) (construction in 2026)		$40,000	2025	DPW
40-91500-801	ROADS	Design Road Reconstruction	Design for Daisy, Bridge & Allen (design 25% in 2025 with 75% in 2026 & construction in 2027)		$5,000	2025	DPW
40-91500-801	ROADS	Design Road Reconstruction	Design Dean (Lake to Fox) (design 25% in 2025 with 75% in 2026 & construction in 2027)		$8,000	2025	DPW
40-91500-801	ROADS/Drainage	Road/Drainage	Reconstruct Beach Drive (Lake Dr to the bottom)		$600,000	2025	DPW
40-91500-801	ROADS/Drainage	Const Mgmt. Road Reconstruction **Alt. 1**	Construct Mgmt. Beach Drive (Lake Dr to the bottom)		$100,000	2025	DPW
40-91500-801	ROADS	Road Reconstruction	Beach Dr 7328 to south end		$350,000	2025	Roads
40-91500-801	ROADS	Road Reconstruction -inspection	Beach Dr 7328 to south end		$40,000	2025	Roads
				total	$1,368,000		
40-91500-825	MISC	Miscellaneous consultant tasks	Capital account in place to assist with engineering reviews of applications		$25,000	2025	DPW
40-91600-800	STORM	Storm improvements (Design)	Design Thorn (construction in 2026)		$20,000	2025	STORM
40-91600-800	STORM	Storm improvements (Design)	Design Bell (Lake to Calumet) (construction in 2026)		$30,000	2025	STORM
40-91600-800	STORM	Storm improvements (Design)	Design Yates (Santa Monica north to Green Tree) (construction in 2026)		$35,000	2025	STORM
40-91600-800	STORM	Design Storm Water Reconstruction	Design for Daisy, Bridge & Allen (design 25% in 2025 with 75% in 2026 & construction in 2027)		$13,000	2025	STORM
40-91600-800	STORM	Design Storm Reconstruction	Design Dean (Lake to Fox) (design 25% in 2025 with 75% in 2026 & construction in 2027)		$8,000	2025	STORM
40-91600-800	STORM	Storm	Beach Dr 7328 to south end		$150,000	2025	STORM
40-91600-800	STORM	Storm - inspection	Beach Dr 7328 to south end		$15,000	2025	STORM

				total	$271,000		
40-91600-824	FORESTRY	Annual tree planting	Routine tree removals and plantings	Varies	$19,000	2025	DPW
40-91100-805		Village Hall - paint			$20,000	2025	DPW
40-91100-805		Village Hall - DPW valves			$25,000	2025	DPW
40-91100-805		Village Hall - DPW , heaters			$90,000	2025	DPW
				total	$135,000		
40-91600-833	FORESTRY	EAB management	Manage ash in the Village - treatments, removals, plantings and administration (post 8-year)	Varies	$75,000	2025	DPW
40-91600-810	DPW	Beach Drive Shoreline	Maintenance & Misc./ Repairs for Beach Drive Shoreline		$15,000	2025	DPW
40-91600-851	FORESTRY	Diseased elm removal	Remove diseased elms in the Village ROW	Varies	$11,000	2025	DPW
40-91600-842		Paint Guard rails & Gas tank			$16,500	2025	DPW
Water							
50-53100-233	GIS	GIS Activities	Annual maintenance, updates and enhancements to the database-migrate to ESRI	On-going	$10,000	2025	WATER
50-81000-800	EQUIPMENT	#75 6,000 lb. shoring trailer (water & Sewer)	severe rust, end of life High	25	$5,500	2025	DPW
50-81000-800	WATER	Lake Drive water main	Replace sections of watermain, valves, hydrants, etc. along Lake Drive ($27,000 is construction inspection)		$1,900,000	2025	WATER
50-81000-800	WATER	Water (Design)	Design Thorn (construction in 2026)		$40,000	2025	WATER
50-81000-800	WATER	Water (Design)	Design Bell (Lake to Calumet) (construction in 2026)		$30,000	2025	WATER
50-81000-800	WATER	Water (Design)	Design Yates (Santa Monica north to Green Tree) (construction in 2026)		$70,000	2025	WATER
50-81000-800	WATER	Design Water Reconstruction	Design for Daisy, Bridge & Allen (design 25% in 2025 with 75% in 2026 & construction in 2027)		$20,000	2025	WATER
50-81000-800	WATER	Design Water Reconstruction	Design Dean (Lake to Fox) (design 25% in 2025 with 75% in 2026 & construction in 2027)		$23,000	2025	WATER
50-81000-800	WATER	Water meter equipment	replace water meters Commercial in 2025 (Residential starts in 2026)		$90,000	2025	WATER
50-81000-800	WATER	Water inspection and cleaning	every 10 yrs. - drain & inspect water tower		$15,000	2025	WATER
50-81000-800	WATER	Water	Beach Dr 7328 to south end		$375,000	2025	Water
50-81000-800	WATER	Water - inspection	Beach Dr 7328 to south end		$40,000	2025	Water
				total	$2,608,500		

move to 2026

25-91500-833	INFRASTRUCTURE	Storm	Design of spot repairs/lining of storm sewer pipe - Gray Log north of Fox Ln		$8,000	2026	STORM
25-91500-833	INFRASTRUCTURE	Storm	Spot repairs and lining of storm sewer pipe - Gray Log Lane north of Fox Lane		$100,000	2026	STORM
25-91500-833	INFRASTRUCTURE	Storm	Inspection of spot repairs/lining of storm sewer pipe - Gray Log north of Fox Ln		$20,000	2026	STORM

move to 2030

25-91500-848	STORM	Green Tree Rd - grassy areas	Green Tree Rd- replace grassy area w/Turfstone pavers		$75,000	2030	STORM

CAPITAL BUDGET JUSTIFICATION

POLICE DEPARTMENT
VILLAGE OF FOX POINT

TO: SCOTT BOTCHER, VILLAGE MANAGER
FOX POINT VILLAGE BOARD OF TRUSTEES

FROM: CHIEF CHRISTOPHER FREEDY

DATE: JULY 31, 2024

VEHICLE REPLACEMENT

The Police Department developed a vehicle replacement plan for all police vehicles based on maintenance costs, product wear / failure rate, resale value and lifespan as an emergency vehicle (economic life expectancy). The costs of unpredictable performance associated with high-mileage vehicles are greater than the cost of purchasing vehicles more frequently. Generally speaking, the police fleet in Fox Point has a lifespan of approximately 4 years and 90,000 miles; however, the administration will balance officer safety with fiscal responsibility and the service life of the vehicle may be extended for an additional year when appropriate.

Given the demands put on a marked patrol vehicle, they are removed from police service at the end of their lifecycle. Administrative vehicles however have a longer lifecycle and as the mileage increases are rotated to a duty area that does not include regular emergency response.

The current economy has set demands on the motor vehicle manufacturers that is putting limits on the production of fleet equipment and the dealers are now receiving allocations of fleet vehicles each year. This allocation system has forced the municipalities to make choices with their vehicles and, in many cases, purchase vehicles earlier than expected to meet the allocation opportunities.

While our fleet management is at the mercy of the vendor, we are working with the vendor to order and take delivery of the vehicles later in the year to maximize the life span of the current vehicles. We continue to monitor the manufacturers statements regarding fleet vehicle productions and develop strategic plans for fleet management.

The 2025 budget request is to replace one squad car with full police equipment upfitting.

DISPATCHING SERVICES – BAYSIDE COMMUNICATIONS

In July 1999, the Village of Fox Point contracted with the Bayside Police Department to provide public safety dispatching services for Fox Point, along with serving as the 911 public safety answering point. In 2004, Bayside also began dispatching for the Village of River Hills. The goal of this shared venture was to provide the same or better level of service to the community at a reduced cost.

In 2012 the remainder of the North Shore communities and the North Shore Fire Department joined the consolidated dispatch center.

In 2014, the North Shore communities and the fire department began utilizing a shared Records Management System (RMS) that is run through the consolidated dispatch center. This change has allowed for all of the communities to share information through the RMS, while providing the dispatch center with a single system to dispatch calls for service to the officers on the street.

Since 1999, Fox Point has been under contract with the Village of Bayside for dispatching services in one form or another. The current contract includes not only operational costs, but also contribution to the Capital Fund and Debt Service for the initial development of the combined center.

The Capital Fund has a pre-established rate through 2020 and beginning in 2021 will be a percentage of the operating budget. The request int eh Capital Budget is in accordance with the current dispatching contract.

VEHICLE LAPTOP COMPUTERS

The Police Department developed a technology replacement plan for desktop computers and the building server in 2001 based on recommendations from outside Information Technology (IT) professionals. Generally speaking, most IT professionals will tell you that you'll want to replace your computers / server every 3-5 years. This recommendation is based on software that has reached end of lifecycle and hardware that is out of warranty and/or no longer supported by the manufacturer.

I was advised that the 5-year replacement cycle is based on several factors; however, the primary reason is reliability and failure.

The police department utilizes a rugged laptop in each of the marked patrol cars for the purpose of making inquiries to criminal and traffic databases, entering information to the records management system, compiling reports, and communicating / receiving call data from the dispatch center.

The laptops function in a mobile environment which creates additional stress on the technology components not typically encountered in an office environment. The current mobile computers were purchased and put into service in 2019, which puts these machines out of any extended warranty.

The purchase of the mobile laptop computers will include the laptop PC and IT support to configure the equipment on the existing mobile network. The department will reuse the existing printers, mounting docks, and infrastructure.

LIVESCAN FINGERPRINT SYSTEM

The police department utilizes an electronic fingerprint scanner to capture, store, and transmit fingerprint records on arrestees. This system is in lieu of the traditional method of ink and paper cards. The system utilizes an electronic scanner attached to a Windows computer with proprietary software.

The current system was purchased in 2018 and is running on an HP computer with Windows 7 operating system. The operating software is obsolete and due to the age of the software, communication with state and federal networks will no longer be supported due to security issues and security patches are no longer provided / available.

The greatest drawback to all electronic fingerprint systems is the dependence on a Windows operating system. Windows has a typical lifespan of 5-8 years before dropping support and the product becoming obsolete. The police department has explored the option of sharing equipment with other agencies, but at this time the software and hardware do not allow for remote connectivity or shared services.

The manufacturer, IDEMIA, has provided a quote to upgrade the system which includes annual maintenance agreements and new hardware / software. The quote provided will bring the system up to current operating standards; and will include an interface with the Records Management System (RMS).

RADAR FEEDBACK SIGNS

The village utilizes radar feedback signs to help control vehicle speed in neighborhoods throughout the village. The police department has two (2) portable signs and an additional two signs are mounted in permanent locations. The hardware and software within the sign, along with the batteries have a limited life span before the equipment needs to be replaced.

Rather than replacing the equipment outright, staff have identified the option of returning the portable equipment to the vendor for a "refresh." The equipment refresh will upgrade any hardware and software within the unit, as well as the batteries, for a fraction of the replacement cost.

FUTURE / PROJECTED EXPENSES

The police department staff have developed a replacement schedule for all equipment that has a projected lifespan for better budget planning and fiscal responsibility. Equipment without a specified or identified lifespan have been inserted in the 5-year CIP as a placeholder for informational and planning purposes based on staff projections. These items are identified with costs marked by *italicized font.* With proper maintenance and care, some of these items will continue to operate properly and will be further extended in the CIP.

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
GENERAL FUND						
TAXES						
10-41100	VILLAGE TAX LEVY	5,704,948	5,714,653	5,735,364	5,731,523	5,753,265
10-41200	TAX EQUIVALENT (WATER)	225,478	269,558	230,000	153,328	230,000
10-41300	DELINQUENT TAXES	31,335	37,443	38,500	28,644	30,000
10-41500	TAXES FROM EXEMPT ENTITIES	24,030	24,489	25,000	26,232	26,500
10-41600	EXEMPT - COMPUTER REVENUE	14,067	36,905	7,025	7,042	7,025
10-41611	STATE VIDEO SERV PROVIDER AID	22,838	.00	37,000	29,863	22,837
Total TAXES:		6,022,696	6,083,048	6,072,889	5,976,632	6,069,627
INTERGOVERNMENTAL REVENUE						
10-43510	GRANTS - TRAFFIC ENFORCEMENT	28,685	46,670	43,500	23,490	38,500
10-43520	STATE FIRE INSURANCE 2% DUES	39,826	42,636	42,636	50,024	50,025
10-43530	WISCONSIN STATE STREET AIDS	515,800	566,212	570,000	470,914	640,513
10-43540	STATE SHARED REVENUE	81,250	95,574	269,245	90,621	329,999
10-43600	SPENDING RESTRAINT	75,651	71,440	49,428	.00	49,428
10-43700	COMMUNITY DEVELOPMENT BLOCK GR	4,300	6,600	7,200	.00	7,200
Total INTERGOVERNMENTAL REVENUE:		745,511	829,132	982,009	635,049	1,115,665
LICENSES & PERMITS						
10-44120	LIQUOR/TOBACCO LICENSES	6,055	7,481	6,500	5,283	4,000
10-44210	BICYCLE LICENSE	50	50	50	.00	50
10-44220	DOG & CAT LICENSE	1,631	1,943	1,000	582	1,000
10-44300	CABLE FRANCHISE FEES	61,049	56,311	63,000	26,230	63,000
10-44305	VIDEO SERVICE FRANCHISE FEE	19,167	17,229	21,600	7,584	21,600
10-44480	FILL PERMIT	1,050	1,990	2,400	650	2,400
10-44490	HAUL PERMIT	.00	.00	150	.00	150
10-44495	EROSION CONTROL PERMIT	.00	.00	1,200	.00	1,200
10-44500	ESTATE SALES PERMIT	300	-200	350	200	350
10-44505	SIGN PERMIT - ESTATE SALES	.00	50	50	50	100
10-44510	CULVERT PERMIT	525	675	500	450	750

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
10-44520	GAS MAIN PERMIT	8,000	15,200	15,000	5,278	10,000
10-44530	PEDDLER'S PERMIT	1,092	964	1,200	1,179	1,200
10-44535	SIGN PERMIT	630	710	500	575	700
10-44540	OTHER PERMIT	6,784	10,095	7,000	5,306	7,500
10-44545	RIGHT-OF-WAY/ELECTRICAL SRVCS	600	800	500	4,918	500
10-44550	RIGHT-OF-WAY/TELEPHONE SRVCS	1,085	.00	.00	4,012	.00
10-44555	RIGHT-OF-WAY/CABLE SRVCS	5,811	10,000	10,000	.00	7,500
10-44560	RIGHT-OF-WAY/EXCAVATION	2,153	4,725	400	1,363	400
10-44570	ATHLETIC EVENTS PERMIT	630	1,250	1,500	1,350	2,000
10-44580	HOME OCCUPATION PERMIT	.00	140	100	140	150
10-44585	SPECIAL EVENT PERMIT	514	1,109	1,000	691	1,100
	Total LICENSES & PERMITS:	117,125	130,522	134,000	65,840	125,650
FINES/FORFEITURES						
10-45100	FINES/FORFEITURES	68,001	68,469	75,000	92,963	92,000
	Total FINES/FORFEITURES:	68,001	68,469	75,000	92,963	92,000
CHARGES FOR SERVICE						
10-46120	SNOWPLOWING - PRIVATE ROAD	.00	6,400	.00	.00	6,400
10-46130	SALE OF DATA	.00	1	.00	.00	.00
10-46135	TELECOMMUNICATIONS	.00	2,929	28,300	28,602	29,500
10-46213	FINGERPRINT FEE	190	180	200	50	200
10-46214	ADMINISTRATIVE WARRANT FEE	25	25	50	50	50
10-46310	CONSTRUC. EROSION CONTROL FEE	2,000	400	2,500	800	2,500
10-46315	PLAN REVIEW - GRADING/DRAINAGE	.00	.00	1,200	.00	1,200
10-46320	SPECIAL PICKUP	6,425	11,387	12,000	8,550	12,000
10-46350	MAIL POST SALES	3,075	3,200	3,000	1,200	2,000
10-46421	EQUIPMENT RENTAL SEWER	14,298	16,448	15,000	.00	15,000
10-46425	EQUIPMENT RENTAL - STORMWATER	80,325	70,437	70,500	.00	70,500
10-46500	EQUIPMENT RENTAL W/U	45,803	24,341	45,000	2,664	25,000
10-46710	PAVILION RENTALS	1,900	4,370	2,400	4,360	4,000

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
	Total CHARGES FOR SERVICE:	154,041	140,118	180,150	46,276	168,350
OTHER REVENUE						
10-48100	INVESTMENT INCOME	50,635	200,319	375,000	328,648	300,000
10-48200	SUNDRY - OTHER INCOME	25,129	169,949	25,000	24,293	35,000
10-48201	INTERES INCOME - LEASES	29,304	28,898	6,000	2,500	6,000
10-48205	MISC. REVENUE/TAXABLE	.00	.00	.00	35	.00
10-48210	COPIES	882	17	100	2	50
10-48220	ALARMS	250	600	400	400	400
10-48230	TENNIS COURTS	3,000	2,200	3,000	1,600	3,000
10-48260	INSURANCE REIMBURSEMENT	13,037	7,329	7,500	48,461	20,000
10-48320	PROCEEDS - SALE OF EQUIPMENT	1,477	2,000	1,500	433	1,500
10-48325	CHARGE BACK	6,000	46,130	7,500	.00	7,500
	Total OTHER REVENUE:	129,714	457,443	426,000	406,372	373,450
OTHER FINANCING SOURCES						
10-49230	TRANSFERS FROM INSPECTION FUND	50,000	175,000	.00	.00	50,000
	Total OTHER FINANCING SOURCES:	50,000	175,000	.00	.00	50,000
GENERAL GOVERNMENT						
10-51100-191	BOARD RECOGNITION	.00	.00	250	375	400
10-51100-210	CONTRACT SERVICES	.00	.00	1,200	.00	1,200
10-51100-310	SUPPLIES/EXPENSES	11,090	5,991	500	531	750
10-51100-321	PROFESSIONAL DUES/MEETINGS	4,458	4,659	5,200	241	5,600
10-51100-322	TRAINING	110	226	250	.00	250
10-51100-396	VILLAGE OPEN HOUSE	88	.00	.00	.00	.00
	Total VILLAGE BOARD:	15,746	10,877	7,400	1,147	8,200
10-51200-110	JUDGE	4,800	4,800	4,800	11,426	4,800
10-51200-120	COURT CLERK	32,727	33,267	34,080	17,078	35,105

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
10-51200-140	DEFERRED COMPENSATION	.00	.00	124	124	124
10-51200-150	WISCONSIN RETIREMENT	2,121	2,262	2,360	1,815	2,450
10-51200-151	SOCIAL SECURITY	2,559	2,585	2,617	2,014	2,695
10-51200-152	LIFE INSURANCE	30	30	31	23	31
10-51200-153	HEALTH INSURANCE	15,902	16,738	18,740	15,545	20,365
10-51200-310	SUPPLIES/EXPENSES	900	900	1,200	1,000	1,200
10-51200-322	TRAINING	270	320	.00	.00	.00
10-51200-395	COUNTY COURT FEES	19,253	23,224	21,000	27,634	25,000
Total JUDICIAL:		78,562	84,127	84,952	76,660	91,770
10-51300-210	CONTRACT SERVICES	.00	.00	.00	.00	.00
10-51300-211	LABOR ATTORNEY	.00	.00	.00	1,311	2,000
10-51300-218	VILLAGE ATTORNEY	88,778	110,204	70,000	65,466	70,000
10-51300-219	VILLAGE PROSECUTOR	9,589	7,335	10,000	5,330	10,000
Total LEGAL:		98,368	117,539	80,000	72,107	82,000
10-51410-110	VILLAGE MANAGER	110,917	113,130	110,200	92,948	113,506
10-51410-120	ASSISTANT VM SALARY	39,333	40,052	40,878	22,668	42,105
10-51410-140	DEFERRED COMPENSATION	.00	.00	256	260	400
10-51410-150	WISCONSIN RETIREMENT	9,534	10,389	10,445	8,238	10,835
10-51410-151	SOCIAL SECURITY	11,028	11,402	11,577	8,867	11,925
10-51410-152	LIFE INSURANCE	49	49	49	37	49
10-51410-153	HEALTH INSURANCE	11,372	12,069	13,350	11,122	14,506
10-51410-191	EMPLOYEE RECOGNITION	.00	.00	.00	.00	2,000
10-51410-310	SUPPLIES/ MISC EXPENSES	52	111	250	100	250
10-51410-321	PROFESSIONAL DUES/MEETINGS	1,156	92	1,000	860	1,000
10-51410-322	TRAINING	109	764	1,000	998	1,000
Total VILLAGE MANAGER:		183,550	188,058	189,005	146,097	197,576
10-51420-110	CLERK/TREASURER	63,485	64,372	60,352	67,393	67,671
10-51420-130	DEPUTY CLERK	51,620	49,240	50,553	35,569	54,400

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
10-51420-140	DEFERRED COMPENSATION	.00	.00	306	320	400
10-51420-150	WISCONSIN RETIREMENT	7,145	7,722	7,675	6,511	8,507
10-51420-151	SOCIAL SECURITY	7,688	7,852	8,508	7,665	9,362
10-51420-152	LIFE INSURANCE	67	67	65	31	34
10-51420-153	HEALTH INSURANCE	40,627	42,251	41,244	29,308	48,295
10-51420-310	SUPPLIES/EXPENSES	2,448	3,412	2,690	284	2,700
10-51420-321	PROFESSIONAL DUES/MEETINGS	722	202	750	190	450
10-51420-322	TRAINING	1,268	3,325	5,394	1,590	3,250
10-51420-323	OFFICIAL PUBLICATIONS/NOTICES	167	181	200	203	200
	Total VILLAGE CLERK/TREASURER:	175,238	178,625	177,737	149,063	195,269
10-51440-233	EQUIPMENT MAINTENANCE	.00	1,515	2,450	790	1,500
10-51440-310	SUPPLIES/EXPENSES	4,977	5,222	7,267	6,375	4,000
10-51440-321	DUES/TRAINING	.00	652	200	648	200
	Total ELECTIONS:	4,977	7,388	9,917	7,813	5,700
10-51450-123	POLL WORKERS	11,944	5,678	15,000	8,926	21,000
10-51450-151	SOCIAL SECURITY	914	434	1,147	683	1,610
	Total POLL WORKERS:	12,858	6,112	16,147	9,609	22,610
10-51520-110	SALARIES	.00	.00	.00	21,822	27,200
10-51520-120	FINANCIAL MANAGER	56,192	57,047	53,775	39,692	57,680
10-51520-130	ADMINISTRATIVE ASSISTANT - A/P	12,105	12,274	12,605	8,242	12,985
10-51520-140	DEFERRED COMPENSATION	.00	.00	186	196	314
10-51520-150	WISCONSIN RETIREMENT	4,348	4,646	4,593	4,948	6,821
10-51520-151	SOCIAL SECURITY	4,740	4,856	5,093	5,114	7,509
10-51520-152	LIFE INSURANCE	43	43	40	37	50
10-51520-153	HEALTH INSURANCE	12,554	13,258	14,230	14,627	24,957
10-51520-321	PROFESSIONAL DUES/MEETINGS	145	85	100	80	200
10-51520-322	TRAINING	.00	762	750	1,084	1,500

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
Total FINANCIAL ADMINISTRATION:		90,128	92,972	91,372	95,842	139,216
10-51530-210	CONTRACT SERVICES	31,477	46,239	34,100	29,102	34,100
10-51530-310	SUPPLIES/EXPENSES	.00	.00	.00	213	.00
Total ASSESSOR:		31,477	46,239	34,100	29,315	34,100
10-51600-210	CONTRACT SERVICES	60,644	95,796	90,000	105,490	110,000
10-51600-220	GAS-HEAT	6,893	6,359	8,000	3,445	7,000
10-51600-221	ELECTRIC UTILITIES	16,070	16,543	17,000	12,670	17,000
10-51600-222	TELEPHONE UTILITIES	767	766	2,200	574	1,000
10-51600-223	WATER/SEWER UTILITIES	3,286	3,319	3,200	2,577	3,500
10-51600-231	ELEVATOR MAINTENANCE	3,799	2,924	3,600	3,145	13,000
10-51600-234	VILLAGE HALL MAINTENANCE	46,079	53,912	25,000	70,184	25,000
10-51600-310	SUPPLIES/MISC EXPENSES	12,437	4,712	8,000	6,323	7,000
10-51600-311	POSTAGE	10,674	9,429	12,207	6,300	10,000
10-51600-396	VILLAGE OPEN HOUSE	.00	.00	2,000	357	10,000
Total GENERAL BUILDINGS:		160,649	193,760	171,207	211,065	203,500
10-51700-510	INSURANCE	112,554	110,003	115,000	109,730	115,650
10-51700-511	GROUP HEALTH - RETIREES	61,422	103,501	108,625	93,646	44,000
10-51700-513	WORKER'S COMPENSATION	79,635	67,988	47,500	62,238	66,562
Total INSURANCE:		253,611	281,492	271,125	265,614	226,212
10-51900-155	SECTION 125 - FLEX BEN	2,887	3,813	3,000	2,631	3,250
10-51900-399	BANK SERVICE FEE	4,790	.00	1,500	.00	200
10-51900-501	SALES TAX EXPENSE	96	188	200	.00	250
10-51900-518	BAD DEBT EXPENSE	969	1,187	1,000	.00	1,000
Total OTHER GENERAL GOVERNMENT:		8,742	5,187	5,700	2,631	4,700

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
Total GENERAL GOVERNMENT:		1,113,906	1,212,376	1,138,662	1,066,963	1,210,853
PUBLIC SAFETY						
10-52100-110	SALARIES	1,469,546	1,457,402	1,564,150	1,082,278	1,584,245
10-52100-111	OVERTIME	28,066	49,718	48,000	20,762	43,000
10-52100-112	SUPERVISORY PAY	4,476	3,903	4,500	2,596	4,500
10-52100-113	COMPENSATION - COURT	2,930	1,532	1,000	126	1,000
10-52100-114	COMPENSATION - SCHOOL	1,221	5,235	1,000	3,223	4,000
10-52100-115	COMPENSATION - PISTOL	2,404	1,344	5,000	79	5,000
10-52100-116	TRAFFIC TASK FORCE	24,535	24,812	43,500	23,653	38,500
10-52100-117	SHIFT TRANSFER PREMIUM	1,975	2,450	3,000	1,200	3,000
10-52100-121	AUXILIARY PAY	25	.00	.00	.00	.00
10-52100-140	DEFERRED COMPENSATION	3,500	2,650	3,400	3,250	3,500
10-52100-141	HOLIDAY	57,265	57,979	59,635	19,183	59,831
10-52100-150	WISCONSIN RETIREMENT	186,961	212,781	248,540	171,206	263,210
10-52100-151	SOCIAL SECURITY	113,703	119,721	132,620	87,038	133,613
10-52100-152	LIFE INSURANCE	591	593	595	429	577
10-52100-153	HEALTH INSURANCE	310,019	329,021	359,985	297,040	412,820
10-52100-180	RECRUITMENT	1,735	2,361	3,000	1,232	3,000
10-52100-210	POLICE MAINTENANCE CONTRACTS	22,398	24,471	32,000	13,673	32,000
10-52100-217	DISPATCHING CONTRACT SERVICES	303,653	313,023	316,779	237,584	326,974
10-52100-220	GAS UTILITIES	10,870	6,490	8,500	3,598	8,500
10-52100-221	ELECTRIC UTILITIES	21,037	23,247	25,300	17,882	25,300
10-52100-222	TELEPHONE UTILITIES	14,991	15,189	17,500	13,329	17,000
10-52100-223	WATER/SEWER UTILITIES	5,659	5,784	6,000	4,559	6,500
10-52100-232	VEHICLE MAINTENANCE	2,721	4,916	6,000	3,174	6,000
10-52100-233	EQUIPMENT MAINTENANCE	12,281	10,961	19,000	8,409	15,000
10-52100-234	BUILDING MAINTENANCE	6,180	7,763	13,400	1,593	10,000
10-52100-238	RADIO MAINTENANCE	1,580	275	1,000	109	1,000
10-52100-310	SUPPLIES/EXPENSES	2,674	1,765	3,000	2,028	3,000
10-52100-322	TRAINING	425	348	1,500	.00	1,500
10-52100-330	CLOTHING ALLOWANCE	18,766	13,352	17,980	7,365	17,980
10-52100-331	AUXILIARY UNIFORM & EXPENSE	.00	.00	250	.00	.00
10-52100-334	JANITORIAL SUPPLIES	2,918	3,562	3,500	1,935	3,500

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
10-52100-335	SCHOOL EXPENSES	12,241	12,590	9,800	3,882	14,450
10-52100-336	TELETYPE	1,536	1,536	1,600	1,587	1,600
10-52100-343	FUEL	24,154	19,569	25,000	15,590	25,000
10-52100-350	BIKE/PERSONAL SAFETY EXPENSE	71	55	100	43	100
10-52100-351	DARE FUND PURCHASES	630	452	900	504	900
10-52100-391	JAIL FUND	.00	.00	500	.00	.00
Total POLICE:		2,673,737	2,736,850	2,987,534	2,050,142	3,076,100
10-52200-224	NORTH SHORE FIRE DEPARTMENT	1,183,290	1,202,281	1,216,969	1,216,969	1,236,008
10-52200-377	2% FIRE DUES(NSFD)	39,826	42,636	42,636	50,024	50,025
Total FIRE PROTECTION:		1,223,116	1,244,917	1,259,605	1,266,993	1,286,033
10-52300-110	SALARIES	47,686	47,360	53,560	39,140	55,167
10-52300-111	OVERTIME	.00	41	100	.00	100
10-52300-119	PART-TIME EMPLOYEE WAGES	446	698	1,000	367	1,000
10-52300-140	DEFERRED COMPENSATION	200	.00	200	200	200
10-52300-150	WISCONSIN RETIREMENT	3,123	3,009	3,785	2,881	3,925
10-52300-151	SOCIAL SECURITY	3,670	3,425	4,198	2,924	4,320
10-52300-152	LIFE INSURANCE	24	8	.00	.00	.00
10-52300-153	HEALTH INSURANCE	85	13,818	25,667	21,483	27,898
Total POLICE CLERICAL EXPENSES:		55,234	68,360	88,510	66,996	92,610
10-52400-250	WEIGHTS & MEASURES INSPECTION	800	400	800	750	800
Total PROTECTIVE INSPECTION:		800	400	800	750	800
10-52520-400	MATERIALS	13,425	14,388	16,000	3,022	16,000
Total TRAFFIC SIGNS/LANE MARKINGS:		13,425	14,388	16,000	3,022	16,000

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
Total PUBLIC SAFETY:		3,966,312	4,064,914	4,352,449	3,387,903	4,471,543
PUBLIC WORKS						
10-53100-110	DIRECTOR OF PUBLIC WORKS	67,395	70,605	54,857	45,143	57,600
10-53100-140	DEFERRED COMPENSATION	.00	.00	122	154	360
10-53100-150	WISCONSIN RETIREMENT	4,369	5,158	4,252	3,602	4,532
10-53100-151	SOCIAL SECURITY	4,830	5,441	4,710	3,720	4,988
10-53100-152	LIFE INSURANCE	24	24	28	16	19
10-53100-153	HEALTH INSURANCE	14,811	19,245	15,563	16,047	18,365
10-53100-212	ADMINISTRATIVE ASSISTANT	610	7,197	6,572	5,955	7,488
10-53100-233	GIS MAINTENANCE	13,870	22,745	20,000	13,765	20,000
10-53100-310	SUPPLIES/EXPENSES	162	586	400	256	400
10-53100-321	PROFESSIONAL DUES/MEETINGS	712	400	500	119	500
10-53100-322	TRAINING	1,006	987	2,800	1,896	3,000
Total VILLAGE ENGINEER:		107,791	132,389	109,804	90,672	117,252
10-53200-400	MATERIALS	1,219	860	1,600	20	1,600
Total JOB ORDERS:		1,219	860	1,600	20	1,600
10-53300-221	STREET LIGHTS - ELECTRIC	2,191	2,392	3,000	1,671	3,000
10-53300-405	STREET MATERIALS	25,456	33,392	29,000	24,416	30,000
10-53300-480	GUARD RAIL MATERIALS	.00	954	1,200	.00	1,200
10-53300-485	BRIDGE MATERIALS	.00	518	3,000	1,412	3,000
10-53300-495	MISCELLANEOUS SUPPLIES & TOOLS	1,048	1,197	1,500	764	1,500
Total HIGHWAYS AND STREETS:		28,695	38,454	37,700	28,263	38,700
10-53310-400	MATERIALS	64,121	74,421	83,000	62,477	83,000
Total SNOW/ICE REMOVAL:		64,121	74,421	83,000	62,477	83,000
10-53400-221	BUS STOP-ELECTRIC	617	578	700	390	700

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
	Total BUS STOP:	617	578	700	390	700
10-53620-400	MATERIALS	500	500	500	26	500
	Total RUBBISH COLLECTION:	500	500	500	26	500
10-53630-370	LANDFILL FEES	93,613	89,649	98,000	60,913	98,000
	Total LANDFILL:	93,613	89,649	98,000	60,913	98,000
10-53641-400	MATERIALS	809	1,499	1,600	1,851	1,600
	Total GRASS/WEED - CUT & SPRAY:	809	1,499	1,600	1,851	1,600
10-53642-400	MATERIALS	15,230	19,205	22,000	12,108	22,000
	Total YARD WASTE COLLECTION:	15,230	19,205	22,000	12,108	22,000
10-53700-300	MISCELLANEOUS EXPENSE	1,672	4,108	4,500	1,035	4,000
10-53700-341	REPAIR PARTS	60,499	79,406	65,000	67,551	65,000
10-53700-342	TIRES	8,943	7,439	14,500	12,365	8,000
10-53700-343	FUEL	74,919	64,147	90,000	43,210	75,000
10-53700-344	OIL	3,740	4,711	5,000	2,444	5,000
10-53700-346	MISC DPW SHOP TOOLS	2,227	-691	8,200	5,169	10,000
	Total MACHINERY/EQUIPMENT:	151,999	159,120	187,200	131,773	167,000
10-53800-110	DPW LABOR	636,549	644,114	597,435	424,045	592,200
10-53800-111	OVERTIME	29,673	25,764	35,000	12,537	35,000
10-53800-140	DEFERRED COMPENSATION	2,300	1,160	1,932	2,300	3,000
10-53800-150	WISCONSIN RETIREMENT	43,586	46,186	44,185	31,299	44,140
10-53800-151	SOCIAL SECURITY	48,289	49,046	49,141	32,471	48,740
10-53800-152	LIFE INSURANCE	313	311	320	217	325

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
10-53800-153	HEALTH INSURANCE	220,905	231,116	244,925	172,348	237,070
10-53800-220	GAS UTILITIES	6,893	6,359	7,500	3,445	7,500
10-53800-221	ELECTRIC UTILITIES	15,409	16,300	16,000	12,506	16,500
10-53800-222	TELEPHONE UTILITIES	667	667	1,600	500	750
10-53800-223	WATER/SEWER UTILITIES	3,286	3,319	3,500	2,577	3,500
10-53800-224	CELL PHONES	2,139	3,248	5,000	1,421	5,000
10-53800-234	BUILDING MAINTENANCE	.00	142	.00	.00	.00
10-53800-300	MISCELLANEOUS EXPENSE	8,622	8,399	5,000	6,689	5,000
10-53800-333	SAFETY PROGRAM	5,921	8,448	9,000	7,880	7,500
10-53800-645	PAGER PAY	6,647	9,880	8,000	6,251	8,000
	Total DPW GENERAL:	1,031,199	1,054,459	1,028,538	716,485	1,014,225
10-53900-122	DPW SEASONAL EMPLOYEE	27,060	24,757	30,000	40,981	30,000
10-53900-151	SOCIAL SECURITY	2,026	1,915	2,300	3,158	2,680
10-53900-310	SUPPLIES/EXPENSES	30	.00	.00	416	.00
10-53900-322	TRAINING	.00	167	1,200	40	1,500
10-53900-324	DRUG TESTING	1,409	1,335	1,000	804	1,000
10-53900-330	CLOTHING ALLOWANCE	5,348	5,438	6,500	2,858	6,500
	Total FRINGE BENEFITS:	35,873	33,612	41,000	48,257	41,680
	Total PUBLIC WORKS:	1,531,666	1,604,748	1,611,642	1,153,236	1,586,257
HEALTH AND HUMAN SERVICES						
10-54100-214	HUMANE SOCIETY/MADACC	7,473	7,407	6,672	2,954	6,399
10-54100-215	CONTRACT - HEALTH	45,297	50,093	52,001	38,048	53,570
	Total HEALTH & WELFARE:	52,770	57,500	58,673	41,002	59,969
	Total HEALTH AND HUMAN SERVICES:	52,770	57,500	58,673	41,002	59,969
CULTURE, RECREATION AND EDU						
10-55100-210	CONTRACT SERVICES	257,846	253,671	256,740	192,555	260,617

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
	Total LIBRARY:	257,846	253,671	256,740	192,555	260,617
10-55200-435	PLAYGROUND MATERIALS	3,699	5,000	5,000	4,468	5,000
10-55200-440	FOOT/BIKE PATH MAINTENANCE	250	250	250	.00	250
10-55200-445	TENNIS COURT MAINTENANCE	856	841	500	466	500
	Total PARKS & RECREATION:	4,805	6,091	5,750	4,934	5,750
10-55400-430	LX CLUB MATERIALS	4,220	6,919	7,200	3,908	7,200
	Total JOINT RECREATION:	4,220	6,919	7,200	3,908	7,200
10-55440-126	LABOR SKATE RINK	900	350	600	400	600
10-55440-127	SKATE RINK ATTENDANTS	1,878	150	2,000	.00	2,000
10-55440-151	SOCIAL SECURITY	212	38	200	31	200
10-55440-220	GAS UTILITIES	4,363	3,396	4,000	1,643	4,000
10-55440-221	ELECTRIC UTILITIES	1,989	1,698	1,800	1,109	2,000
10-55440-223	WATER/SEWER UTILITIES	.00	.00	5,000	.00	5,000
10-55440-450	SKATE RINK MATERIALS	13,259	6,671	5,000	6,960	6,000
	Total SKATE RINK:	22,601	12,304	18,600	10,143	19,800
	Total CULTURE, RECREATION AND EDU:	289,472	278,985	288,290	211,540	293,367
CONSERVATION AND DEVELOPMENT						
10-56100-125	FORESTRY CONSULTANT	52,868	54,568	51,000	40,150	55,000
10-56100-310	SUPPLIES/EXPENSES	60	264	500	.00	250
10-56100-465	TREE MAINTENANCE	2,815	4,708	6,000	2,024	6,000
	Total FORESTRY:	55,743	59,540	57,500	42,174	61,250
	Total CONSERVATION AND DEVELOPMENT:	55,743	59,540	57,500	42,174	61,250

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
UNCLASSIFIED						
10-59222-900	OPERATING TRANSFER OUT	.00	.00	26,427	.00	10,182
	Total TRANSFER TO RECYCLING FUND:	.00	.00	26,427	.00	10,182
10-59260-900	OPERATING TRANSFER OUT	145,076	157,476	.00	.00	.00
	Total TRANSFER TO MUNICIPAL POOL:	145,076	157,476	.00	.00	.00
10-59271-900	OPERATING TRANSFER OUT	22,989	.00	.00	.00	.00
	Total TRANSFER TO SEWER:	22,989	.00	.00	.00	.00
	Total UNCLASSIFIED:	168,065	157,476	26,427	.00	10,182
	GENERAL FUND Revenue Total:	7,287,087	7,883,732	7,870,048	7,223,132	7,994,742
	GENERAL FUND Expenditure Total:	7,177,934	7,435,538	7,533,643	5,902,818	7,693,421
	Net Total GENERAL FUND:	109,153	448,194	336,405	1,320,314	301,321

Village of Fox Point
Existing General Obligation Debt Service Payments

	Issue:	1			Issue:	2			Issue:	3			
	Amount:	$2,500,000			Amount:	$3,245,000			Amount:	$2,585,000			
	Type:	G.O. Corporate Purpose Bonds			Type:	G.O. Promissory Notes (New/AR)			Type:	G.O. Promissory Notes, Series 2016A (New/AR)			
	Dated:	May 2, 2012			Dated:	November 3, 2015			Dated:	August 1, 2016			
	Callable:	*'23-'27 Callable 4/1/22 @ Par*			*Callable:*	*'23-'25 Callable 4/1/22 @ Par*			*Callable:*	*'25-'26 Callable 4/1/24 @ Par*			
Calendar Year	PRINCIPAL *(4/1)*	RATE	INTEREST *(4/1 & 10/1)*	TOTAL	PRINCIPAL *(4/1)*	RATE	INTEREST *(4/1 & 10/1)*	TOTAL	PRINCIPAL *(4/1)*	RATE	INTEREST *(4/1 & 10/1)*	TOTAL	STORM WATER ALLOCATION
2024	*$195,000*	2.13%	$16,559	$211,559	*$105,000*	2.00%	$3,255	$108,255	$120,000	1.500%	$4,740	$124,740	#REF!
2025	*$200,000*	2.25%	$12,238	$212,238	*$105,000*	2.10%	$1,103	$106,103	*$120,000*	1.550%	$2,910	$122,910	#REF!
2026	*$205,000*	2.25%	$7,681	$212,681					*$120,000*	1.650%	$990	$120,990	#REF!
2027	*$215,000*	2.50%	$2,688	$217,688									
2028													
2029													
2030													
2031													
2032													
2033													
2034													
	$815,000		$39,166	$854,166	$210,000		$4,358	$214,358	$360,000		$8,640	$368,640	#REF!
	Purpose: *Public Improvements*				Bid Premium: $6,205.67 **Purpose:** *Public Improvements* *Advance Refunding of 2006 Bonds*				**Purpose:** *Advance Refunding of 2008 Bonds* *$1,045,000 New Money*				
	Paying Agent: Associated Trust				Paying Agent: Associated Trust				Paying Agent: Associated Trust				

Village of Fox Point
Existing General Obligation Debt Service Payments

	Issue:	4				
	Amount:	$2,040,000				
	Type:	Taxable G.O. Refunding Bonds, Series 2016B (CR)				
	Dated:	August 1, 2016				
	Callable:	'26-'32 Callable 4/1/25 @ Par				
Calendar Year	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL	SEWER ALLOCATION	WATER ALLOCATION
2024	$120,000	2.000%	$32,344	$152,344	#REF!	$3,015
2025	$125,000	2.125%	$29,816	$154,816	#REF!	$3,075
2026	*$135,000*	2.375%	$26,884	$161,884	#REF!	$7,773
2027	*$140,000*	2.375%	$23,619	$163,619	#REF!	$6,920
2028	*$145,000*	2.500%	$20,144	$165,144	#REF!	$5,784
2029	*$150,000*	2.625%	$16,363	$166,363	#REF!	$4,370
2030	*$160,000*	2.750%	$12,194	$172,194	#REF!	$7,325
2031	*$165,000*	2.875%	$7,622	$172,622	#REF!	$4,864
2032	*$175,000*	3.000%	$2,625	$177,625	#REF!	$6,699
2033						
2034						
	$1,315,000		$171,609	$1,486,609	#REF!	$49,824

Purpose:
Public Improvements
Current Refunding of 2012 STFL

Paying Agent: Associated Trust

	Issue:	5				
	Amount:	$1,200,000				
	Type:	G.O. Promissory Notes, Series 2017				
	Dated:	August 2, 2017				
	Callable:	'26-'27 Callable 4/1/25 @ Par				
	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL	STORM WATER ALLOCATION	
	$125,000	2.500%	$13,563	$138,563	#REF!	
	$130,000	3.000%	$10,050	$140,050	#REF!	
	$130,000	3.000%	$6,150	$136,150	#REF!	
	$140,000	3.000%	$2,100	$142,100	#REF!	
	$525,000		$31,863	$556,863	#REF!	

Bid Premium: $35,295.05

Purpose:
Capital Projects
Storm Water Projects

Term Bond '21-'22

Paying Agent: Associated Trust

	Issue:	6				
	Amount:	$1,405,000				
	Type:	G.O. Promissory Notes, Series 2018				
	Dated:	July 30, 2018				
	Callable:	'26-'28 Callable 4/1/25 @ Par				
	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL	STORM WATER ALLOCATION	WATER ALLOCATION
	$160,000	4.000%	$21,956	$181,956	#REF!	$22,713
	$165,000	3.000%	$16,281	$181,281	#REF!	$22,013
	$165,000	2.500%	$11,744	$176,744	#REF!	$21,463
	$175,000	2.625%	$7,384	$182,384	#REF!	$20,950
	$185,000	2.750%	$2,544	$187,544	#REF!	$25,344
	$850,000		$59,909	$909,909	#REF!	$112,481

Bid Premium: $42,043.75

Purpose:
Capital Projects
Storm Water Projects
Water Projects

Paying Agent: Associated Trust

Village of Fox Point
Existing General Obligation Debt Service Payments

	Issue:	7				Issue:	8					Issue:	9				
	Amount:	$1,830,000				Amount:	$2,505,000					Amount:	$1,006,000				
	Type:	G.O. Promissory Notes, Series 2019				Type:	G.O. Promissory Notes, Series 2020					Type:	General Obligation Refunding Bonds (CR)				
	Dated:	July 30, 2019				Dated:	August 4, 2020					Dated:	January 5, 2021				
	Callable:	*'27-'29 Callable 4/1/26 @ Par*				*Callable:*	*'28-'30 Callable 4/1/27 @ Par*					*Callable:*	*Callable Anytime With 30 Days Notice*				
Calendar Year	PRINCIPAL *(4/1)*	RATE	INTEREST *(4/1 & 10/1)*	TOTAL	STORM WATER ALLOCATION	PRINCIPAL *(4/1)*	RATE	INTEREST *(4/1 & 10/1)*	TOTAL	WATER ALLOCATION		PRINCIPAL *(4/1)*	RATE	INTEREST *(4/1 & 10/1)*	TOTAL	STORM WATER ALLOCATION	SEWER ALLOCATION
2024	$210,000	4.000%	$36,900	$246,900	#REF!	$265,000	2.000%	$25,725	$290,725	$21,950		***$200,000***	0.98%	$4,998	$204,998	#REF!	#REF!
2025	$220,000	4.000%	$28,300	$248,300	#REF!	$270,000	2.000%	$20,375	$290,375	$21,550		***$205,000***	0.98%	$3,014	$208,014	#REF!	#REF!
2026	$230,000	4.000%	$19,300	$249,300	#REF!	$280,000	1.500%	$15,575	$295,575	$21,200		***$205,000***	0.98%	$1,005	$206,005	#REF!	#REF!
2027	***$240,000***	2.000%	$12,300	$252,300	#REF!	$285,000	1.500%	$11,338	$296,338	$20,900							
2028	***$245,000***	2.000%	$7,450	$252,450	#REF!	***$300,000***	1.000%	$7,700	$307,700	$25,625							
2029	***$250,000***	2.000%	$2,500	$252,500	#REF!	***$305,000***	1.000%	$4,675	$309,675	$25,375							
2030						***$315,000***	1.000%	$1,575	$316,575	$25,125							
2031																	
2032																	
2033																	
2034																	
	$1,395,000		$106,750	$1,501,750	#REF!	$2,020,000		$86,963	$2,106,963	$161,725		$610,000		$9,016	$619,016	#REF!	#REF!
	Bid Premium:	$76,467.50				Bid Premium:	$75,030.71					**Purpose:**					
	Purpose:					**Purpose:**						*Refinanced 2011 G.O. Corporate Purpose Bonds*					
	Capital Projects					*Capital Projects*											
	Storm Water Projects					*Water Projects*						Rating:	NR				
												Purchaser:	Zions Bancorporation, N.A.				
	Paying Agent: Associated Trust					Paying Agent: Associated Trust						Paying Agent: Associated Trust					
												Notes:	Term Bond 2021-26				

Village of Fox Point
Existing General Obligation Debt Service Payments

	Issue: 10 Amount: $3,175,000 Type: G.O. Promissory Notes, Series 2021 Dated: August 2, 2021 *Callable: '29-'31 Callable 4/1/28 @ Par*					Issue: 11 Amount: $2,410,000 Type: G.O. Promissory Notes, Series 2022A Dated: August 2, 2022 *Callable: '30-'32 Callable 4/1/29 @ Par*						Issue: 12 Amount: $4,350,000 Type: G.O. Promissory Notes, Series 2023A Dated: April 4, 2023 *Callable: '26 Callable 4/1/24 @ Par*			
Calendar Year	PRINCIPAL *(4/1)*	RATE	INTEREST *(4/1 & 10/1)*	TOTAL	WATER ALLOCATION	PRINCIPAL *(4/1)*	RATE	INTEREST *(4/1 & 10/1)*	TOTAL	STORM WATER ALLOCATION	WATER ALLOCATION	PRINCIPAL *(4/1)*	RATE	INTEREST *(4/1 & 10/1)*	TOTAL
2024	$265,000	2.000%	$46,153	$311,153	$74,340	$215,000	4.000%	$77,900	$292,900	$40,300	$67,900			$259,550	$259,550
2025	$270,000	2.000%	$40,803	$310,803	$77,990	$220,000	4.000%	$69,200	$289,200	$39,100	$65,900			$174,000	$174,000
2026	$365,000	2.000%	$34,453	$399,453	$76,590	$230,000	4.000%	$60,200	$290,200	$37,900	$68,800	*$4,350,000*	4.000%	$87,000	$4,437,000
2027	$370,000	2.000%	$27,103	$397,103	$75,190	$240,000	4.000%	$50,800	$290,800	$36,700	$66,600				
2028	$375,000	2.000%	$19,653	$394,653	$73,790	$255,000	4.000%	$40,900	$295,900	$40,400	$69,300				
2029	*$385,000*	2.000%	$12,053	$397,053	$77,340	$265,000	4.000%	$30,500	$295,500	$39,000	$66,900				
2030	*$395,000*	1.000%	$6,228	$401,228	$76,215	*$270,000*	3.000%	$21,150	$291,150	$37,775	$64,800				
2031	*$405,000*	1.050%	$2,126	$407,126	$80,420	*$280,000*	3.000%	$12,900	$292,900	$36,725	$67,925				
2032						*$290,000*	3.000%	$4,350	$294,350	$40,600	$65,975				
2033															
2034															
	$2,830,000		$188,569	$3,018,569	$611,875	$2,265,000		$367,900	$2,632,900	$348,500	$604,100	$4,350,000		$520,550	$4,870,550
	Bid Premium: $119,257.45 **Purpose:** *Capital Projects* *Water Projects*					Bid Premium: $90,615.65 **Purpose:** *Capital Projects* *Water Projects* *Storm Water Projects*						**Purpose:** *Lakeshore Project*			
	Paying Agent: Associated Trust					Paying Agent: Associated Trust						Paying Agent: Associated Trust			

Village of Fox Point
Existing General Obligation Debt Service Payments

	Issue:	13				Issue:	14					
	Amount:	$1,840,000				Amount:	$5,140,000					
	Type:	G.O. Promissory Notes, Series 2023B				Type:	G.O. Promissory Notes, Series 2024A					
	Dated:	August 1, 2023				Dated:	August 1, 2024					
	Callable:	***'31-'33 Callable 4/1/30 @ Par***				***Callable:***	***'32-'34 Callable 4/1/31 @ Par***					
Calendar Year	PRINCIPAL *(4/1)*	RATE	INTEREST *(4/1 & 10/1)*	TOTAL	WATER ALLOCATION	PRINCIPAL *(4/1)*	RATE	INTEREST *(4/1 & 10/1)*	TOTAL	WATER ALLOCATION	SEWER ALLOCATION	STORM ALLOCATION
2024	$185,000	4.000%	$82,167	$267,167	#REF!							
2025	$150,000	4.000%	$63,200	$213,200	#REF!	$340,000	4.000%	$252,142	$592,142	$200,025	$76,533	$132,650
2026	$160,000	4.000%	$57,000	$217,000	#REF!	$355,000	4.000%	$201,250	$556,250	$198,150	$79,900	$133,400
2027	$170,000	4.000%	$50,400	$220,400	#REF!	$430,000	4.000%	$185,550	$615,550	$202,550	$77,700	$194,500
2028	$175,000	4.000%	$43,500	$218,500	#REF!	$495,000	4.000%	$167,050	$662,050	$201,650	$80,400	$233,400
2029	$185,000	4.000%	$36,300	$221,300	#REF!	$520,000	5.000%	$144,150	$664,150	$204,650	$82,575	$230,400
2030	$190,000	4.000%	$28,800	$218,800	#REF!	$545,000	5.000%	$117,525	$662,525	$206,400	$79,325	$231,150
2031	***$200,000***	4.000%	$21,000	$221,000	#REF!	$570,000	5.000%	$89,650	$659,650	$202,775	$80,950	$231,400
2032	***$205,000***	4.000%	$12,900	$217,900	#REF!	***$600,000***	4.000%	$63,400	$663,400	$204,700	$82,700	$232,200
2033	***$220,000***	4.000%	$4,400	$224,400	#REF!	***$625,000***	4.000%	$38,900	$663,900	$207,100	$79,700	$233,600
2034						***$660,000***	4.000%	$13,200	$673,200	$209,100	$81,600	$234,600
	$1,840,000		$399,667	$2,239,667	#REF!	$5,140,000		$1,272,817	$6,412,817	$2,037,100	$801,383	$2,087,300

Bid Premium: $61,358.65
Purpose:
Capital Projects
Water Projects

Paying Agent: Associated Trust

Bid Premium: $249,419.65
Purpose:
Capital Projects
Water Projects
Sewer Projects
Stormwater Projects

Paying Agent: Associated Trust

Village of Fox Point
Existing General Obligation Debt Service Payments

Calendar Year	TOTAL DEBT SERVICE REQUIREMENTS			LESS: REVENUE OFFSETS					
	PRINCIPAL	INTEREST	TOTAL	STORM WATER ALLOCATION	SEWER ALLOCATION	WATER ALLOCATION	2023 BID PREMIUM**	2024 BID PREMIUM***	NET DEBT SERVICE
2024	$2,165,000	$625,809	$2,790,809	($199,030)	($75,227)	($351,151)	($10,000)		$2,155,401
2025	$2,520,000	$723,430	$3,243,430	($328,120)	($149,138)	($553,452)		($35,000)	$2,177,719
2026	$6,930,000	$529,231	$7,459,231	($329,239)	($149,800)	($557,175)			$6,423,017
2027	$2,405,000	$373,281	$2,778,281	($329,141)	($79,334)	($561,310)			$1,808,496
2028	$2,175,000	$308,940	$2,483,940	($324,894)	($82,099)	($569,392)			$1,507,555
2029	$2,060,000	$246,540	$2,306,540	($294,650)	($84,236)	($546,035)			$1,381,620
2030	$1,875,000	$187,471	$2,062,471	($268,925)	($81,044)	($546,565)			$1,165,937
2031	$1,620,000	$133,298	$1,753,298	($268,125)	($82,722)	($521,784)			$880,667
2032	$1,270,000	$83,275	$1,353,275	($272,800)	($84,324)	($442,074)			$554,077
2033	$845,000	$43,300	$888,300	($233,600)	($79,700)	($375,400)			$199,600
2034	$660,000	$13,200	$673,200	($234,600)	($81,600)	($209,100)			$147,900
	$24,525,000	$3,267,775	$27,792,775	($3,083,123)	($1,029,224)	($5,233,439)	($10,000)	($35,000)	$18,401,989

**Bid premium offset of $10,000 applied to offset interest payments due in 2024 for the Levy Supported portion of the 2023 GOPNs. Total bid premium of $61,358.65 is available.

***Bid premium offset of $35,000 applied to offset interest payments due in 2025 for the Levy Supported portion of the 2024 GOPNs. Total bid premium of $249,419.65 is available.

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
SEWER UTILITY SR FUND						
INTERGOVERNMENTAL AID						
21-43510	GRANTS - STATE OF WISCONSIN	.00	.00	.00	229,237	.00
21-43575	MMSD-PRIVATE LATERALS PROGRAM	35,752	.00	.00	.00	.00
21-43580	MMSD REIMBURSEMENT	.00	.00	.00	3,695	.00
	Total INTERGOVERNMENTAL AID:	35,752	.00	.00	232,932	.00
PUBLIC CHARGES FOR SERVICE						
21-46410	SEWER REVENUE	1,043,739	1,076,917	1,386,000	723,802	1,150,000
21-46420	LATE FEES & PENALITIES	10,417	8,728	10,000	4,929	10,000
	Total PUBLIC CHARGES FOR SERVICE:	1,054,157	1,085,645	1,396,000	728,731	1,160,000
MISCELLANEOUS REVENUE						
21-48100	INTEREST ON INVESTMENTS	7,138	.00	.00	.00	5,500
21-48200	SUNDRY-OTHER INCOME	.00	.00	.00	1,018	.00
	Total MISCELLANEOUS REVENUE:	7,138	.00	.00	1,018	5,500
OTHER FINANCING SOURCES						
21-49100	PROCEEDS FROM BORROWING	.00	.00	196,196	645,000	228,074
21-49220	INTEREST ON SPECIAL ASSESSMENT	547	344	.00	.00	.00
	Total OTHER FINANCING SOURCES:	547	344	196,196	645,000	228,074
TREASURER/FINANCE						
21-51520-120	SALARY FINANCIAL MANAGER	3,926	3,739	3,841	2,985	4,120
21-51520-140	DEFERRED COMPENSATION	.00	.00	10	10	.00
21-51520-150	WISCONSIN RETIREMENT	238	254	265	213	288
21-51520-151	SOCIAL SECURITY	262	269	295	220	316
21-51520-152	LIFE INSURANCE	2	2	3	2	2
21-51520-153	HEALTH INSURANCE	445	471	521	434	567

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
21-51520-513	WORKER'S COMPENSATION	7	6	7	6	7
Total TREASURER/FINANCE:		4,879	4,742	4,942	3,868	5,300
Total TREASURER/FINANCE:		4,879	4,742	4,942	3,868	5,300
ENGINEER						
21-53100-110	SALARY DIRECTOR OF PUBLIC WORK	12,157	12,162	12,190	8,790	12,800
21-53100-140	DEFERRED COMPENSATION	.00	.00	52	58	.00
21-53100-150	WISCONSIN RETIREMENT	753	1,346	1,300	999	1,416
21-53100-151	SOCIAL SECURITY	1,196	1,446	1,444	1,030	1,556
21-53100-152	LIFE INSURANCE	4	4	13	3	5
21-53100-153	HEALTH INSURANCE	2,554	5,955	5,305	4,766	6,147
21-53100-212	ADMINISTRATIVE ASSISTANT	5,016	7,986	6,572	5,955	7,488
21-53100-233	GIS MAINTENANCE	3,944	13,924	4,000	1,102	4,500
21-53100-322	TRAINING	84	64	250	170	500
21-53100-513	WORKER'S COMPENSATION	609	628	590	494	470
Total ENGINEER:		26,317	43,515	31,716	23,365	34,882
21-53800-110	DPW LABOR	77,149	82,704	91,992	68,176	89,855
21-53800-111	OVERTIME	5,223	5,379	4,500	3,310	4,500
21-53800-140	DEFERRED COMPENSATION	70	140	272	240	.00
21-53800-150	WISCONSIN RETIREMENT	5,089	6,187	6,710	5,241	6,315
21-53800-151	SOCIAL SECURITY	5,671	6,571	7,440	5,445	6,945
21-53800-152	LIFE INSURANCE	19	24	33	23	18
21-53800-153	HEALTH INSURANCE	24,961	32,249	38,200	33,991	32,815
21-53800-210	CONTRACT SERVICES	.00	650	1,000	.00	.00
21-53800-341	VEHICLE REPAIRS	.00	.00	500	.00	.00
21-53800-343	FUEL	102	103	100	87	125
21-53800-513	WORKER'S COMPENSATION	4,051	4,581	4,090	3,813	3,220
21-53800-645	PAGER PAY	264	1,065	760	937	750

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
	Total DPW - BUILDINGS & GROUNDS:	122,600	139,651	155,597	121,264	144,543
	Total ENGINEER:	148,916	183,166	187,313	144,629	179,425
SANITARY SEWER MAINTENANCE						
21-71000-400	MATERIALS	25,381	23,110	15,000	7,667	20,000
	Total SANITARY SEWER MAINTENANCE:	25,381	23,110	15,000	7,667	20,000
	Total SANITARY SEWER MAINTENANCE:	25,381	23,110	15,000	7,667	20,000
LIFT STATION MAINTENANCE						
21-72000-220	GAS UTILITIES	140	193	200	89	200
21-72000-221	ELECTRIC UTILITIES	2,014	2,008	1,800	1,498	2,100
21-72000-229	ALARM	.00	600	600	625	625
21-72000-400	MATERIALS	6,982	9,359	6,000	1,077	5,000
	Total LIFT STATION MAINTENANCE:	9,135	12,160	8,600	3,289	7,925
	Total LIFT STATION MAINTENANCE:	9,135	12,160	8,600	3,289	7,925
METER EXPENSE						
21-73000-226	MMSD CHARGES	457,147	492,944	544,239	308,217	573,581
21-73000-228	HOUSEHOLD HAZARD WASTE	10,422	9,586	11,500	.00	12,000
21-73000-310	SUPPLIES/EXPENSES	2,277	2,443	1,500	2,237	2,500
21-73000-400	MATERIALS	29,994	29,918	3,000	3,020	3,000
	Total METER EXPENSE:	499,839	534,890	560,239	313,474	591,081
	Total METER EXPENSE:	499,839	534,890	560,239	313,474	591,081
CUSTOMER ACCOUNTING						
21-74000-130	UTILITY CLERK	22,733	23,388	23,567	17,826	26,400

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
21-74000-140	DEFERRED COMPENSATION	.00	.00	100	100	66
21-74000-150	WISCONSIN RETIREMENT	1,460	1,476	1,635	1,250	1,840
21-74000-151	SOCIAL SECURITY	1,633	1,724	1,811	1,409	2,025
21-74000-152	LIFE INSURANCE	7	7	8	6	9
21-74000-153	HEALTH INSURANCE	5,135	1,963	.00	2,293	9,206
21-74000-310	SUPPLIES/EXPENSES	.00	.00	.00	166	200
21-74000-513	WORKER'S COMPENSATION	43	44	40	36	42
	Total CUSTOMER ACCOUNTING:	31,010	28,602	27,161	23,087	39,788
	Total CUSTOMER ACCOUNTING:	31,010	28,602	27,161	23,087	39,788
ADMINISTRATION & GENERAL						
21-75000-110	SALARY	5,989	7,407	5,800	6,456	5,974
21-75000-120	ASSISTANT SALARY	3,024	3,061	3,145	1,744	3,240
21-75000-130	CLERK TREASURER/DEPUTY	6,628	4,691	6,467	4,529	7,108
21-75000-140	DEFERRED COMPENSATION	.00	.00	34	34	.00
21-75000-150	WISCONSIN RETIREMENT	949	1,030	1,067	862	1,137
21-75000-151	SOCIAL SECURITY	1,065	1,094	1,183	960	1,253
21-75000-152	LIFE INSURANCE	7	7	7	4	5
21-75000-153	HEALTH INSURANCE	3,159	3,273	3,440	2,536	3,978
21-75000-210	CONTRACT SERVICES	5,823	5,027	7,500	7,601	5,600
21-75000-310	SUPPLIES/EXPENSES	.00	.00	100	.00	.00
21-75000-403	DEPRECIATION EXPENSE	95,354	101,744	.00	.00	.00
21-75000-428	AMORTIZATION OF DEBT COSTS	-838	-838	.00	.00	.00
21-75000-510	INSURANCE	4,300	4,300	4,945	4,945	5,095
21-75000-513	WORKER'S COMPENSATION	28	27	26	24	27
21-75000-610	PRINCIPAL	.00	.00	73,200	.00	116,300
21-75000-620	INTEREST	4,308	2,749	2,027	1,733	32,838
	Total ADMINISTRATION & GENERAL:	129,795	133,572	108,941	31,428	182,555
	Total ADMINISTRATION & GENERAL:	129,795	133,572	108,941	31,428	182,555

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
ADMINISTRATION & GENERAL						
21-81000-926	GASB 68 PENSION EXPENSE	-15,348	618	.00	.00	.00
Total ADMINISTRATION & GENERAL:		-15,348	618	.00	.00	.00
Total ADMINISTRATION & GENERAL:		-15,348	618	.00	.00	.00
CAPITAL PROJECTS EXPENSES						
21-91000-575	PRIVATE LATERAL PROGRAM (MMSD)	34,195	1,050	.00	3,150	.00
21-91000-802	VEHICLES	.00	.00	.00	.00	32,500
21-91000-866	STREET RECONSTRUCTION	.00	.00	20,000	.00	20,000
21-91000-871	TELEVISING	22,287	12,665	25,000	15,875	25,000
21-91000-888	SEWER SYSTEM IMPROVEMENTS	163,974	19,772	635,000	433,574	290,000
Total CAPITAL PROJECTS EXPENSES:		220,455	33,487	680,000	452,599	367,500
Total CAPITAL PROJECTS EXPENSES:		220,455	33,487	680,000	452,599	367,500
SEWER UTILITY SR FUND Revenue Total:		1,097,593	1,085,988	1,592,196	1,607,681	1,393,574
SEWER UTILITY SR FUND Expenditure Total:		1,054,063	954,347	1,592,196	980,042	1,393,574
Net Total SEWER UTILITY SR FUND:		43,531	131,641	.00	627,640	.00

Village of Fox Point
Existing Sewer Supported Debt Service Payments

	Issue: 1 Amount: $2,040,000 Type: Taxable G.O. Refunding Bonds, Series 2016B (CR) Dated: August 1, 2016 Callable: Callable 4/1/25 @ Par				Issue: 2 Amount: $1,006,000 ($349,000 Sewer Portion) Type: General Obligation Refunding Bonds (CR) Dated: January 5, 2021 Callable: Callable Anytime With 30 Days Notice				Issue: 3 Amount: $5,140,000 ($645,000 Sewer Portion) Type: G.O. Promissory Notes, Series 2024A Dated: August 1, 2024 Callable: Callable 4/1/31 @ Par				TOTAL DEBT SERVICE REQUIREMENTS		
Calendar Year	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL	PRINCIPAL	INTEREST	TOTAL
2024	$1,200	2.000%	$322	$1,522	$72,000	0.98%	$1,705	$73,705					$73,200	$2,027	$75,227
2025	$1,300	2.125%	$296	$1,596	$70,000	0.98%	$1,009	$71,009	$45,000	4.000%	$31,533	$76,533	$116,300	$32,838	$149,138
2026	$1,300	2.375%	$266	$1,566	$68,000	0.98%	$333	$68,333	$55,000	4.000%	$24,900	$79,900	$124,300	$25,500	$149,800
2027	$1,400	2.375%	$234	$1,634					$55,000	4.000%	$22,700	$77,700	$56,400	$22,934	$79,334
2028	$1,500	2.500%	$199	$1,699					$60,000	4.000%	$20,400	$80,400	$61,500	$20,599	$82,099
2029	$1,500	2.625%	$161	$1,661					$65,000	5.000%	$17,575	$82,575	$66,500	$17,736	$84,236
2030	$1,600	2.750%	$119	$1,719					$65,000	5.000%	$14,325	$79,325	$66,600	$14,444	$81,044
2031	$1,700	2.875%	$72	$1,772					$70,000	5.000%	$10,950	$80,950	$71,700	$11,022	$82,722
2032	$1,600	3.000%	$24	$1,624					$75,000	4.000%	$7,700	$82,700	$76,600	$7,724	$84,324
2033									$75,000	4.000%	$4,700	$79,700	$75,000	$4,700	$79,700
2034									$80,000	4.000%	$1,600	$81,600	$80,000	$1,600	$81,600
	$13,100		$1,693	$14,793	$210,000		$3,048	$213,048	$645,000		$156,383	$801,383	$868,100	$161,124	$1,029,224

Refinanced 2011 G.O. CPB's

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
RECYCLING						
INTERGOVERNMENTAL AID						
22-43510	GRANTS - STATE OF WISCONSIN	58,511	58,540	58,540	58,625	58,625
Total INTERGOVERNMENTAL AID:		58,511	58,540	58,540	58,625	58,625
MISCELLANEOUS REVENUE						
22-48270	RECYLE BIN	168	156	250	360	260
22-48280	RECYCLING FEE	188,301	187,885	214,328	118,152	215,000
22-48300	LATE FEES & PENALITIES	2,047	1,723	1,500	968	2,500
Total MISCELLANEOUS REVENUE:		190,516	189,764	216,078	119,480	217,760
OTHER FINANCING SOURCES						
22-49210	TRANSFERS FROM GENERAL FUND	22,989	.00	26,427	.00	10,182
22-49300	FUND BALANCE APPLIED	.00	.00	.00	.00	20,000
Total OTHER FINANCING SOURCES:		22,989	.00	26,427	.00	30,182
EXPENDITURES						
22-53650-110	VILLAGE MANAGER	2,785	4,084	5,800	4,346	5,974
22-53650-120	VILLAGE STAFF	3,823	2,718	13,947	4,634	14,700
22-53650-140	DEFERRED COMPENSATION	.00	.00	36	12	.00
22-53650-150	WISCONSIN RETIREMENT	427	462	1,365	555	1,441
22-53650-151	SOCIAL SECURITY	485	499	1,515	583	1,586
22-53650-152	LIFE INSURANCE	2	2	8	3	8
22-53650-153	HEALTH INSURANCE	948	1,056	3,087	1,611	3,569
22-53650-210	CONTRACT SERVICES	296,846	160,334	40,000	22,246	40,000
22-53650-310	SUPPLIES/EXPENSES	2,906	81	.00	2,906	.00
22-53650-513	WORKER'S COMPENSATION	128	131	425	235	337
Total RECYCLING:		308,350	169,367	66,183	37,129	67,615

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
22-53800-110	SALARY	.00	.00	133,715	66,514	129,735
22-53800-111	OVERTIME	.00	.00	1,000	2,092	1,000
22-53800-140	DEFERRED COMPENSATION	.00	.00	442	.00	.00
22-53800-150	WISCONSIN RETIREMENT	.00	.00	9,300	6,099	9,568
22-53800-151	SOCIAL SECURITY	.00	.00	10,305	6,350	10,535
22-53800-152	LIFE INSURANCE	.00	.00	70	33	68
22-53800-153	HEALTH INSURANCE	.00	.00	56,935	29,923	57,300
22-53800-210	CONTRACT SERVICES	.00	922	.00	100	100
22-53800-212	ADMINISTRATIVE ASSISTANT	.00	.00	.00	.00	7,488
22-53800-232	VECHICLE MAINTENANCE	.00	.00	3,750	.00	5,000
22-53800-233	EQUIPMENT MAINTENANCE	.00	.00	250	.00	500
22-53800-310	SUPPLIES/EXPENSES	.00	403	3,000	412	3,000
22-53800-343	FUEL	.00	.00	10,000	4,505	10,000
22-53800-513	WORKER 'S COMPENSATION	.00	.00	6,095	4,299	4,658
22-53800-645	PAGER PAY	.00	.00	.00	1,007	.00
Total PUBLIC WORKS:		.00	1,325	234,862	121,334	238,952
Total EXPENDITURES:		308,350	170,692	301,045	158,463	306,567
DUE FROM TAX ROLL FUND Revenue Total:		272,016	248,304	301,045	178,106	306,567
DUE FROM TAX ROLL FUND Expenditure Total:		308,350	170,692	301,045	158,463	306,567
Net Total RECYCLING:		-36,334	77,612	.00	19,642	.00

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
MUNICIPAL POOL						
MUNICIPAL POOL RECEIPTS						
23-46719	ADULT MEMBERSHIP	1,470	.00	.00	.00	.00
23-46720	RESIDENT MEMBERSHIPS	37,807	.00	.00	.00	.00
23-46721	NON-RESIDENT MEMBERSHIPS	26,045	.00	.00	.00	.00
23-46722	PRIVATE & SEMI SWIM LESSONS	260	.00	.00	.00	.00
23-46723	SWIM LESSON FEES	7,675	.00	.00	.00	.00
23-46725	RENTAL CHARGES	1,850	.00	.00	.00	.00
23-46726	DAILY FEES	22,733	.00	.00	.00	.00
23-46731	SPECIAL EVENTS	500	34	.00	.00	.00
Total MUNICIPAL POOL RECEIPTS:		98,340	34	.00	.00	.00
OTHER FINANCING SOURCES						
23-49210	TRANSFER FROM GENERAL FUND	145,076	157,476	.00	.00	.00
23-49600	CAPITAL CONTRIBUTION FROM VILL	.00	.00	102,771	.00	106,527
Total OTHER FINANCING SOURCES:		145,076	157,476	102,771	.00	106,527
EXPENDITURES						
23-51410-110	VILLAGE MANAGER	5,569	5,802	5,800	8,977	5,974
23-51410-120	ASSISTANT VILLAGE MANAGER	22,685	22,997	23,585	13,078	24,295
23-51410-140	DEFERRED COMPENSATION	.00	.00	68	68	.00
23-51410-150	WISCONSIN RETIREMENT	1,818	1,954	2,033	1,572	2,109
23-51410-151	SOCIAL SECURITY	2,038	2,074	2,254	1,630	2,321
23-51410-152	LIFE INSURANCE	11	11	42	9	12
23-51410-153	HEALTH INSURANCE	6,634	6,963	7,700	6,417	8,370
23-51410-513	WORKER'S COMPENSATION	53	54	50	43	50
Total VILLAGE MANAGER:		38,808	39,854	41,532	31,793	43,131
23-51420-110	CLERK/TREASURER	3,153	378	.00	.00	.00
23-51420-150	WISCONSIN RETIREMENT	204	26	.00	.00	.00

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
23-51420-151	SOCIAL SECURITY	212	25	.00	.00	.00
23-51420-152	LIFE INSURANCE	2	.00	.00	.00	.00
23-51420-153	HEALTH INSURANCE	1,021	296	.00	.00	.00
23-51420-513	WORKER'S COMPENSATION	6	1	.00	.00	.00
Total VILLAGE CLERK:		4,599	726	.00	.00	.00
23-51520-120	FINANCIAL MANAGER	3,657	3,813	3,841	2,910	4,120
23-51520-140	DEFERRED COMPENSATION	.00	.00	10	10	.00
23-51520-150	WISCONSIN RETIREMENT	238	254	266	213	288
23-51520-151	SOCIAL SECURITY	262	269	295	220	316
23-51520-152	LIFE INSURANCE	2	2	2	2	2
23-51520-153	HEALTH INSURANCE	445	471	522	434	570
23-51520-513	WORKER'S COMPENSATION	7	6	7	6	7
Total TREASURER/FINANCE:		4,611	4,815	4,943	3,794	5,303
Total EXPENDITURES:		48,018	45,396	46,475	35,587	48,434
EXPENDITURES						
23-55410-110	DPW LABOR	28,592	31,336	31,375	25,098	32,315
23-55410-111	OVERTIME	855	1,674	.00	1,222	.00
23-55410-140	DEFERRED COMPENSATION	20	60	90	90	.00
23-55410-150	WISCONSIN RETIREMENT	1,864	2,304	2,171	1,940	2,252
23-55410-151	SOCIAL SECURITY	2,061	2,423	2,407	1,996	2,480
23-55410-152	LIFE INSURANCE	12	14	15	12	15
23-55410-153	HEALTH INSURANCE	9,104	12,016	13,345	12,675	14,310
23-55410-513	WORKER'S COMPENSATION	1,470	1,738	1,488	1,440	1,156
23-55410-645	PAGER PAY	291	541	.00	468	.00
Total DPW MUNICIPAL POOL:		44,269	52,106	50,891	44,941	52,528
23-55420-110	SALARY-POOL MANAGER	13,600	3,032	.00	.00	.00
23-55420-124	POOL SALARIES	51,547	580	.00	.00	.00

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
23-55420-151	SOCIAL SECURITY	4,984	276	.00	.00	.00
23-55420-220	GAS UTILITIES	5,565	248	.00	123	.00
23-55420-221	ELECTRIC UTILITIES	5,403	1,321	.00	363	.00
23-55420-223	WATER/SEWER UTILITIES	11,515	7,269	.00	5,248	.00
23-55420-310	SUPPLIES/EXPENSES	1,172	743	.00	.00	.00
23-55420-400	MATERIALS	18,977	10,871	.00	7,800	.00
23-55420-425	RECREATIONAL MATERIALS	500	975	.00	.00	.00
23-55420-501	SALES TAX EXPENSE	4,685	.00	.00	.00	.00
23-55420-510	INSURANCE	4,700	4,700	5,405	5,405	5,565
23-55420-513	WORKER'S COMPENSATION	2,584	187	.00	.00	.00
	Total MUNICIPAL POOL:	125,231	30,202	5,405	18,940	5,565
	Total EXPENDITURES:	169,500	82,308	56,296	63,880	58,093
EXPENDITURES						
23-59230-900	TRANSFER TO DEBT SERVICE	15,413	20,150	.00	.00	.00
	Total TRANSFER TO DEBT SERVICE:	15,413	20,150	.00	.00	.00
	Total EXPENDITURES:	15,413	20,150	.00	.00	.00
EXPENDITURES						
23-91300-849	MAIN POOL CIRCULATING PUMP	.00	4,000	.00	.00	.00
23-91300-850	MISC POOL REPAIRS	5,216	5,656	.00	.00	.00
	Total MUNICIPAL POOL CAPITAL PROJECT:	5,216	9,656	.00	.00	.00
	Total EXPENDITURES:	5,216	9,656	.00	.00	.00
	MUNICIPAL POOL Revenue Total:	243,416	157,509	102,771	.00	106,527
	MUNICIPAL POOL Expenditure Total:	238,147	157,509	102,771	99,468	106,527

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
Net Total MUNICIPAL POOL:		5,269	.00	.00	-99,468	.00

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
INSPECTION SERVICES						
LICENSES & PERMITS						
24-44420	OCCUPANCY PERMIT	1,800	1,600	1,600	1,600	1,600
24-44430	ELECTRICAL PERMIT	26,774	23,595	25,000	23,946	25,000
24-44440	BUILDING BOARD - FEE	3,045	1,925	3,000	3,150	2,750
24-44450	HEATING & HVAC PERMIT	20,009	15,008	17,000	20,576	20,000
24-44460	BUILDING PERMIT	163,946	230,753	150,000	173,848	175,000
24-44470	PLUMBING PERMIT	16,027	16,374	15,000	16,175	17,500
24-44550	CONDITIONAL USE PERMIT	900	2,100	1,500	1,200	1,200
24-44580	HOME OCCUPATION PERMIT	70	.00	70	.00	.00
	Total LICENSES & PERMITS:	232,570	291,354	213,170	240,495	243,050
SOURCE: 45						
24-45600	REINSPECTION FEE	4,000	.00	.00	.00	.00
	Total SOURCE: 45:	4,000	.00	.00	.00	.00
MISCELLANEOUS REVENUE						
24-48200	SUNDRY - OTHER INCOME	.00	.00	.00	.00	.00
	Total MISCELLANEOUS REVENUE:	.00	.00	.00	.00	.00
EXPENDITURES						
24-51410-110	VILLAGE MANAGER	5,569	5,802	5,800	5,060	5,974
24-51410-120	ASSISTANT VILLAGE MANAGER	2,998	3,061	3,145	1,744	3,239
24-51410-140	DEFERRED COMPENSATION	.00	.00	16	16	30
24-51410-150	WISCONSIN RETIREMENT	554	602	618	484	642
24-51410-151	SOCIAL SECURITY	637	657	686	519	706
24-51410-152	LIFE INSURANCE	3	3	3	2	3
24-51410-153	HEALTH INSURANCE	802	928	1,027	856	1,116
24-51410-513	WORKER'S COMPENSATION	16	16	15	13	15

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
Total VILLAGE MANAGER:		10,579	11,070	11,310	8,694	11,725
24-51420-110	CLERK/TREASURER	3,470	6,070	12,401	10,910	13,905
24-51420-130	DEPUTY CLERK/TREASURER	3,303	3,078	3,160	2,223	3,400
24-51420-140	DEFERRED COMPENSATION	.00	.00	40	26	.00
24-51420-150	WISCONSIN RETIREMENT	395	621	1,077	846	1,206
24-51420-151	SOCIAL SECURITY	428	627	1,194	961	1,327
24-51420-152	LIFE INSURANCE	4	5	8	2	2
24-51420-153	HEALTH INSURANCE	2,284	3,233	5,636	3,969	5,931
24-51420-513	WORKER'S COMPENSATION	12	16	26	24	28
Total VILLAGE CLERK:		9,895	13,650	23,542	18,962	25,799
24-51520-120	FINANCIAL MANAGER	3,799	3,813	3,841	2,985	4,120
24-51520-140	DEFERRED COMPENSATION	.00	.00	10	10	.00
24-51520-150	WISCONSIN RETIREMENT	238	254	266	213	288
24-51520-151	SOCIAL SECURITY	262	269	295	220	316
24-51520-152	LIFE INSURANCE	2	2	2	2	2
24-51520-153	HEALTH INSURANCE	445	471	521	434	570
24-51520-513	WORKER'S COMPENSATION	7	6	7	6	7
Total TREASURER/FINANCE:		4,753	4,815	4,942	3,868	5,303
Total EXPENDITURES:		25,227	29,535	39,794	31,524	42,827
EXPENDITURES						
24-52400-110	BUILDING INSPECTOR	70,580	72,118	74,285	55,425	76,510
24-52400-140	DEFERRED COMPENSATION	200	200	200	200	200
24-52400-150	WISCONSIN RETIREMENT	4,598	4,915	5,140	3,953	5,335
24-52400-151	SOCIAL SECURITY	4,976	5,054	5,698	3,995	5,870
24-52400-152	LIFE INSURANCE	42	42	42	32	42
24-52400-153	HEALTH INSURANCE	25,536	29,606	29,296	27,371	34,915
24-52400-210	CONTRACT SERVICES	5,099	2,829	5,000	3,664	5,000

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
24-52400-218	VILLAGE ATTORNEY	3,440	922	2,500	712	1,500
24-52400-224	CELL PHONES	385	463	500	269	500
24-52400-232	VEHICLE MAINTENANCE	766	498	500	332	500
24-52400-310	SUPPLIES/EXPENSES	124	273	550	41	500
24-52400-321	PROFESSIONAL DUES/MEETINGS	96	306	300	291	500
24-52400-322	TRAINING	1,283	1,093	1,500	1,236	1,750
24-52400-510	INSURANCE	1,500	1,500	1,725	1,725	1,777
24-52400-513	WORKER'S COMPENSATION	3,662	3,737	3,523	2,962	2,740
	Total INSPECTION:	122,287	123,555	130,759	102,208	137,639
	Total EXPENDITURES:	122,287	123,555	130,759	102,208	137,639
EXPENDITURES						
24-53100-110	DIRECTOR PUBLIC WORKS	11,620	12,143	9,753	8,826	10,240
24-53100-140	DEFERRED COMPENSATION	.00	.00	16	20	.00
24-53100-150	WISCONSIN RETIREMENT	753	806	674	629	715
24-53100-151	SOCIAL SECURITY	829	849	748	650	785
24-53100-152	LIFE INSURANCE	4	4	3	3	4
24-53100-153	HEALTH INSURANCE	2,554	2,961	2,345	2,688	2,795
24-53100-513	WORKER'S COMPENSATION	600	613	462	471	367
	Total ENGINEER:	16,360	17,375	14,001	13,288	14,906
	Total EXPENDITURES:	16,360	17,375	14,001	13,288	14,906
EXPENDITURES						
24-59210-900	OPERATING TRANSFER OUT	50,000	175,000	.00	.00	.00
	Total TRANSFER TO GENERAL FUND:	50,000	175,000	.00	.00	.00
	Total EXPENDITURES:	50,000	175,000	.00	.00	.00
	INSPECTION SERVICES Revenue Total:	236,570	291,354	213,170	240,495	243,050

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
	INSPECTION SERVICES Expenditure Total:	213,874	345,465	184,554	147,019	195,372
	Net Total INSPECTION SERVICES:	22,696	-54,112	28,616	93,476	47,678

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
STORMWATER UTILITY FUND						
INTERGOVERNMENTAL REVENUE						
25-43510	GRANTS - STATE OF WISCONSIN	.00	55,975	.00	.00	.00
25-43512	GRANTS-MMSD(GREEN INFRASTRURE)	84,568	.00	100,000	.00	.00
	Total INTERGOVERNMENTAL REVENUE:	84,568	55,975	100,000	.00	.00
PUBLIC CHARGES FOR SERVICE						
25-46410	STORMWATER USER REVENUE	736,336	773,536	795,000	520,947	805,000
25-46420	LATE FEES & PENALITIES	6,733	5,439	5,000	3,357	5,600
	Total PUBLIC CHARGES FOR SERVICE:	743,069	778,975	800,000	524,304	810,600
MISCELLANEOUS REVENUE						
25-48100	INTEREST INCOME	6,205	17,829	.00	.00	12,500
	Total MISCELLANEOUS REVENUE:	6,205	17,829	.00	.00	12,500
OTHER FINANCING SOURCES						
25-49100	PROCEEDS FROM BORROWING	.00	.00	.00	1,650,000	.00
25-49600	CAPT CONTRIB FROM THE VILLAGE	647,250	37,683	.00	.00	.00
	Total OTHER FINANCING SOURCES:	647,250	37,683	.00	1,650,000	.00
EXPENDITURES						
25-52400-397	PUBLIC EDUCATION PROGRAM	15,590	15,875	25,000	11,025	25,000
25-52400-401	DRY WEATHER MONITORING	101	.00	150	.00	150
25-52400-410	PERMIT EXPENSES	1,000	1,000	1,200	1,000	1,200
	Total COMPLIANCE:	16,691	16,875	26,350	12,025	26,350
	Total EXPENDITURES:	16,691	16,875	26,350	12,025	26,350

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
EXPENDITURES						
25-53410-233	EQUIPMENT	9,648	9,198	10,000	.00	10,000
25-53410-400	MATERIALS	2,968	1,072	1,500	1,470	2,000
Total STORM SEWER:		12,616	10,270	11,500	1,470	12,000
25-53420-233	EQUIPMENT	11,221	18,616	10,000	.00	10,000
25-53420-400	MATERIALS	5,000	14,970	7,500	11,776	8,000
25-53420-415	MAINTENANCE	1,973	1,773	2,500	780	2,000
25-53420-483	LANDSCAPING	2,549	2,499	3,500	957	4,000
Total CULV/DITCH/ENDWALL/CATCH BASIN:		20,743	37,859	23,500	13,513	24,000
25-53640-233	EQUIPMENT	59,297	40,891	50,000	.00	50,000
25-53640-400	MATERIALS	500	659	500	363	1,000
Total LEAF COLLECTION AND DISPOSAL:		59,797	41,550	50,500	363	51,000
25-53660-233	EQUIPMENT	160	1,733	500	.00	500
25-53660-400	MATERIALS	400	1,265	1,000	1,094	1,000
Total STORM & FLOOD EMERGENCY:		560	2,997	1,500	1,094	1,500
25-53800-110	DPW LABOR	61,223	60,482	64,373	52,854	69,150
25-53800-111	OVERTIME	4,580	4,571	6,000	2,575	5,000
25-53800-140	DEFERRED COMPENSATION	60	130	212	218	.00
25-53800-150	WISCONSIN RETIREMENT	3,982	5,214	5,345	4,431	5,345
25-53800-151	SOCIAL SECURITY	4,796	5,540	5,925	4,577	5,880
25-53800-152	LIFE INSURANCE	13	16	25	17	15
25-53800-153	HEALTH INSURANCE	20,666	27,976	30,145	29,621	30,930
25-53800-210	CONTRACT SERVICES	4,150	1,038	2,500	2,988	3,000
25-53800-212	ADMINISTRATIVE ASSISTANT	5,016	7,986	6,572	5,955	7,488
25-53800-232	VEHICLE MAINTENANCE	205	30	.00	.00	.00
25-53800-233	GIS MAINTENANCE	3,544	11,785	7,000	5,563	12,000

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
25-53800-234	GREEN INSFRASTRUCT MAINTENANCE	16,156	12,435	28,000	11,839	20,000
25-53800-322	TRAINING	105	50	500	170	500
25-53800-513	WORKER'S COMPENSATION	3,180	3,569	3,362	3,032	2,490
25-53800-645	PAGER PAY	258	872	300	717	300
Total PUBLIC WORKS:		127,932	141,692	160,259	124,556	162,098
Total EXPENDITURES:		221,648	234,368	247,259	140,995	250,598
EXPENDITURES						
25-55410-110	VILLAGE MANAGER	5,976	15,195	5,800	9,313	5,974
25-55410-120	VILLAGE STAFF	22,471	12,481	28,579	16,077	30,267
25-55410-140	DEFERRED OMPENSATION	.00	.00	74	64	.00
25-55410-150	WISCONSIN RETIREMENT	1,940	2,090	2,597	1,898	2,763
25-55410-151	SOCIAL SECURITY	2,156	2,213	2,878	2,030	3,339
25-55410-152	LIFE INSURANCE	13	13	16	10	13
25-55410-153	HEALTH INSURANCE	6,157	6,705	8,357	6,343	9,783
25-55410-210	CONTRACT SERVICES	4,060	4,733	.00	5,445	5,600
25-55410-212	DEPUTY CLERK TREASURER	3,322	3,078	3,160	2,223	3,400
25-55410-310	SUPPLIES/EXPENSES	2,661	3,298	.00	2,237	.00
25-55410-510	INSURANCE	2,600	2,600	2,990	2,990	3,080
25-55410-513	WORKER'S COMPENSATION	635	646	899	646	721
Total ADMINISTRATIVE :		51,990	53,051	55,350	49,276	64,940
Total EXPENDITURES:		51,990	53,051	55,350	49,276	64,940
EXPENDITURES						
25-58200-610	PRINCIPAL	.00	.00	176,000	.00	227,000
25-58200-620	INTEREST ON LONG-TERM DEBT	25,131	23,908	23,030	18,132	101,120
25-58200-680	DEBT ISSUANCE COSTS	7,053	.00	.00	21,932	.00
Total PRINCIPLE & INTEREST EXPENSE:		32,184	23,908	199,030	40,064	328,120

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
Total EXPENDITURES:		32,184	23,908	199,030	40,064	328,120
EXPENDITURES						
25-81000-926	GASB 68 PENSION EXPENSE	-11,584	5,780	.00	.00	.00
Total EXPENDITURES:		-11,584	5,780	.00	.00	.00
Total EXPENDITURES:		-11,584	5,780	.00	.00	.00
EXPENDITURES						
25-91500-800	WPDES COMPLIANCE PROGRAM	4,398	13,488	70,000	8,428	50,000
25-91500-801	VEHICLES & EQUIPMENT	1	.00	.00	.00	.00
25-91500-803	STORM SEWER - LINING/FOX LANE	35,000	.00	.00	.00	.00
25-91500-833	STORM SEWER SYSTEM IMPROVE.	8,477	34,363	125,000	1,906	.00
25-91500-834	STORM SEWER. MANOR/INDIAN CRK	.00	180	8,000	1,375	8,000
25-91500-835	STORM SEWER SYSTEM (MISC)	26,950	6,841	100,000	28,220	75,000
25-91500-846	STORM SEWER ASSESSMENTS	.00	.00	40,000	1,820	20,000
25-91500-847	STORMWATER PIPE TELEVISING	1,696	1,500	.00	.00	.00
25-91500-848	STORM SEW-SANTA MONICA/DEAN	.00	.00	7,500	.00	.00
25-91500-888	WDNR/FEMA HYDRAULIC MODEL REVI	4,934	.00	.00	.00	.00
Total STORMWATER CAPITAL:		81,456	56,372	350,500	41,749	153,000
Total EXPENDITURES:		81,456	56,372	350,500	41,749	153,000
STORMWATER UTILITY FUND Revenue Total:		1,481,092	890,461	900,000	2,174,304	823,100
STORMWATER UTILITY FUND Expenditure Total:		392,386	390,354	878,489	284,110	823,008
Net Total STORMWATER UTILITY FUND:		1,088,706	500,108	21,511	1,890,194	92

Village of Fox Point
Existing Storm Water Supported General Obligation Debt Service Payments

	Issue:	1			Issue:	2			Issue:	3		
	Amount:	$2,585,000			Amount:	$1,200,000 ($375,000 Storm Water Portion)			Amount:	$1,405,000 ($205,000 Storm Water Portion)		
	Type:	G.O. Promissory Notes, Series 2016A (New/AR)			Type:	G.O. Promissory Notes, Series 2017			Type:	G.O. Promissory Notes, Series 2018		
	Dated:	August 1, 2016			Dated:	August 2, 2017			Dated:	July 30, 2018		
	Callable:	***Callable 4/1/24 @ Par***			***Callable:***	***Callable 4/1/25 @ Par***			***Callable:***	***Callable 4/1/25 @ Par***		
Calendar Year	PRINCIPAL *(4/1)*	RATE	INTEREST *(4/1 & 10/1)*	TOTAL	PRINCIPAL *(4/1)*	RATE	INTEREST *(4/1 & 10/1)*	TOTAL	PRINCIPAL *(4/1)*	RATE	INTEREST *(4/1 & 10/1)*	TOTAL
2024	$20,000	1.500%	$790	$20,790	$40,000	2.500%	$4,250	$44,250	$20,000	4.000%	$2,844	$22,844
2025	***$20,000***	1.550%	$485	$20,485	$40,000	3.000%	$3,150	$43,150	$20,000	3.000%	$2,144	$22,144
2026	***$20,000***	1.650%	$165	$20,165	***$40,000***	3.000%	$1,950	$41,950	***$20,000***	2.500%	$1,594	$21,594
2027					***$45,000***	3.000%	$675	$45,675	***$25,000***	2.625%	$1,016	$26,016
2028									***$25,000***	2.750%	$344	$25,344
2029												
2030												
2031												
2032												
2033												
2034												
	$60,000		$1,440	$61,440	$165,000		$10,025	$175,025	$110,000		$7,941	$117,941
					Term Bond '21-'22							

Village of Fox Point
Existing Storm Water Supported General Obligation Debt Service Payments

	Issue:	4			Issue:	5			Issue:	6		
	Amount:	$1,830,000 ($215,000 Storm Water Portion)			Amount:	$1,006,000 ($230,000 Storm Water Portion)			Amount:	$2,410,000 ($325,000 Storm Water Portion)		
	Type:	G.O. Promissory Notes, Series 2019			Type:	General Obligation Refunding Bonds (CR)			Type:	G.O. Promissory Notes, Series 2022A		
	Dated:	July 30, 2019			Dated:	January 5, 2021			Dated:	August 2, 2022		
	Callable:	***Callable 4/1/26 @ Par***			***Callable:***	***Callable Anytime With 30 Days Notice***			***Callable:***	***Callable 4/1/29 @ Par***		
Calendar Year	PRINCIPAL *(4/1)*	RATE	INTEREST *(4/1 & 10/1)*	TOTAL	PRINCIPAL *(4/1)*	RATE	INTEREST *(4/1 & 10/1)*	TOTAL	PRINCIPAL *(4/1)*	RATE	INTEREST *(4/1 & 10/1)*	TOTAL
2024	$20,000	4.000%	$3,700	$23,700	***$46,000***	0.98%	$1,147	$47,147	$30,000	4.000%	$10,300	$40,300
2025	$20,000	4.000%	$2,900	$22,900	***$47,000***	0.98%	$691	$47,691	$30,000	4.000%	$9,100	$39,100
2026	$25,000	4.000%	$2,000	$27,000	***$47,000***	0.98%	$230	$47,230	$30,000	4.000%	$7,900	$37,900
2027	***$25,000***	2.000%	$1,250	$26,250					$30,000	4.000%	$6,700	$36,700
2028	***$25,000***	2.000%	$750	$25,750					$35,000	4.000%	$5,400	$40,400
2029	***$25,000***	2.000%	$250	$25,250					$35,000	4.000%	$4,000	$39,000
2030									***$35,000***	3.000%	$2,775	$37,775
2031									***$35,000***	3.000%	$1,725	$36,725
2032									***$40,000***	3.000%	$600	$40,600
2033												
2034												
	$140,000		$10,850	$150,850	$140,000		$2,068	$142,068	$300,000		$48,500	$348,500

Term Bond 2021-26

Village of Fox Point
Existing Storm Water Supported General Obligation Debt Service Payments

Issue:	7
Amount:	$5,140,000 ($1,650,000 Storm Water Portion)
Type:	G.O. Promissory Notes, Series 2024
Dated:	August 1, 2024
Callable:	***Callable 4/1/31 @ Par***

Calendar Year	PRINCIPAL *(4/1)*	RATE	INTEREST *(4/1 & 10/1)*	TOTAL	*TOTAL DEBT SERVICE REQUIREMENTS* PRINCIPAL	INTEREST	TOTAL
2024					$176,000	$23,030	$199,030
2025	$50,000	4.000%	$82,650	$132,650	$227,000	$101,120	$328,120
2026	$65,000	4.000%	$68,400	$133,400	$247,000	$82,239	$329,239
2027	$130,000	4.000%	$64,500	$194,500	$255,000	$74,141	$329,141
2028	$175,000	4.000%	$58,400	$233,400	$260,000	$64,894	$324,894
2029	$180,000	5.000%	$50,400	$230,400	$240,000	$54,650	$294,650
2030	$190,000	5.000%	$41,150	$231,150	$225,000	$43,925	$268,925
2031	$200,000	5.000%	$31,400	$231,400	$235,000	$33,125	$268,125
2032	***$210,000***	4.000%	$22,200	$232,200	$250,000	$22,800	$272,800
2033	***$220,000***	4.000%	$13,600	$233,600	$220,000	$13,600	$233,600
2034	***$230,000***	4.000%	$4,600	$234,600	$230,000	$4,600	$234,600
	$1,650,000		$437,300	$2,087,300	$2,565,000	$518,123	$3,083,123

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
DEBT SERVICE FUND						
TAXES						
30-41100	VILLAGE TAX LEVY	1,676,182	1,759,261	2,146,750	2,146,750	2,148,135
Total TAXES:		1,676,182	1,759,261	2,146,750	2,146,750	2,148,135
MISCELLANEOUS REVENUE						
30-48100	INTEREST ON INVESTMENTS	11,704	45,146	.00	.00	15,000
Total MISCELLANEOUS REVENUE:		11,704	45,146	.00	.00	15,000
OTHER FINANCING SOURCES						
30-49120	TRANSFER FROM LIBRARY FUND	14,318	14,101	14,351	14,351	14,584
30-49220	TRANSFER FROM MUNICIPAL POOL	15,413	20,150	.00	.00	.00
30-49600	PREMIUM ON LONG-TERM DEBT	90,616	61,359	.00	249,420	.00
Total OTHER FINANCING SOURCES:		120,346	95,610	14,351	263,770	14,584
EXPENDITURES						
30-58100-312	BORROWING EXPENSE	475	475	.00	.00	.00
30-58100-610	PRINCIPAL	1,491,800	1,542,300	1,658,900	1,658,900	1,779,700
30-58100-615	PAYMENT TO ESCROW AGENT	4,275	4,750	5,700	3,000	.00
30-58100-620	INTEREST	244,792	271,360	496,501	268,902	398,019
Total PRINCIPLE & INTEREST EXPENSE:		1,741,342	1,818,885	2,161,101	1,930,802	2,177,719
Total EXPENDITURES:		1,741,342	1,818,885	2,161,101	1,930,802	2,177,719
DEBT SERVICE FUND Revenue Total:		1,808,232	1,900,017	2,161,101	2,410,520	2,177,719
DEBT SERVICE FUND Expenditure Total:		1,741,342	1,818,885	2,161,101	1,930,802	2,177,719

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
Net Total DEBT SERVICE FUND:		66,891	81,132	.00	479,718	.00

Village of Fox Point
Existing Levy Supported General Obligation Debt Service Payments

	Issue:	1			Issue:	2			Issue:	3		
	Amount:	$2,500,000			Amount:	$3,245,000			Amount:	$2,585,000		
	Type:	G.O. Corporate Purpose Bonds			Type:	G.O. Promissory Notes (New/AR)			Type:	G.O. Refunding Bonds, Series 2016A (AR)		
	Dated:	May 2, 2012			Dated:	November 3, 2015			Dated:	August 1, 2016		
	Callable:	*'23-'27 Callable April 1, 2022*			*Callable:*	*'23-'25 Callable April 1, 2022*			*Callable:*	*Callable 4/1/24 @ Par*		
Calendar Year	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL
2024	*$195,000*	2.13%	$16,559	$211,559	*$105,000*	2.00%	$3,255	$108,255	$100,000	1.50%	$3,950	$103,950
2025	*$200,000*	2.25%	$12,238	$212,238	*$105,000*	2.10%	$1,103	$106,103	*$100,000*	1.55%	$2,425	$102,425
2026	*$205,000*	2.25%	$7,681	$212,681					*$100,000*	1.65%	$825	$100,825
2027	*$215,000*	2.50%	$2,688	$217,688								
2028												
2029												
2030												
2031												
2032												
2033												
2034												
	$815,000		$39,166	$854,166	$210,000		$4,358	$214,358	$300,000		$7,200	$307,200

Village of Fox Point
Existing Levy Supported General Obligation Debt Service Payments

	Issue:	4			Issue:	5			Issue:	6		
	Amount:	$2,040,000			Amount:	$1,200,000 ($825,000 Levy Portion)			Amount:	$1,405,000 ($1,000,000 Levy Portion)		
	Type:	Taxable G.O. Refunding Bonds, Series 2016B (CR)			Type:	G.O. Promissory Notes			Type:	G.O. Promissory Notes		
	Dated:	August 1, 2016			Dated:	August 2, 2017			Dated:	July 30, 2018		
	Callable:	Callable 4/1/25 @ Par			Callable:	Callable 4/1/25 @ Par			Callable:	Callable 4/1/25 @ Par		
Calendar Year	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL
2024	$116,900	2.000%	$30,907	$147,807	$85,000	2.500%	$9,313	$94,313	$120,000	4.000%	$16,400	$136,400
2025	$121,700	2.125%	$28,445	$150,145	$90,000	3.000%	$6,900	$96,900	$125,000	3.000%	$12,125	$137,125
2026	***$126,900***	2.375%	$25,645	$152,545	***$90,000***	3.000%	$4,200	$94,200	***$125,000***	2.500%	$8,688	$133,688
2027	***$132,500***	2.375%	$22,565	$155,065	***$95,000***	3.000%	$1,425	$96,425	***$130,000***	2.625%	$5,419	$135,419
2028	***$138,400***	2.500%	$19,261	$157,661					***$135,000***	2.750%	$1,856	$136,856
2029	***$144,700***	2.625%	$15,632	$160,332								
2030	***$151,500***	2.750%	$11,650	$163,150								
2031	***$158,700***	2.875%	$7,285	$165,985								
2032	***$166,800***	3.000%	$2,502	$169,302								
2033												
2034												
	$1,258,100		$163,892	$1,421,992	$360,000		$21,838	$381,838	$635,000		$44,488	$679,488

Term Bond '21-'22

Village of Fox Point
Existing Levy Supported General Obligation Debt Service Payments

	Issue:	7			Issue:	8			Issue:	9		
	Amount:	$1,830,000 ($1,615,000 Levy Portion)			Amount:	$2,505,000 ($2,290,000 Levy Portion)			Amount:	$1,006,000 ($427,000 Levy Portion)		
	Type:	G.O. Promissory Notes, Series 2019			Type:	G.O. Promissory Notes, Series 2020			Type:	G.O. Refunding Bonds (CR)		
	Dated:	July 30, 2019			Dated:	August 4, 2020			Dated:	January 5, 2021		
	Callable:	***Callable 4/1/26 @ Par***			***Callable:***	***Callable 4/1/27 @ Par***			***Callable:***	***Callable Anytime With 30 Days Notice***		
Calendar Year	PRINCIPAL *(4/1)*	RATE	INTEREST *(4/1 & 10/1)*	TOTAL	PRINCIPAL *(4/1)*	RATE	INTEREST *(4/1 & 10/1)*	TOTAL	PRINCIPAL *(4/1)*	RATE	INTEREST *(4/1 & 10/1)*	TOTAL
2024	$190,000	4.000%	$33,200	$223,200	$245,000	2.000%	$23,775	$268,775	***$82,000***	0.980%	$2,146	$84,146
2025	$200,000	4.000%	$25,400	$225,400	$250,000	2.000%	$18,825	$268,825	***$88,000***	0.980%	$1,313	$89,313
2026	$205,000	4.000%	$17,300	$222,300	$260,000	1.500%	$14,375	$274,375	***$90,000***	0.980%	$441	$90,441
2027	***$215,000***	2.000%	$11,050	$226,050	$265,000	1.500%	$10,438	$275,438				
2028	***$220,000***	2.000%	$6,700	$226,700	***$275,000***	1.000%	$7,075	$282,075				
2029	***$225,000***	2.000%	$2,250	$227,250	***$280,000***	1.000%	$4,300	$284,300				
2030					***$290,000***	1.000%	$1,450	$291,450				
2031												
2032												
2033												
2034												
	$1,255,000		$95,900	$1,350,900	$1,865,000		$80,238	$1,945,238	$260,000		$3,900	$263,900

Village of Fox Point

Existing Levy Supported General Obligation Debt Service Payments

	Issue:	10			Issue:	11			Issue:	12		
	Amount:	$3,175,000 ($2,475,000 Levy Portion)			Amount:	$2,410,000 ($1,525,000 Levy Portion)			Amount:	$4,350,000		
	Type:	G.O. Promissory Notes, Series 2021			Type:	G.O. Promissory Notes, Series 2022A			Type:	G.O. Promissory Notes, Series 2023A		
	Dated:	August 2, 2021			Dated:	August 2, 2022			Dated:	April 4, 2023		
	Callable:	***Callable 4/1/28 @ Par***			***Callable:***	***Callable 4/1/29 @ Par***			***Callable:***	***'26 Callable 4/1/24 @ Par***		
Calendar Year	PRINCIPAL *(4/1)*	RATE	INTEREST *(4/1 & 10/1)*	TOTAL	PRINCIPAL *(4/1)*	RATE	INTEREST *(4/1 & 10/1)*	TOTAL	PRINCIPAL *(4/1)*	RATE	INTEREST *(4/1 & 10/1)*	TOTAL
2024	$200,000	2.000%	$36,813	$236,813	$135,000	4.000%	$49,700	$184,700			$259,550	$259,550
2025	$200,000	2.000%	$32,813	$232,813	$140,000	4.000%	$44,200	$184,200			$174,000	$174,000
2026	$295,000	2.000%	$27,863	$322,863	$145,000	4.000%	$38,500	$183,500	***$4,350,000***	4.000%	$87,000	$4,437,000
2027	$300,000	2.000%	$21,913	$321,913	$155,000	4.000%	$32,500	$187,500				
2028	$305,000	2.000%	$15,863	$320,863	$160,000	4.000%	$26,200	$186,200				
2029	***$310,000***	2.000%	$9,713	$319,713	$170,000	4.000%	$19,600	$189,600				
2030	***$320,000***	1.000%	$5,013	$325,013	***$175,000***	3.000%	$13,575	$188,575				
2031	***$325,000***	1.050%	$1,706	$326,706	***$180,000***	3.000%	$8,250	$188,250				
2032					***$185,000***	3.000%	$2,775	$187,775				
2033												
2034												
	$2,255,000		$151,694	$2,406,694	$1,445,000		$235,300	$1,680,300	$4,350,000		$520,550	$4,870,550

Purpose:
Lakeshore Project

Village of Fox Point
Existing Levy Supported General Obligation Debt Service Payments

	Issue:	13			Issue:	14		
	Amount:	$1,840,000 ($485,000 Levy Portion)			Amount:	$5,140,000 ($1,205,000 Levy Portion)		
	Type:	G.O. Promissory Notes, Series 2023B			Type:	G.O. Promissory Notes, Series 2024A		
	Dated:	August 1, 2023			Dated:	August 1, 2024		
	Callable:	***Callable 4/1/30 @ Par***			***Callable:***	***Callable 4/1/31 @ Par***		
Calendar Year	PRINCIPAL *(4/1)*	RATE	INTEREST *(4/1 & 10/1)*	TOTAL	PRINCIPAL *(4/1)*	RATE	INTEREST *(4/1 & 10/1)*	TOTAL
2024	$85,000	4.000%	$20,933	$105,933				
2025	$35,000	4.000%	$15,300	$50,300	$125,000	4.000%	$57,933	$182,933
2026	$40,000	4.000%	$13,800	$53,800	$100,000	4.000%	$44,800	$144,800
2027	$40,000	4.000%	$12,200	$52,200	$100,000	4.000%	$40,800	$140,800
2028	$40,000	4.000%	$10,600	$50,600	$110,000	4.000%	$36,600	$146,600
2029	$45,000	4.000%	$8,900	$53,900	$115,000	5.000%	$31,525	$146,525
2030	$45,000	4.000%	$7,100	$52,100	$120,000	5.000%	$25,650	$145,650
2031	***$50,000***	4.000%	$5,200	$55,200	$125,000	5.000%	$19,525	$144,525
2032	***$50,000***	4.000%	$3,200	$53,200	***$130,000***	4.000%	$13,800	$143,800
2033	***$55,000***	4.000%	$1,100	$56,100	***$135,000***	4.000%	$8,500	$143,500
2034					***$145,000***	4.000%	$2,900	$147,900
	$485,000		$98,333	$583,333	$1,205,000		$282,033	$1,487,033

Village of Fox Point
Existing Levy Supported General Obligation Debt Service Payments

Calendar Year	2023 BID PREMIUM**	2024 BID PREMIUM***	TOTAL DEBT SERVICE REQUIREMENTS PRINCIPAL	INTEREST	TOTAL
2024	($10,000)		$1,658,900	$496,501	$2,155,401
2025		($35,000)	$1,779,700	$398,019	$2,177,719
2026			$6,131,900	$291,117	$6,423,017
2027			$1,647,500	$160,996	$1,808,496
2028			$1,383,400	$124,155	$1,507,555
2029			$1,289,700	$91,920	$1,381,620
2030			$1,101,500	$64,437	$1,165,937
2031			$838,700	$41,967	$880,667
2032			$531,800	$22,277	$554,077
2033			$190,000	$9,600	$199,600
2034			$145,000	$2,900	$147,900
	($10,000)	($35,000)	$16,698,100	$1,703,889	$18,401,989

**Bid premium offset of $10,000 applied to offset interest payments due in 2024 for the Levy Supported portion of the 2023 GOPNs. Total bid premium of $61,358.65 is available.

***Bid premium offset of $35,000 applied to offset interest payments due in 2025 for the Levy Supported portion of the 2024 GOPNs. Total bid premium of $249,419.65 is available.

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
CAPITAL PROJECTS FUND						
SPECIAL ASSESSMENT						
40-42000	SPECIAL ASSMNT (PRIVATE ROAD)	1,108	1,108	.00	.00	.00
	Total SPECIAL ASSESSMENT:	1,108	1,108	.00	.00	.00
INTERGOVERNMENTAL AID						
40-43210	GRANTS - STATE/ARP FUNDS	.00	.00	.00	.00	.00
40-43510	GRANTS - STATE OF WISCONSIN	19,267	3,987	.00	32,702	43,884
40-43511	GRANTS - FEMA/WEM	121,771	1,450,045	.00	.00	.00
40-43530	WISCONSIN STATE AID - STREETS	.00	.00	24,125	.00	.00
40-43580	MMSD REIMBURSEMENT	313,195	.00	.00	.00	.00
	Total INTERGOVERNMENTAL AID:	454,233	1,454,032	24,125	32,702	43,884
MISCELLANEOUS REVENUE						
40-48100	INTEREST INCOME	37,792	153,349	.00	.00	165,000
40-48200	SUNDRY - OTHER INCOME	28,790	173,532	.00	25,001	.00
40-48300	CHARGE BACK	.00	.00	2,500	.00	.00
40-48320	PROCEEDS-SALE OF EQUIPMENT	88,505	76,799	.00	.00	15,000
	Total MISCELLANEOUS REVENUE:	155,087	403,680	2,500	25,001	180,000
OTHER FINANCING SOURCES						
40-49100	PROCEEDS FROM BORROWING	1,525,000	485,000	3,196,909	1,205,000	3,115,521
40-49101	PROCEED FROM BOND ANTICIP NOTE	.00	4,350,000	.00	.00	.00
40-49210	TRANSFERS FROM GENERAL FUND	.00	.00	.00	.00	.00
40-49300	FUND BALANCE APPLIED	.00	.00	1,750,000	.00	.00
	Total OTHER FINANCING SOURCES:	1,525,000	4,835,000	4,946,909	1,205,000	3,115,521
PRINCIPLE & INTEREST EXPENSE						
40-58100-680	DEBT ISSUANCE COST	33,111	43,639	.00	16,022	.00

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
	Total PRINCIPLE & INTEREST EXPENSE:	33,111	43,639	.00	16,022	.00
	Total PRINCIPLE & INTEREST EXPENSE:	33,111	43,639	.00	16,022	.00
CAPITAL PROJECTS EXPENSES						
40-91000-878	VOTING SYSTEM	.00	17,082	.00	7,660	.00
	Total CAPITAL PROJECTS EXPENSES:	.00	17,082	.00	7,660	.00
40-91100-803	BOARD ROOM IMPROVEMENTS	1,641	.00	.00	.00	.00
40-91100-805	VILLAGE HALL IMPROVEMENTS	.00	.00	.00	.00	135,000
40-91100-807	COMPUTERS	.00	.00	63,605	62,737	.00
40-91100-816	SMALL EQUIPMENT PURCHASES	17,661	40,033	.00	61,694	.00
40-91100-818	TELEPHONE SYSTEM	.00	.00	30,290	423	.00
40-91100-825	CHILLER REPAIRS	66,533	.00	.00	.00	.00
40-91100-878	VOTING EQUIPMENT	.00	.00	.00	.00	15,800
	Total GENERAL GOVT - EQUIP/CAPITAL :	85,835	40,033	93,895	124,853	150,800
40-91200-801	SQUAD CARS	94,917	.00	116,000	108,653	67,500
40-91200-804	COMPUTER SYSTEM	.00	.00	.00	.00	15,000
40-91200-810	RADAR SPEED SIGNS	.00	.00	.00	.00	4,000
40-91200-819	SMALL EQUIPMENT	32,391	12,829	.00	.00	9,500
40-91200-829	FACILITIES MAINTENANCE	8,094	13,022	.00	.00	.00
40-91200-830	DISPATCH - CAPITAL	22,395	23,067	.00	23,067	23,067
40-91200-835	MOBILE VIDEO SYSTEMS	3,965	100,335	.00	.00	.00
	Total POLICE DEPT - EQUIP/CAPITAL :	161,763	149,254	116,000	131,721	119,067
40-91400-801	DUMP TRUCK	204,767	.00	.00	.00	.00
40-91400-803	REPLACE BACKHOE/LOADER	.00	231,434	.00	.00	.00
40-91400-805	VENTRAC	.00	.00	.00	.00	78,000
40-91400-806	PICKUP TRUCK - W/PLOW	.00	68,399	.00	41,938	32,500

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
40-91400-813	RUBBISH SCOOTER	66,338	86,672	.00	.00	.00
40-91400-814	GARBAGE PACKER	83,659	.00	.00	269,188	.00
40-91400-823	LEAF LOADER/VACUUMS	.00	.00	.00	.00	.00
40-91400-830	REPAIR/REPAINTING-EQPT/VEHICLE	.00	.00	5,000	.00	.00
40-91400-831	AC CONDENSATION UNIT	.00	.00	25,000	.00	.00
40-91400-834	UTILITY VEHICLE	.00	.00	42,000	.00	200,000
40-91400-836	SAND BLASTER	.00	.00	6,000	.00	.00
40-91400-841	SMALL EQUIPMENT PURCHASES	.00	4,193	.00	.00	.00
Total PUBLIC WORKS - EQUIPMENT:		354,764	390,697	78,000	311,126	310,500
40-91500-801	STREET RESURFACING	327,896	305,185	1,648,000	803,678	1,368,000
40-91500-825	PROJECT MANAGEMENT	5,811	9,733	25,000	3,438	25,000
Total PUBLIC WORKS -CAPITAL PROJECTS:		333,706	314,918	1,673,000	807,116	1,393,000
40-91600-800	STORMWATER ROAD PROJECT	660,821	53,682	2,568,000	1,148,799	271,000
40-91600-809	TILT TRAILER #66	.00	.00	.00	.00	9,500
40-91600-810	BEACH DRIVE PROJECT - MISC	.00	.00	.00	.00	15,000
40-91600-811	BEACH DRIVE JETTIES	.00	.00	.00	.00	550,000
40-91600-823	REINVENTORY VILLAGE TREES	.00	.00	45,000	45,650	.00
40-91600-824	TREE PLANTING	15,976	14,922	18,000	16,526	19,000
40-91600-826	LONGACRE - ROOF REPAIR	.00	25,057	.00	.00	.00
40-91600-830	SIGN REPLACEMENT	2,193	7,783	15,000	8,765	15,000
40-91600-833	TREE REPLACEMENT	67,863	80,878	75,000	63,231	75,000
40-91600-834	REPAIR TENNIS COURTS	.00	90,743	.00	54,988	.00
40-91600-842	PAINT- GAS TANK & GUARD RAILS	.00	.00	.00	.00	16,500
40-91600-843	POOL DEMOLITION	.00	.00	.00	.00	250,000
40-91600-849	BEACH DRIVE-SHORELINE EROSION	95,913	3,519,410	150,000	100,244	.00
40-91600-851	DISEASED TREE REMOVAL	14,813	7,250	17,000	5,000	11,000
Total RECREATION - EQUIP/CAPITAL:		857,578	3,799,724	2,888,000	1,443,203	1,232,000
40-91700-801	NSFD CAPITAL EXPENSE	56,726	64,036	57,617	57,616	58,103

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
40-91700-802	NSFD EXPENSE 2010 AND BEYOND	46,299	38,862	67,022	67,022	75,935
Total NSFD-EQUIP/CAPITAL:		103,025	102,898	124,639	124,638	134,038
Total CAPITAL PROJECTS EXPENSES:		1,896,671	4,814,606	4,973,534	2,950,317	3,339,405
CAPITAL PROJECTS FUND Revenue Total:		2,135,428	6,693,820	4,973,534	1,262,703	3,339,405
CAPITAL PROJECTS FUND Expenditure Total:		1,929,782	4,858,244	4,973,534	2,966,339	3,339,405
Net Total CAPITAL PROJECTS FUND:		205,646	1,835,575	.00	-1,703,636	.00

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
WATER UTILITY FUND						
OTHER FINANCING SOURCES						
50-49100	PROCEEDS FROM BORROWING	.00	.00	2,842,525	1,640,000	2,869,409
	Total OTHER FINANCING SOURCES:	.00	.00	2,842,525	1,640,000	2,869,409
GENERAL GOVERNMENT						
50-51410-110	VILLAGE MANAGER	6,026	5,802	5,800	5,060	5,974
50-51410-120	ASSISTANT VM SALARY	3,115	3,061	3,145	1,744	3,240
50-51410-140	DEFERRED COMPENSATION	.00	.00	16	16	.00
50-51410-150	WISCONSIN RETIREMENT	554	603	619	485	642
50-51410-151	SOCIAL SECURITY	638	657	686	518	706
50-51410-152	LIFE INSURANCE	3	3	3	2	3
50-51410-153	HEALTH INSURANCE	875	928	1,027	856	1,116
50-51410-513	WORKER'S COMPENSATION	16	16	15	13	15
	Total VILLAGE MANAGER:	11,227	11,070	11,311	8,694	11,696
50-51420-110	CLERK/TREASURER	3,305	3,219	3,307	3,702	3,708
50-51420-120	DEPUTY CLERK/TREASURER	3,231	3,078	3,160	2,223	3,400
50-51420-140	DEFERRED COMPENSATION	.00	.00	18	18	.00
50-51420-150	WISCONSIN RETIREMENT	396	428	448	378	495
50-51420-151	SOCIAL SECURITY	427	437	497	441	545
50-51420-152	LIFE INSURANCE	4	4	4	2	.00
50-51420-153	HEALTH INSURANCE	2,284	2,345	2,413	1,681	2,862
50-51420-513	WORKER'S COMPENSATION	12	12	11	11	14
	Total VILLAGE CLERK:	9,659	9,522	9,858	8,456	11,024
50-51520-120	FINANCIAL MANAGER	3,957	3,739	3,841	2,985	4,120
50-51520-140	DEFERRED COMPENSATION	.00	.00	10	10	.00
50-51520-150	WISCONSIN RETIREMENT	237	254	266	212	288
50-51520-151	SOCIAL SECURITY	262	269	295	220	316

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
50-51520-152	LIFE INSURANCE	2	2	2	2	2
50-51520-153	HEALTH INSURANCE	445	471	521	434	567
50-51520-513	WORKER'S COMPENSATION	7	7	7	6	7
Total TREASURER/FINANCE:		4,910	4,743	4,942	3,868	5,300
Total GENERAL GOVERNMENT:		25,796	25,335	26,111	21,018	28,020
PUBLIC WORKS						
50-53100-110	DIRECTOR PUBLIC WORKS	12,157	12,133	18,285	11,621	19,200
50-53100-120	ADMINISTRATIVE ASSISTANT	268	6,852	6,572	5,954	7,488
50-53100-122	ADMINISTRATIVE ASSISTANT	4,750	1,132	.00	.00	.00
50-53100-140	DEFERRED COMPENSATION	.00	.00	65	58	.00
50-53100-150	WISCONSIN RETIREMENT	753	1,347	1,720	1,174	1,862
50-53100-151	SOCIAL SECURITY	1,196	1,446	1,906	1,210	2,047
50-53100-152	LIFE INSURANCE	4	4	14	4	7
50-53100-153	HEALTH INSURANCE	2,554	5,955	6,770	5,401	7,893
50-53100-233	GIS MAINTENANCE	5,558	2,437	6,000	3,703	10,000
50-53100-513	WORKER'S COMPENSATION	609	628	878	626	699
Total ENGINEER:		27,849	31,934	42,210	29,751	49,196
Total PUBLIC WORKS:		27,849	31,934	42,210	29,751	49,196
WATER UTILITY EXPENSES						
50-81000-110	DPW LABOR	.00	.00	136,385	113,400	142,350
50-81000-111	OVERTIME	6,545	6,139	5,000	4,532	6,000
50-81000-140	DEFERRED COMPENSATION	550	320	480	490	266
50-81000-150	WISCONSIN RETIREMENT	10,865	11,450	11,656	9,462	12,005
50-81000-151	SOCIAL SECURITY	12,090	12,228	12,925	9,925	13,215
50-81000-152	LIFE INSURANCE	35	37	40	28	34
50-81000-153	HEALTH INSURANCE	52,793	55,347	57,380	49,710	65,056
50-81000-330	CLOTHING ALLOWANCE	.00	350	.00	.00	.00
50-81000-399	BANK SERVICE FEE	139	.00	.00	.00	.00

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
50-81000-403	DEPRECIATION EXPENSE	336,577	346,413	.00	.00	.00
50-81000-408	TAXES	225,099	269,558	230,000	153,328	230,000
50-81000-427	INTEREST EXPENSE	31,384	53,484	94,251	56,706	156,452
50-81000-428	AMORTIZATION OF DEBT DISC EXP	.00	-375	.00	.00	.00
50-81000-500	CONTINGENCY FUND	.00	.00	.00	220	.00
50-81000-513	WORKER'S COMPENSATION	5,835	6,058	6,915	4,928	5,137
50-81000-601	SOURCE OF WATER SUPPLY	295,107	271,198	275,277	229,397	294,891
50-81000-610	PRINCIPAL	.00	.00	256,900	.00	397,000
50-81000-625	MAINTENANCE OF PUMPING EQPT	261	611	.00	.00	.00
50-81000-640	OPERATIONS LABOR WATER MAINS	250,154	228,193	110,000	52,838	110,000
50-81000-641	OPERATIONS SUPPLY AND EXPENSE	583	1,330	1,000	914	1,000
50-81000-642	METER INST TEST OP LABOR	1,677	2,672	.00	.00	.00
50-81000-643	HYDRANT MAINT OP LABOR	5,232	5,408	.00	.00	5,500
50-81000-645	PAGER PAY	3,030	2,540	3,500	1,784	3,500
50-81000-650	MAINTENANCE OF DIST RESERVOIRS	.00	.00	.00	.00	15,000
50-81000-651	MAINTENANCE OF MAINS	85,137	73,154	95,000	105,478	95,000
50-81000-653	MAINTENANCE OF METERS	1,986	1,490	2,000	2,247	3,500
50-81000-654	MAINTENANCE OF HYDRANTS	5,547	5,513	6,500	1,035	5,000
50-81000-655	MAINTENANCE OF OTHER PLANT	6,201	1,634	6,000	4,080	6,000
50-81000-680	DEBT ISSUANCE COSTS	12,160	38,721	.00	.00	.00
50-81000-800	CAPITAL OUTLAY	73,641	15,129	3,037,000	1,213,409	2,608,500
50-81000-844	NSWC CAPITAL PROJECTS	-338	1,633	108,449	21,510	543,127
50-81000-901	METER READING LABOR	454	204	.00	.00	.00
50-81000-902	ACCOUNTING & COLLECTING LABOR	22,733	22,508	23,566	13,898	26,400
50-81000-903	SUPPLIES AND EXPENSE	4,893	-2,342	2,500	2,587	2,500
50-81000-921	OFFICE SUPPLIES AND EXPENSE	4,587	5,736	3,500	4,502	3,500
50-81000-923	OUTSIDE SERVICES EMPLOYED	4,060	6,138	7,000	5,445	5,600
50-81000-924	PROPERTY INSURANCE	5,200	5,200	5,980	5,980	6,160
50-81000-926	GASB 68 PENSION EXPENSE	-22,911	14,052	.00	.00	.00
50-81000-928	REGULATORY COMMISSION EXPENSE	1,706	1,678	1,500	2,685	2,500
50-81000-930	MISC GENERAL EXPENSE	5,253	5,719	6,000	14,033	6,000
50-81000-933	TRANSPORTATION EXPENSE	14,563	9,911	12,000	5,814	12,000

Account Number	Account Title	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Cur Year Actual	2025-25 Proposed Budget
	Total WATER UTILITY EXPENSES:	1,462,827	1,479,040	4,518,704	2,090,367	4,783,193
	Total WATER UTILITY EXPENSES:	1,462,827	1,479,040	4,518,704	2,090,367	4,783,193
WATER SALES REVENUE						
50-84190	INTEREST AND DIVIDEND INCOME	15,245	107,544	.00	.00	125,000
50-84191	NSWC INTEREST INCOME ALLOCATED	1,688	6,334	.00	.00	.00
50-84210	MISC NON OPERATING INCOME	.00	203,673	.00	.00	.00
50-84610	METERED SALES - RESIDENTIAL	1,063,647	1,091,746	1,000,000	637,406	1,100,000
50-84611	METERED SALES - COMMERCIAL	120,616	116,062	110,000	62,400	120,000
50-84615	METERED SALES - MULTIFAMILY	137,024	136,688	125,000	79,809	135,000
50-84620	FIRE PROTECTION CONN FEE	5,065	5,135	5,500	2,917	5,500
50-84630	PUBLIC FIRE PROTECTION SERVICE	435,574	436,566	436,000	253,944	436,000
50-84640	OTHER SALES TO PUBLIC AUTHORIT	17,396	8,343	12,000	4,130	12,000
50-84700	FORFEITED DISCOUNTS PENALITIES	17,732	14,785	11,000	7,487	12,500
50-84740	OTHER WATER REVENUES	38,880	44,549	45,000	21,997	45,000
50-84741	NSWC ALLOCATED SALES TO OTHERS	37,289	34,614	.00	.00	.00
	Total WATER SALES REVENUE:	1,890,157	2,206,039	1,744,500	1,070,090	1,991,000
	WATER UTILITY FUND Revenue Total:	1,890,157	2,206,039	4,587,025	2,710,090	4,860,409
	WATER UTILITY FUND Expenditure Total:	1,516,472	1,536,309	4,587,025	2,141,136	4,860,409
	Net Total WATER UTILITY FUND:	373,685	669,730	.00	568,954	.00
	Net Grand Totals:	1,879,242	3,689,882	386,532	3,196,834	349,091

Village of Fox Point
Existing Water Supported Debt Service Payments

	Issue:	1			Issue:	2		
	Amount:	$2,040,000			Amount:	$1,405,000 ($200,000 Water Portion)		
	Type:	Taxable G.O. Refunding Bonds, Series 2016B (CR)			Type:	G.O. Promissory Notes, Series 2018		
	Dated:	August 1, 2016			Dated:	July 30, 2018		
	Callable:	***Callable 4/1/25 @ Par***			***Callable:***	***Callable 4/1/25 @ Par***		
Calendar Year	PRINCIPAL *(4/1)*	RATE	INTEREST *(4/1 & 10/1)*	TOTAL	PRINCIPAL *(4/1)*	RATE	INTEREST *(4/1 & 10/1)*	TOTAL
2024	$1,900	2.000%	$1,115	$3,015	$20,000	4.000%	$2,713	$22,713
2025	$2,000	2.125%	$1,075	$3,075	$20,000	3.000%	$2,013	$22,013
2026	***$6,800***	2.375%	$973	$7,773	***$20,000***	2.500%	$1,463	$21,463
2027	***$6,100***	2.375%	$820	$6,920	***$20,000***	2.625%	$950	$20,950
2028	***$5,100***	2.500%	$684	$5,784	***$25,000***	2.750%	$344	$25,344
2029	***$3,800***	2.625%	$570	$4,370				
2030	***$6,900***	2.750%	$425	$7,325				
2031	***$4,600***	2.875%	$264	$4,864				
2032	***$6,600***	3.000%	$99	$6,699				
2033								
2034								
	$43,800		$6,024	$49,824	$105,000		$7,481	$112,481

Village of Fox Point
Existing Water Supported Debt Service Payments

	Issue:	3			Issue:	4			Issue:	5		
	Amount:	$2,505,000 ($215,000 Water Portion)			Amount:	$3,175,000 ($700,000 Water Portion)			Amount:	$2,410,000 ($560,000 Water Portion)		
	Type:	G.O. Promissory Notes, Series 2020			Type:	G.O. Promissory Notes, Series 2021			Type:	G.O. Promissory Notes, Series 2022A		
	Dated:	August 4, 2020			Dated:	August 2, 2021			Dated:	August 2, 2022		
	Callable:	***Callable 4/1/27 @ Par***			***Callable:***	***Callable 4/1/28 @ Par***			***Callable:***	***Callable 4/1/29 @ Par***		
Calendar	PRINCIPAL	RATE	INTEREST	TOTAL	PRINCIPAL	RATE	INTEREST	TOTAL	PRINCIPAL	RATE	INTEREST	TOTAL
Year	*(4/1)*		*(4/1 & 10/1)*		*(4/1)*		*(4/1 & 10/1)*		*(4/1)*		*(4/1 & 10/1)*	
2024	$20,000	2.000%	$1,950	$21,950	$65,000	2.000%	$9,340	$74,340	$50,000	4.000%	$17,900	$67,900
2025	$20,000	2.000%	$1,550	$21,550	$70,000	2.000%	$7,990	$77,990	$50,000	4.000%	$15,900	$65,900
2026	$20,000	1.500%	$1,200	$21,200	$70,000	2.000%	$6,590	$76,590	$55,000	4.000%	$13,800	$68,800
2027	$20,000	1.500%	$900	$20,900	$70,000	2.000%	$5,190	$75,190	$55,000	4.000%	$11,600	$66,600
2028	***$25,000***	1.000%	$625	$25,625	$70,000	2.000%	$3,790	$73,790	$60,000	4.000%	$9,300	$69,300
2029	***$25,000***	1.000%	$375	$25,375	***$75,000***	2.000%	$2,340	$77,340	$60,000	4.000%	$6,900	$66,900
2030	***$25,000***	1.000%	$125	$25,125	***$75,000***	1.000%	$1,215	$76,215	***$60,000***	3.000%	$4,800	$64,800
2031					***$80,000***	1.050%	$420	$80,420	***$65,000***	3.000%	$2,925	$67,925
2032									***$65,000***	3.000%	$975	$65,975
2033												
2034												
	$155,000		$6,725	$161,725	$575,000		$36,875	$611,875	$520,000		$84,100	$604,100

Village of Fox Point
Existing Water Supported Debt Service Payments

	Issue:	6			Issue:	7			TOTAL DEBT SERVICE REQUIREMENTS		
	Amount:	$1,840,000 ($1,355,000 Water Portion)			Amount:	$5,140,000 ($1,640,000 Water Portion)					
	Type:	G.O. Promissory Notes, Series 2023B			Type:	G.O. Promissory Notes, Series 2024A					
	Dated:	August 1, 2023			Dated:	August 1, 2024					
	Callable:	Callable 4/1/30 @ Par			Callable:	Callable 4/1/31 @ Par					
Calendar Year	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL	PRINCIPAL	INTEREST	TOTAL
2024	$100,000	4.000%	$61,233	$161,233					$256,900	$94,251	$351,151
2025	$115,000	4.000%	$47,900	$162,900	$120,000	4.000%	$80,025	$200,025	$397,000	$156,452	$553,452
2026	$120,000	4.000%	$43,200	$163,200	$135,000	4.000%	$63,150	$198,150	$426,800	$130,375	$557,175
2027	$130,000	4.000%	$38,200	$168,200	$145,000	4.000%	$57,550	$202,550	$446,100	$115,210	$561,310
2028	$135,000	4.000%	$32,900	$167,900	$150,000	4.000%	$51,650	$201,650	$470,100	$99,292	$569,392
2029	$140,000	4.000%	$27,400	$167,400	$160,000	5.000%	$44,650	$204,650	$463,800	$82,235	$546,035
2030	$145,000	4.000%	$21,700	$166,700	$170,000	5.000%	$36,400	$206,400	$481,900	$64,665	$546,565
2031	***$150,000***	4.000%	$15,800	$165,800	$175,000	5.000%	$27,775	$202,775	$474,600	$47,184	$521,784
2032	***$155,000***	4.000%	$9,700	$164,700	***$185,000***	4.000%	$19,700	$204,700	$411,600	$30,474	$442,074
2033	***$165,000***	4.000%	$3,300	$168,300	***$195,000***	4.000%	$12,100	$207,100	$360,000	$15,400	$375,400
2034					***$205,000***	4.000%	$4,100	$209,100	$205,000	$4,100	$209,100
	$1,355,000		$301,333	$1,656,333	$1,640,000		$397,100	$2,037,100	$4,393,800	$839,639	$5,233,439