



**Village of Weston, Wisconsin  
ATTENTION – NOTICE OF PUBLIC MEETING**

- Meeting of: **FINANCE & HUMAN RESOURCE COMMITTEE (F&HR)**
- Members: **Ermeling [C], Farar, Vacant, Lopes-Serrao [VC], Meinel, Olson & Soper**
- Date/Time: **Monday, January 19, 2026 @ 5:00 p.m.**
- Location: **Weston Municipal Center (4747 Camp Phillips Rd) – Board Room**
- Agenda: The agenda packet will be emailed out 3 days prior to the meeting and posted on the Village website at [www.westonwi.gov](http://www.westonwi.gov).
- Attendance: All Village officials are encouraged to attend. Trustees, committee members and Department Directors, please indicate if you will, or will not, be attending so we may determine in advance if there will be a quorum.
- Questions: **Jessica Trautman**  
[jtrautman@westonwi.gov](mailto:jtrautman@westonwi.gov)  
715-359-6114

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**PLEASE NOTE THE FOLLOWING**

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**This notice was posted at the Municipal Center and was e-mailed to local media outlets (Print, TV, and Radio) on 1/12/26 @ 8:55 a.m.**

A quorum of members from other Village governmental bodies (boards, commissions, and committees) may attend the above noticed meeting to gather information. No actions to be taken by any other board, commission, or committee of the Village, aside from the Finance & Human Resource Committee. Should a quorum of other government bodies be present, this would constitute a meeting pursuant to State ex rel. Badke v. Greendale Village Bd., 173 Wis.2d 553, 494 N.W.2d 408 (1993).

Wisconsin State Statutes require all agendas for Committee, Commission, or Board meetings be posted in final form, 24 hours prior to the meeting. Any posted agenda is subject to change up until 24 hours prior to the date and time of the meeting.

Any person who has a qualifying disability, as defined by the Americans with Disabilities Act, requiring that meeting or material be in an accessible location or format, must contact the Weston Municipal Center at 715-359-6114, so any necessary arrangements can be made to accommodate each request.



## VILLAGE OF WESTON, WISCONSIN OFFICIAL MEETING AGENDA OF THE FINANCE & HUMAN RESOURCE COMMITTEE

Weston Municipal Center Board Room  
4747 Camp Phillips Road, Weston, WI 54476

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TO THE HONORABLE TRUSTEE ERMELING AND SIX (6) APPOINTED MEMBERS OF THE FINANCE & HUMAN RESOURCE COMMITTEE: The following items were listed on the agenda in the Village Clerk's Office, in accordance with Chapter 2 of the Village's Municipal Code and will be ready for your consideration at the meeting of the Finance and Human Resource Committee on **Monday, January 19, 2026, at 5:00 p.m.**, in the Board Room, at the Weston Municipal Center, 4747 Camp Phillips Road, Weston, WI 54476.

A quorum of members from other Village governmental bodies (boards, commissions, and committees) may/might attend the above-noticed meeting to gather information. If a quorum of other government bodies is present, this would constitute a meeting pursuant to State ex rel. Badke v. Greendale Village Bd., 173 Wis.2d 553,494 N.W.2d 408 (1993). No official actions other than those of the Board of Trustees and Finance Committee shall take place.

Wisconsin State Statutes require all agendas for Committee, Commission, or Board meetings be posted in final form, 24 hours prior to the meeting. Any posted agenda is subject to change up until 24 hours prior to the date and time of the meeting. All items listed on this agenda may be acted upon by the Finance & Human Resource Committee.

### **Join Zoom Meeting by Computer:**

<https://zoom.us/j/5445915099>

### **Join Zoom Meeting by Phone:**

+1 312 626 6799 US (Chicago)  
Meeting ID: 544 591 5099

### **AGENDA ITEMS.**

1. Finance & HR Committee Call to Order & Welcome by Chairperson Ermeling.
2. Pledge of Allegiance to the Flag.
3. Roll Call by Recording Secretary.  
Ermeling [C], Farar, Lopes-Serrao [VC], Meinel, Olson, Soper, Vacant

### **PUBLIC COMMENTS.**

### **MINUTES FROM PREVIOUS MEETING.**

4. Approval of Minutes from Previous Finance & HR Meeting: [December 15, 2025](#)

### **ACKNOWLEDGE WORK PRODUCT TRANSMITTALS.**

5. [DRAFT December Budget Status Report](#)
6. [TIF 1 and TIF 2 Detail Reports for December](#)
7. [Legal Details for December](#)

### **EDUCATIONAL PRESENTATIONS & REPORTS.**

8. [Acknowledge recent staff transitions](#)
9. [Acknowledge completion of 2025 evaluations for all staff](#)

### **OLD BUSINESS.**

**NEW BUSINESS.**

10. [Discussion and/or action on Request for Education Expense Reimbursement for Deputy Clerk/Administrative Support Specialist](#)

**MOTION TO MOVE TO CLOSED SESSION Pursuant to Wis. Stat. §19.85(1)(c)** to consider employment, promotion, compensation, or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility to wit –

- Recommended 2026 market adjustment compensation changes for competitiveness and recommended merit adjustment compensation changes for performance
- Reclassification Review Procedure from Public Works Maintainer to Public Works Operator
- Reclassification Review Procedure from Utility Maintainer to Utility Operator
- Reclassification Review Procedure from Public Works Operator to Senior Public Works Operator

**RECONVENE TO OPEN SESSION**

**POSSIBLE ACTION ON CLOSED SESSION ITEMS**

- Recommendation to Village Board on 2026 market adjustment compensation changes for competitiveness and recommended merit adjustment compensation changes for performance
- Recommendation to Village Board on Reclassification Review Procedure from Public Works Maintainer to Public Works Operator
- Recommendation to Village Board on Reclassification Review Procedure from Utility Maintainer to Utility Operator
- Recommendation to Village Board on Reclassification Review Procedure from Public Works Operator to Senior Public Works Operator

**REMARKS FROM STAFF.**

**REMARKS FROM COMMITTEE MEMBERS.**

**REMARKS FROM CHAIR.**

**FUTURE ITEMS.**

Next Meeting Date(s):

- February 16, 2026, at 4:30 p.m.

**ADJOURNMENT.**



VILLAGE OF WESTON, WISCONSIN  
FINANCE & HUMAN RESOURCE COMMITTEE MEETING MINUTES

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December 15, 2025, at 4:30 p.m.

**ADGENDA ITEMS.**

1. Finance & HR Committee Call to Order & Welcome by Chairperson Ermeling.  
Meeting called to order at 4:30 p.m. by Committee Chairperson Ermeling.

2. Pledge of Allegiance to the Flag.

3. Roll Call by Recording Secretary.

Roll call indicated 6 members present and 1 member absent.

<u>Member</u>	<u>Present</u>
Ermeling, Barbara	YES
Farar, Dennis	ABSENT
Hackbarth, Linda	YES
Lopes-Serrao, Luis	YES
Meinel, Steve	YES
Olson, Brent	YES
Soper, Eben	YES

**PUBLIC COMMENTS.**

Lisa Beck, 1808 Cortez Lane. Beck asked if the Village does budget priorities each year, for example, build infrastructure for 2027. Trautman, Finance Director, explained that the finance department has a five-year CIP plan, which normally begins annually in July. Also, she would like the committee to address where the funds go after a TIF closes and question if there is an additional \$4,800 cost to the Polco, agenda item #8.

**MINUTES FROM PREVIOUS MEETING.**

4. a. Approval of minutes from previous Finance & HR meeting: October 20, 2025.
- b. Approval of minutes from previous Finance & HR meeting: November 17, 2025.

Trautman commented that future minutes will be more inclusive and general in terms of comments.

*Motion by Lopes-Serrao, second by Meinel, to approve both minutes. Motion carried 6-0.*

**ACKNOWLEDGE WORK PRODUCT TRANSMITTALS.**

5. November Budget Status Report
6. TIF 1 and TIF 2 Detail Reports for November
7. Legal Details for November

*Motion by Olson, second by Meinel, to acknowledge the work product transmittals 5, 6, 7. Motion carried 6-0.*

## **EDUCATION PRESENTATIONS & REPORTS.**

### **OLD BUSINESS.**

8. Discussion and/or possible action on the National Employee Survey Report of Results administered through Polco.

Gebert, Village Administrator, stated that this is a one-time cost of \$4,500 for a two-year agreement. There was discussion regarding the lower benchmark results.

*Motion by Hackbarth, second by Lopes-Serrao, to acknowledge the National Employee Survey Report of Results. Motion carried 6-0.*

### **NEW BUSINESS.**

9. Discussion and/or possible action on Deputy Clerk/Administrative Assistant position options.

Discussion was held regarding the pay range, covered hours, and benefits of a part-time vs a full-time position. Staff would like to post this position to be open to part-time and full-time candidates.

*Motion by Hackbarth, second by Olson, to recommend to the Board of Trustees the flexibility of a Part-Time Deputy Clerk/Administrative Support Specialist Position Description. Motion carried 6-0.*

10. Discussion and/or possible action on 2025 Budget Amendments.

Trautman presented the proposed budget amendments and talked about the expenditure restraints.

*Motion by Olson, second by Hackbarth, to recommend to the Board of Trustees the recommended 2025 Budget Amendments as presented. Motion carried 6-0.*

### **REMARKS FROM STAFF.**

Gebert reminded members and residents about the transition container pick/drop off and that the Public Safety parking lot is currently being used by Harter for their containers.

### **REMARKS FROM COMMITTEE MEMBERS.**

Hackbarth announced that although she enjoyed serving on the committee, this would be her last Finance & HR meeting.

Meinel wishes Hackbarth the best.

### **REMARKS FROM CHAIR.**

### **FUTURE ITEMS.**

Next meeting date(s):

-January 19, 2026, 5 p.m. or immediately following Tourism

-February 16, 2026 @ 4:30 p.m.

**ADJOURNMENT.**

*Motion by Meinel, second by Hackbarth, to adjourn the Finance & HR committee meeting.  
Motion carried 6-0.*

Ermeling adjourned the Finance & HR Committee meeting at 5:00 p.m.

Song Lao/Pam Brehm, Recording Secretary.

DRAFT

# REQUEST FOR CONSIDERATION

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**Public Mtg/Date:** Finance & HR Committee, January 19, 2026

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**Description:** DRAFT December 2025 Budget Status Report – All Funds

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**From:** Jessica Trautman, Finance Director

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**Question:** Should the Finance Committee acknowledge the DRAFT December 2025 budget status report for all funds?

## Background

The DRAFT December 2025 budget status report for all funds is attached.

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**Attached Docs:** DRAFT December 2025 Budget Status Report – All Funds

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**Committee Action:** None.

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**FISCAL IMPACT:** None.

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**Recommendation:** Finance Director recommends acknowledgement.

## Recommended Language for Official Action

**I move to acknowledge the DRAFT December 2025 budget status report for all funds.**

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**Additional action:** None.



# Memo

TO: Village Board of Trustees and Finance & Human Resource Committee  
FROM: Finance Department  
SUBJECT: *DRAFT* December 2025 Budget Status Narrative  
DATE: January 19, 2026

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General Fund: Revenue collected for 2025 is \$9,813,389 or 104.2% of budget. Expenditure, so far, the Clerks, Elections and Planning department came in under budget, due to a vacancy position in the Planning department for a few months. Overall, the General Fund Expenditures are coming in under budget.

Debt Service Fund: Revenue is slightly over budget by \$3,787; Mainly due to interest income. Expenditures are coming up slightly over budget as well.

Special Revenue Funds: To name a few, Aquatic Center Funds currently has a net loss of \$21,291, due to the low revenue collected from Daily Fees and Season Pass. Room Taxes Funds, Q4 revenue have not yet been recorded.

Capital Project Funds: Capital Project-Equipment, Revenue collected is \$2,284,232 due to unbudgeted interest income and sale of Village properties. Capital Projects-TIF District, so far it looks like revenue is coming in under budget.

Proprietary Funds: Water Enterprise Fund reflects a surplus of \$1,766,432. Interest income came in higher, and the surplus includes the PFAS 3M and DuPont settlement claim. Expenditures are coming in under budget. Sewer Enterprise Fund, revenue slightly over budget due to sale of old sewer camera and rate increased at the beginning of 2025. Expenditure is 88.06% of budget. Stormwater Enterprise Fund, both the revenue and expenditure are over budget but currently reflects a surplus of \$276,432.

***The Finance department is still receiving bills for 2025, meaning all numbers are preliminary, and some numbers still need to be adjusted.***

Please let the Finance Department know if you have any questions.

# FINANCIAL STATEMENTS

December 31, 2025

## GENERAL FUND

- Balance Sheet
- Operating Budget Status Report
- Statement of Revenues
- Statement of Expenditures
- Contingency Reserve Balance

## DEBT SERVICE FUND

- Operating Budget Status Report - Debt Service Fund

## SPECIAL REVENUE FUNDS

- Weston Aquatic Center Fund
- Room Taxes Fund
- Recycling Program Fund
- TIF District #1 Fund
- TIF District #2 Fund
- Community Development Authority – TIF #1 Fund
- Community Development Authority – TIF #2 Fund
- Civic & Social Trust Funds
- Park & Recreation Trust Funds

## ENTERPRISE FUNDS

- Water Utility Fund
- Sewer Utility Fund
- Stormwater Utility Fund

## CAPITAL PROJECTS FUNDS – Capital Improvements Program

- TIF District #1 Fund
- TIF District #2 Fund
- Facilities Fund
- Streets & Utilities Fund
- Capital Equipment Fund

VILLAGE OF WESTON  
BALANCE SHEET  
DECEMBER 31, 2025

GENERAL FUND

ASSETS

10-00-11110-001-000	XPRESS DEPOSIT ACCOUNT	300.64	
10-00-11312-011-000	INVEST-INTERCITY-MONEY MKT #60	4,324,235.84	
10-00-11312-094-000	INVEST-TAX ACCT-INTERCITY	605,418.74	
10-00-11313-084-000	INVEST-INCREDIBLE-CD	547,201.26	
10-00-11313-095-000	INVEST-TAX ACCT- INCREDIBLE	704,837.71	
10-00-11314-091-021	INVEST- TAX ACCT-BMO HARRIS BK	60,312.63	
10-00-11315-092-000	INVEST-TAX ACCT- ASSOCIATED	411,715.45	
10-00-11316-084-000	INVEST-BROKAW CU-CD/REPO/OTHER	286,852.09	
10-00-11316-093-000	INVEST-TAX ACCT- BROKAW CU	223,799.41	
10-00-11322-088-000	INVEST-TAX ACCT- PEOPLES	2,324,471.51	
10-00-11323-084-000	INVEST-CLOVERBELT CU-CD/REPO/O	299,187.60	
10-00-11323-099-000	INVEST-TAX ACCT-CLOVERBELT CU	297,455.22	
10-00-11325-089-000	INVEST-TAX ACCT-COVANTAGE CU	1,989,223.63	
10-00-11326-086-000	INVEST-TAX ACCT- ABBY BANK	344,303.56	
10-00-11327-083-000	NICOLET BANK-MONEY MARKET	1,184.75	
10-00-11327-084-000	INVEST-NICOLET BANK-CD/OTHER	277,533.12	
10-00-11328-083-000	WISC-MONEY MARKET	331,377.16	
10-00-11512-009-000	INTERCITY-SUNSHINE/SODA FUND	5,551.53	
10-00-11512-017-000	RESTRICT INV- FLEX CHKING #116	2,632.98	
10-00-11800-000-000	PETTY CASH-GENERAL FUND	400.00	
10-00-11800-090-000	PETTY CASH-TAX COLLECT ACCT	1,115.00	
10-00-12110-000-000	R/E PROP TAXES RECEIVABLE-CURR	14,815,374.85	
10-00-13100-000-000	BILLED ACCTS RECEIVABLE-CUSTOM	58,309.60	
10-00-13300-000-000	INTEREST RECEIVABLE	13,770.89	
10-00-13801-000-000	OTHER RECEIVABLES-MOBILE HOME	9,083.15	
10-00-13802-000-000	OTHER RECEIVABLES-FROM EMPLOYE	(.08)	
10-00-14201-000-000	DUE FROM STATE OF WI-SDC PROG	1,467.45	
10-00-14400-000-000	DUE FROM OTHER CITIES-BILLED	117.47	
10-00-14430-000-000	DUE FROM VILLAGE OF ROTHSCHILD	2,729.40	
10-00-14510-000-000	DUE FROM MOUNTAIN BAY	1,495.70	
10-00-14520-000-000	DUE FROM SAFER DISTRICT	6,715.47	
10-00-15229-000-000	DUE FROM SPEC REV-ROOM TAXES	9,651.68	
10-00-15660-000-000	DUE FROM ENTERPRISE-WATER UTIL	467,991.92	
10-00-15661-000-000	DUE FROM ENTERPRISE-SEWER UTIL	17,139.08	
10-00-16200-000-000	PREPAID ITEMS-MISCELLANEOUS	46,921.07	
	TOTAL ASSETS		<u>28,489,877.48</u>

LIABILITIES AND EQUITY

VILLAGE OF WESTON  
BALANCE SHEET  
DECEMBER 31, 2025

GENERAL FUND

LIABILITIES

10-00-21111-000-000	VOUCHERS PAYABLE	28,547.81	
10-00-21120-000-000	OCCUPANCY PERMITS	113,500.00	
10-00-21520-000-000	WIS RETIREMENT FUND PAYABLE	31,640.18	
10-00-21530-000-000	EMPLOYEE HEALTH INS W/H PAYABL	( 55,430.59)	
10-00-21531-000-000	ETF LIFE INS WITHHOLDING PAYAB	.51	
10-00-21532-000-000	EYE CARE DEDUCTION PAYABLE	( 361.42)	
10-00-21535-000-000	HSA DEDUCTION PAYABLE	( 579.60)	
10-00-21537-000-000	ACCID/LIFE/ST DISABILITY LIAB	96.81	
10-00-21540-000-000	WORKERS COMP PAYABLE	13,909.96	
10-00-21562-000-000	FLEX UNREIMB MED DEDUCT PAYAB	1,817.03	
10-00-21566-000-000	PREPAID LEGAL SERVICES	.12	
10-00-21590-000-000	EAP PAYABLE	( 690.55)	
10-00-23160-000-000	SECURITY DEPOSITS-PARK RENTALS	25.00	
10-00-23180-000-000	PROP TAX DEPOSITS-IN TRANSIT A	229,798.50	
10-00-24213-000-000	DUE TO STATE OF WIS/SALES TAXE	.41	
10-00-24310-000-000	DUE TO MARATHON COUNTY/CURRENT	5,743,152.07	
10-00-24330-000-000	DUE TO MARATHON COUNTY/DOG LIC	75.00	
10-00-24510-000-000	DUE TO NORTHCENTRAL TECH/CURR	1,690,664.36	
10-00-24610-000-000	DUE TO DC EVEREST SCHOOLS/CURR	9,657,969.70	
10-00-26120-000-000	DEFERRED REVENUE-TAX LEVY	5,742,580.05	
10-00-26600-000-000	DEFERRED REVENUE-MISCELLANEOUS	58,471.88	
10-00-26601-000-000	DEFERRED REVENUE-DOG LICENSES	3,560.00	
10-00-26604-000-000	DEFERRED REVENUE-CAT LICENSES	170.00	
	TOTAL LIABILITIES		23,258,917.23

FUND EQUITY

10-00-34120-000-000	NONSPEND FUND BAL-INVENTORIES	5,530.13	
10-00-34121-000-000	RESERVED FUND BAL-PREPAID ITEM	21,247.56	
10-00-34130-000-000	NONSPEND FUND BAL-ADVANC/OTHER	390,354.59	
10-00-34202-000-000	ASSIGN FUND BAL-ST LIGHT/BIRCH	152,128.00	
10-00-34270-000-000	ASSIGNED FUND BAL-APL BDGT S	120,000.00	
10-00-34300-000-000	UNASSIGNED FUND BALANCE	3,783,314.50	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	758,385.47	
	BALANCE - CURRENT DATE	758,385.47	
	TOTAL FUND EQUITY		5,230,960.25
	TOTAL LIABILITIES AND EQUITY		28,489,877.48

**VILLAGE OF WESTON**  
**OPERATING BUDGET STATUS REPORT - General Fund only**  
**December 31, 2025**  
**\*\*\*00.0% of Year Remaining \*\*\***

<u>APPROPRIATION AREA</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>REMAINING BALANCE</u>	<u>PERCENT LEFT</u>	<u>December 2024</u>		<u>PERCENT LEFT</u>
					<u>BUDGET</u>	<u>ACTUAL</u>	
<b>GENERAL FUND:</b>							
General Government	\$1,349,083	\$1,202,706	\$146,377	10.9%	\$1,302,565	\$1,227,446	5.8%
Public Safety	4,950,934	4,929,204	21,730	0.4%	4,745,145	4,728,090	0.4%
Public Works	2,258,619	2,148,345	110,274	4.9%	2,228,655	2,124,465	4.7%
Human Services	7,400	7,345	55	0.7%	40,000	30,827	22.9%
Culture & Recreation	567,414	508,881	58,533	10.3%	528,970	534,205	-1.0%
Community Development	286,997	233,561	53,436	18.6%	243,355	229,033	5.9%
Misc. Programs	29,500	24,963	4,537	15.4%	28,000	26,634	4.9%
Transfer to Other Funds	125,000	-	125,000	100.0%	31,150	566,874	-1719.8%
Contingency Reserve	43,250	-	43,250	100.0%	40,805	-	100.0%
<b>TOTAL APPROPRIATION</b>	<u>\$9,618,197</u>	<u>\$9,055,005</u>	<u>\$563,192</u>	<u>5.9%</u>	<u>\$9,188,645</u>	<u>\$9,467,574</u>	<u>-3.0%</u>
↑							
<b>REVENUES</b>							
Property Taxes	\$5,601,966	\$5,601,967	\$ (1)	0.0%	\$5,466,300	\$5,466,300	0.0%
Other Taxes	553,090	637,180	(84,090)	-15.2%	652,090	667,101	-2.3%
State Shared Revenues	1,474,060	1,480,853	(6,793)	-0.5%	1,441,060	1,431,135	0.7%
Other Grants & Aids	1,063,783	1,075,650	(11,867)	-1.1%	907,280	921,448	-1.6%
Interest Income	79,958	345,599	(265,641)	-332.2%	72,725	375,407	-416.2%
Munic. Services-Town/All Other	67,550	84,914	(17,364)	-25.7%	99,550	93,898	5.7%
Applied Fund Balance/Reserve	105,000	-	105,000	100.0%	44,000	-	100.0%
All Other Revenue	470,790	587,226	(116,436)	-24.7%	505,640	586,986	-16.1%
<b>TOTAL RESOURCES</b>	<u>\$9,416,197</u>	<u>\$9,813,389</u>	<u>(\$397,192)</u>	<u>-4.2%</u>	<u>\$9,188,645</u>	<u>\$9,542,275</u>	<u>-3.8%</u>
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**VILLAGE OF WESTON**  
**STATEMENT OF REVENUES**  
**December 31, 2025**  
**(100.00% Y-T-D completed)**

<u>ACCOUNT DESCRIPTION</u>	<u>Y-T-D ACTUAL</u>	<u>Y-T-D % REV.</u>	<u>ADJUSTED BUDGET</u>	<u>REMAINING BALANCE (SURPLUS)</u>	<u>BUDGET % LEFT</u>
<b>GENERAL FUND</b>					
Property Taxes	5,601,967	100%	5,601,966	(1)	0%
Pmt. In Lieu of Taxes-Water Utility	530,833	108%	490,000	(40,833)	-8%
Mobile Home Fees	98,824	180%	55,000	(43,824)	-80%
Other Taxes	7,523	93%	8,090	567	7%
Special Assessments	5,965	108%	5,500	(465)	-8%
State Shared Revenues	1,480,853	100%	1,474,060	(6,793)	0%
Transportation Aids	788,338	100%	788,338	-	0%
Other State & Federal Aids	287,312	104%	275,445	(11,867)	-4%
License Revenue	162,192	82%	197,340	35,148	18%
Permits Revenue	217,018	137%	158,900	(58,118)	-37%
Fines/Forfeitures/Penalties	109,058	335%	32,600	(76,458)	-235%
Street & Highway Revenue	2,014	11%	18,300	16,286	89%
Misc. Other Fees	9,643	137%	7,050	(2,593)	-37%
Econ Dev Pub Fees	840	N/A	-	(840)	N/A
Park Rental Fees/Park Maint. Fees	5,205	130%	4,000	(1,205)	-30%
Munic. Services-General Gov't	6,738	121%	5,550	(1,188)	-21%
Munic. Services-Public Safety	-	N/A	-	-	N/A
Munic. Services-Public Works	78,176	130%	60,000	(18,176)	-30%
Munic. Services-Inspections	-	0%	2,000	2,000	100%
Interest Income	345,599	432%	79,958	(265,641)	-332%
Sales of Village Property	8,627	1725%	500	(8,127)	-1625%
Insurance Recoveries	11,226	281%	4,000	(7,226)	-181%
Contributions - All Other	2,484	N/A	-	(2,484)	N/A
Miscellaneous Revenue	52,954	141%	37,600	(15,354)	-41%
Fund Balance - Applied Budget Surplus	-	0%	105,000	105,000	
Interfund Transfers	-	0%	5,000	5,000	100%
<b>TOTAL</b>	<b><u>9,813,389</u></b>	<b><u>104.2%</u></b>	<b><u>\$9,416,197</u></b>	<b><u>(\$397,192)</u></b>	<b><u>-4.2%</u></b>

**VILLAGE OF WESTON**  
**STATEMENT OF EXPENDITURES**  
**December 31, 2025**  
**(100.00% Y-T-D completed)**

<u>ACCOUNT DESCRIPTION</u>	<u>Y-T-D ACTUAL</u>	<u>Y-T-D % EXP.</u>	<u>ADJUSTED BUDGET</u>	<u>REMAINING BALANCE</u>	<u>BUDGET % LEFT</u>
<b>GENERAL FUND</b>					
Village Board Trustees	52,122	85%	61,599	9,477	15%
Village Municipality Dues	3,667	58%	6,300	2,633	42%
Personnel Committee	1,024	47%	2,156	1,132	53%
Board of Review	168	56%	300	132	44%
Municipal Court	54,012	77%	70,000	15,988	23%
Village Attorney	27,124	61%	44,500	17,376	39%
Administrator	63,650	88%	72,602	8,952	12%
Clerk	255,169	93%	275,681	20,512	7%
Personnel	8,277	83%	9,915	1,638	17%
Elections	35,578	56%	63,420	27,842	44%
Data Processing/Central Services	137,798	101%	136,684	(1,114)	-1%
Information Technology	75,898	96%	78,844	2,946	4%
Finance/Audit & Budgeting/Tax Collection	209,529	90%	231,599	22,070	10%
Village Assessor	44,225	89%	49,500	5,275	11%
Finance Committee	1,402	78%	1,799	397	22%
Risk Management/Insurance	103,258	95%	109,100	5,842	5%
Municipal Building/Misc. Gen'l Gov't.	128,401	97%	132,555	4,154	3%
Illegal Taxes/Tax Refunds/Bad Debt	1,404	56%	2,529	1,125	44%
Mountain Bay Metro Police Dept.	3,376,067	100%	3,376,067	0	0%
Safety Building Maintenance	11,330	126%	9,000	(2,330)	-26%
Other Public Safety	2,902	110%	2,650	(252)	-10%
SAFER	1,289,742	100%	1,289,743	1	0%
Public Safety Committee	1,725	N/A	2,695	970	100%
Building Inspections	247,438	91%	270,779	23,341	9%
Director of Public Works	17,016	85%	20,004	2,988	15%
Public Works Engineer	42,018	141%	29,700	(12,318)	-41%
Deputy Director of Public Works	33,136	106%	31,268	(1,868)	-6%
Street Operations - Village	1,410,738	96%	1,474,313	63,575	4%
Traffic Control	17,986	45%	40,000	22,014	55%
Winter Street Maintenance - Village	352,149	89%	397,623	45,474	11%
Hard Materials Handling	50,565	231%	21,915	(28,650)	-131%
Street Irrigation Maintenance	9,130	66%	13,840	4,710	34%
Street Operations - Town	5,349	87%	6,173	824	13%
Winter Street Maintenance - Town	18,846	124%	15,162	(3,684)	-24%
Street Lighting	189,633	91%	208,000	18,367	9%
Public Works/Utilities Committee	1,779	286%	621	(1,158)	-186%
Human Services	7,345	99%	7,400	55	1%
Parks-Administration	306,744	94%	324,967	18,223	6%
Parks-Grounds Maintenance	154,066	90%	170,299	16,233	10%
Roadside Maintenance	44,641	71%	63,235	18,594	29%
Parks-Ice Rinks	986	15%	6,609	5,623	85%
Park & Recreation Committee	2,444	106%	2,304	(140)	-6%
Community Development	207,215	81%	256,106	48,891	19%
Planning Commission	4,864	64%	7,575	2,711	36%
Board of Appeals	-	0%	1,883	1,883	100%
Extra Limits/Smart Growth/Land Use	21,482	100%	21,433	(49)	0%
Newsletter	24,963	85%	29,500	4,537	15%
Interfund Transfers - Refuse/Recycling	-	0%	25,000	25,000	100%
Contingency Reserve	-	0%	43,250	43,250	100%
<b>TOTAL - General Fund</b>	<b><u>\$9,055,005</u></b>	<b><u>94.1%</u></b>	<b><u>\$9,618,197</u></b>	<b><u>\$563,192</u></b>	<b><u>5.9%</u></b>

**VILLAGE OF WESTON**

**Debt Service Fund**

**12/31/2025**

	<b>2025 YTD ACTUAL</b>	<b>2025 ANNUAL BUDGET</b>
<b>Fund Balance, January 1</b>	<b>\$ 453,056</b>	
<b><u>REVENUES</u></b>		
Property Tax Levy	\$ 2,158,667	\$ 2,158,667
Special Assessments	9,458	7,000
Interest Income	2,079	750
Transfer from CDA Fund - TIF #1	1,548,163	1,548,163
Transfer from CDA Fund - TIF #2	157,125	157,125
<b>TOTAL REVENUES</b>	<b>\$ 3,875,492</b>	<b>\$ 3,871,705</b>
<b><u>EXPENDITURES</u></b>		
Principal Payments	\$ 2,799,539	\$ 2,624,539
Interest Payments	1,282,800	1,276,152
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,084,673</b>	<b>\$ 3,900,691</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (209,181)</b>	<b>\$ (28,986)</b>
<b>Fund Balance, 12/31/2025</b>	<b>\$ 243,875</b>	

**VILLAGE OF WESTON**  
**Weston Aquatic Center Fund**  
**12/31/2025**

	<b>2025 YTD ACTUAL</b>	<b>2025 BUDGET</b>	<b>2024 YTD ACTUAL</b>	<b>2024 BUDGET</b>
<b>Fund Balance January 1</b>	<b>\$ 106,648</b>			
<b>REVENUES</b>				
Taxes	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Daily Fees	97,548	100,000	94,660	100,000
Season Passes	26,416	30,000	33,287	29,000
Pool Rentals-Evening	2,152	2,000	1,777	2,000
Birthday Party Packs	4,579	1,200	3,414	2,400
Group Rate Discounts-Daily	4,469	2,500	4,103	2,500
Concessions	7,594	7,000	8,029	7,000
Locker Rentals	45	70	45	120
Special Events	-	-	-	1,000
Swimming Lessons	3,665	4,000	4,572	3,500
<b>Total Swimming Fees</b>	<b>146,468</b>	<b>146,770</b>	<b>149,887</b>	<b>147,520</b>
Interest Income	2,243	100	2,128	100
Corporate/Other Donations	500	-	-	-
Transfer from other funds	40,000	40,000	40,000	40,000
<b>TOTAL REVENUES</b>	<b>\$ 229,211</b>	<b>\$ 226,870</b>	<b>\$ 232,015</b>	<b>\$ 227,620</b>
	101.03%		101.93%	
<b>EXPENSES</b>				
Utilities	43,737	42,600	37,393	34,100
Contracted Services/Repairs	174,741	182,200	167,769	176,700
Supplies & Materials	29,018	29,075	22,376	27,975
Capital Outlay-Equipment	2,519	2,700	-	2,700
Capital Outlay-Computer Software	487	3,435	1,612	3,435
<b>TOTAL EXPENSES</b>	<b>\$ 250,502</b>	<b>\$ 260,010</b>	<b>\$ 229,150</b>	<b>\$ 244,910</b>
	96.34%		93.56%	
<b>NET INCOME (LOSS)</b>	<b>\$ (21,291)</b>	<b>\$ (33,140)</b>	<b>\$ 2,865</b>	<b>\$ (17,290)</b>
<b>Fund Balance</b>				
<b>12/31/2025</b>	<b>\$ 85,357</b>			

VILLAGE OF WESTON

Room Taxes Fund

12/31/2025

	<u>2025 YTD Actual</u>	<u>2025 Annual Budget</u>
<b>Fund Balance, 1/1/25</b>	\$ 36,797	
<b><u>Revenues</u></b>		
Room Taxes Revenue	\$ 507,239	\$ 540,000
	<u>507,239</u>	<u>540,000</u>
<b><u>Expenditures</u></b>		
Payment to Wausau Visitor's Convention Bureau (CVB)	\$ 355,067	\$ 378,000
Other Economic Development-Commission Member Pay	534	12,587
Transfer to General Fund	-	5,000
Transfer to facilities Fund	36,797	-
Transfer to Capital Improvement Fund	-	116,595
Transfer to Aquatic Center Fund (Repairs/Capital Equipment)	40,000	40,000
	<u>432,398</u>	<u>552,182</u>
<b>Revenues over (under) Expenditures</b>	<u>74,841</u>	<u>(12,182)</u>

**HOTEL-MOTEL ROOM TAX COLLECTIONS:**

	<b>2025 Room Receipts</b>	<b>2025 8% Room Tax Collections</b>	<b><u>Distribution of Collections</u></b>	
			<b>Tourism Activities</b>	<b>Village of Weston</b>
Comfort Inn & Suite	\$ 848,273	\$ 67,862	\$ 47,503	\$ 20,359
AmericInn & Suites	639,268	51,141	35,799	15,342
Air BNB	33,180	2,654	1,858	796
Priceline	265,943	21,275	14,893	6,383
Homeaway.com	10,986	879	615	264
Booking.com BV	68,470	5,478	3,834	1,643
Expedia	397,405	31,792	22,255	9,538
Fairfield Inn	1,742,667	139,413	97,589	41,824
Holiday Inn Express	2,334,301	186,744	130,721	56,023
<b>TOTALS</b>	<u>\$ 6,340,493</u>	<u>\$ 507,239</u>	<u>\$ 355,067</u>	<u>\$ 152,172</u>

FINANCE

1/13/2026

**VILLAGE OF WESTON**  
**Refuse/Recycling Program Fund**  
**12/31/2025**

	<u>Refuse</u>	<u>Recycling</u>	<u>Landfill</u>	<u>Total 2025 Actual</u>	<u>2025 Annual Budget</u>
<b>Fund Balance, 1/1/25</b>				\$ 181,928	
<b><u>Revenues</u></b>					
Recycling Grant	\$ -	\$ 79,551	\$ -	\$ 79,551	\$ 79,000
Garbage Fees/Sticker sales - Village	502,644	-	-	502,644	461,244
Recycling Collection Fees - Village	-	297,500	-	297,500	332,640
Garbage Fees - Town	24,696	-	-	24,696	24,056
Recycling Collection Fees/Bin Sales - Town	-	17,388	-	17,388	17,360
Landfill - Town	-	-	3,000	3,000	3,000
Miscellaneous	1,954	1,374	-	3,328	200
Transfer from General Fund	-	-	-	-	31,150
<b>Total Revenues</b>	<u>\$ 529,294</u>	<u>\$ 395,813</u>	<u>\$ 3,000</u>	<u>\$ 928,107</u>	<u>\$ 948,650</u>
<b><u>Expenditures</u></b>					
Garbage	\$ 539,847	\$ -	\$ -	\$ 539,847	\$ 529,829
Landfill	-	-	24,630	24,630	34,150
Recycling - Curbside/Village	-	329,539	-	329,539	324,612
Recycling/Compost/StumpDump	-	30,351	-	30,351	49,273
Recycling - Curbside/Town	-	233	-	233	-
Recycling - Program Administration	-	38,391	-	38,391	32,250
Recycling - Educational Programs	-	10,537	-	10,537	13,300
<b>Total Expenditures</b>	<u>\$ 539,847</u>	<u>\$ 409,051</u>	<u>\$ 24,630</u>	<u>\$ 973,528</u>	<u>\$ 983,414</u>
<b>Revenues over(under) Expenditures</b>	<u>\$ (10,553)</u>	<u>\$ (13,238)</u>	<u>\$ (21,630)</u>	<u>\$ (45,421)</u>	
<b>Fund Balance, 12/31/2025</b>				<u>\$ 136,507</u>	

**VILLAGE OF WESTON**  
**Special Revenue Funds - TIF #1**  
**12/31/2025**

	<b>2025 Actual</b>	<b>2025 Annual Budget</b>
<b>Fund Balance, 1/1/25</b>	\$ 8,027,699	
<b><u>REVENUES</u></b>		
Property Tax Increments	\$ 6,709,929	\$ 6,200,000
Computer Exemption State Aids	30,190	30,190
Personal Property Tax Aid	306,602	306,602
Investment Income	417,739	20,000
	<u>7,464,460</u>	<u>6,556,792</u>
<b><u>EXPENDITURES</u></b>		
Administration Expenses	\$ 200,120	\$ 218,159
Rents/Leases-TIF Land	1,548,163	1,548,163
Illegal Taxes	1,462	-
Grant	49,213	72,000
Transfer to Cap Proj-TIF #1	4,532,880	7,541,132
	<u>6,331,838</u>	<u>9,379,454</u>
<b><u>NET REVENUES OVER (UNDER)</u></b>		
<b><u>EXPENDITURES</u></b>	<u>1,132,622</u>	<u>(2,822,662)</u>
<b>Fund Balance, 12/31/2025</b>	<u>\$ 9,160,321</u>	

FINANCE  
1/13/2026

**VILLAGE OF WESTON**  
**Special Revenue Funds - TIF #2**  
**12/31/2025**

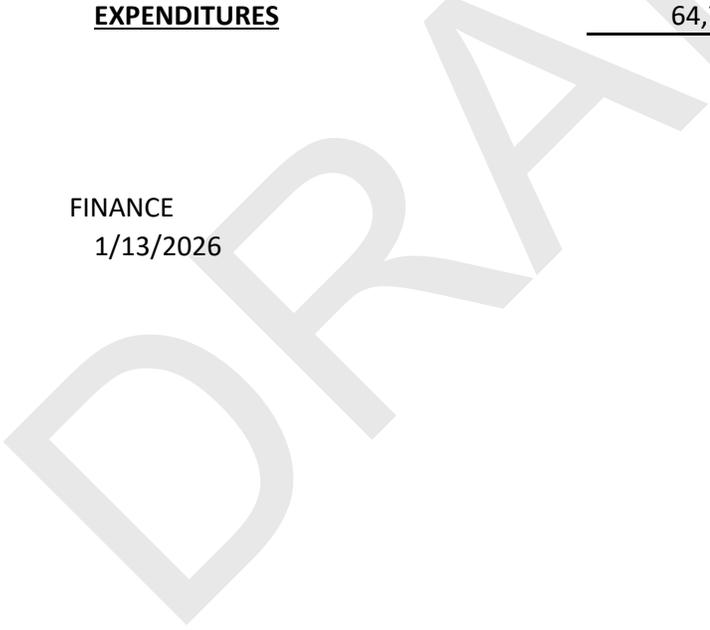
	<u>2025 Actual</u>	<u>2025 Annual Budget</u>
<b>Fund Balance, 1/1/25</b>	\$ 1,623,783	
<b><u>REVENUES</u></b>		
Property Tax Increments	\$ 758,471	\$ 685,000
Computer Exemption State Aids	11,944	11,944
Personal Property Tax Aid	112,532	112,532
Investment Income	28,775	2,000
Transfer from CDA - TIF #1	18,633	124,139
	<u>930,355</u>	<u>935,615</u>
<b><u>EXPENDITURES</u></b>		
Administration Expenses	\$ 43,694	\$ 74,859
Illegal taxes/refunds	130	-
Rents/Leases-TIF Land	-	-
Transfer to CIP	2,505,111	3,757,735
	<u>2,548,935</u>	<u>3,832,594</u>
<b><u>NET REVENUES OVER (UNDER)</u></b>		
<b><u>EXPENDITURES</u></b>	<u>(1,618,580)</u>	<u>(2,896,979)</u>
<b>Fund Balance, 12/31/2025</b>	<u><u>\$ 5,203</u></u>	

FINANCE  
1/13/2026

**VILLAGE OF WESTON**  
**Special Revenue Funds - CDA TIF #1**  
**12/31/2025**

	<b>2025 Actual</b>	<b>2025 Annual Budget</b>
<b><u>REVENUES</u></b>		
Investment Income	\$ 66,222	\$ 10,000
Rents/Leases-TIF Land	1,548,163	1,548,163
	1,614,385	1,558,163
<b><u>EXPENDITURES</u></b>		
Administration Expenses	\$ -	\$ 632
Fiscal Charges	1,451	2,615
Transfer to Debt Service Fund	1,548,163	1,548,163
	1,549,614	1,551,410
<b><u>NET REVENUES OVER (UNDER)</u></b>		
<b><u>EXPENDITURES</u></b>	64,771	6,753

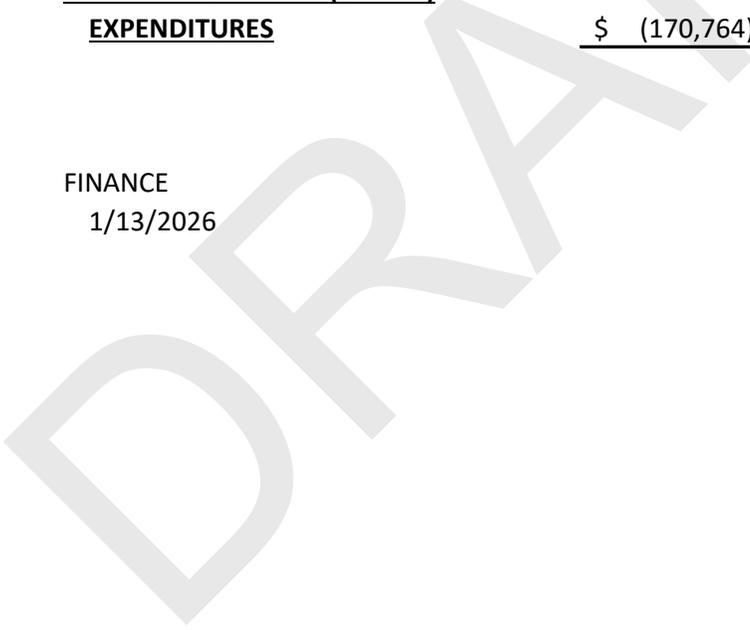
FINANCE  
1/13/2026



**VILLAGE OF WESTON**  
**Special Revenue Funds - CDA TIF #2**  
**12/31/2025**

	<b>2025 Actual</b>	<b>2025 Annual Budget</b>
<b><u>REVENUES</u></b>		
Investment Income	\$ 5,519	\$ 5,000
	5,519	5,000
<b><u>EXPENDITURES</u></b>		
Administration Expenses	\$ -	\$ 405
Fiscal Charges	525	662
Transfer to TIF Spec Revenue	18,633	124,139
Transfer to Debt Service Fund	157,125	157,125
	176,283	282,331
<b><u>NET REVENUES OVER (UNDER)</u></b>		
<b><u>EXPENDITURES</u></b>	<b>\$ (170,764)</b>	<b>\$ (277,331)</b>

FINANCE  
1/13/2026



**VILLAGE OF WESTON**  
**Civic and Social - Special Revenue Funds**  
**12/31/2025**

		Weston Centennial (Scholarships)	Farmers Market	Total 2025 Actual	2025 Budget
<b>Fund Balance,</b>	<b>1/1/2025</b>	\$ 6,032	\$ 31,192	\$ 37,225	
<b>REVENUES</b>					
Farmers Market License		\$ -	\$ 10,120	\$ 10,120	\$ 8,300
Interest on Investments		-	768	768	50
Miscellaneous		-	18,655	18,655	11,000
		-	29,543	29,543	19,350
<b>EXPENDITURES</b>					
Farmers Market		-	21,041	21,041	18,494
		-	21,041	21,041	18,494
<b>NET REVENUES OVER (UNDER)</b>					
		\$ -	\$ 8,502	\$ 8,502	\$ 856
<b>Fund Balance,</b>	<b>12/31/2025</b>	\$ 6,032	\$ 39,695	\$ 45,727	

**VILLAGE OF WESTON**  
**Park & Recreation - Special Revenue Funds**  
**12/31/2025**

		Parkland Dedication Fees	Park/Rec. Donations	Kennedy Park Memorial	E.C. Trail/ Fun Run/Walk Donations	Dog Park Donations	Total 2025 Actual	2025 Budget
<b>Fund Balance,</b>	<b>1/1/2025</b>	\$ 45,151	\$ 18,374	\$ 2,011	\$ 1,059	\$ (285)	\$ 66,310	
<b>REVENUES</b>								
Parkland Dedication Fees		\$ 21,950	\$ -	-	\$ -	\$ -	\$ 21,950	\$ 10,000
Donations - Dog Park		-	-	-	-	33	33	150
Interest on Investments		-	1,632	-	-	-	1,632	50
		21,950	1,632	-	-	33	23,615	10,200
<b>EXPENDITURES</b>								
Other Outside Contracted Service		-	-	-	-	-	-	15,000
		-	-	-	-	-	-	15,000
<b>NET REVENUES OVER (UNDER) EXPS.</b>								
		\$ 21,950	\$ 1,632	\$ -	\$ -	\$ 33	\$ 23,615	\$ (4,800)
<b>Fund Balance,</b>	<b>12/31/2025</b>	\$ 67,101	\$ 20,006	\$ 2,011	\$ 1,059	\$ (252)	\$ 89,925	

FINANCE  
1/13/2026

**VILLAGE OF WESTON**  
**Enterprise Fund - Water Utility**  
**12/31/2025**  
**(\*\*\*100.00% Year Completed \*\*\*)**

	2025			2024		
	YTD ACTUAL	ANNUAL BUDGET	% completed	YTD ACTUAL	ANNUAL BUDGET	% completed
<b>REVENUES</b>						
Metered/Unmetered Sales:						
Residential	\$ 1,200,690	\$ 1,170,000	102.62%	\$ 1,198,701	\$ 1,170,000	102.45%
Commercial	361,884	340,000	106.44%	355,792	320,000	111.18%
Industrial	501,674	490,000	102.38%	516,209	490,000	105.35%
Public Authority	58,486	57,000	102.61%	45,132	57,000	79.18%
Multi-Family	217,857	200,000	108.93%	220,894	197,600	111.79%
Other	120	-	N/A	997	3,000	33.22%
Private Fire Protection	50,794	46,000	110.42%	49,488	46,000	107.58%
Public Fire Protection	555,188	468,000	118.63%	542,220	468,000	115.86%
Subtotal Sales	2,946,693	\$ 2,771,000	106.34%	2,929,433	\$ 2,751,600	106.46%
Interest Income	270,359	50,000	540.72%	290,996	30,000	969.99%
Interest Market Adj	12,912	-	N/A	52,471	-	N/A
Misc. Other Revenue	1,478,786	58,210	2540.43%	66,194	41,110	161.02%
SUBTOTAL REVENUES	4,708,750	2,879,210	163.54%	3,358,452	2,822,710	118.98%
Capital Contributions	-	-	N/A	490,842.00	-	N/A
<b>TOTAL REVENUES</b>	<b>\$ 4,708,750</b>	<b>\$ 2,879,210</b>	<b>163.54%</b>	<b>\$ 3,849,294</b>	<b>\$ 2,822,710</b>	<b>136.37%</b>
<b>EXPENSES</b>						
Operations & Maintenance	\$ 781,497	\$ 889,233	87.88%	\$ 798,583	\$ 993,622	80.37%
Administration	593,178	758,802	78.17%	597,442	694,287	86.05%
Payment in Lieu of Taxes	514,583	475,000	108.33%	467,992	475,000	98.52%
Depreciation	823,333	760,000	108.33%	842,359	710,000	118.64%
Interest/Fiscal Agent Exps.	229,727	165,111	139.14%	235,420	186,416	126.29%
Amortization Expense	-	1,328	0.00%	1,328	1,328	100.02%
	2,942,318	3,049,474	96.49%	2,943,124	3,060,653	96.16%
Interfund Transfers Out	-	-	N/A	-	-	N/A
<b>TOTAL EXPENSES</b>	<b>\$ 2,942,318</b>	<b>\$ 3,049,474</b>	<b>96.49%</b>	<b>\$ 2,943,124</b>	<b>\$ 3,060,653</b>	<b>96.16%</b>
<b>NET INCOME</b>	<b>\$ 1,766,432</b>	<b>\$ (170,264)</b>		<b>\$ 906,170</b>	<b>\$ (237,943)</b>	
<i>(per GAAP/GASB basis)</i>						
Less: Add'l Capital Contribs.	-	-		(490,842)	-	
<b>NET INCOME</b>	<b>\$ 1,766,432</b>	<b>\$ (170,264)</b>		<b>\$ 415,328</b>	<b>\$ (237,943)</b>	
<i>(per budget basis)</i>						

**VILLAGE OF WESTON**  
**Enterprise Fund - Sewer Utility**  
**12/31/2025**  
**(\*\*\* 100.00% Year Completed \*\*\*)**

	2025			2024		
	YTD ACTUAL	ANNUAL BUDGET	% completed	YTD ACTUAL	ANNUAL BUDGET	% completed
<b>REVENUES</b>						
Metered/Unmetered Sales:						
Residential	\$ 1,560,546	\$ 1,692,000	92.23%	\$ 1,339,870	\$ 1,380,000	97.09%
Commercial	917,323	950,000	96.56%	784,555	760,000	103.23%
Industrial	217,107	227,000	95.64%	164,695	200,000	82.35%
Public Authority	77,414	74,000	104.61%	61,359	57,000	107.65%
Subtotal Sales	\$ 2,772,390	\$ 2,943,000	94.20%	\$ 2,350,479	\$ 2,397,000	98.06%
Hook-up Fees	34,800	35,000	99.43%	45,250	20,000	226.25%
Interest Income	222,877	75,000	297.17%	311,060	50,000	622.12%
Gain on Sale of Equipment	12,000	-	N/A	76	-	N/A
Misc. Other Revenue	31,631	6,400	494.23%	14,227	6,400	222.30%
SUBTOTAL REVENUES	3,073,698	3,059,400	100.47%	2,721,092	2,473,400	110.01%
Premium Amortization	-	-	N/A	8,209	-	N/A
Capital Contributions	20,704	25,000	82.82%	287,932	1,000	28793.18%
<b>TOTAL REVENUES</b>	<b>\$ 3,094,402</b>	<b>\$ 3,084,400</b>	<b>100.32%</b>	<b>\$ 3,017,233</b>	<b>\$ 2,474,400</b>	<b>121.94%</b>
<b>EXPENSES</b>						
Operations & Maintenance	\$ 388,386	\$ 467,406	83.09%	\$ 422,500	\$ 572,196	73.84%
Administration	396,138	484,753	81.72%	420,894	423,653	99.35%
Payment in Lieu of Taxes	16,250	15,000	108.33%	17,139	15,000	114.26%
Rib Mt. Sewer Dist.-Services	888,083	1,150,000	77.22%	944,152	1,150,000	82.10%
Rib Mt. Sewer Dist.-Debt Serv.	628,950	725,000	86.75%	673,156	600,000	112.19%
Depreciation	855,833	845,000	101.28%	875,512	803,000	109.03%
Interest/Fiscal Agent Exps.	82,826	10,916	758.76%	61,992	26,765	231.62%
SUBTOTAL EXPENSES	3,256,466	3,698,075	88.06%	3,415,345	3,590,614	95.12%
<b>TOTAL EXPENSES</b>	<b>\$ 3,256,466</b>	<b>\$ 3,698,075</b>	<b>88.06%</b>	<b>\$ 3,415,345</b>	<b>\$ 3,590,614</b>	<b>95.12%</b>
<b>NET INCOME</b>	<b>\$ (162,064)</b>	<b>\$ (613,675)</b>		<b>\$ (398,112)</b>	<b>\$ (1,116,214)</b>	
<i>(per GAAP/GASB basis)</i>						
Less: Add'l Capital Contribs.	(20,704)	(25,000)		(287,932)	(1,000)	
<b>NET INCOME</b>	<b>\$ (182,768)</b>	<b>\$ (638,675)</b>		<b>\$ (686,044)</b>	<b>\$ (1,117,214)</b>	
<i>(per budget basis)</i>						

**VILLAGE OF WESTON**  
**Enterprise Fund - Stormwater Utility**  
**12/31/2025**  
**(\*\*\* 100.00% Year Completed \*\*\*)**

	2025		% of year completed	2024		% of year completed
	YTD ACTUAL	ANNUAL BUDGET		YTD ACTUAL	ANNUAL BUDGET	
<b>REVENUES</b>						
Metered/Unmetered Sales:						
Residential	\$ 327,697	\$ 375,000	87.39%	\$ 330,568	\$ 282,000	117.22%
Commercial	481,043	450,000	106.90%	465,719	400,000	116.43%
Industrial	111,608	115,000	97.05%	111,608	98,000	113.89%
Public Authority	56,280	43,000	130.88%	58,363	43,000	135.73%
Tax-Exempt Properties	(364)	11,000	-3.31%	662	7,900	8.38%
Other	3,262	1,200	271.83%	3,135	1,200	261.25%
Subtotal Sales	<u>\$ 979,526</u>	<u>\$ 995,200</u>	98.43%	<u>\$ 970,055</u>	<u>\$ 832,100</u>	116.58%
Drainage Fees	5,500	2,500	220.00%	3,600	2,500	144.00%
Interest Income	82,798	6,000	1379.97%	33,802	6,000	563.37%
SUBTOTAL REVENUES	<u>1,067,824</u>	<u>1,003,700</u>	106.39%	<u>1,007,457</u>	<u>840,600</u>	119.85%
Premium Amortization	-	6,740	0.00%	6,956	1,380	504.06%
<b>TOTAL REVENUES</b>	<u><u>\$ 1,067,824</u></u>	<u><u>\$ 1,010,440</u></u>	105.68%	<u><u>\$ 1,180,460</u></u>	<u><u>\$ 841,980</u></u>	140.20%
<b>EXPENSES</b>						
Program Management	\$ 58,229	\$ 74,104	78.58%	\$ 45,496	\$ 50,159	90.70%
DPW - Drainage Maintenance	153,069	144,132	106.20%	94,907	155,763	60.93%
DPW - Sweeping	19,646	43,777	44.88%	20,928	34,121	61.33%
Depreciation	433,333	400,000	108.33%	413,642	390,000	106.06%
Interest/Fiscal Agent Exps.	127,115	49,825	255.12%	110,199	64,801	170.06%
<b>TOTAL EXPENSES</b>	<u><u>\$ 791,392</u></u>	<u><u>\$ 711,838</u></u>	111.18%	<u><u>\$ 685,172</u></u>	<u><u>\$ 694,844</u></u>	98.61%
<b>NET INCOME (LOSS)</b>	<u><u>\$ 276,432</u></u>	<u><u>\$ 298,602</u></u>		<u><u>\$ 495,288</u></u>	<u><u>\$ 147,136</u></u>	
<i>(per GAAP/GASB basis)</i>						
Less: Add'l Capital Contribs.	-	-		(166,047)	-	
<b>NET INCOME (LOSS)</b>	<u><u>\$ 276,432</u></u>	<u><u>\$ 298,602</u></u>		<u><u>\$ 329,241</u></u>	<u><u>\$ 147,136</u></u>	
<i>(per budget basis)</i>						

**VILLAGE OF WESTON**  
**OPERATING BUDGET STATUS REPORT - TIF 1 CIP FUND**  
**12/31/2025**  
**\*\*\*100.00% of Year Completed \*\*\***

<u>EXPENDITURES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>REMAINING BALANCE</u>	<u>PERCENT LEFT</u>
<b>TIF 1 CIP FUND:</b>				
Administration	\$ 5,000	\$ 960	\$ 4,040	80.8%
E Jelinek/Von Kanel	-	25,781	(25,781)	N/A
Business Park	14,500	13,587	913	6.3%
Business Park/South Addition	-	2,499	(2,499)	N/A
Weston Avenue	5,524,132	5,244,447	279,685	5.1%
Weston Ave/Birch-Alderson	-	465,425	(465,425)	N/A
Christiansen Prop/Bus Park	1,000,000	2,327,379	(1,327,379)	-132.7%
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,543,632</b>	<b>\$ 8,080,078</b>	<b>\$ (1,536,446)</b>	<b>-23.5%</b>
<b>REVENUES</b>				
State Grants - Transportation	\$ -	\$ 733,463	\$ (733,463)	N/A
Transfer In - TIF #1 Special Revenue Fund	6,543,632	4,532,880	2,010,752	30.7%
Other Financing Sources	-	-	-	N/A
<b>TOTAL RESOURCES</b>	<b>\$ 6,543,632</b>	<b>\$ 5,266,343</b>	<b>\$ 1,277,289</b>	<b>19.5%</b>
Revenues Over (Under) Expenditures		\$ (2,813,735)		

**VILLAGE OF WESTON**  
**OPERATING BUDGET STATUS REPORT - TIF 2 CIP FUND**  
**12/31/2025**  
**\*\*\*100.00% of Year Completed \*\*\***

<u>EXPENDITURES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>REMAINING BALANCE</u>	<u>PERCENT LEFT</u>
<b>TIF 2 CIP FUND:</b>				
Grants/Awards	\$ 507,735	\$ 507,735	\$ -	N/A
Schofield Avenue	5,902,390	5,665,601	236,789	N/A
Publication Fees	-	0	0	N/A
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,410,125</b>	<b>\$ 6,173,336</b>	<b>\$ 236,789</b>	<b>3.7%</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>REVENUES</b>				
State Grant	\$ 2,652,390	\$ -	\$ 2,652,390	N/A
Transfer In - TIF #1 Special Revenue Fund	3,757,735	2,505,111	1,252,624	33.3%
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL RESOURCES</b>	<b>\$ 6,410,125</b>	<b>\$ 2,505,111</b>	<b>\$3,905,014</b>	<b>60.9%</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Revenues Over (Under) Expenditures		\$ (3,668,225)		

FINANCE  
1/13/2026

**VILLAGE OF WESTON**  
**OPERATING BUDGET STATUS REPORT - FACILITIES CIP FUND**  
**12/31/2025**  
**\*\*\*100.00% of Year Completed \*\*\***

<u>EXPENDITURES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>REMAINING BALANCE</u>	<u>PERCENT LEFT</u>
<b>FACILITIES CIP FUND:</b>				
Kennedy Park	\$ 1,046,550	\$ 1,578,168	\$ (531,618)	-50.8%
Aquatic Center	450,000	98,132	351,868	78.2%
Machmueller	<u>1,100,000</u>	<u>11,720</u>	<u>1,088,280</u>	<u>98.9%</u>
<b>TOTAL EXPENDITURES</b>	<u><u>\$ 2,596,550</u></u>	<u><u>\$ 1,688,020</u></u>	<u><u>\$ 908,530</u></u>	<u><u>35.0%</u></u>
<b>REVENUES</b>				
Proceeds from G.O. Bonds	\$ 931,550	\$ -	\$ 931,550	100.0%
Interest Income	-	-	-	N/A
Contributions	1,000,000	-	1,000,000	100.0%
Transfers from Other Funds	665,000	-	665,000	100.0%
Transfers from Spe Rev - Room Tax	-	36,797	(36,797)	N/A
Transfers from Cap Projs - Cap Eq	<u>-</u>	<u>1,500,000</u>	<u>(1,500,000)</u>	<u>N/A</u>
<b>TOTAL RESOURCES</b>	<u><u>\$ 2,596,550</u></u>	<u><u>\$ 1,536,797</u></u>	<u><u>\$ 1,059,753</u></u>	<u><u>40.8%</u></u>
Revenues Over (Under) Expenditures		\$ (151,223)		

FINANCE  
1/13/2026

**VILLAGE OF WESTON**  
**OPERATING BUDGET STATUS REPORT - STREETS CIP FUND**  
**12/31/2025**  
**\*\*\*100.00% of Year Completed \*\*\***

<u>EXPENDITURES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>REMAINING BALANCE</u>	<u>PERCENT LEFT</u>
<b>STREETS CIP FUND:</b>				
Street Maintenance	\$ 225,000	\$ 71	\$ 224,929	100.0%
Ross Ave/Camp Phillips	75,000	13,153	61,847	82.5%
Ped/Bike Plan	60,000	29,308	30,692	51.2%
Mesker/Schofield/Ross	-	402,300	(402,300)	N/A
Shorey	-	-	-	N/A
Ross Ave	125,000	73,887	51,113	40.9%
Shorey	300,000	268,698	31,302	10.4%
Jelinek/Alderson	50,000	23,976	26,024	52.0%
Concord/Bayberry	-	15,231	(15,231)	N/A
Ross Ave Joint with Town	60,000	25,283	34,717	57.9%
Fuller Ave	2,075,000	1,036,283	1,038,717	50.1%
East Jelinek	-	18,270	(18,270)	N/A
Bloedel	50,000	-	50,000	100.0%
Yellow Banks Launch	-	152,993	(152,993)	N/A
Transfers out to Capital Projects	-	2,000,000	(2,000,000)	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,020,000</b>	<b>\$ 4,059,453</b>	<b>\$(1,039,453)</b>	<b>-34.4%</b>
<b>REVENUES</b>				
Interest Income	\$ -	\$ 66,059	\$ (66,059)	N/A
State Grants-Transportation	75,000	55,915	19,085	25.4%
State Grants-Bike Trails	30,000	42	29,958	99.9%
Misc Rev/Contribution	-	60,541	(60,541)	N/A
E/C River Launch Grant	-	-	-	N/A
Sale of Equip/Property	-	910	(910)	N/A
Proceeds from GO Bonds/Notes	2,915,000	-	2,915,000	100.0%
Transfers from Other Funds	-	-	-	N/A
<b>TOTAL RESOURCES</b>	<b>\$ 3,020,000</b>	<b>\$ 183,467</b>	<b>\$ 2,836,533</b>	<b>93.9%</b>

Revenues Over (Under) Expenditures \$ (3,875,986)



# REQUEST FOR CONSIDERATION

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**Public Mtg/Date:** Finance & Human Resource Committee, January 19, 2026

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**Description:** December TIF 1 & TIF 2 Detail Reports

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**From:** Finance Department

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**Question:** Should the Finance Committee acknowledge the TIF 1 & TIF 2 detail reports?

## Background

The detail ledger for TIF 1 and TIF 2 are attached. All TIF funds are included; however, if there is not transaction activity in a fund, the detail ledger will not include those funds.

The fund number is the first two digits of the account number on the detail ledger. The breakdown of what each fund is can be found below:

- Fund 21 is TIF 1
- Fund 27 is TIF 1 CDA
- Fund 40 is TIF 1 Capital
- Fund 26 is TIF 2
- Fund 28 is TIF 2 CDA

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**Attached Docs:** Detail Ledger for TIF 1 & TIF 2

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**Committee Action:** None.

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**FISCAL IMPACT:** None.

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**Recommendation:** Finance Director recommends acknowledgement.

## Recommended Language for Official Action

**I move to acknowledge the TIF 1 & TIF 2 detail reports.**

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**Additional action:** None.

Report Criteria:

- Actual Amounts
- Accounts With Balances Or Activity
- Summarize Payroll Detail
- Print Period Totals
- Include Vendor Number, Invoice Number, Description, and Invoice Date Comments
- Include FUNDS: 21, 26, 27, 28, 40
- Exclude FUNDS: 99
- Print FUND Titles
- Page by FUND
- All Segments Tested for Total Breaks
- Account Code.Account code = "E","R"

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
<b>TIF #1/SPECIAL REVENUE FUND</b>							
			11/30/2025 (11/25) Balance	21-00-41120-000-000			6,709,929.03-
			12/31/2025 (12/25) Period Totals and Balance		.00 *	.00 *	6,709,929.03-
YTD Encumbrance	.00	YTD Actual	-6,709,929.03 Total	-6,709,929.03	YTD Budget	-6,200,000.00 Unearned	(509,929.03)
<b>STATE SHARED TAXES-EXEMPT COMP</b>							
			11/30/2025 (11/25) Balance	21-00-43430-000-000			30,189.96-
			12/31/2025 (12/25) Period Totals and Balance		.00 *	.00 *	30,189.96-
YTD Encumbrance	.00	YTD Actual	-30,189.96 Total	-30,189.96	YTD Budget	-30,190.00 Unearned	.04
<b>STATE SHARED TAXES-P/P AID</b>							
			11/30/2025 (11/25) Balance	21-00-43440-000-000			306,601.86-
			12/31/2025 (12/25) Period Totals and Balance		.00 *	.00 *	306,601.86-
YTD Encumbrance	.00	YTD Actual	-306,601.86 Total	-306,601.86	YTD Budget	-306,602.00 Unearned	.14
<b>INTEREST-INVESTMENTS</b>							
			11/30/2025 (11/25) Balance	21-00-48110-001-000			402,116.94-
12/31/2025	CR1	18	Intercity Interest - Dec			1,670.71-	
12/31/2025	JE	6	LGIP Acct Interest - Dec			13,951.36-	
			12/31/2025 (12/25) Period Totals and Balance		.00 *	15,622.07- *	417,739.01-
YTD Encumbrance	.00	YTD Actual	-417,739.01 Total	-417,739.01	YTD Budget	-20,000.00 Unearned	(397,739.01)
<b>MISCELLANEOUS EXPENSE</b>							
			11/30/2025 (11/25) Balance	21-01-51910-399-000			1,461.84
			12/31/2025 (12/25) Period Totals and Balance		.00 *	.00 *	1,461.84
YTD Encumbrance	.00	YTD Actual	1,461.84 Total	1,461.84	YTD Budget	.00 Unexpended	(1,461.84)
<b>REGULAR EARNINGS</b>							
			11/30/2025 (11/25) Balance	21-06-56721-110-000			122,783.37
12/12/2025	PC	182	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		597.36		
12/12/2025	PC	185	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		358.42		
12/12/2025	PC	188	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		238.94		
12/12/2025	PC	210	BLAREK,FORREST J PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		359.26		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
12/12/2025	PC	216	BLAREK, FORREST J PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		11.59		
12/12/2025	PC	222	BLAREK, FORREST J PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		92.71		
12/12/2025	PC	343	TRAUTMAN, JESSICA M PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		278.94		
12/12/2025	PC	349	TRAUTMAN, JESSICA M PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		39.85		
12/12/2025	PC	355	TRAUTMAN, JESSICA M PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		79.70		
12/12/2025	PC	375	WODALSKI, MICHAEL J PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		668.29		
12/12/2025	PC	380	WODALSKI, MICHAEL J PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		167.07		
12/12/2025	PC	555	GEBERT, JAMI PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		1,310.21		
12/12/2025	PC	560	GEBERT, JAMI PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		20.80		
12/12/2025	PC	565	GEBERT, JAMI PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		332.75		
12/12/2025	PC	637	WEBSTER, AUDREY PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		337.54		
12/12/2025	PC	642	WEBSTER, AUDREY PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		84.38		
12/12/2025	PC	782	DOLAN, ISAAC W PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		401.97		
12/12/2025	PC	923	LAO, SONG PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		109.75		
12/12/2025	PC	928	LAO, SONG PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		2.63		
12/12/2025	PC	933	LAO, SONG PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		28.10		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance		
12/26/2025	PC	1129	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		1,194.72				
12/26/2025	PC	1150	BLAREK,FORREST J PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		463.56				
12/26/2025	PC	1247	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		371.09				
12/26/2025	PC	1253	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		27.40				
12/26/2025	PC	1272	WODALSKI,MICHAEL J PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		835.36				
12/26/2025	PC	1401	GEBERT, JAMI PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		1,663.76				
12/26/2025	PC	1467	WEBSTER, AUDREY PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		421.92				
12/26/2025	PC	1573	DOLAN, ISAAC W PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		70.94				
12/26/2025	PC	1671	LAO, SONG PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		137.85				
12/26/2025	PC	1676	LAO, SONG PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		2.63				
12/31/2025 (12/25) Period Totals and Balance					10,709.49 *	.00 *	133,492.86		
YTD Encumbrance	.00	YTD Actual	133,492.86	Total	133,492.86	YTD Budget	135,282.00	Unexpended	1,789.14

SOCIAL SECURITY		11/30/2025 (11/25) Balance		21-06-56721-151-000			8,885.74
12/12/2025	PB	347	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		65.18		
12/12/2025	PB	353	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		15.24		
12/12/2025	PB	425	BLAREK,FORREST J PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		26.77		
12/12/2025	PB	437	BLAREK,FORREST J PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		6.26		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
12/12/2025	PB	715	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		16.61		
12/12/2025	PB	727	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		3.88		
12/12/2025	PB	791	WODALSKI,MICHAEL J PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		51.54		
12/12/2025	PB	801	WODALSKI,MICHAEL J PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		12.05		
12/12/2025	PB	1189	GEBERT, JAMI PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		99.08		
12/12/2025	PB	1199	GEBERT, JAMI PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		23.17		
12/12/2025	PB	1359	WEBSTER, AUDREY PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		26.14		
12/12/2025	PB	1369	WEBSTER, AUDREY PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		6.11		
12/12/2025	PB	1775	DOLAN, ISAAC W PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		23.64		
12/12/2025	PB	1793	DOLAN, ISAAC W PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		5.53		
12/12/2025	PB	2081	LAO, SONG PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		8.15		
12/12/2025	PB	2091	LAO, SONG PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		1.91		
12/26/2025	PB	2463	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		64.74		
12/26/2025	PB	2469	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		15.14		
12/26/2025	PB	2541	BLAREK,FORREST J PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		26.73		
12/26/2025	PB	2553	BLAREK,FORREST J PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		6.25		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
12/26/2025	PB	2805	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		16.41		
12/26/2025	PB	2817	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		3.84		
12/26/2025	PB	2881	WODALSKI,MICHAEL J PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		51.53		
12/26/2025	PB	2891	WODALSKI,MICHAEL J PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		12.05		
12/26/2025	PB	3191	GEBERT, JAMI PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		98.85		
12/26/2025	PB	3201	GEBERT, JAMI PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		23.12		
12/26/2025	PB	3333	WEBSTER, AUDREY PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		26.14		
12/26/2025	PB	3343	WEBSTER, AUDREY PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		6.11		
12/26/2025	PB	3639	DOLAN, ISAAC W PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		4.16		
12/26/2025	PB	3653	DOLAN, ISAAC W PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		.97		
12/26/2025	PB	3885	LAO, SONG PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		8.15		
12/26/2025	PB	3895	LAO, SONG PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		1.91		
12/31/2025 (12/25) Period Totals and Balance					757.36 *	.00 *	9,643.10
YTD Encumbrance	.00	YTD Actual	9,643.10 Total	9,643.10 YTD Budget	10,350.00 Unexpended	706.90	

RETIREMENT-ER/EE SHARE			11/30/2025 (11/25) Balance	21-06-56721-152-000			8,579.97
12/12/2025	PB	341	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		83.03		
12/12/2025	PB	413	BLAREK,FORREST J PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		32.22		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
12/12/2025	PB	703	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		27.69		
12/12/2025	PB	781	WODALSKI,MICHAEL J PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		58.06		
12/12/2025	PB	1179	GEBERT, JAMI PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		115.63		
12/12/2025	PB	1349	WEBSTER, AUDREY PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		29.32		
12/12/2025	PB	1757	DOLAN, ISAAC W PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		27.94		
12/12/2025	PB	2071	LAO, SONG PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		9.76		
12/26/2025	PB	2457	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		83.03		
12/26/2025	PB	2529	BLAREK,FORREST J PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		32.22		
12/26/2025	PB	2793	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		27.69		
12/26/2025	PB	2871	WODALSKI,MICHAEL J PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		58.06		
12/26/2025	PB	3181	GEBERT, JAMI PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		115.63		
12/26/2025	PB	3323	WEBSTER, AUDREY PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		29.32		
12/26/2025	PB	3625	DOLAN, ISAAC W PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		4.93		
12/26/2025	PB	3875	LAO, SONG PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		9.76		
12/31/2025 (12/25) Period Totals and Balance					744.29 *	.00 *	9,324.26
YTD Encumbrance	.00	YTD Actual	9,324.26 Total	9,324.26 YTD Budget	9,402.00 Unexpended	77.74	
HEALTH INSURANCE			11/30/2025 (11/25) Balance	21-06-56721-154-000			22,541.89

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
12/12/2025	PB	317	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		333.57		
12/12/2025	PB	323	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		13.41		
12/12/2025	PB	335	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		.34		
12/12/2025	PB	365	BLAREK,FORREST J PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		157.52		
12/12/2025	PB	377	BLAREK,FORREST J PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		6.71		
12/12/2025	PB	401	BLAREK,FORREST J PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		.17		
12/12/2025	PB	655	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		111.19		
12/12/2025	PB	667	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		4.47		
12/12/2025	PB	691	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		.11		
12/12/2025	PB	751	WODALSKI,MICHAEL J PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		8.90		
12/12/2025	PB	771	WODALSKI,MICHAEL J PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		.23		
12/12/2025	PB	1139	GEBERT, JAMI PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		125.75		
12/12/2025	PB	1149	GEBERT, JAMI PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		5.65		
12/12/2025	PB	1169	GEBERT, JAMI PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		.40		
12/12/2025	PB	1319	WEBSTER, AUDREY PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		3.00		
12/12/2025	PB	1339	WEBSTER, AUDREY PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		.20		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
12/12/2025	PB	1701	DOLAN, ISAAC W PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		118.14		
12/12/2025	PB	1719	DOLAN, ISAAC W PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		4.75		
12/12/2025	PB	2031	LAO, SONG PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		55.59		
12/12/2025	PB	2041	LAO, SONG PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		2.24		
12/12/2025	PB	2061	LAO, SONG PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		.06		
12/26/2025	PB	2433	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		333.57		
12/26/2025	PB	2439	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		13.41		
12/26/2025	PB	2451	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		.34		
12/26/2025	PB	2481	BLAREK,FORREST J PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		157.52		
12/26/2025	PB	2493	BLAREK,FORREST J PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		6.71		
12/26/2025	PB	2517	BLAREK,FORREST J PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		.17		
12/26/2025	PB	2745	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		111.19		
12/26/2025	PB	2757	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		4.47		
12/26/2025	PB	2781	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		.11		
12/26/2025	PB	2841	WODALSKI,MICHAEL J PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		8.90		
12/26/2025	PB	2861	WODALSKI,MICHAEL J PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		.23		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
12/26/2025	PB	3141	GEBERT, JAMI PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		129.72		
12/26/2025	PB	3151	GEBERT, JAMI PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		5.83		
12/26/2025	PB	3171	GEBERT, JAMI PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		.40		
12/26/2025	PB	3293	WEBSTER, AUDREY PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		3.00		
12/26/2025	PB	3313	WEBSTER, AUDREY PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		.20		
12/26/2025	PB	3581	DOLAN, ISAAC W PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		20.85		
12/26/2025	PB	3595	DOLAN, ISAAC W PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		.84		
12/26/2025	PB	3835	LAO, SONG PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		55.59		
12/26/2025	PB	3845	LAO, SONG PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		2.24		
12/26/2025	PB	3865	LAO, SONG PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		.06		
12/31/2025 (12/25) Period Totals and Balance					1,807.75 *	.00 *	24,349.64
YTD Encumbrance	.00	YTD Actual	24,349.64 Total	24,349.64	YTD Budget	24,384.00 Unexpended	34.36

			11/30/2025 (11/25) Balance	21-06-56721-155-000			196.78
12/12/2025	PB	329	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		4.08		
12/12/2025	PB	389	BLAREK,FORREST J PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		.53		
12/12/2025	PB	679	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		.74		
12/12/2025	PB	761	WODALSKI,MICHAEL J PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		.89		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
12/12/2025	PB	1159	GEBERT, JAMI PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		1.99		
12/12/2025	PB	1329	WEBSTER, AUDREY PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		.33		
12/12/2025	PB	1737	DOLAN, ISAAC W PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		.42		
12/12/2025	PB	2051	LAO, SONG PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		.13		
12/26/2025	PB	2445	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		4.08		
12/26/2025	PB	2505	BLAREK,FORREST J PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		.53		
12/26/2025	PB	2769	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		.74		
12/26/2025	PB	2851	WODALSKI,MICHAEL J PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		.89		
12/26/2025	PB	3161	GEBERT, JAMI PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		2.05		
12/26/2025	PB	3303	WEBSTER, AUDREY PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		.33		
12/26/2025	PB	3609	DOLAN, ISAAC W PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		.07		
12/26/2025	PB	3855	LAO, SONG PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		.13		
12/31/2025 (12/25) Period Totals and Balance					17.93 *	.00 *	214.71
YTD Encumbrance	.00	YTD Actual	214.71 Total	214.71 YTD Budget	249.00 Unexpended	34.29	

WORKER'S COMP INSURANCE			11/30/2025 (11/25) Balance	21-06-56721-156-000			1,175.11
12/12/2025	PB	359	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		1.94		
12/12/2025	PB	449	BLAREK,FORREST J PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		20.35		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
12/12/2025	PB	739	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		.65		
12/12/2025	PB	811	WODALSKI,MICHAEL J PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		1.35		
12/12/2025	PB	1209	GEBERT, JAMI PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		2.70		
12/12/2025	PB	1379	WEBSTER, AUDREY PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		.68		
12/12/2025	PB	1811	DOLAN, ISAAC W PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		17.65		
12/12/2025	PB	2101	LAO, SONG PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		.23		
12/26/2025	PB	2475	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		1.94		
12/26/2025	PB	2565	BLAREK,FORREST J PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		20.35		
12/26/2025	PB	2829	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		.65		
12/26/2025	PB	2901	WODALSKI,MICHAEL J PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		1.35		
12/26/2025	PB	3211	GEBERT, JAMI PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		2.70		
12/26/2025	PB	3353	WEBSTER, AUDREY PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		.68		
12/26/2025	PB	3667	DOLAN, ISAAC W PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		3.11		
12/26/2025	PB	3905	LAO, SONG PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		.23		
12/31/2025 (12/25) Period Totals and Balance					76.56 *	.00 *	1,251.67
YTD Encumbrance	.00	YTD Actual	1,251.67 Total	1,251.67 YTD Budget	673.00 Unexpended	(578.67)	
LEGAL SERVICES	11/30/2025 (11/25) Balance			21-06-56721-212-000			1,640.00
	12/31/2025 (12/25) Period Totals and Balance				.00 *	.00 *	1,640.00
YTD Encumbrance	.00	YTD Actual	1,640.00 Total	1,640.00 YTD Budget	5,000.00 Unexpended	3,360.00	

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
<b>ACCOUNTING &amp; AUDITING FEES</b>							
			11/30/2025 (11/25) Balance	21-06-56721-213-000			7,228.53
			12/31/2025 (12/25) Period Totals and Balance		.00 *	.00 *	7,228.53
YTD Encumbrance	.00	YTD Actual	7,228.53 Total	7,228.53 YTD Budget	7,000.00 Unexpended	(228.53)	
<b>ASSESSORS CONTRACT</b>							
			11/30/2025 (11/25) Balance	21-06-56721-218-000			.00
12/31/2025	JE	3	Assessor allocation		7,569.15		
			12/31/2025 (12/25) Period Totals and Balance		7,569.15 *	.00 *	7,569.15
YTD Encumbrance	.00	YTD Actual	7,569.15 Total	7,569.15 YTD Budget	15,000.00 Unexpended	7,430.85	
<b>STATE INSPECTION/REVIEW FEES</b>							
			11/30/2025 (11/25) Balance	21-06-56721-279-000			1,905.37
			12/31/2025 (12/25) Period Totals and Balance		.00 *	.00 *	1,905.37
YTD Encumbrance	.00	YTD Actual	1,905.37 Total	1,905.37 YTD Budget	150.00 Unexpended	(1,755.37)	
<b>OTHER OUTSIDE CONTRACTED SERVI</b>							
			11/30/2025 (11/25) Balance	21-06-56721-290-000			1,780.00
			12/31/2025 (12/25) Period Totals and Balance		.00 *	.00 *	1,780.00
YTD Encumbrance	.00	YTD Actual	1,780.00 Total	1,780.00 YTD Budget	2,000.00 Unexpended	220.00	
<b>OUTSIDE PRINTING</b>							
			11/30/2025 (11/25) Balance	21-06-56721-312-000			35.70
			12/31/2025 (12/25) Period Totals and Balance		.00 *	.00 *	35.70
YTD Encumbrance	.00	YTD Actual	35.70 Total	35.70 YTD Budget	.00 Unexpended	(35.70)	
<b>MEMBERSHIP DUES</b>							
			11/30/2025 (11/25) Balance	21-06-56721-324-000			1,685.00
			12/31/2025 (12/25) Period Totals and Balance		.00 *	.00 *	1,685.00
YTD Encumbrance	.00	YTD Actual	1,685.00 Total	1,685.00 YTD Budget	1,800.00 Unexpended	115.00	
<b>RENTS/LEASES-LAND</b>							
			11/30/2025 (11/25) Balance	21-06-56721-531-000			1,548,162.50
			12/31/2025 (12/25) Period Totals and Balance		.00 *	.00 *	1,548,162.50
YTD Encumbrance	.00	YTD Actual	1,548,162.50 Total	1,548,162.50 YTD Budget	1,548,163.00 Unexpended	.50	
<b>GRANT</b>							
			11/30/2025 (11/25) Balance	21-06-56771-791-000			49,213.28
			12/31/2025 (12/25) Period Totals and Balance		.00 *	.00 *	49,213.28
YTD Encumbrance	.00	YTD Actual	49,213.28 Total	49,213.28 YTD Budget	72,000.00 Unexpended	22,786.72	
<b>TRANSFER OUT TO: CAP PROJ TIF1</b>							
			11/30/2025 (11/25) Balance	21-09-59240-900-000			4,532,880.38
			12/31/2025 (12/25) Period Totals and Balance		.00 *	.00 *	4,532,880.38
YTD Encumbrance	.00	YTD Actual	4,532,880.38 Total	4,532,880.38 YTD Budget	7,541,132.00 Unexpended	3,008,251.62	

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
<b>TIF #2/SPECIAL REVENUE FUND</b>							
TAX INCREMENTS			11/30/2025 (11/25) Balance	26-00-41120-000-000			758,470.67-
			12/31/2025 (12/25) Period Totals and Balance		.00 *	.00 *	758,470.67-
YTD Encumbrance	.00	YTD Actual	-758,470.67 Total	-758,470.67 YTD Budget	-685,000.00 Unearned	(73,470.67)	
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STATE SHARED TAXES-EXEMPT COMP			11/30/2025 (11/25) Balance	26-00-43430-000-000			11,943.52-
			12/31/2025 (12/25) Period Totals and Balance		.00 *	.00 *	11,943.52-
YTD Encumbrance	.00	YTD Actual	-11,943.52 Total	-11,943.52 YTD Budget	-11,944.00 Unearned	.48	
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STATE SHARED TAXES-P/P AID			11/30/2025 (11/25) Balance	26-00-43440-000-000			112,532.00-
			12/31/2025 (12/25) Period Totals and Balance		.00 *	.00 *	112,532.00-
YTD Encumbrance	.00	YTD Actual	-112,532.00 Total	-112,532.00 YTD Budget	-112,532.00 Unearned	.00	
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INTEREST-INVESTMENTS			11/30/2025 (11/25) Balance	26-00-48110-001-000			28,769.90-
12/31/2025	CR1	18	Intercity Interest - Dec			5.26-	
			12/31/2025 (12/25) Period Totals and Balance		.00 *	5.26- *	28,775.16-
YTD Encumbrance	.00	YTD Actual	-28,775.16 Total	-28,775.16 YTD Budget	-2,000.00 Unearned	(26,775.16)	
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TRANSFERS FROM SPEC REV-CDA/TI			11/30/2025 (11/25) Balance	26-00-49228-000-000			18,633.34-
			12/31/2025 (12/25) Period Totals and Balance		.00 *	.00 *	18,633.34-
YTD Encumbrance	.00	YTD Actual	-18,633.34 Total	-18,633.34 YTD Budget	-124,139.00 Unearned	105,505.66	
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MISCELLANEOUS EXPENSE			11/30/2025 (11/25) Balance	26-01-51910-399-000			130.31
			12/31/2025 (12/25) Period Totals and Balance		.00 *	.00 *	130.31
YTD Encumbrance	.00	YTD Actual	130.31 Total	130.31 YTD Budget	.00 Unexpended	(130.31)	
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REGULAR EARNINGS			11/30/2025 (11/25) Balance	26-06-56726-110-000			27,482.66
12/12/2025	PC	181	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		99.56		
12/12/2025	PC	184	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		59.74		
12/12/2025	PC	187	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		39.82		
12/12/2025	PC	209	BLAREK,FORREST J PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		119.75		
12/12/2025	PC	215	BLAREK,FORREST J PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		3.86		
12/12/2025	PC	221	BLAREK,FORREST J PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		30.90		
12/12/2025	PC	341	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		139.47		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
12/12/2025	PC	347	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		19.92		
12/12/2025	PC	353	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		39.85		
12/12/2025	PC	554	GEBERT, JAMI PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		355.63		
12/12/2025	PC	559	GEBERT, JAMI PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		5.64		
12/12/2025	PC	564	GEBERT, JAMI PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		90.32		
12/12/2025	PC	636	WEBSTER, AUDREY PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		187.52		
12/12/2025	PC	641	WEBSTER, AUDREY PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		46.88		
12/12/2025	PC	924	LAO, SONG PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		109.75		
12/12/2025	PC	929	LAO, SONG PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		2.63		
12/12/2025	PC	934	LAO, SONG PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		28.10		
12/26/2025	PC	1128	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		199.12		
12/26/2025	PC	1149	BLAREK,FORREST J PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		154.52		
12/26/2025	PC	1245	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		185.54		
12/26/2025	PC	1251	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		13.70		
12/26/2025	PC	1400	GEBERT, JAMI PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		451.59		
12/26/2025	PC	1466	WEBSTER, AUDREY PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		234.40		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance			
12/26/2025	PC	1672	LAO, SONG PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		137.85					
12/26/2025	PC	1677	LAO, SONG PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		2.63					
12/31/2025 (12/25) Period Totals and Balance					2,758.69 *	.00 *	30,241.35			
YTD Encumbrance		.00	YTD Actual	30,241.35	Total	30,241.35	YTD Budget	36,944.00	Unexpended	6,702.65
SOCIAL SECURITY			11/30/2025 (11/25) Balance	26-06-56726-151-000			1,972.58			
12/12/2025	PB	349	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		10.86					
12/12/2025	PB	355	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		2.54					
12/12/2025	PB	427	BLAREK,FORREST J PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		8.92					
12/12/2025	PB	439	BLAREK,FORREST J PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		2.09					
12/12/2025	PB	717	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		8.30					
12/12/2025	PB	729	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		1.94					
12/12/2025	PB	1191	GEBERT, JAMI PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		26.89					
12/12/2025	PB	1201	GEBERT, JAMI PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		6.29					
12/12/2025	PB	1361	WEBSTER, AUDREY PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		14.52					
12/12/2025	PB	1371	WEBSTER, AUDREY PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		3.40					
12/12/2025	PB	2083	LAO, SONG PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		8.15					
12/12/2025	PB	2093	LAO, SONG PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		1.91					

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
12/26/2025	PB	2465	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		10.79		
12/26/2025	PB	2471	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		2.52		
12/26/2025	PB	2543	BLAREK,FORREST J PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		8.91		
12/26/2025	PB	2555	BLAREK,FORREST J PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		2.08		
12/26/2025	PB	2807	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		8.21		
12/26/2025	PB	2819	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		1.92		
12/26/2025	PB	3193	GEBERT, JAMI PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		26.83		
12/26/2025	PB	3203	GEBERT, JAMI PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		6.27		
12/26/2025	PB	3335	WEBSTER, AUDREY PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		14.52		
12/26/2025	PB	3345	WEBSTER, AUDREY PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		3.40		
12/26/2025	PB	3887	LAO, SONG PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		8.15		
12/26/2025	PB	3897	LAO, SONG PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		1.91		
12/31/2025 (12/25) Period Totals and Balance					191.32 *	.00 *	2,163.90

YTD Encumbrance .00 YTD Actual 2,163.90 Total 2,163.90 YTD Budget 2,828.00 Unexpended 664.10

RETIREMENT-ER/EE SHARE			11/30/2025 (11/25) Balance	26-06-56726-152-000			1,910.18
12/12/2025	PB	343	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		13.84		
12/12/2025	PB	415	BLAREK,FORREST J PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		10.74		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
12/12/2025	PB	705	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		13.85		
12/12/2025	PB	1181	GEBERT, JAMI PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		31.39		
12/12/2025	PB	1351	WEBSTER, AUDREY PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		16.29		
12/12/2025	PB	2073	LAO, SONG PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		9.76		
12/26/2025	PB	2459	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		13.84		
12/26/2025	PB	2531	BLAREK,FORREST J PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		10.74		
12/26/2025	PB	2795	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		13.85		
12/26/2025	PB	3183	GEBERT, JAMI PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		31.39		
12/26/2025	PB	3325	WEBSTER, AUDREY PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		16.29		
12/26/2025	PB	3877	LAO, SONG PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		9.76		
12/31/2025 (12/25) Period Totals and Balance					191.74 *	.00 *	2,101.92
YTD Encumbrance	.00	YTD Actual	2,101.92 Total	2,101.92 YTD Budget	2,567.00 Unexpended	465.08	

HEALTH INSURANCE			11/30/2025 (11/25) Balance	26-06-56726-154-000		6,082.88
12/12/2025	PB	319	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		55.59	
12/12/2025	PB	325	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		2.24	
12/12/2025	PB	337	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		.06	
12/12/2025	PB	367	BLAREK,FORREST J PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		52.50	

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
12/12/2025	PB	379	BLAREK, FORREST J PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		2.24		
12/12/2025	PB	403	BLAREK, FORREST J PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		.06		
12/12/2025	PB	657	TRAUTMAN, JESSICA M PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		55.59		
12/12/2025	PB	669	TRAUTMAN, JESSICA M PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		2.24		
12/12/2025	PB	693	TRAUTMAN, JESSICA M PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		.06		
12/12/2025	PB	1141	GEBERT, JAMI PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		34.13		
12/12/2025	PB	1151	GEBERT, JAMI PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		1.53		
12/12/2025	PB	1171	GEBERT, JAMI PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		.11		
12/12/2025	PB	1321	WEBSTER, AUDREY PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		1.67		
12/12/2025	PB	1341	WEBSTER, AUDREY PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		.11		
12/12/2025	PB	2033	LAO, SONG PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		55.59		
12/12/2025	PB	2043	LAO, SONG PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		2.24		
12/12/2025	PB	2063	LAO, SONG PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		.06		
12/26/2025	PB	2435	HIGGINS, JENNIFER LYNN PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		55.59		
12/26/2025	PB	2441	HIGGINS, JENNIFER LYNN PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		2.24		
12/26/2025	PB	2453	HIGGINS, JENNIFER LYNN PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		.06		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance		
12/26/2025	PB	2483	BLAREK, FORREST J PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		52.51				
12/26/2025	PB	2495	BLAREK, FORREST J PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		2.24				
12/26/2025	PB	2519	BLAREK, FORREST J PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		.06				
12/26/2025	PB	2747	TRAUTMAN, JESSICA M PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		55.59				
12/26/2025	PB	2759	TRAUTMAN, JESSICA M PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		2.24				
12/26/2025	PB	2783	TRAUTMAN, JESSICA M PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		.06				
12/26/2025	PB	3143	GEBERT, JAMI PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		35.21				
12/26/2025	PB	3153	GEBERT, JAMI PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		1.58				
12/26/2025	PB	3173	GEBERT, JAMI PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		.11				
12/26/2025	PB	3295	WEBSTER, AUDREY PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		1.67				
12/26/2025	PB	3315	WEBSTER, AUDREY PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		.11				
12/26/2025	PB	3837	LAO, SONG PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		55.59				
12/26/2025	PB	3847	LAO, SONG PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		2.24				
12/26/2025	PB	3867	LAO, SONG PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		.06				
12/31/2025 (12/25) Period Totals and Balance					533.18 *	.00 *	6,616.06		
YTD Encumbrance	.00	YTD Actual	6,616.06	Total	6,616.06	YTD Budget	8,883.00	Unexpended	2,266.94
LIFE INSURANCE	11/30/2025 (11/25) Balance			26-06-56726-155-000				42.09	

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
12/12/2025	PB	331	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		.68		
12/12/2025	PB	391	BLAREK,FORREST J PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		.17		
12/12/2025	PB	681	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		.37		
12/12/2025	PB	1161	GEBERT, JAMI PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		.54		
12/12/2025	PB	1331	WEBSTER, AUDREY PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		.18		
12/12/2025	PB	2053	LAO, SONG PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		.13		
12/26/2025	PB	2447	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		.68		
12/26/2025	PB	2507	BLAREK,FORREST J PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		.18		
12/26/2025	PB	2771	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		.37		
12/26/2025	PB	3163	GEBERT, JAMI PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		.56		
12/26/2025	PB	3305	WEBSTER, AUDREY PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		.18		
12/26/2025	PB	3857	LAO, SONG PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		.13		
12/31/2025 (12/25) Period Totals and Balance					4.17 *	.00 *	46.26
YTD Encumbrance	.00	YTD Actual	46.26 Total	46.26 YTD Budget	69.00 Unexpended	22.74	

WORKER'S COMP INSURANCE			11/30/2025 (11/25) Balance	26-06-56726-156-000			196.50
12/12/2025	PB	361	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		.32		
12/12/2025	PB	451	BLAREK,FORREST J PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		6.78		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
12/12/2025	PB	741	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		.32		
12/12/2025	PB	1211	GEBERT, JAMI PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		.73		
12/12/2025	PB	1381	WEBSTER, AUDREY PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		.38		
12/12/2025	PB	2103	LAO, SONG PAYROLL TRANS FOR 12/7/2025 PAY PERIOD		.23		
12/26/2025	PB	2477	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		.32		
12/26/2025	PB	2567	BLAREK,FORREST J PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		6.78		
12/26/2025	PB	2831	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		.32		
12/26/2025	PB	3213	GEBERT, JAMI PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		.73		
12/26/2025	PB	3355	WEBSTER, AUDREY PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		.38		
12/26/2025	PB	3907	LAO, SONG PAYROLL TRANS FOR 12/21/2025 PAY PERIOD		.23		
12/31/2025 (12/25) Period Totals and Balance					17.52 *	.00 *	214.02
YTD Encumbrance	.00	YTD Actual	214.02 Total	214.02 YTD Budget	211.00 Unexpended	(3.02)	
LEGAL SERVICES			11/30/2025 (11/25) Balance	26-06-56726-212-000			280.00
			12/31/2025 (12/25) Period Totals and Balance		.00 *	.00 *	280.00
YTD Encumbrance	.00	YTD Actual	280.00 Total	280.00 YTD Budget	.00 Unexpended	(280.00)	
ACCOUNTING & AUDITING FEES			11/30/2025 (11/25) Balance	26-06-56726-213-000			643.21
			12/31/2025 (12/25) Period Totals and Balance		.00 *	.00 *	643.21
YTD Encumbrance	.00	YTD Actual	643.21 Total	643.21 YTD Budget	600.00 Unexpended	(43.21)	
ASSESSORS CONTRACT			11/30/2025 (11/25) Balance	26-06-56726-218-000			.00
12/31/2025	JE	3	Assessor allocation		812.69		
			12/31/2025 (12/25) Period Totals and Balance		812.69 *	.00 *	812.69
YTD Encumbrance	.00	YTD Actual	812.69 Total	812.69 YTD Budget	2,250.00 Unexpended	1,437.31	

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
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STATE INSPECTION/REVIEW FEES		11/30/2025 (11/25) Balance		26-06-56726-279-000			338.47
		12/31/2025 (12/25) Period Totals and Balance			.00 *	.00 *	338.47
YTD Encumbrance	.00	YTD Actual	338.47 Total	338.47 YTD Budget	150.00 Unexpended	(188.47)	
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OTHER OUTSIDE CONTRACTED SERVI		11/30/2025 (11/25) Balance		26-06-56726-290-000			200.00
		12/31/2025 (12/25) Period Totals and Balance			.00 *	.00 *	200.00
YTD Encumbrance	.00	YTD Actual	200.00 Total	200.00 YTD Budget	20,000.00 Unexpended	19,800.00	
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OUTSIDE PRINTING		11/30/2025 (11/25) Balance		26-06-56726-312-000			35.70
		12/31/2025 (12/25) Period Totals and Balance			.00 *	.00 *	35.70
YTD Encumbrance	.00	YTD Actual	35.70 Total	35.70 YTD Budget	.00 Unexpended	(35.70)	
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TRANSFERS OUT TO: TIF #2-CIP		11/30/2025 (11/25) Balance		26-09-59246-900-000			2,505,110.65
		12/31/2025 (12/25) Period Totals and Balance			.00 *	.00 *	2,505,110.65
YTD Encumbrance	.00	YTD Actual	2,505,110.65 Total	2,505,110.65 YTD Budget	3,757,735.00 Unexpended	1,252,624.35	
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Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
<b>CDA/TIF #1 FUND</b>							
			11/30/2025 (11/25) Balance	27-00-48110-001-000			66,222.02-
			12/31/2025 (12/25) Period Totals and Balance		.00 *	.00 *	66,222.02-
YTD Encumbrance	.00	YTD Actual	-66,222.02 Total	-66,222.02	YTD Budget	-10,000.00 Unearned	(56,222.02)
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			11/30/2025 (11/25) Balance	27-00-48201-000-000			1,548,162.50-
			12/31/2025 (12/25) Period Totals and Balance		.00 *	.00 *	1,548,162.50-
YTD Encumbrance	.00	YTD Actual	-1,548,162.50 Total	-1,548,162.50	YTD Budget	-1,548,163.00 Unearned	.50
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			11/30/2025 (11/25) Balance	27-08-58401-219-000			838.55
			12/31/2025 (12/25) Period Totals and Balance		.00 *	.00 *	838.55
YTD Encumbrance	.00	YTD Actual	838.55 Total	838.55	YTD Budget	2,000.00 Unexpended	1,161.45
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			11/30/2025 (11/25) Balance	27-08-58401-551-000			612.00
			12/31/2025 (12/25) Period Totals and Balance		.00 *	.00 *	612.00
YTD Encumbrance	.00	YTD Actual	612.00 Total	612.00	YTD Budget	615.00 Unexpended	3.00
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			11/30/2025 (11/25) Balance	27-09-59230-900-000			1,548,162.50
			12/31/2025 (12/25) Period Totals and Balance		.00 *	.00 *	1,548,162.50
YTD Encumbrance	.00	YTD Actual	1,548,162.50 Total	1,548,162.50	YTD Budget	1,548,163.00 Unexpended	.50

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
<b>CDA/TIF #2 FUND</b>							
			11/30/2025 (11/25) Balance	28-00-48110-001-000			5,519.20-
			12/31/2025 (12/25) Period Totals and Balance		.00 *	.00 *	5,519.20-
YTD Encumbrance	.00	YTD Actual	-5,519.20 Total	-5,519.20 YTD Budget	-5,000.00 Unearned	(519.20)	
<b>TRUSTEE FEES</b>							
			11/30/2025 (11/25) Balance	28-08-58401-551-000			525.00
			12/31/2025 (12/25) Period Totals and Balance		.00 *	.00 *	525.00
YTD Encumbrance	.00	YTD Actual	525.00 Total	525.00 YTD Budget	612.00 Unexpended	87.00	
<b>TRANSFERS OUT TO: TIF #2-SPEC</b>							
			11/30/2025 (11/25) Balance	28-09-59226-900-000			18,633.34
			12/31/2025 (12/25) Period Totals and Balance		.00 *	.00 *	18,633.34
YTD Encumbrance	.00	YTD Actual	18,633.34 Total	18,633.34 YTD Budget	124,139.00 Unexpended	105,505.66	
<b>TRANSFERS OUT TO: DEBT SERVICE</b>							
			11/30/2025 (11/25) Balance	28-09-59230-900-000			157,125.00
			12/31/2025 (12/25) Period Totals and Balance		.00 *	.00 *	157,125.00
YTD Encumbrance	.00	YTD Actual	157,125.00 Total	157,125.00 YTD Budget	157,125.00 Unexpended	.00	

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
<b>TIF #1 - CIP FUND</b>							
			11/30/2025 (11/25) Balance	40-00-43533-000-000			733,463.03-
			12/31/2025 (12/25) Period Totals and Balance		.00 *	.00 *	733,463.03-
YTD Encumbrance	.00	YTD Actual	-733,463.03 Total	-733,463.03 YTD Budget	.00 Unearned	(733,463.03)	
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			11/30/2025 (11/25) Balance	40-00-49221-000-000			4,532,880.38-
			12/31/2025 (12/25) Period Totals and Balance		.00 *	.00 *	4,532,880.38-
YTD Encumbrance	.00	YTD Actual	-4,532,880.38 Total	-4,532,880.38 YTD Budget	-6,543,632.00 Unearned	2,010,751.62	
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			11/30/2025 (11/25) Balance	40-06-56740-212-000			960.00
			12/31/2025 (12/25) Period Totals and Balance		.00 *	.00 *	960.00
YTD Encumbrance	.00	YTD Actual	960.00 Total	960.00 YTD Budget	5,000.00 Unexpended	4,040.00	
<hr/>							
			11/30/2025 (11/25) Balance	40-06-56771-290-000			13,587.50
			12/31/2025 (12/25) Period Totals and Balance		.00 *	.00 *	13,587.50
YTD Encumbrance	.00	YTD Actual	13,587.50 Total	13,587.50 YTD Budget	14,500.00 Unexpended	912.50	
<hr/>							
			11/30/2025 (11/25) Balance	40-07-57332-290-000			2,500.00
			12/31/2025 (12/25) Period Totals and Balance		.00 *	.00 *	2,500.00
YTD Encumbrance	.00	YTD Actual	2,500.00 Total	2,500.00 YTD Budget	.00 Unexpended	(2,500.00)	
<hr/>							
			11/30/2025 (11/25) Balance	40-07-57355-215-000			383,373.94
12/18/2025	AP	325	AECOM TECHNICAL SERVICES INC **VendorNo: 4290 **Inv. No: 2001096057 **Desc: WESTON AVE (X TO J) CONSTRUCTION SERVICES (NOV 25) **Inv. Date: 12/18/25		24,721.46		
			12/31/2025 (12/25) Period Totals and Balance		24,721.46 *	.00 *	408,095.40
YTD Encumbrance	.00	YTD Actual	408,095.40 Total	408,095.40 YTD Budget	5,524,132.00 Unexpended	5,116,036.60	
<hr/>							
			11/30/2025 (11/25) Balance	40-07-57355-821-000			126,395.11
			12/31/2025 (12/25) Period Totals and Balance		.00 *	.00 *	126,395.11
YTD Encumbrance	.00	YTD Actual	126,395.11 Total	126,395.11 YTD Budget	.00 Unexpended	(126,395.11)	
<hr/>							
			11/30/2025 (11/25) Balance	40-07-57355-823-000			447,915.06
12/02/2025	AP	84	INTEGRITY GRADING & **VendorNo: 7320 **Inv. No: PAY APP 12 WESTON AVE_CTY X **Desc: WESTON AVE WEST PHASE - PAY APP 12 - STREET **Inv. Date: 12/02/25		683,079.74		
12/11/2025	AP	165	INTEGRITY GRADING & **VendorNo: 7320 **Inv. No: PAY APP 13 WESTON AVE_CTY X **Desc: WESTON AVE WEST PHASE - PAY APP 13 - STREET **Inv. Date: 12/11/25		624,110.08		
			12/31/2025 (12/25) Period Totals and Balance		1,307,189.82 *	.00 *	1,755,104.88
YTD Encumbrance	.00	YTD Actual	1,755,104.88 Total	1,755,104.88 YTD Budget	.00 Unexpended	(1,755,104.88)	

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
CAPITAL IMPROVES-STORM SEWERS			11/30/2025 (11/25) Balance	40-07-57355-825-000			250,474.59
12/02/2025	AP	83	INTEGRITY GRADING & **VendorNo: 7320 **Inv. No: PAY APP 12 WESTON AVE_CTY X **Desc: WESTON AVE WEST PHASE - PAY APP 12 - STORM **Inv. Date: 12/02/25		172,289.91		
12/11/2025	AP	166	INTEGRITY GRADING & **VendorNo: 7320 **Inv. No: PAY APP 13 WESTON AVE_CTY X **Desc: WESTON AVE WEST PHASE - PAY APP 13 - STORM **Inv. Date: 12/11/25		25,414.99		
12/31/2025 (12/25) Period Totals and Balance					197,704.90 *	.00 *	448,179.49
YTD Encumbrance		.00 YTD Actual	448,179.49 Total	448,179.49 YTD Budget	.00 Unexpended	(448,179.49)	
CAPITAL IMPROVS-SANITARY SEWER			11/30/2025 (11/25) Balance	40-07-57355-826-000			910,171.83
12/02/2025	AP	85	INTEGRITY GRADING & **VendorNo: 7320 **Inv. No: PAY APP 12 WESTON AVE_CTY X **Desc: WESTON AVE WEST PHASE - PAY APP 12 - SANITARY **Inv. Date: 12/02/25		292,853.35		
12/31/2025 (12/25) Period Totals and Balance					292,853.35 *	.00 *	1,203,025.18
YTD Encumbrance		.00 YTD Actual	1,203,025.18 Total	1,203,025.18 YTD Budget	.00 Unexpended	(1,203,025.18)	
CAPITAL IMPROVS-WATER MAINS/LA			11/30/2025 (11/25) Balance	40-07-57355-827-000			905,412.74
12/02/2025	AP	86	INTEGRITY GRADING & **VendorNo: 7320 **Inv. No: PAY APP 12 WESTON AVE_CTY X **Desc: WESTON AVE WEST PHASE - PAY APP 12 - WATER **Inv. Date: 12/02/25		398,234.43		
12/31/2025 (12/25) Period Totals and Balance					398,234.43 *	.00 *	1,303,647.17
YTD Encumbrance		.00 YTD Actual	1,303,647.17 Total	1,303,647.17 YTD Budget	.00 Unexpended	(1,303,647.17)	
CAPITAL IMPROVS-STREETS			11/30/2025 (11/25) Balance	40-07-57371-823-000			25,780.56
12/31/2025 (12/25) Period Totals and Balance					.00 *	.00 *	25,780.56
YTD Encumbrance		.00 YTD Actual	25,780.56 Total	25,780.56 YTD Budget	.00 Unexpended	(25,780.56)	
ARCHITECTURAL & ENGINEERING FE			11/30/2025 (11/25) Balance	40-07-57390-215-000			377,444.52
12/31/2025 (12/25) Period Totals and Balance					.00 *	.00 *	377,444.52
YTD Encumbrance		.00 YTD Actual	377,444.52 Total	377,444.52 YTD Budget	.00 Unexpended	(377,444.52)	
CAPITAL IMPROVS-STREETS/CURB &			11/30/2025 (11/25) Balance	40-07-57390-823-000			66,941.68
12/31/2025 (12/25) Period Totals and Balance					.00 *	.00 *	66,941.68
YTD Encumbrance		.00 YTD Actual	66,941.68 Total	66,941.68 YTD Budget	.00 Unexpended	(66,941.68)	
CAPITAL IMPROVS-SANITARY SEWER			11/30/2025 (11/25) Balance	40-07-57390-826-000			1,464.80
12/31/2025 (12/25) Period Totals and Balance					.00 *	.00 *	1,464.80
YTD Encumbrance		.00 YTD Actual	1,464.80 Total	1,464.80 YTD Budget	.00 Unexpended	(1,464.80)	

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
CAPITAL IMPROVS-WATER MAINS/LA			11/30/2025 (11/25) Balance	40-07-57390-827-000			19,574.33
			12/31/2025 (12/25) Period Totals and Balance		.00 *	.00 *	19,574.33
YTD Encumbrance		.00 YTD Actual	19,574.33 Total	19,574.33 YTD Budget	.00 Unexpended	(19,574.33)	
PUBLICATION FEES-LEGAL NOTICES			11/30/2025 (11/25) Balance	40-07-57399-321-000			149.72
			12/31/2025 (12/25) Period Totals and Balance		.00 *	.00 *	149.72
YTD Encumbrance		.00 YTD Actual	149.72 Total	149.72 YTD Budget	.00 Unexpended	(149.72)	
CAPITAL IMPROVS-STREETS/CURB &			11/30/2025 (11/25) Balance	40-07-57399-823-000			1,043,899.03
12/01/2025	AP	19	RC PAVERS ASPHALT PAVING LLC **VendorNo: 19819 **Inv. No: PAY APP 5 STREET REHAB **Desc: BUSINESS PARK/HOSPITAL REPAVING - PAY APP 5 **Inv. Date: 12/01/25		403,500.99		
12/09/2025	AP	120	RC PAVERS ASPHALT PAVING LLC **VendorNo: 19819 **Inv. No: PAY APP 6 STREET REHAB **Desc: BUSINESS PARK/HOSPITAL REPAVING - PAY APP 6 - STREET **Inv. Date: 12/09/25		620,477.79		
12/19/2025	AP	292	AMERICAN ENGINEERING TESTING **VendorNo: 20357 **Inv. No: PJI-082801 **Desc: HOSPITAL AREA MATERIALS TESTING (11/11 - 11/18/25) **Inv. Date: 12/19/25		2,151.25		
			12/31/2025 (12/25) Period Totals and Balance		1,026,130.03 *	.00 *	2,070,029.06
YTD Encumbrance		.00 YTD Actual	2,070,029.06 Total	2,070,029.06 YTD Budget	1,000,000.00 Unexpended	(1,070,029.06)	
CAPITAL IMPROVS-STORM SEWERS			11/30/2025 (11/25) Balance	40-07-57399-825-000			.00
12/09/2025	AP	117	RC PAVERS ASPHALT PAVING LLC **VendorNo: 19819 **Inv. No: PAY APP 6 STREET REHAB **Desc: BUSINESS PARK/HOSPITAL REPAVING - PAY APP 6 - STORM **Inv. Date: 12/09/25		148,500.00		
			12/31/2025 (12/25) Period Totals and Balance		148,500.00 *	.00 *	148,500.00
YTD Encumbrance		.00 YTD Actual	148,500.00 Total	148,500.00 YTD Budget	.00 Unexpended	(148,500.00)	
CAPITAL IMPROVS-SANITARY SEWER			11/30/2025 (11/25) Balance	40-07-57399-826-000			.00
12/09/2025	AP	118	RC PAVERS ASPHALT PAVING LLC **VendorNo: 19819 **Inv. No: PAY APP 6 STREET REHAB **Desc: BUSINESS PARK/HOSPITAL REPAVING - PAY APP 6 - SANITARY **Inv. Date: 12/09/25		15,200.00		
			12/31/2025 (12/25) Period Totals and Balance		15,200.00 *	.00 *	15,200.00
YTD Encumbrance		.00 YTD Actual	15,200.00 Total	15,200.00 YTD Budget	.00 Unexpended	(15,200.00)	
CAPITAL IMPROVS-WATER MAINS/LA			11/30/2025 (11/25) Balance	40-07-57399-827-000			.00
12/09/2025	AP	119	RC PAVERS ASPHALT PAVING LLC **VendorNo: 19819 **Inv. No: PAY APP 6 STREET REHAB **Desc: BUSINESS PARK/HOSPITAL REPAVING - PAY APP 6 - WATER **Inv. Date: 12/09/25		93,500.00		
			12/31/2025 (12/25) Period Totals and Balance		93,500.00 *	.00 *	93,500.00

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Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
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YTD Encumbrance		.00 YTD Actual	93,500.00 Total	93,500.00 YTD Budget	.00 Unexpended	(93,500.00)	
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Report Criteria:

- Actual Amounts
  - Accounts With Balances Or Activity
  - Summarize Payroll Detail
  - Print Period Totals
  - Include Vendor Number, Invoice Number, Description, and Invoice Date Comments
  - Include FUNDS: 21, 26, 27, 28, 40
  - Exclude FUNDS: 99
  - Print FUND Titles
  - Page by FUND
  - All Segments Tested for Total Breaks
  - Account Code.Account code = "E","R"
-

# REQUEST FOR CONSIDERATION

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**Public Mtg/Date:** Finance & Human Resource Committee, January 19, 2026

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**Description:** Attorney detail 12/8/25 – 1/11/26

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**From:** Finance Department

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**Question:** N/A

## Background

Attached is the check detail for legal fees

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**Attached Docs:** Vendor history

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**Committee Action:** None.

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**FISCAL IMPACT:** None.

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**Recommendation:** None.

## Recommended Language for Official Action

**For review, no action needed.**

Vendor: **19951 YDE LAW FIRM S.C.**  
 2405 SCHOFIELD AVE  
 SUITE 210  
 WESTON, WI 54476

Phone:  
 Contact:  
 Activation Date: 03/01/2010  
 Termination Date:  
 Terms Code: Open Terms  
 Default Description:  
 Standard GL Accou 10-01-51300-212-000  
 Vendor Type: Normal  
 Rating:  
 1099 ID Number: 39-1895766  
 Balance: .00

Totals Category	Report Dates	Year 2026	Year 2025
1099 Amount	3,257.50	.00	40,294.00
Purchases	3,257.50	.00	40,294.00
Adjustments	.00	.00	.00
Payments	3,257.50	.00	40,294.00
Discounts	.00	.00	.00
Discounts Lost	.00	.00	.00

	Date	Number	Amount
Last PO:	01/01/0001		.00
Last Invoice:	12/15/2025	224609	20.00
Last Check:	12/18/2025	65941	3,257.50

**Invoice Detail**

Invoice Date	Invoice Number	Seq	GL Period	Type	Input Date	Description	Amount	Payment Due Date	Discount	PO Number	PO Seq	Check Number	GL Account	1099 Type
12/15/2025	224608	1	12/25	Invoice	12/16/2025	11/14-11/26 TRANSPARENCY PROJECT	3,237.50	12/18/2025	-			65941	10-01-51300-21	Attorneys Fe
12/15/2025	224609	1	12/25	Invoice	12/16/2025	REVIEW OF DISMISSAL FOR SBC - 11/10/2025	20.00	12/18/2025	-			65941	10-01-51300-21	Attorneys Fe

**Check Detail**

Check Date	Check Number	Seq	GL Period	Type	Input Date	Amount	Discount Taken	Discount Lost	Invoice Number	Inv Seq	Invoice Description	Bank	GL Account	1099
12/18/2025	65941	1	12/25	Calculated	12/18/2025	3,237.50	.00	.00	224608	1	11/14-11/26 TRANSPARENCY PROJECT		10-01-51300-	Attorn
12/18/2025	65941	2	12/25	Calculated	12/18/2025	20.00	.00	.00	224609	1	REVIEW OF DISMISSAL FOR SBC - 11/10/2025		10-01-51300-	Attorn

**PO Detail**

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PO Date	PO Number	Seq	GL Period	Type	Input Date	Description	Amount	PO Balance	Req Number	Re Seq	Invoice Number	GL Account	Recvd
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**Requisition Detail**

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Requisition Date	Requisition Number	Seq	Status	Status Date	Description	Amount	PO Number	GL Account
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Report Criteria:  
[Report].Vendor Number = 19951

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# REQUEST FOR CONSIDERATION

<b>Public Mtg/Date:</b>	<b>Finance and Human Resources Committee, January 19, 2026</b>
<b>Description:</b>	<b>Acknowledge recent staff transitions</b> <b>Acknowledge completion of 2025 evaluations for all staff</b>
<b>From:</b>	<b>Jami Gebert, Village Administrator</b>
<b>Question:</b>	<b>None – Educational Presentations &amp; Reports</b>

## Background

Documenting for the Finance and Human Resources Committee staff transitions in the prior six months:

- On August 11, 2025, Aiden Smith began employment as a Public Works Maintainer.
- On September 29, 2025, Anthony Steines moved from the Parks Department and began employment as a Utility Maintainer.
- On October 16, 2025, Audrey Webster began employment as the Assistant Planner.
- On October 27, 2025, Kalee Gilmeister began employment as a Parks Operator.
- On December 5, 2025, Adam Gigl left employment as the Deputy Clerk/Administrative Assistant.

The Village is currently completing recruitment for the Deputy Clerk/Administrative Assistant position.

All 2025 evaluations for full-time staff are complete and filed in personnel records.

**Attached Docs:** **Village of Weston Organizational Chart.**

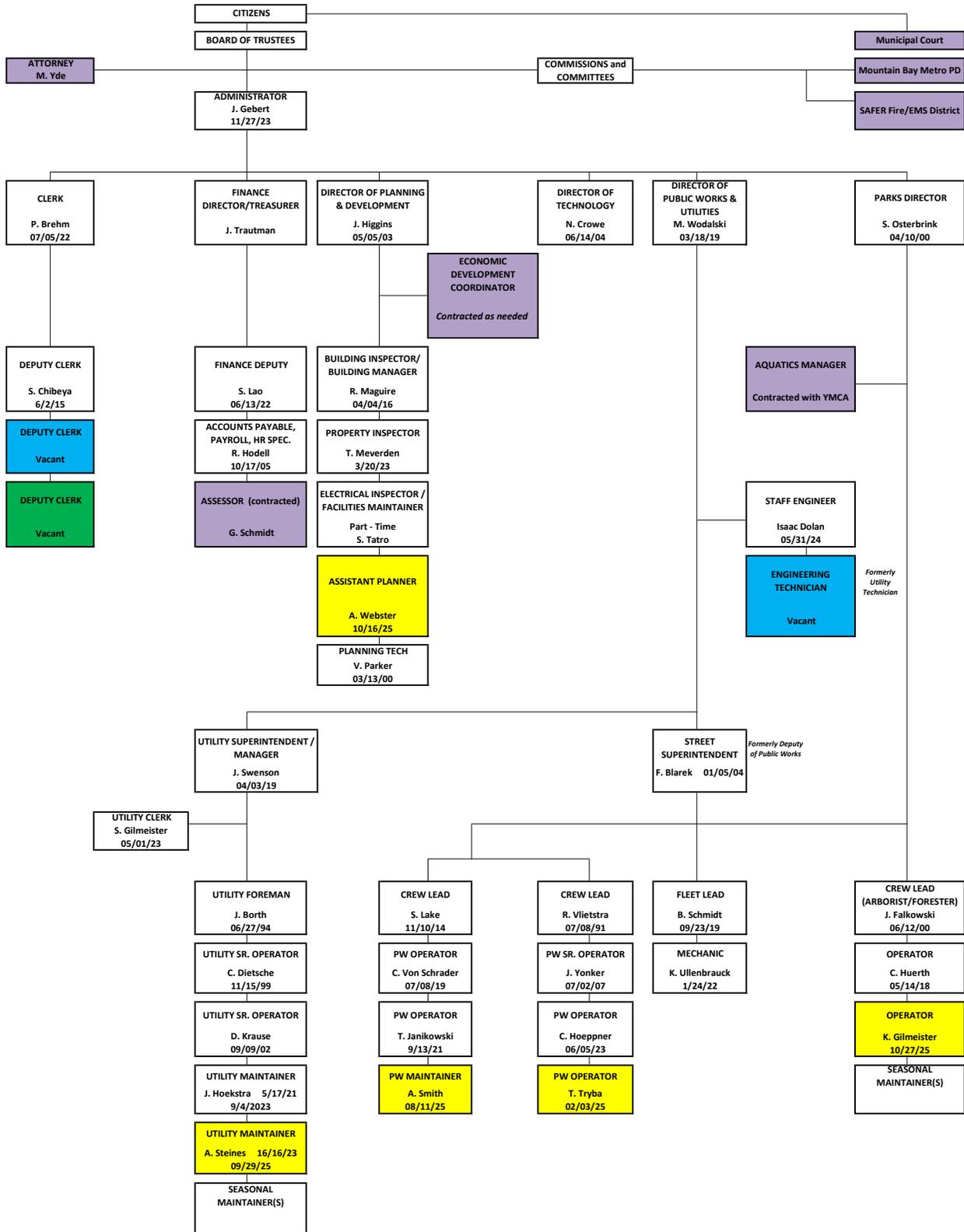
**Committee Action:** **None.**

**Fiscal Impact:** **None.**

**Recommendation:** **None.**

## Recommended Language for Official Action

**None, update only.**



- New Hire (less than 12 months in current position)
- Current Recruitment
- Proposed New Position
- Contracted Position/Service
- Vacancy
- Planned Retirement

# REQUEST FOR CONSIDERATION

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**PUBLIC MTG/DATE:** Finance & Human Resources Committee, January 19, 2026, AND  
Board of Trustees January 19, 2026

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**DESCRIPTION:** Sarah Chibeya Education Expense Reimbursement Program Application

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**FROM:** Sarah Chibeya, Deputy Clerk

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**QUESTION:** Should the Finance & Human Resource Committee recommend approval to the Board of Trustees for Sarah Chibeya's request for Education Expense Reimbursement?

## BACKGROUND

I am currently employed at the Village of Weston as a Deputy Municipal Clerk, a position I have held for 10 years (since June 1, 2015). During my tenure as Deputy Clerk, I have worked to expand my knowledge with continuing education by attending the Municipal Clerk Institute Program through UW Green Bay graduating in 2019 and have also become certified Wisconsin Municipal Clerk through WMCA (Wisconsin Municipal Clerks Association) in October 2023.

I have recently decided to go back to school at North Central Technical College to pursue an Associate's Degree in Business Management.

Sec. 8.08 of the Employee Personnel Policies & Procedures Handbook, provides for an education expense reimbursement program for Village of Weston employees.

Pursuant to this section of the Handbook:

1. The employee shall complete and submit a request.
2. The Human Resources Committee will review the request determining:
  - a. Whether certificate or degree program is directly related to the employee's current job and/or will improve management skills;
  - b. Employee's performance history including the length of time employed by the Village, achievements and contribution during this period, and overall quality of the work performed;
  - c. Appropriateness of the educational goal (e.g. level of correlation between the education and a likely career path within Village Government).
3. Employees are eligible for 75 percent reimbursement to a maximum of \$1,500 per calendar year for under-graduate programs.
4. Employee must successfully complete each course with a grade of "B" or better.
5. Reimbursement will be made after satisfactory completion of each course with a copy of the grade provided.

# REQUEST FOR CONSIDERATION

Within the Business Management program, I will learn practical skills such as a better understanding of the accounting and budget process, human resources, written communication, and project management.

My position as Deputy Clerk requires me to process accounts receivable, communicate with the public both orally and in writing, and maintain organization related to elections and licensing. A Business Management degree will assist me in gaining a stronger understanding of accounting, which is beneficial to the Clerk's Office as accounts receivable and utility billing directly impact the finance department as well as provide additional knowledge in organization and communication which is essential for managing licensing and elections.

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**ATTACHED DOCS:** Application / course list

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**COMMITTEE ACTION:** N/A

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**FISCAL IMPACT:** None

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**RECOMMENDATION:** Administrator and Clerk recommends

## RECOMMENDED LANGUAGE FOR OFFICIAL ACTION

**Finance and Human Resources: I move to recommend to the Board of Trustees Sarah Chibeya's request for Education Expense Reimbursement Application.**

**Board of Trustees: I move to approve the request for Sarah Chibeya's Education Expense Reimbursement Application consistent with the requirements in the Village of Weston Employee Personnel Policies and Procedures Handbook.**

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**ADDITIONAL ACTION:**



# VILLAGE OF WESTON REQUEST FOR PARTICIPATION IN EDUCATION EXPENSE REIMBURSEMENT PROGRAM

Please print

Last Name <u>Chibeyt</u>		First Name <u>Sarah</u>		MI <u>R</u>	Employment Type <input type="checkbox"/> Department Head <input checked="" type="checkbox"/> Staff <input type="checkbox"/> Administrator
Address [REDACTED]		City [REDACTED]	State [REDACTED]	ZIP [REDACTED]	Job Title <u>Deputy Clerk</u>
Email Address <u>Schibeyt@westonwi.gov</u>		Phone <input checked="" type="checkbox"/> Cellular <input type="checkbox"/> Other [REDACTED]	Last 4 digits of your Social Security Number XXX-XX-[REDACTED]		

Name of School, College, University, etc. North Central Technical College

Proposed Course is:

Certificate/Diploma Credit      Course Title \_\_\_\_\_  
Course Number \_\_\_\_\_ Credit/CEU Hours \_\_\_\_\_ Course Begins \_\_\_\_\_ Course Ends \_\_\_\_\_

Associate's Degree Credit      Course Title Business Management  
Course Number \_\_\_\_\_ Credit Hours \_\_\_\_\_ Course Begins 2020 Course Ends 2021?

Undergraduate Course Credit      Course Title \_\_\_\_\_  
Course Number \_\_\_\_\_ Credit Hours \_\_\_\_\_ Course Begins \_\_\_\_\_ Course Ends \_\_\_\_\_

Graduate Course Credit      Course Title \_\_\_\_\_  
Course Number \_\_\_\_\_ Credit Hours \_\_\_\_\_ Course Begins \_\_\_\_\_ Course Ends \_\_\_\_\_

Briefly describe the course (attach course syllabus, program course brochure or education institute's course catalog pages pertaining to this course).

See Attached

Number of Credits 63      Cost per Credit/CEU \$152.85      Total Cost for Credits/CEUs \$10,596

Course Textbook(s) Cost \$482.00      Other Course Fees \_\_\_\_\_

Are courses for a credit leading to a degree?       Yes       No

Name of Diploma/Degree: Associates      Major Field of Study: Business Management

Are you receiving Veterans Administration benefits?       Yes       No

Attach supporting documents addressing the following questions:

How does the proposed course of study relate to your job assignment/position duties?

Word and Excel will be helpful. Accounting, Team Building, problem solving, written communication, Marketing, Human Resources, and Project Management will all be helpful in my current role.

If the course meets during your normal work hours, how will your work schedule be adapted?

*100% online - it will not affect my work day.*

How will the course-provided knowledge/techniques improve your performance and be useful to the Village?

*Marketing could help w/ social media posts. Communication, project management, along with accounting can all help me in my job.*

I understand that this application will be reviewed by my Department Director for his/her review and comment. After which the application and comments by my Department Director will be reviewed by the Administrator for his/her approval or denial. If approved, the Administrator will negotiate with me concerning the terms of a commitment to continued employment during and subsequent to the completion of the program.

I understand that if approved the following terms and condition are contingent upon my receiving reimbursement:

If approved, I will be eligible for 75 percent reimbursement of the cost for tuition, books, and lab fees (if applicable) to a maximum of \$2,000.00 per calendar year for graduate degree programs and \$1,500.00 per calendar year for under-graduate degree and certificate programs.

I must successfully complete each course and receive a passing grade if the course is graded on a pass/fail basis or a grade of B or better if letter grades are issued.

In order to receive reimbursement, I will provide a copy of the grade report, or confirmation from the school that the course has been completed, along with original receipts for tuition, books, and lab fees paid shall be submitted to the Employee Resources Manager. This shall be done within 30 days of notification of satisfactory completion of the course.

Mileage and other travel expenses are not reimbursable. Time spent for classes shall not be paid, work time.

I understand that if I am allowed to participate in this Education Expense Reimbursement Program that I will abide by the terms and conditions of the agreement pertaining to the length of time that I will be required to remain in employment with the Village of Weston subsequent to my successful completion of the course(s)

*Sarah Chibeya*  
\_\_\_\_\_  
Signature

*12/1/2025*  
\_\_\_\_\_  
Date (MM/DD/YYYY)

*Pamela S. P...*  
\_\_\_\_\_  
Department Director Signature

*12/31/2025*  
\_\_\_\_\_  
Date (MM/DD/YYYY)

Administrator use only:

I have reviewed this application for Request for Participation in Education Expense Reimbursement Program.

Application is approved       Application is denied

If denied, reason for denial:



## COURSE LIST

# Business Management

## ASSOCIATE DEGREE

The Business Management Associate Degree is a 62-63 Credit program. The following is a typical semester breakdown of the courses within the program.

 Credit for Prior Learning Available

### FIRST TERM

College 101 *	1.00	
Introduction To Business	3.00	
Management Principles	3.00	
Foundations of Business Management	1.00	
Excel Level 1	1.00	
Word Level 1	1.00	
Written Communication	3.00	
 English Composition I	3.00	
Math with Business Apps	3.00	
 College Mathematics	3.00	

## SECOND TERM

Introduction To International Business 3.00

or Accounting 1 4.00 

Accounting Fundamentals 3.00 

Business Law 1 3.00 

Marketing Principles 3.00 

Oral/Interpersonal Comm 3.00 

## THIRD TERM

Business Finance 3.00

Microeconomics 3.00 

Fundamentals Of Supply Chain Management 3.00 

Project Management 3.00 

Introduction to Diversity Studies 3.00 

or Introduction to Ethics: Theory and App 3.00 

## FOURTH TERM

Business Management Capstone	3.00	
Team Building And Problem Solving	3.00	
Managing Human Resources	3.00	
Business Analytics	3.00	
Business Management Career Preparation	1.00	
Psychology of Human Relations	3.00	
 Intro to Psychology	3.00	

\* College 101 ([10-890-165](#)) is not part of the program credit requirements but is a College Requirement for graduation that must be passed with a "C" or better.

## College 101 (10890165) \* 1.00

Examines proven strategies designed to help learners achieve greater personal, academic, and professional success. Learners will apply personal responsibility thinking and behaviors; self- management, awareness, and motivation strategies; as well as interdependence skills to develop a proactive life plan.

**NTC Assessments Offered:** [Portfolio](#)

## Introduction To Business (10102124) 3.00

Introduces learners to the evolution of business and entrepreneurship. Learners analyze global, ethical and legal environments of business, explore the human side of business and examine the functional approach to information technology, marketing, human resource management, operations management and finance.

**NTC Assessments Offered:** [Test](#)

## Management Principles (10196191)

3.00 

Gain knowledge and develop the expertise necessary to apply the tools needed to perform essential supervisory and managerial functions. Learners will develop the ability to provide timely and constructive feedback, evaluate and improve performance, conduct performance appraisals, conduct employee mentoring, provide workforce training and coaching, communicate effectively and create a motivating environment. Each learner will demonstrate the application of important management and supervisory roles including planning, organizing, staffing, leading, controlling, analysis, delegation, problem-solving, decision-making, team development, leadership, motivation, training and staff development.

**NTC Assessments Offered:** [Portfolio](#)

## Foundations of Business Management

(10102205)

1.00

Introduces the learner to the various skills and tools necessary to be successful in the business management program. Learners will develop skills to assist with readiness for learning concepts in business, soft skills for employment readiness, and technological skills necessary for using various software.

## Excel Level 1 (10103242)

1.00 

Introduces learners to the basic concepts of using Microsoft Excel with hands-on, project based activities. Learners will develop foundational skills by applying concepts explored to effectively utilize the functions and features of Microsoft Excel including creating worksheets, entering/editing data, selecting cells/ranges, creating basic charts, formatting entries and creating/modifying basic formulas.

**NTC Assessments Offered:** [Test](#)

**Industry Credentials Accepted:** Microsoft Office Specialist - Office Excel 2019

## Word Level 1 (10103243)

1.00 

Introduces learners to the basic concepts of using Microsoft Word with hands-on, project based activities. Learners will develop foundational skills by applying concepts explored to start Word, create a new document, create business letters, flyers, brochures, research papers, resumes, work with SmartArt, apply basic formatting and more.

**NTC Assessments Offered:** Test

**Industry Credentials Accepted:**

Microsoft Office Specialist - Office Word 2019

## Written Communication (10801195)

3.00 

Develops writing skills which include prewriting, drafting, revising and editing. A variety of writing assignments are designed to help the learner analyze audience and purpose, research and organize ideas and format and design documents based on subject matter and content. Also develops critical reading and thinking skills through the analysis of a variety of written documents. Keywords: Written Comm, Comm, Writing

**NTC Assessments Offered:** Combination Test/Skill Demonstration

**National Exams Accepted:**

CLEP® College Composition, AP English Language & Composition

## English Composition I (10801136)

3.00 

Learners develop and apply skills in all aspects of the writing process. Through a variety of learning activities and written documents, learners employ rhetorical strategies, plan, organize and revise content, apply critical reading strategies, locate and evaluate information, integrate and document sources, and apply standardized English language conventions. Keywords: English Comp, Comp 1, E Com, English 1, English

**NTC Assessments Offered:** Combination Test/Skill Demonstration

**National Exams Accepted:**

CLEP® College Composition, AP English Language & Composition

## Math with Business Apps (10804123)

3.00 

This course integrates algebraic concepts, proportions, percents, simple interest, compound interest, annuities, and basic statistics with business/consumer scenarios. It also applies math concepts to the purchasing/buying and selling processes.

**NTC Assessments Offered:** Test

## College Mathematics (10804107)

3.00 

This course is designed to review and develop fundamental concepts of mathematics in the areas of algebra, geometry, trigonometry, measurement and data. Algebra topics emphasize simplifying algebraic expressions, solving linear equations and inequalities with one variable, solving proportions and percent applications. Geometry and trigonometry topics include; finding areas and volumes of geometric figures, applying similar and congruent triangles, applying Pythagorean Theorem, and solving right triangles using trigonometric ratios. Measurement topics emphasize the application of measurement concepts and conversion techniques within and between U.S. customary and metric system to solve problems. Data topics emphasize data organization and summarization skills, including: frequency distributions, central tendency, relative position and measures of dispersion. Special emphasis is placed on problem solving, critical thinking and logical reasoning, making connections, and using calculators.

**NTC Assessments Offered:** Test

**National Exams Accepted:** CLEP® College Mathematics

## Introduction To International Business

(10102201)

3.00

Introduces the learner to cultural, political, legal, and economic forces and basic concepts of trade, tariffs, exchange rates, capital markets. Learners will develop the fundamentals for establishing international business enterprises, including trade and investment theory. Learners examine effects of government intervention and aid and the role of social and economic aid organizations such as the UN, EU, IMF and World Bank.

## Accounting 1 (10101111)

4.00 

Introduces accounting concepts and financial statements for sole proprietorships. Learners analyze and record routine transactions, adjusting entries, and closing entries. Learners prepare the Income Statement, Statement of Owner's Equity, and the Balance Sheet from the financial records they create for service and merchandising businesses. Covers accounting for sales, inventory, cash, and receivables.

**NTC Assessments Offered:** Test

**National Exams Accepted:** CLEP® Financial Accounting

## Accounting Fundamentals (10101147)

3.00 

Examines the basic accounting principles and procedures for those individuals who will work with accounting information, accountants, and in a business related setting. The learner will identify the accounting cycles, prepaid expenses, accruals, merchandise inventory, uncollectible accounts, and depreciation. The course is not intended as an in-depth study of accounting.

**NTC Assessments Offered:** Test

## Business Law 1 (10102160)

3.00 

Develop an understanding of business organizations, contracts, and sales contracts by reviewing relevant court cases. Emphasizes the importance, meaning, and value of law in everyday lives. Special emphasis is placed on contemporary legal problems that challenge today's society.

**NTC Assessments Offered:** Test

## Marketing Principles (10104172)

3.00 

Introduces an understanding of basic marketing fundamentals. The learner will explore consumer demographics, lifestyles and decision making; evaluate product distribution; promotions and price planning. The learner will create a Strategic Marketing Plan combining the components listed and develop a presentation.

**NTC Assessments Offered:** Test

National Exams Accepted: CLEP® Principles of Marketing

## Oral/Interpersonal Comm (10801196)

3.00 

Focuses on developing effective listening techniques and verbal and nonverbal communication skills through oral presentation, group activity, and other projects. The study of self, conflict, and cultural contexts will be explored, as well as their impact on communication. Keywords: Oral, Oral Comm, Comm, Speech

NTC Assessments Offered: Combination Test/Skill Demonstration

## Business Finance (10102202)

3.00

Analyze key financial principles and their applications in this comprehensive course. Students will explore foundational concepts such as the introduction to finance, corporate structure and governance, and economic foundations including money and interest rates. The course delves into the accrual accounting process, the preparation and interpretation of financial statements, and measures of financial health. Building on this, students will learn to apply the time value of money through single payment value calculations, equal multiple payments, and unequal multiple payment values, equipping them with essential financial analysis tools.

## Microeconomics (10809143)

3.00 

Examines the behavior of individual decision makers, primarily consumers and firms. Topics include choices of how much to consume and to produce, the functioning of perfectly and imperfectly competitive markets, the conditions under which markets may fail, and arguments for and against government intervention. The student applies the fundamental tools of economics to real world problems.

NTC Assessments Offered: Test

## Fundamentals Of Supply Chain Management

(10182142)

3.00 

Introduces the key concepts of supply chain management. Effective Supply Chain Management has become an important component in an organizations ability to stay competitive. Learners examine planning and demand management, supplier management, operations management, customer relationship management, and logistics management. Learners explore the integration and best practices that occur in these supply chain operational areas to deliver a product or service to the customer.

NTC Assessments Offered: [Portfolio](#)

## Project Management (10196188)

3.00 

In Project Management, learners apply the skills and tools necessary to design, implement and evaluate formal projects. Each learner will: understand the importance and value of managing projects, assume the role of a project manager, develop a project proposal, use relevant project management software, work with project teams, establish the proper sequence of tasks, chart progress, respond to variation and changes, develop a budget, direct resources and manage a project through its life cycle.

NTC Assessments Offered: [Portfolio](#)

## Introduction to Diversity Studies (10809172)

3.00 

This course introduces the study of diversity from a local to a global perspective using a holistic, interdisciplinary approach that encourages exploration and prepares students to work in a diverse environment. The course introduces basic diversity concepts, examines the impact of bias and power differentials among groups, explores the use of culturally responsive communication strategies, and compares forces that shape diversity in an international context.

NTC Assessments Offered: [Test](#)

## Introduction to Ethics: Theory and App

(10809166)

3.00 

This course provides a basic understanding of the theoretical foundations of ethical thought. Diverse ethical perspectives will be used to analyze and compare relevant issues. Students will critically evaluate individual, social and/or professional standards of behavior and apply a systematic decision-making process to these situations. Keywords: Ethics

**NTC Assessments Offered:** Combination Test/Skill Demonstration

## **Business Management Capstone (10102203) 3.00**

Integrate and apply knowledge from academic studies through a comprehensive evaluation of core curriculum areas such as finance and accounting, economics, marketing, management, and human resources. This course provides an opportunity for students to synthesize their learning across various disciplines, equipping them with the skills needed to analyze and address real-world business challenges.

## **Team Building And Problem Solving (10196189)**

**3.00** 

Apply the skills and tools necessary to facilitate team development and effectiveness, solve complex problems, pinpoint the root cause of conflict, and resolve issues between team members. Each learner will demonstrate the application of the benefits and challenges of teamwork, perform the necessary roles in a team, facilitate the stages of team development, conduct conflict resolution, evaluate potential causes of a problem, develop multiple approaches to problem solving and decision making, exhibit the ability to build consensus and commitment, utilize a systematic approach to defining and solving problems and implement various methods for evaluating results based on established criteria and metrics.

**NTC Assessments Offered:** Portfolio

## **Managing Human Resources (10196193) 3.00**

Learners apply the skills and tools necessary to identify, acquire and effectively direct employee abilities to meet workforce and organizational challenges and goals. Each learner will: demonstrate the relevance of the supervisor's role in human resources management, explore the impacts of EEOC, write job descriptions, develop recruitment and selection strategies,

conduct job interviews, carry out staff on-boarding and orientations, develop workplace policies and procedures, develop and implement training and development programs, execute performance appraisal and management, provide coaching and effectively utilize compensation and benefit strategies.

**NTC Assessments Offered:** [Portfolio](#)

**Industry Credentials Accepted:** SHRM Certification

## **Business Analytics** (10102204) 3.00

Examines basic foundations of business analytics. Learners will analyze data sets and uncover important information. Learners will determine relationships among variables, examine probability distributions; apply confidence interval estimation; perform hypothesis testing and regression analysis.

## **Business Management Career Preparation**

(10102206)

1.00

Apply the skills required to succeed in the business job market. Learners will write business management-targeted resumes/cover letters, complete job applications, perform job searches, participate in mock interviews, self-market using social media, and network with business professionals. Additional topics include creating a targeted cover letter/resume and interview preparation.

## **Psychology of Human Relations** (10809199) 3.00

Explores the relationship between the general principles of psychology and our everyday lives. Students are given the opportunity to achieve a deepened sense of awareness of themselves and others. This understanding enables students to improve their relationships with others at work, in the family and in society. Keywords: Psych, Relationships, Human Relations, Hr psych

**NTC Assessments Offered:** [Test](#)

## **Intro to Psychology** (10809198) 3.00

This science of psychology course is a survey of multiple aspects of behavior and mental processes. It provides an overview of topics such as research methods, theoretical perspectives, learning, cognition, memory, motivation, emotions, personality, abnormal psychology, physiological factors, social influences, and development. Keywords: Psych, Intro to Psych

**NTC Assessments Offered:** Test

**National Exams Accepted:** CLEP® Introductory Psychology, AP Psychology

## Test-Out Option Term Definitions

An exam that is scored by faculty or staff in NTC's Testing Center.

A performance of your expertise that is evaluated by faculty.

A combination of both a test and a skill demonstration.

A collection and explanation of your past learning through work or life experience.

## Have Questions?

If you have questions about this program, please contact our Career Coaches at 715.803.1645.

If you have further questions regarding our Credit for Prior Learning options, please contact Student Records at studentrecords@ntc.edu or 715.803.1796.