



## 2026 BUDGET - VILLAGE OF HOBART

(Adopted - November 18, 2025)



***“The great object of the institution of civil government is the improvement of the condition of those who are parties to the social compact, and no government...can accomplish the lawful ends of its institution but in proportion as it improves the condition of those over whom it is established.” – John Quincy Adams, First Annual Message to Congress, 1825***

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| GENERAL FUND                |                     |                     |                     |                     |                     |                             |                              |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------------|------------------------------|
| REVENUES                    | 2023                | 2024                | Original<br>2025    | Amended<br>2025     | Budget<br>2026      | Change<br>from<br>Orig 2025 | Change<br>from<br>Amend 2025 |
| Taxes                       | 1,946,921.41        | 2,180,334.73        | 2,177,162.56        | 2,177,162.56        | 2,144,349.82        | (35,984.91)                 | (32,812.74)                  |
| Special Assessments         | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                        | 0.00                         |
| Intergovernmental Revenue   | 748,291.52          | 991,983.31          | 1,050,514.32        | 1,050,514.32        | 1,085,919.42        | 93,936.11                   | 35,405.10                    |
| Licenses and Permits        | 190,579.45          | 120,650.00          | 189,032.99          | 189,032.99          | 132,300.00          | 11,650.00                   | (56,732.99)                  |
| Fines and Forfeitures       | 240.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                        | 0.00                         |
| Public Charges for Services | 1,286,248.89        | 976,710.34          | 964,202.18          | 964,202.18          | 1,064,508.47        | 87,798.13                   | 100,306.29                   |
| Miscellaneous Rev.          | 263,234.51          | 175,000.00          | 175,000.00          | 175,000.00          | 150,000.00          | (25,000.00)                 | (25,000.00)                  |
| Other Funding Sources       | 114,169.47          | 74,800.00           | 80,513.59           | 80,513.59           | 84,663.99           | 9,863.99                    | 4,150.40                     |
| <b>TOTAL REVENUES</b>       | <b>4,549,685.25</b> | <b>4,519,478.38</b> | <b>4,636,425.64</b> | <b>4,636,425.64</b> | <b>4,661,741.70</b> | <b>142,263.32</b>           | <b>25,316.06</b>             |
| <b>CHANGE</b>               | <b>394,112.03</b>   | <b>(115,146.43)</b> | <b>116,947.26</b>   | <b>116,947.26</b>   |                     |                             |                              |
| EXPENDITURES                | 2023                | 2024                | Original<br>2025    | Amended<br>2025     | Budget<br>2026      | Change<br>from<br>Orig 2025 | Change<br>from<br>Amend 2025 |
| General Government          | 667,400.57          | 855,211.03          | 770,044.94          | 896,496.48          | 825,255.00          | 55,210.06                   | (71,241.48)                  |
| Public Safety               | 2,705,866.02        | 2,781,734.46        | 3,066,657.53        | 3,100,166.45        | 3,244,127.00        | 177,469.47                  | 143,960.55                   |
| Public Works                | 944,876.92          | 532,506.16          | 571,334.73          | 561,335.27          | 535,141.00          | (36,193.73)                 | (26,194.27)                  |
| Constable Services          | 1,291.41            | 7,579.59            | 3,500.00            | 7,500.00            | 8,000.00            | 4,500.00                    | 500.00                       |
| Park and Recreation         | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                        | 0.00                         |
| Planning and Development    | 1,550.00            | 1,195.00            | 1,500.00            | 1,500.00            | 1,500.00            | 0.00                        | 0.00                         |
| Transfer to Other Funds     | 84,960.58           | 383,941.41          | 106,441.18          | 69,427.44           | 47,718.70           | (58,722.48)                 | (21,708.74)                  |
| <b>TOTAL EXPENDITURES</b>   | <b>4,405,945.50</b> | <b>4,562,167.65</b> | <b>4,519,478.38</b> | <b>4,636,425.64</b> | <b>4,661,741.70</b> | <b>142,263.32</b>           | <b>25,316.06</b>             |
| <b>CHANGE</b>               | <b>408,144.97</b>   | <b>156,222.15</b>   | <b>(42,689.27)</b>  | <b>358,237.54</b>   |                     |                             |                              |
| <b>NET</b>                  | <b>143,739.75</b>   | <b>72,457.16</b>    | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         |                             |                              |
| <b>MILL RATE</b>            | <b>\$3.86</b>       | <b>\$3.86</b>       | <b>\$3.88</b>       |                     | <b>\$4.03</b>       |                             |                              |

The 2025 Amended Budget is the amended version, as adopted by the Village Board on October 21<sup>st</sup> 2025. The above table provides an overview of the entire General Fund, which is primarily funded by the property tax levy, and finances the majority of the day-to-day operations of the Village. The 2026 mill rate is the estimated amount at the time of the budget being prepared.

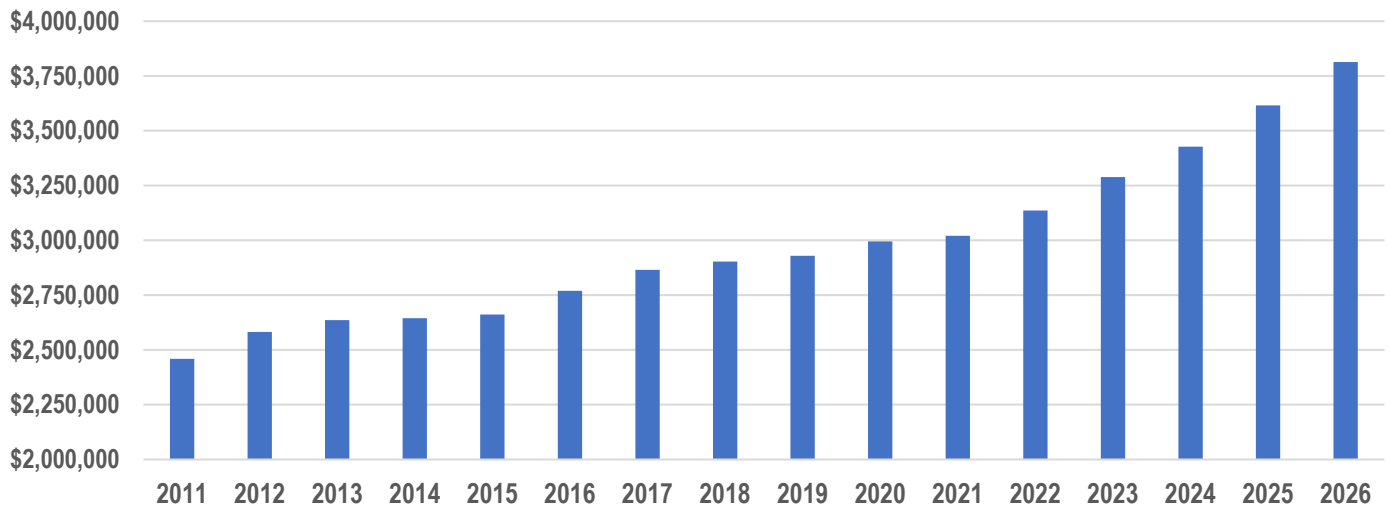
#### PROPERTY TAX LEVY

The property tax levy, the most-commonly recognized component of a property owner's annual tax bill, is used to fund three areas of the overall Village operations: (1) General Fund, (2) Debt Service and (3) Capital Projects. The majority of the levy is allocated to the General Fund. The total property tax levy, since 2011, for Hobart is as follows:

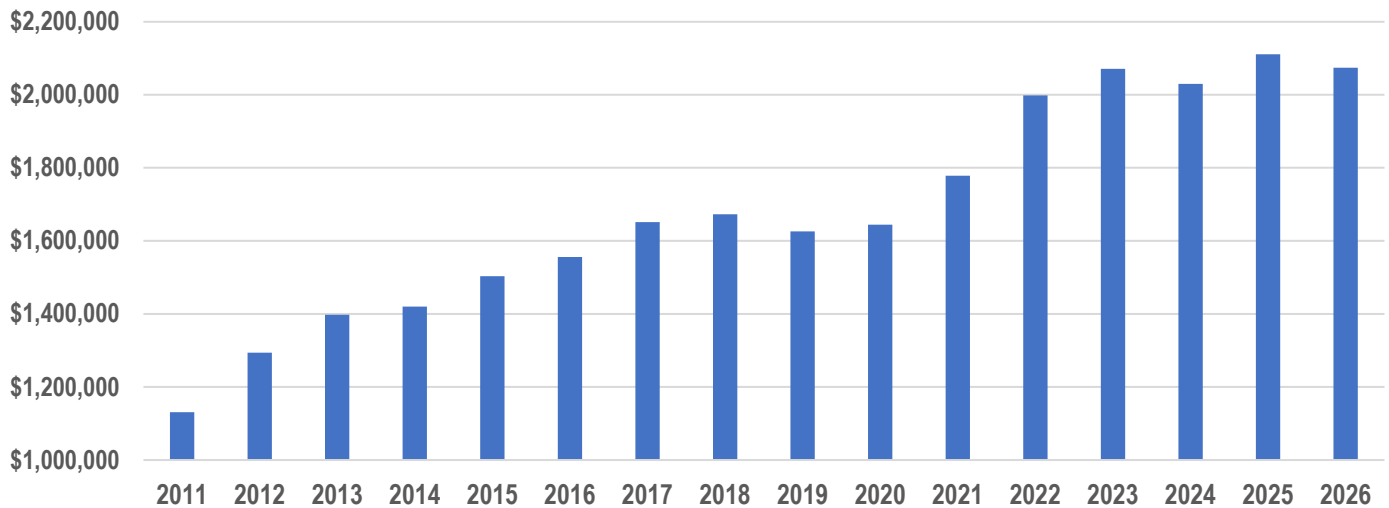
| Yr   | General<br>Fund | Change      | Capital<br>Projects | Change      | Debt<br>Service | Change      | TOTAL        | Change     | %    |
|------|-----------------|-------------|---------------------|-------------|-----------------|-------------|--------------|------------|------|
| 2011 | 1,130,990.84    | -           | 414,200.00          | -           | 914,163.23      | -           | 2,459,354.07 | -          |      |
| 2012 | 1,293,930.25    | 162,939.41  | 484,000.00          | 69,800.00   | 804,009.39      | -110,153.84 | 2,581,939.64 | 122,585.57 | 5.0% |
| 2013 | 1,397,546.44    | 103,616.19  | 474,615.00          | -9,385.00   | 764,011.34      | -39,998.05  | 2,636,172.78 | 54,233.14  | 2.1% |
| 2014 | 1,419,898.30    | 22,351.86   | 636,575.00          | 161,960.00  | 588,358.74      | -175,652.60 | 2,644,832.04 | 8,659.26   | 0.3% |
| 2015 | 1,503,353.68    | 83,455.38   | 781,714.00          | 145,139.00  | 376,124.00      | -212,234.74 | 2,661,191.68 | 16,359.64  | 0.6% |
| 2016 | 1,555,905.41    | 52,551.73   | 792,889.00          | 11,175.00   | 420,753.88      | 44,629.88   | 2,769,548.29 | 108,356.61 | 4.1% |
| 2017 | 1,651,022.91    | 95,117.50   | 675,294.00          | -117,595.00 | 538,560.12      | 117,806.24  | 2,864,877.03 | 95,328.74  | 3.4% |
| 2018 | 1,672,797.73    | 21,774.82   | 682,157.26          | \$6,863.26  | 548,000.13      | 9,440.01    | 2,902,955.12 | 38,079.09  | 1.3% |
| 2019 | 1,625,817.96    | -46,979.77  | 695,410.77          | 13,253.51   | 605,411.31      | 57,411.18   | 2,926,640.04 | 23,684.92  | 0.8% |
| 2020 | 1,644,328.84    | 18,510.88   | 735,723.00          | 40,312.23   | 614,598.00      | 9,186.69    | 2,994,649.84 | 68,000.80  | 2.3% |
| 2021 | 1,778,227.75    | 133,898.91  | 626,319.00          | -109,404.00 | 615,953.25      | 1,355.25    | 3,020,500.00 | 25,850.16  | 0.9% |
| 2022 | 1,998,424.40    | 219,808.55  | 523,658.73          | -102,660.27 | 613,763.33      | -(2,189.92) | 3,135,846.46 | 115,346.46 | 3.8% |
| 2023 | 1,870,872.22    | -127,301.04 | 466,908.00          | -55,750.73  | 950,370.00      | 336,325.56  | 3,288,150.22 | 152,303.76 | 4.9% |
| 2024 | 2,029,806.82    | 158,893.60  | 777,560.00          | 310,552.00  | 619,370.00      | -331,000.00 | 3,426,806.82 | 138,656.60 | 4.2% |
| 2025 | 2,105,808.44    | 75,931.62   | 742,655.00          | -34,905.00  | 762,089.82      | 142,719.82  | 3,610,553.36 | 183,746.54 | 5.4% |
| 2026 | 2,074,136.82    | -31,671.62  | 724,434.44          | -18,220.56  | 1,014,891.32    | 252,801.40  | 3,813,462.58 | 202,909.22 | 5.6% |

NOTE: 2012-24 are actual final budget numbers. The 2025 Budget is the amended budget. 2026 reflects the proposed budget. Yr is the budget year

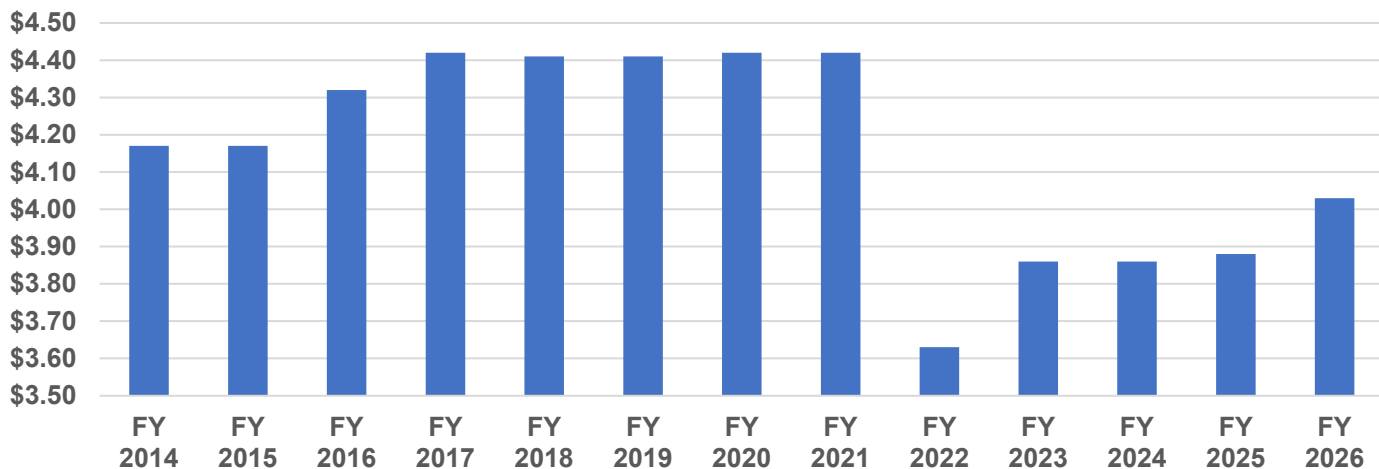
### OVERALL PROPERTY TAX IN HOBART (2011-2026)



### OVERALL PROPERTY TAX - GENERAL FUND COMPONENT (2011-2025)



### HOBART MILL RATE HISTORY (2014-2026)



## GENERAL FUND – REVENUE (Fund 001)

|                       | 2023                | 2024                | Original<br>2025    | Amended<br>2025     | Budget<br>2026      | Chg from<br>Orig 2025 | Chg from<br>Amend 2025 |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|------------------------|
| <b>TOTAL REVENUES</b> | <b>4,549,685.25</b> | <b>4,634,624.81</b> | <b>4,519,478.38</b> | <b>4,636,425.64</b> | <b>4,661,741.70</b> | <b>142,263.32</b>     | <b>25,316.06</b>       |
| <b>Change</b>         | <b>394,112.03</b>   | <b>84,939.56</b>    | <b>(115,146.43)</b> | <b>116,947.26</b>   |                     |                       |                        |

| <b>Taxes (Fund 41)</b> |                     |                     |                          |                         |                        |                               |                                |
|------------------------|---------------------|---------------------|--------------------------|-------------------------|------------------------|-------------------------------|--------------------------------|
| <b>Fund Account</b>    | <b>2023</b>         | <b>2024</b>         | <b>Original<br/>2025</b> | <b>Amended<br/>2025</b> | <b>Budget<br/>2026</b> | <b>Chg from<br/>Orig 2025</b> | <b>Chg from<br/>Amend 2025</b> |
| General Property Tax   | 1,870,872.22        | 2,029,876.82        | 2,105,809.69             | 2,105,808.44            | 2,074,136.82           | (31,672.87)                   | (31,671.62)                    |
| Managed Forest Crop    | 73.65               | 80.97               | 80.00                    | 70.64                   | 75.00                  | (5.00)                        | 4.36                           |
| Ag Use Penalty         | 0.00                | 28,324.30           | 0.00                     | 645.48                  | 0.00                   | 0.00                          | (645.48)                       |
| Interest on Taxes      | 3,730.54            | 3,185.40            | 2,200.00                 | 3,000.00                | 2,500.00               | 300.00                        | (500.00)                       |
| PILOT-Water            | 72,245.00           | 67,638.04           | 72,245.04                | 67,638.00               | 67,638.00              | (4,607.04)                    | 0.00                           |
| <b>FUND 41 TOTAL</b>   | <b>1,946,921.41</b> | <b>2,129,105.53</b> | <b>2,180,334.73</b>      | <b>2,177,162.56</b>     | <b>2,144,349.82</b>    | <b>(35,984.91)</b>            | <b>(32,812.74)</b>             |
| <b>Change</b>          | <b>(125,702.22)</b> | <b>182,184.12</b>   | <b>51,229.20</b>         | <b>(3,172.17)</b>       |                        |                               |                                |

**GENERAL PROPERTY TAX** – This is the most common tax and is the primary revenue source for the Village.

**MANAGED FOREST LAW (MFL)** - MFL land is exempt from property taxes. The DNR makes an annual payment of \$0.20 per MFL enrolled acre to the municipality where the land is located. The municipality retains 80% of this payment and remits 20% to the county.

**AG USE PENALTY** - Agricultural land receives use value assessment. When it is taken out of production, there is a charge to make up for some of the tax advantages of the prior years, resulting in a payment to the municipality.

**PAYMENT IN LIEU OF TAXES (PILOT)** - The Public Service Commission of Wisconsin Administrative Code requires municipal electric and water utilities to pay an annual PILOT. It is similar to the property taxes paid on a residential or commercial property.

| <b>Intergovernmental Revenues (Fund 43)</b> |                   |                     |                          |                         |                        |                               |                                |
|---------------------------------------------|-------------------|---------------------|--------------------------|-------------------------|------------------------|-------------------------------|--------------------------------|
| <b>Fund Account</b>                         | <b>2023</b>       | <b>2024</b>         | <b>Original<br/>2025</b> | <b>Amended<br/>2025</b> | <b>Budget<br/>2026</b> | <b>Chg from<br/>Orig 2025</b> | <b>Chg from<br/>Amend 2025</b> |
| Police Department Grants                    | 51,771.08         | 52,885.50           | 0.00                     | 18,000.00               | 0.00                   | 0.00                          | (18,000.00)                    |
| Fire Department Grants                      | 0.00              | 0.00                | 0.00                     | 0.00                    | 0.00                   | 0.00                          | 0.00                           |
| State Shared Revenue                        | 63,058.59         | 325,984.94          | 333,477.93               | 333,477.93              | 344,817.07             | 11,339.14                     | 11,339.14                      |
| Personal Prop State Aid                     | 10,854.58         | 10,854.58           | 10,854.58                | 21,511.17               | 10,656.59              | (197.99)                      | (10,854.58)                    |
| 2% Fire Dues                                | 54,501.92         | 64,345.25           | 65,000.00                | 73,468.77               | 73,000.00              | 8,000.00                      | (468.77)                       |
| Exempt Computer Aid                         | 1,730.37          | 1,730.37            | 1,730.37                 | 1,730.37                | 1,730.37               | 0.00                          | 0.00                           |
| Video Service Prov Aid                      | 19,153.48         | 19,153.48           | 19,153.48                | 19,153.48               | 19,153.48              | 0.00                          | 0.00                           |
| State Transportation Aids                   | 464,759.39        | 534,473.30          | 561,766.95               | 561,766.95              | 615,156.26             | 53,389.31                     | 53,389.31                      |
| State Disaster Aid                          | 62,865.06         | 0.00                | 0.00                     | 0.00                    | 0.00                   | 0.00                          | 0.00                           |
| DNR Recycling Grant                         | 18,582.64         | 0.00                | 0.00                     | 21,405.65               | 21,405.65              | 21,405.65                     | 0.00                           |
| Other State Payments                        | 1,014.41          | 600.00              | 0.00                     | 0.00                    | 0.00                   | 0.00                          | 0.00                           |
| <b>FUND 43 TOTAL</b>                        | <b>748,291.52</b> | <b>1,010,027.42</b> | <b>991,983.31</b>        | <b>1,050,514.32</b>     | <b>1,085,919.42</b>    | <b>93,936.11</b>              | <b>35,405.10</b>               |
| <b>Change</b>                               | <b>165,193.22</b> | <b>261,735.90</b>   | <b>(18,044.11)</b>       | <b>58,531.01</b>        |                        |                               |                                |

**POLICE DEPARTMENT GRANTS** – These are specialized grants applied for and obtained by the Police Department throughout the fiscal year. Due to the unpredictability of the success of such applications, no revenue funds are allocated to this category at the beginning of the year.

**FIRE DEPARTMENT GRANTS** – These are specialized grants applied for and obtained by the Fire Department throughout the fiscal year. Due to the unpredictability of the success of such applications, no revenue funds are allocated to this category at the beginning of the year.

**STATE SHARED REVENUE** - The shared revenue program is a way of collecting taxes from communities throughout Wisconsin and redistributing them back to these communities. The program was first created in 1911 when Wisconsin became the first state to institute a progressive income tax. Under the most recent state budget, shared revenue would be paid for by tapping 20% of the State's 5 percent sales tax - aid would then grow along with sales tax revenue. This has resulted in a large increase in state shared revenue for Hobart.

**PERSONAL PROPERTY STATE AID** – 2017 Act 59 created a property tax exemption for personal property classified as machinery, tools, and patterns not used for manufacturing purposes, effective with property assessed as of January 1, 2018. The Legislature authorized personal property aid payments to hold local governments harmless for the loss in taxable value and to hold taxpayers harmless by negating any shift in property taxes to the remaining taxable property that would otherwise occur due to this exemption.

**2% FIRE DUES** – Every year, all insurers conducting fire insurance business in Wisconsin must pay the state 2% of all premiums they have collected for insurance loss by fire. The state also contributes 2% of premiums paid to the Local Government Property Insurance Fund for the insurance of public property, other than State property. Each municipality seeking fire dues must submit an annual self-certification form to DSPS.

**EXEMPT COMPUTER AID** – This program reimburses municipalities for lost revenues caused by the creation of the personal property tax exemptions (1999) for computers, cash registers, and fax machines.



**VIDEO SERVICE PROVIDER AID** – 2019 Act 9 required municipalities to reduce fees assessed on certain video service providers, beginning in 2020. Municipalities were required to reduce their fees by 0.5%, effective January 1, 2020, and by 1%, effective January 1, 2021. A State aid program was created to hold municipalities harmless for the associated reduction in revenue.

**STATE TRANSPORTATION AID** – General Transportation Aid (GTA) is paid to local governments (counties, cities, villages, and towns) to assist in the maintenance of local roads and the local costs of improvement and construction of those roads. This aid must be used for transportation-related expenditures. Aid payments are made from the State's segregated transportation fund, which includes revenues from the motor fuel tax, vehicle registration fees, and other transportation-related taxes and fees. There are two basic formulas by which general transportation aid is distributed: (1) share of costs aid; and (2) mileage aid. Hobart has seen a large increase in transportation aid over the past several years.

**STATE DISASTER AID** – The Wisconsin Disaster Fund (WDF) is a State-funded reimbursement program that allows local governmental units to recoup costs incurred while responding to and recovering from disaster incidents. The State reimburses 70% of eligible costs after the local governmental unit submits a complete WDF application. The Village received WDF funds in 2023 for a 2022 severe weather event.

**DNR RECYCLING GRANT** – This is an annual grant the Village applies for with the Wisconsin DNR.

**OTHER STATE PAYMENTS** – This account records additional State funding. In 2023, the Village received an election grant (\$1,014.41)

| Licenses and Permits (Fund 44) |                   |                   |                     |                   |                   |                    |                     |
|--------------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|--------------------|---------------------|
| Fund Account                   | 2023              | 2024              | Original 2025       | Amended 2025      | Budget 2026       | Chg from Orig 2025 | Chg from Amend 2025 |
| License and Permits            | 4,851.14          | 5,110.45          | 2,000.00            | 2,800.00          | 2,500.00          | 500.00             | (300.00)            |
| Liquor Licenses                | 2,510.00          | 3,200.00          | 3,000.00            | 3,300.00          | 3,000.00          | 0.00               | (300.00)            |
| Liquor License Legal Ads       | 750.00            | 175.00            | 150.00              | 150.00            | 150.00            | 0.00               | 0.00                |
| Cigarette Licenses             | 200.00            | 100.00            | 100.00              | 0.00              | 100.00            | 0.00               | 100.00              |
| Franchise Fees-Cable TV        | 39,659.07         | 36,776.60         | 35,000.00           | 37,000.00         | 37,000.00         | 2,000.00           | 0.00                |
| Operators-Background Ch        | 546.00            | 738.00            | 1,000.00            | 600.00            | 750.00            | (250.00)           | 150.00              |
| Short Term Rent License        | 0.00              | 1,200.00          | 0.00                | 800.00            | 800.00            | 800.00             | 0.00                |
| Dog Lic and County Ref         | 4,550.84          | 5,190.03          | 4,900.00            | 4,550.00          | 4,500.00          | (400.00)           | (50.00)             |
| Building Perm-Insp Fees        | 96,606.00         | 171,411.00        | 60,000.00           | 110,000.00        | 70,000.00         | 10,000.00          | (40,000.00)         |
| State Seals Collected          | 289.14            | 522.38            | 500.00              | 4,560.00          | 500.00            | 0.00               | (4,060.00)          |
| Admin Fees for Permits         | 6,250.00          | 8,890.00          | 4,000.00            | 4,655.00          | 4,000.00          | 0.00               | (655.00)            |
| Erosion Control Fees           | 3,701.00          | 4,573.00          | 2,500.00            | 2,200.00          | 2,000.00          | (500.00)           | (200.00)            |
| Security Deposit-Build Per     | (2,000.00)        | 1,000.00          | 1,500.00            | 1,000.00          | 1,000.00          | (500.00)           | 0.00                |
| Zone-Cnd Use-Var Fee           | 1,575.00          | 225.00            | 0.00                | 300.00            | 0.00              | 0.00               | (300.00)            |
| CSM/Plat Fees                  | 2,150.00          | 950.00            | 500.00              | 1,050.00          | 500.00            | 0.00               | (550.00)            |
| Site Review Permit/Fees        | 900.00            | 675.00            | 500.00              | 750.00            | 500.00            | 0.00               | (250.00)            |
| Rent-Parks/ Shelt/Hall         | 0.00              | 0.00              | 0.00                | 0.00              | 0.00              | 0.00               | 0.00                |
| Reimbursements                 | 6,611.26          | 5,742.28          | 0.00                | 10,317.99         | 0.00              | 0.00               | (10,317.99)         |
| Quarry-Other Perm/Fees         | 7,095.00          | 5,500.00          | 5,000.00            | 5,000.00          | 5,000.00          | 0.00               | 0.00                |
| GIS Permits                    | 14,335.00         | 5,930.00          | 0.00                | 0.00              | 0.00              | 0.00               | 0.00                |
| <b>FUND 44 TOTAL</b>           | <b>190,579.45</b> | <b>257,908.74</b> | <b>120,650.00</b>   | <b>189,032.99</b> | <b>132,300.00</b> | <b>11,650.00</b>   | <b>(56,732.99)</b>  |
| <b>Change</b>                  | <b>5,514.17</b>   | <b>67,329.29</b>  | <b>(137,258.74)</b> | <b>68,382.99</b>  |                   |                    |                     |

**LICENSES AND PERMITS** – Revenue from a variety of fees and permits (direct sellers, burning, exotic wildlife, etc.) is placed in this account.

**LIQUOR LICENSES** – This revenue comes from the issuance of liquor licenses in the Village.

**LIQUOR LICENSE LEGAL ADS** – This revenue is a segment of the liquor license fees and offsets the cost of the legal publications.

**CIGARETTE LICENSES** – This revenue comes from the issuance of cigarette licenses (\$100) in the Village.

**FRANCHISE FEES/CABLE TV** – The Village collects a special tax on cable television service. In 2019, the Wisconsin State Legislature reduced the fees cable companies pay to municipalities.

**OPERATORS-BACKGROUND CHECKS** – This revenue offsets the costs of doing background checks, mainly for liquor licensing.

**SHORT TERM RENTAL LICENSE** – The Village implemented a short term rental license in 2024.

**DOG LICENSES AND COUNTY REFUND** – This revenue comes from the issuance of dog licenses. The 2026 fees are as follows: Dog License (spayed or neutered) - \$10 and Dog License (not spayed or neutered) - \$20.

**BUILDING PERMIT INSPECTION FEES** - This revenue comes from the issuance of building permits and other related inspections.

**STATE SEALS COLLECTED** – The building permit seal is a State requirement for 1- and 2-family new dwellings only.

**ADMINISTRATIVE FEES FOR PERMITS** – This is a charge levied on permits for administrative costs.

**EROSION CONTROL FEES** – This revenue comes from Chapter 150 (Erosion Control and Stormwater Management) of the Municipal Code.

**SECURITY DEPOSIT-BUILDING PERMITS** – This revenue comes from the application of Chapter 95 (Alarm Systems) of the Municipal Code.

**ZONE-CONDITIONAL USE-VARIANCE FEES** – This revenue comes from a variety of land use permits and applications (I.E. rezoning, PDD, etc.)

**CSM/PLAT FEES** - This revenue comes from a variety of land division applications.

**SITE REVIEW PERMIT/FEES** - This revenue comes from a variety of site review applications.

**PARK FEE FROM BUILDING PERMITS** – This revenue has been reallocated to Fund 10 (Park and Recreation).

**PARK FEE FROM DEVELOPER** – This revenue has been reallocated to Fund 10 (Park and Recreation).

**RENT-PARKS/SHELTERS/HALL** – This revenue has been reallocated to Fund 10 (Park and Recreation).

**REIMBURSEMENTS** – Due to the unpredictability of those sources, no funds are placed in the initial budget of the year.

**QUARRY-OTHER PERMITS/FEES** – Revenue comes from right-of-way permits, and quarry permits.

**GIS PERMITS** – This is a limited revenue source applied to building permits. Revenue is allocated to the Village GIS reserved account.

| Fines, Forfeitures and Penalties (Fund 45) |                 |                 |               |              |             |                    |                     |
|--------------------------------------------|-----------------|-----------------|---------------|--------------|-------------|--------------------|---------------------|
| Fund Account                               | 2023            | 2024            | Original 2025 | Amended 2025 | Budget 2026 | Chg from Orig 2025 | Chg from Amend 2025 |
| Dog License Late Fees                      | 240.00          | 0.00            | 0.00          | 0.00         | 0.00        | 0.00               | 0.00                |
| <b>FUND 45 TOTAL</b>                       | <b>240.00</b>   | <b>0.00</b>     | <b>0.00</b>   | <b>0.00</b>  | <b>0.00</b> | <b>0.00</b>        | <b>0.00</b>         |
| <b>Change</b>                              | <b>(290.00)</b> | <b>(240.00)</b> | <b>0.00</b>   |              |             |                    |                     |

**DOG LICENSES LATE FEES** – This revenue comes from the late fees on the issuance of dog licenses.

| Public Charges for Services (Fund 46) |                     |                     |                   |                    |                     |                    |                     |
|---------------------------------------|---------------------|---------------------|-------------------|--------------------|---------------------|--------------------|---------------------|
| Fund Account                          | 2023                | 2024                | Original 2025     | Amended 2025       | Budget 2026         | Chg from Orig 2025 | Chg from Amend 2025 |
| Gen Govt Chrg for Servi               | 24,835.60           | 6,325.53            | 5,000.00          | 5,000.00           | 5,000.00            | 0.00               | 0.00                |
| Hobart - Court Fees                   | 64,552.03           | 65,656.79           | 70,000.00         | 50,000.00          | 60,000.00           | (10,000.00)        | 10,000.00           |
| Reimbursement-Lawrence                | 688,553.58          | 729,279.40          | 794,319.68        | 800,000.00         | 824,628.09          | 30,308.41          | 24,628.09           |
| School Liaison                        | 71,419.16           | 157,802.25          | 104,890.66        | 104,890.66         | 172,880.38          | 67,989.72          | 67,989.72           |
| Hobart Portion-Park Tick              | 3,950.00            | 1,818.99            | 2,500.00          | 1,100.00           | 2,000.00            | (500.00)           | 900.00              |
| Police Reimbursements                 | 0.00                | 2,422.91            | 0.00              | 3,211.52           | 0.00                | 0.00               | (3,211.52)          |
| Fire Calls on Roads                   | 1,639.00            | 0.00                | 0.00              | 0.00               | 0.00                | 0.00               | 0.00                |
| Garb/Rec Spec Charge                  | 431,299.52          | 330.00              | 0.00              | 0.00               | 0.00                | 0.00               | 0.00                |
| Tower & Land Rent Fees                | 0.00                | 0.00                | 0.00              | 0.00               | 0.00                | 0.00               | 0.00                |
| <b>FUND 46 TOTAL</b>                  | <b>1,286,248.89</b> | <b>963,635.87</b>   | <b>976,710.34</b> | <b>964,202.18</b>  | <b>1,064,508.47</b> | <b>87,798.13</b>   | <b>100,306.29</b>   |
| <b>Change</b>                         | <b>120,448.30</b>   | <b>(322,613.02)</b> | <b>13,074.47</b>  | <b>(12,508.16)</b> |                     |                    |                     |

**GENERAL GOVERNMENT CHARGE FOR SERVICES** – Revenue comes from a number of sources for services provided by the Village.

**HOBART COURT FEES** – This revenue comes from the Hobart Municipal Court, with a portion being allocated to Lawrence.

**REIMBURSEMENT-LAWRENCE** – This is the revenue from Lawrence for the operation of the Police Department and the Municipal Court. The Police amounts are set for the next nine years – 2027 (\$833,599.03), 2028 (\$875,278.98), 2029 (\$919,042.93), 2030 (\$964,995.08), 2031 (\$1,013,244.83), 2032 (\$1,063,907.07), 2033 (\$1,117,102.42), 2034 (\$1,172,957.54) and 2035 (\$1,231,605.42)

**SCHOOL LIAISON** – This revenue from the West De Pere and Pulaski School Districts for their School Resource Officers.

**HOBART-PARKING TICKETS** - This revenue comes from the Hobart Municipal Court, with a portion being allocated to Lawrence.

**POLICE REIMBURSEMENTS** – This revenue comes from miscellaneous fees for service collected by the Hobart-Lawrence Police Department.

**FIRE CALLS ON ROADS** - Wisconsin law provides a mechanism for local governments to recover up to \$500 of their costs for responding to fire calls on highways maintained by the State. This program is intended to provide relief for those situations when fire services are required on the State highway right-of-way and the local government responsible for providing the service is unable to recover the costs for that service from the party receiving the service, or when the responsible party is unknown.

**GARBAGE-RECYCLING SPECIAL CHARGES** – This is the charge the Village applies to property owners for garbage and recycling collection. This has been moved to Fund 14 (Garbage and Recycling).

**TOWER AND LAND RENT FEES** – The Village received rental fees from cell tower providers. The revenue has been reallocated to the Water Utility per Public Service Commission guidelines as of 2023 due to the fact the Village property being rented was the water tower.

| Miscellaneous Revenue (Fund 48) |                   |                    |                   |                   |                   |                    |                     |
|---------------------------------|-------------------|--------------------|-------------------|-------------------|-------------------|--------------------|---------------------|
| Fund Account                    | 2023              | 2024               | Original 2025     | Amended 2025      | Budget 2026       | Chg from Orig 2025 | Chg from Amend 2025 |
| Interest on Accounts            | 263,234.51        | 177,619.31         | 175,000.00        | 175,000.00        | 150,000.00        | (25,000.00)        | (25,000.00)         |
| <b>FUND 48 TOTAL</b>            | <b>263,234.51</b> | <b>177,619.31</b>  | <b>175,000.00</b> | <b>175,000.00</b> | <b>150,000.00</b> | <b>(25,000.00)</b> | <b>(25,000.00)</b>  |
| <b>Change</b>                   | <b>221,741.94</b> | <b>(85,615.20)</b> | <b>(2,619.31)</b> | <b>0.00</b>       |                   |                    |                     |

**INTEREST ON ACCOUNTS** – This revenue comes from the investment of the Village's funds in various investment options. We anticipate lower revenue due to the Federal Reserve's actions involving interest rates in late 2025.

| Other Funding Sources (Fund 49) |           |           |               |              |             |                    |                     |
|---------------------------------|-----------|-----------|---------------|--------------|-------------|--------------------|---------------------|
| Fund Account                    | 2023      | 2024      | Original 2025 | Amended 2025 | Budget 2026 | Chg from Orig 2025 | Chg from Amend 2025 |
| Transfer from San Sewer         | 40,000.00 | 19,739.14 | 0.00          | 0.00         | 0.00        | 0.00               | 0.00                |
| Street Lighting                 | 70,461.00 | 72,759.36 | 71,000.00     | 76,487.91    | 80,663.99   | 9,663.99           | 4,176.08            |

|                       |                   |                    |                    |                  |                  |                 |                 |
|-----------------------|-------------------|--------------------|--------------------|------------------|------------------|-----------------|-----------------|
| Lighting Admin Fee    | 3,708.47          | 3,829.44           | 3,800.00           | 4,025.68         | 4,000.00         | 200.00          | (25.68)         |
| Mem Bricks/Tree Sales | 0.00              | 0.00               | 0.00               | 0.00             | 0.00             | 0.00            | 0.00            |
| <b>FUND 49 TOTAL</b>  | <b>114,169.47</b> | <b>96,327.94</b>   | <b>74,800.00</b>   | <b>80,513.59</b> | <b>84,663.99</b> | <b>9,863.99</b> | <b>4,150.40</b> |
| <b>Change</b>         | <b>7,206.62</b>   | <b>(17,841.53)</b> | <b>(21,527.94)</b> | <b>5,713.59</b>  |                  |                 |                 |

**TRANSFER FROM SANITARY SEWER** – In 2017, the Village Board approved the transfer \$219,739.14 from the Unreserved Capital Fund to the Sanitary Sewer Fund. The transfer was repaid starting in 2019 (\$40,000 per year). 2024 was the final year of the repayment (\$19,739.14).

**STREET LIGHTING** – This is a street lighting charge applied to specific properties and neighborhoods in Hobart.

**LIGHTING ADMIN FEE** - This is a street lighting administrative charge applied to specific properties and neighborhoods in Hobart.

**MEMORIAL BRICKS/TREE SALES** – This is a fund where donations for tree planting and placement of memorial bricks is allocated. Due to the unpredictability of those sources, no funds are placed in the initial budget of the year.

## GENERAL FUND – General Government (Fund 51)

| Village Board        |                  |                  |                   |                  |                  |                    |                     |
|----------------------|------------------|------------------|-------------------|------------------|------------------|--------------------|---------------------|
| Fund Account         | 2023             | 2024             | Original 2025     | Amended 2025     | Budget 2026      | Chg from Orig 2025 | Chg from Amend 2025 |
| Salary-Wage          | 45,576.92        | 45,345.91        | 45,000.00         | 45,000.00        | 45,346.00        | 346.00             | 346.00              |
| FICA/Medicare        | 3,419.86         | 3,441.88         | 3,442.00          | 3,442.00         | 3,442.00         | 0.00               | 0.00                |
| Board Supplies       | 281.91           | 376.85           | 600.00            | 7,600.00         | 9,000.00         | 8,400.00           | 1,400.00            |
| Education and Travel | 5,277.22         | 6,413.61         | 1,500.00          | 500.00           | 500.00           | (1,000.00)         | 0.00                |
| <b>TOTAL</b>         | <b>54,555.91</b> | <b>55,578.25</b> | <b>50,542.00</b>  | <b>56,542.00</b> | <b>58,288.00</b> | <b>7,746.00</b>    | <b>1,746.00</b>     |
| <b>Change</b>        | <b>(271.67)</b>  | <b>1,022.34</b>  | <b>(5,036.25)</b> | <b>6,000.00</b>  |                  |                    |                     |

The Hobart Village Board consists of 4 Trustees and a Village President each elected "at-large" to 2-year overlapping terms. The Village President serves a term of 3 years. The elected officials are entrusted by the public to create and enact policies that uphold the health, safety, general welfare, morals and principles of Village residents. Members of the Village Board are as follows: Rich Heidel (Board President), Dave Dillenburg, Melissa Tanke, Vanya Koepke and Tammy Zittlow. In 2026, two of the positions on the Board (currently held by Koepke and Zittlow) and the Board President will be on the Spring election ballot. The annual salary for the Village President was set at \$15,000, and the annual salary for each Trustee was set at \$7,500 in 2014. (Municipal Code § 82-2).

| Municipal Court-Judge    |                  |                   |                  |                    |                  |                    |                     |
|--------------------------|------------------|-------------------|------------------|--------------------|------------------|--------------------|---------------------|
| Fund Account             | 2023             | 2024              | Original 2025    | Amended 2025       | Budget 2026      | Chg from Orig 2025 | Chg from Amend 2025 |
| Judge - Salary/Wage      | 8,400.00         | 8,400.00          | 9,400.00         | 9,400.00           | 10,400.00        | 1,000.00           | 1,000.00            |
| Court Clerk - Salary     | 31,621.83        | 32,577.62         | 34,152.00        | 34,152.00          | 36,024.00        | 1,872.00           | 1,872.00            |
| Court - Clerk WRS        | 2,152.99         | 2,220.45          | 2,373.56         | 2,373.56           | 2,594.00         | 220.44             | 220.44              |
| Court-Judge FICA/Med     | 642.60           | 642.62            | 720.00           | 720.00             | 749.00           | 29.00              | 29.00               |
| Court-Clerk FICA/Med     | 2,422.10         | 2,462.22          | 2,971.01         | 2,971.01           | 2,756.00         | (215.01)           | (215.01)            |
| Court - Fringe Benefits  | 42.50            | 40.75             | 56.25            | 56.25              | 50.00            | (6.25)             | (6.25)              |
| Court - Supplies         | 8,586.32         | 3,321.72          | 3,000.00         | 3,000.00           | 2,500.00         | (500.00)           | (500.00)            |
| Court – Tech             | 2,856.47         | 11,017.20         | 15,000.00        | 13,500.00          | 14,500.00        | (500.00)           | 1,000.00            |
| Court - Educ/Conf/Travel | 2,251.33         | 2,233.52          | 2,600.00         | 2,600.00           | 2,600.00         | 0.00               | 0.00                |
| Court - Detention        | 160.00           | 40.00             | 0.00             | 0.00               | 0.00             | 0.00               | 0.00                |
| Court - Attorney         | 33,360.22        | 24,558.02         | 25,000.00        | 12,500.00          | 20,000.00        | (5,000.00)         | 7,500.00            |
| <b>TOTAL</b>             | <b>92,496.36</b> | <b>87,514.12</b>  | <b>95,272.82</b> | <b>81,272.82</b>   | <b>92,173.00</b> | <b>(3,099.82)</b>  | <b>10,900.18</b>    |
| <b>Change</b>            | <b>10,412.68</b> | <b>(4,982.24)</b> | <b>7,758.70</b>  | <b>(14,000.00)</b> |                  |                    |                     |

The Hobart/Lawrence Municipal Court is a joint venture between the Village of Hobart and the Town of Lawrence. Under Section 755 of the Wisconsin Statutes, the Municipal Court has exclusive jurisdiction over allegations of ordinance or traffic violations brought by the Village of Hobart or the Town of Lawrence. The current Municipal Judge is Gregg Schreiber. The current Municipal Court Clerk is Amanda Wangerin. The Board approved an increase in the salary for the judge in 2024 to align more closely to neighboring courts (2026 - \$10,400; 2027 - \$11,400).

| General Legal Expenses |                   |                   |                    |                   |                   |                    |                     |
|------------------------|-------------------|-------------------|--------------------|-------------------|-------------------|--------------------|---------------------|
| Fund Account           | 2023              | 2024              | Original 2025      | Amended 2025      | Budget 2026       | Chg from Orig 2025 | Chg from Amend 2025 |
| General Legal Expenses | 103,257.11        | 187,329.40        | 140,000.00         | 270,000.00        | 150,000.00        | 10,000.00          | (120,000.00)        |
| <b>TOTAL</b>           | <b>103,257.11</b> | <b>187,329.40</b> | <b>140,000.00</b>  | <b>270,000.00</b> | <b>150,000.00</b> | <b>10,000.00</b>   | <b>(120,000.00)</b> |
| <b>Change</b>          | <b>27,020.07</b>  | <b>84,072.29</b>  | <b>(47,329.40)</b> | <b>130,000.00</b> |                   |                    |                     |

The Village Attorney is Frank Kowalkowski, with the firm of von Briesen & Roper, s.c. He has an extensive Native American Law practice representing municipalities, counties, state governments, businesses and individuals relative to fee to trust applications, reservation boundary disputes, jurisdictional disputes, land use issues, mining operations, tribal permitting, tribal taxation, tribal business licenses,



contracting with Native American Tribes, tribal jurisdiction over non-tribal members, on and off reservation hunting and fishing rights, EPA regulations, and tribal policing authority. Frank has a significant appellate practice and has represented clients before the 7th Circuit Court of Appeals, the U.S. Supreme Court, the Wisconsin Court of Appeals and the Wisconsin Supreme Court.

| Village Administrator |                  |                  |                   |                  |                  |                    |                     |
|-----------------------|------------------|------------------|-------------------|------------------|------------------|--------------------|---------------------|
| Fund Account          | 2023             | 2024             | Original 2025     | Amended 2025     | Budget 2026      | Chg from Orig 2025 | Chg from Amend 2025 |
| Salary/Wage           | 47,646.21        | 53,396.70        | 48,300.00         | 48,300.00        | 43,470.00        | (4,830.00)         | (4,830.00)          |
| WRS                   | 3,176.85         | 3,216.12         | 3,356.85          | 3,356.85         | 3,130.00         | (226.85)           | (226.85)            |
| FICA/Medicare         | 3,355.59         | 3,819.02         | 3,694.95          | 3,694.95         | 3,325.00         | (369.95)           | (369.95)            |
| Fringe Benefits       | 10,399.82        | 11,647.69        | 13,865.30         | 13,865.30        | 13,429.00        | (436.30)           | (436.30)            |
| Supplies              | 241.86           | 898.87           | 500.00            | 250.00           | 250.00           | (250.00)           | 0.00                |
| Educ/Conf/Travel      | 253.76           | 298.18           | 500.00            | 600.00           | 250.00           | (250.00)           | (350.00)            |
| <b>TOTAL</b>          | <b>65,074.09</b> | <b>73,276.58</b> | <b>70,217.10</b>  | <b>70,067.10</b> | <b>63,854.00</b> | <b>(6,363.10)</b>  | <b>(6,213.10)</b>   |
| <b>Change</b>         | <b>11,547.68</b> | <b>8,202.49</b>  | <b>(3,059.48)</b> | <b>(150.00)</b>  |                  |                    |                     |

The Administrator serves as the chief administrative officer for the daily operations of the Village and reports directly to the Village Board. This is a full-time, salaried position appointed by the Village Board. He/she serves the Board in the development and implementation of its legislative policies. He/she will manage, analyze, direct, supervise, evaluate, be responsible for and coordinate all departments, divisions, and make recommendations to the Board. Aaron Kramer has served as the Administrator since March 2017, after serving as Prairie du Chien City Administrator (2010-17). Previously, he served as the Mayor of Ripon, WI (2003-2010).

| Economic Development |                    |                   |                  |                   |                 |                    |                     |
|----------------------|--------------------|-------------------|------------------|-------------------|-----------------|--------------------|---------------------|
| Fund Account         | 2023               | 2024              | Original 2025    | Amended 2025      | Budget 2026     | Chg from Orig 2025 | Chg from Amend 2025 |
| Marketing Supplies   | 5,283.49           | 6,849.34          | 5,500.00         | 7,100.00          | 5,500.00        | 0.00               | (1,600.00)          |
| Plan and Engineer    | 4,567.64           | 697.61            | 7,500.00         | 3,500.00          | 3,500.00        | (4,000.00)         | 0.00                |
| <b>TOTAL</b>         | <b>9,851.13</b>    | <b>7,546.95</b>   | <b>13,000.00</b> | <b>10,600.00</b>  | <b>9,000.00</b> | <b>(4,000.00)</b>  | <b>(1,600.00)</b>   |
| <b>Change</b>        | <b>(32,117.88)</b> | <b>(2,304.18)</b> | <b>5,453.05</b>  | <b>(2,400.00)</b> |                 |                    |                     |

Most of the expenses are for planning and engineering costs, as well as any municipal advertising, promotion or sponsorship.

| Village Clerk-Treasurer |                   |                   |                   |                   |                   |                    |                     |
|-------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|
| Fund Account            | 2023              | 2024              | Original 2025     | Amended 2025      | Budget 2026       | Chg from Orig 2025 | Chg from Amend 2025 |
| Salary/Wage             | 78,754.80         | 116,253.38        | 136,479.16        | 136,479.16        | 128,018.00        | (8,461.16)         | (8,461.16)          |
| WRS                     | 4,712.73          | 7,474.23          | 8,379.48          | 8,379.48          | 7,822.00          | (557.48)           | (557.48)            |
| FICA/Medicare           | 5,777.66          | 9,021.58          | 10,440.66         | 10,440.66         | 9,793.00          | (647.66)           | (647.66)            |
| Fringe Benefits         | 5,092.27          | 5,541.12          | 6,038.72          | 6,038.72          | 5,633.00          | (405.72)           | (405.72)            |
| Supplies                | 10,128.18         | 9,981.42          | 9,000.00          | 8,500.00          | 9,000.00          | 0.00               | 500.00              |
| Legal Ads               | 3,056.52          | 2,794.18          | 2,500.00          | 2,500.00          | 2,500.00          | 0.00               | 0.00                |
| Educ/Conf/Travel        | 1,331.71          | 1,137.80          | 5,000.00          | 4,500.00          | 4,500.00          | (500.00)           | 0.00                |
| Outside Services        | 19,654.23         | 18,121.86         | 14,000.00         | 18,000.00         | 18,000.00         | 4,000.00           | 0.00                |
| <b>TOTAL</b>            | <b>128,508.10</b> | <b>170,325.57</b> | <b>191,838.02</b> | <b>194,838.02</b> | <b>185,266.00</b> | <b>(6,572.02)</b>  | <b>(9,572.02)</b>   |
| <b>Change</b>           | <b>6,592.97</b>   | <b>41,817.47</b>  | <b>21,512.45</b>  | <b>3,000.00</b>   |                   |                    |                     |

The Village Clerk and Village Treasurer work under the direction of the Village Administrator to carry out the day-to-day administrative tasks associated with municipal government. The position of Village Clerk-Treasurer was divided into two separate positions in 2023. The Clerk (Lisa Vanden Heuvel) has the following responsibilities: elections administration; records retention and management; serving as secretary at public meetings; fulfilling requests for information; administering oaths of office and serving as a notary public. The Treasurer (Stacy Bell) has the following responsibilities: monitoring Village finances and investments; monitoring tax assessments and special charges; managing the Village's financial matters and responsibilities, as well as debt service.

| General Office         |                    |                  |                    |                   |                  |                    |                     |
|------------------------|--------------------|------------------|--------------------|-------------------|------------------|--------------------|---------------------|
| Fund Account           | 2023               | 2024             | Original 2025      | Amended 2025      | Budget 2026      | Chg from Orig 2025 | Chg from Amend 2025 |
| Unemployment           | 3,169.36           | 5,184.95         | 0.00               | 0.00              | 0.00             | 0.00               | 0.00                |
| Gen Office Supply      | 12,967.13          | 12,610.52        | 15,000.00          | 13,500.00         | 14,500.00        | (500.00)           | 1,000.00            |
| All Phones             | 8,574.90           | 8,820.34         | 7,500.00           | 7,200.00          | 7,500.00         | 0.00               | 300.00              |
| Info Tech-Internet     | 7,736.43           | 8,052.00         | 8,250.00           | 7,500.00          | 8,000.00         | (250.00)           | 500.00              |
| Info Tech-Comp Support | 19,556.10          | 42,334.26        | 25,000.00          | 16,500.00         | 18,000.00        | (7,000.00)         | 1,500.00            |
| GIS Maintenance        | 0.00               | 2,096.18         | 0.00               | 1,502.25          | 0.00             | 0.00               | (1,502.25)          |
| <b>TOTAL</b>           | <b>52,003.92</b>   | <b>79,098.25</b> | <b>55,750.00</b>   | <b>46,202.25</b>  | <b>48,000.00</b> | <b>(7,750.00)</b>  | <b>1,797.75</b>     |
| <b>Change</b>          | <b>(33,032.54)</b> | <b>27,094.33</b> | <b>(23,348.25)</b> | <b>(9,547.75)</b> |                  |                    |                     |

Most of the operational costs of the Village office are assigned to this category, such as technology, phone system and general office supplies.

| Tribal Affairs   |                   |                  |                    |              |             |                    |                     |
|------------------|-------------------|------------------|--------------------|--------------|-------------|--------------------|---------------------|
| Fund Account     | 2023              | 2024             | Original 2025      | Amended 2025 | Budget 2026 | Chg from Orig 2025 | Chg from Amend 2025 |
| Outside Services | 11,000.00         | 12,000.00        | 0.00               | 0.00         | 0.00        | 0.00               | 0.00                |
| <b>TOTAL</b>     | <b>11,000.00</b>  | <b>12,000.00</b> | <b>0.00</b>        | <b>0.00</b>  | <b>0.00</b> | <b>0.00</b>        | <b>0.00</b>         |
| <b>Change</b>    | <b>(2,000.00)</b> | <b>1,000.00</b>  | <b>(12,000.00)</b> |              |             |                    |                     |

The work was transitioned to an as-needed, individual project basis versus a retainer-based system in 2024.

| Elections         |                   |                  |                    |                  |                  |                    |                     |
|-------------------|-------------------|------------------|--------------------|------------------|------------------|--------------------|---------------------|
| Fund Account      | 2023              | 2024             | Original 2025      | Amended 2025     | Budget 2026      | Chg from Orig 2025 | Chg from Amend 2025 |
| Poll workers Wage | 4,123.62          | 13,726.64        | 3,000.00           | 4,000.00         | 18,000.00        | 15,000.00          | 14,000.00           |
| FICA/Medicare     | 0.00              | 0.00             | 100.00             | 0.00             | 0.00             | (100.00)           | 0.00                |
| Supplies          | 10,829.91         | 21,578.61        | 5,000.00           | 10,000.00        | 25,880.00        | 20,880.00          | 15,880.00           |
| Educ/Conf/Travel  | 63.25             | 430.81           | 500.00             | 500.00           | 600.00           | 100.00             | 100.00              |
| <b>TOTAL</b>      | <b>15,016.78</b>  | <b>35,736.06</b> | <b>8,600.00</b>    | <b>14,500.00</b> | <b>44,480.00</b> | <b>35,880.00</b>   | <b>29,980.00</b>    |
| <b>Change</b>     | <b>(6,298.40)</b> | <b>20,719.28</b> | <b>(27,136.06)</b> | <b>5,900.00</b>  |                  |                    |                     |

The 2026 election schedule includes a Spring Primary (if needed) on February 17, a Spring Election on April 7, a Partisan Primary on August 11, and the General Election on November 3. This increase in elections over 2025 necessitated the budget increase.

| Audit         |                  |                 |                  |                   |                  |                    |                     |
|---------------|------------------|-----------------|------------------|-------------------|------------------|--------------------|---------------------|
| Fund Account  | 2023             | 2024            | Original 2025    | Amended 2025      | Budget 2026      | Chg from Orig 2025 | Chg from Amend 2025 |
| Audit         | 10,158.35        | 9,355.50        | 12,000.00        | 10,750.00         | 11,500.00        | (500.00)           | 750.00              |
| <b>TOTAL</b>  | <b>10,158.35</b> | <b>9,355.50</b> | <b>12,000.00</b> | <b>10,750.00</b>  | <b>11,500.00</b> | <b>(500.00)</b>    | <b>750.00</b>       |
| <b>Change</b> | <b>13,523.72</b> | <b>(802.85)</b> | <b>2,644.50</b>  | <b>(1,250.00)</b> |                  |                    |                     |

The Village undergoes an audit each year conducted by CLA-CliftonLarsonAllen.

| Assessor         |                  |                   |                  |                  |                  |                    |                     |
|------------------|------------------|-------------------|------------------|------------------|------------------|--------------------|---------------------|
| Fund Account     | 2023             | 2024              | Original 2025    | Amended 2025     | Budget 2026      | Chg from Orig 2025 | Chg from Amend 2025 |
| Outside Services | 41,774.87        | 39,688.73         | 39,000.00        | 38,918.01        | 64,824.00        | 25,824.00          | 25,905.99           |
| <b>TOTAL</b>     | <b>41,774.87</b> | <b>39,688.73</b>  | <b>39,000.00</b> | <b>38,918.01</b> | <b>64,824.00</b> | <b>25,824.00</b>   | <b>25,905.99</b>    |
| <b>Change</b>    | <b>3,354.10</b>  | <b>(2,086.14)</b> | <b>(688.73)</b>  | <b>(81.99)</b>   |                  |                    |                     |

The Village's assessor is Fair Market Assessments (Green Bay) - <http://www.assessordata.net/>. Under a contract which will run from January 1, 2026, through December 31, 2028, Fair Market Assessments will provide assessment services, along with a Village wide "market adjustment" revaluation in 2027 to update Village assessment records. This revaluation had originally been scheduled for 2026.

| Building/Plant  |                  |                  |                   |                  |                  |                    |                     |
|-----------------|------------------|------------------|-------------------|------------------|------------------|--------------------|---------------------|
| Fund Account    | 2023             | 2024             | Original 2025     | Amended 2025     | Budget 2026      | Chg from Orig 2025 | Chg from Amend 2025 |
| Wage            | 1,199.41         | 0.00             | 0.00              | 0.00             | 0.00             | 0.00               | 0.00                |
| WRS             | 32.86            | 0.00             | 0.00              | 0.00             | 0.00             | 0.00               | 0.00                |
| Fringe Benefits | 4,124.39         | 1,982.92         | 2,000.00          | 2,000.00         | 2,000.00         | 0.00               | 0.00                |
| Supplies        | 6,052.00         | 17,491.12        | 17,500.00         | 20,000.00        | 20,000.00        | 2,500.00           | 0.00                |
| Maintenance     | 6,430.07         | 7,158.49         | 8,500.00          | 8,000.00         | 8,000.00         | (500.00)           | 0.00                |
| Utilities       | 35,295.03        | 38,595.88        | 36,000.00         | 42,000.00        | 42,000.00        | 6,000.00           | 0.00                |
| <b>TOTAL</b>    | <b>53,133.76</b> | <b>65,228.41</b> | <b>64,000.00</b>  | <b>72,000.00</b> | <b>72,000.00</b> | <b>8,000.00</b>    | <b>0.00</b>         |
| <b>Change</b>   | <b>9,991.03</b>  | <b>12,094.65</b> | <b>(1,228.41)</b> | <b>8,000.00</b>  |                  |                    |                     |

| Tax Adjustments |                 |                   |                   |                 |             |                    |                     |
|-----------------|-----------------|-------------------|-------------------|-----------------|-------------|--------------------|---------------------|
| Fund Account    | 2023            | 2024              | Original 2025     | Amended 2025    | Budget 2026 | Chg from Orig 2025 | Chg from Amend 2025 |
| Tax Adjustments | 5,877.13        | 1,823.80          | 0.00              | 1,000.00        | 0.00        | 0.00               | (1,000.00)          |
| <b>TOTAL</b>    | <b>5,877.13</b> | <b>1,823.80</b>   | <b>0.00</b>       | <b>1,000.00</b> | <b>0.00</b> | <b>0.00</b>        | <b>(1,000.00)</b>   |
| <b>Change</b>   | <b>7,253.41</b> | <b>(4,053.33)</b> | <b>(1,823.80)</b> | <b>1,000.00</b> |             |                    |                     |

| Insurance    |          |          |               |              |             |                    |                     |
|--------------|----------|----------|---------------|--------------|-------------|--------------------|---------------------|
| Fund Account | 2023     | 2024     | Original 2025 | Amended 2025 | Budget 2026 | Chg from Orig 2025 | Chg from Amend 2025 |
| Work Comp    | 3,827.81 | 3,725.41 | 4,000.00      | 3,792.91     | 4,000.00    | 0.00               | 207.09              |

|                      |                  |                  |                  |                  |                  |                   |                   |
|----------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|
| Liability            | 9,000.00         | 9,600.00         | 10,000.00        | 6,987.00         | 7,250.00         | (2,750.00)        | 263.00            |
| Property             | 2,944.00         | 4,117.96         | 4,250.00         | 4,756.00         | 5,000.00         | 750.00            | 244.00            |
| Auto                 | 474.00           | 3,028.00         | 3,250.00         | 4,267.00         | 4,500.00         | 1,250.00          | 233.00            |
| Health Reimbursement | 7,501.42         | 9,064.40         | 7,500.00         | 9,000.00         | 3,870.00         | (3,630.00)        | (5,130.00)        |
| Life Insurance       | 945.83           | 1,173.64         | 825.00           | 1,003.37         | 1,250.00         | 425.00            | 246.63            |
| <b>TOTAL</b>         | <b>24,693.06</b> | <b>30,709.41</b> | <b>29,825.00</b> | <b>29,806.28</b> | <b>25,870.00</b> | <b>(3,955.00)</b> | <b>(3,936.28)</b> |
| <b>Change</b>        | <b>356.64</b>    | <b>6,016.35</b>  | <b>(884.41)</b>  | <b>(18.72)</b>   |                  |                   |                   |

|                      |                    |                   |                    |                   |                   |                  |                    |
|----------------------|--------------------|-------------------|--------------------|-------------------|-------------------|------------------|--------------------|
| <b>FUND 51 TOTAL</b> | <b>667,400.57</b>  | <b>855,211.03</b> | <b>770,044.94</b>  | <b>896,496.48</b> | <b>825,255.00</b> | <b>55,210.06</b> | <b>(71,241.48)</b> |
| <b>Change</b>        | <b>(11,277.61)</b> | <b>187,810.46</b> | <b>(85,166.09)</b> | <b>126,451.54</b> |                   |                  |                    |

## GENERAL FUND – EXPENDITURES – Public Safety (Fund 52)

| Police Department     |                     |                     |                     |                     |                     |                    |                     |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|---------------------|
| Fund Account          | 2023                | 2024                | Original 2025       | Amended 2025        | Budget 2026         | Chg from Orig 2025 | Chg from Amend 2025 |
| Salary/Wage           | 1,258,642.25        | 1,289,380.57        | 1,373,522.28        | 1,373,522.28        | 1,410,000.00        | 36,477.72          | 36,477.72           |
| Overtime              | 8,517.19            | 47,705.62           | 35,000.00           | 35,000.00           | 25,000.00           | (10,000.00)        | (10,000.00)         |
| Part Time Salary/Wage | 12,216.02           | 17,511.03           | 20,000.00           | 30,000.00           | 40,122.00           | 20,122.00          | 10,122.00           |
| WRS                   | 160,050.81          | 184,459.73          | 196,785.81          | 207,000.00          | 210,000.00          | 13,214.19          | 3,000.00            |
| FICA/Medicare         | 93,948.06           | 99,520.92           | 108,975.94          | 109,000.00          | 113,158.00          | 4,182.06           | 4,158.00            |
| Fringe Benefits       | 230,567.31          | 196,496.27          | 234,755.63          | 265,000.00          | 316,238.00          | 81,482.37          | 51,238.00           |
| Supplies              | 11,018.41           | 17,069.26           | 15,000.00           | 15,000.00           | 15,000.00           | 0.00               | 0.00                |
| Phone & Tech Support  | 56,804.41           | 42,226.53           | 93,500.00           | 91,000.00           | 120,000.00          | 26,500.00          | 29,000.00           |
| Blood Draws           | 1,211.71            | 1,398.44            | 2,000.00            | 2,000.00            | 2,000.00            | 0.00               | 0.00                |
| Educ/Conf/Travel      | 7,633.56            | 9,006.44            | 10,000.00           | 11,500.00           | 10,000.00           | 0.00               | (1,500.00)          |
| Career Development    | 0.00                | 0.00                | 24,416.56           | 15,500.00           | 21,077.00           | (3,339.56)         | 5,577.00            |
| New Equipment         | 2,093.56            | 3,755.35            | 1,500.00            | 1,500.00            | 2,000.00            | 500.00             | 500.00              |
| Fuel                  | 50,654.59           | 45,381.28           | 47,000.00           | 41,000.00           | 45,000.00           | (2,000.00)         | 4,000.00            |
| Vehicle Maintenance   | 15,652.13           | 16,873.40           | 18,000.00           | 15,000.00           | 18,000.00           | 0.00               | 3,000.00            |
| Workers Compensation  | 46,327.82           | 44,244.80           | 50,000.00           | 44,277.36           | 45,000.00           | (5,000.00)         | 722.64              |
| Uniform Expense       | 10,495.10           | 7,948.31            | 10,000.00           | 10,000.00           | 10,200.00           | 200.00             | 200.00              |
| Liability Insurance   | 6,137.00            | 6,200.00            | 6,900.00            | 8,102.00            | 8,200.00            | 1,300.00           | 98.00               |
| Property Insurance    | 600.00              | 935.90              | 1,050.00            | 1,175.00            | 1,200.00            | 150.00             | 25.00               |
| Auto Insurance        | 2,500.00            | 2,450.00            | 2,750.00            | 3,610.00            | 3,800.00            | 1,050.00           | 190.00              |
| Health Reimbursement  | 20,371.43           | 14,415.02           | 24,750.00           | 19,000.00           | 21,600.00           | (3,150.00)         | 2,600.00            |
| Ammunition/Weapons    | 2,957.90            | 4,020.61            | 4,500.00            | 4,000.00            | 4,000.00            | (500.00)           | 0.00                |
| Crime Prevention      | 645.19              | 601.35              | 1,000.00            | 1,000.00            | 1,000.00            | 0.00               | 0.00                |
| <b>TOTAL</b>          | <b>1,999,044.45</b> | <b>2,051,600.83</b> | <b>2,281,406.22</b> | <b>2,303,186.64</b> | <b>2,442,595.00</b> | <b>161,188.78</b>  | <b>139,408.36</b>   |
| <b>Change</b>         | <b>255,336.98</b>   | <b>52,556.38</b>    | <b>229,805.39</b>   | <b>21,780.42</b>    |                     |                    |                     |

The Hobart-Lawrence Police Department (HLPD) was established in 2001. The Town of Lawrence and Village of Hobart established a cooperative department to provide the highest quality at the lowest cost to taxpayers. This group of dedicated professionals includes one full time Chief, one full-time Captain, two full time Sergeants, one Investigator, and 10 full-time police officers that include a K-9 unit, one therapy dog, and two school liaison officers (Pulaski and West De Pere School Districts).

| Fire Department        |           |           |               |              |             |                    |                     |
|------------------------|-----------|-----------|---------------|--------------|-------------|--------------------|---------------------|
| Fund Account           | 2023      | 2024      | Original 2025 | Amended 2025 | Budget 2026 | Chg from Orig 2025 | Chg from Amend 2025 |
| Salary/Wage            | 76,656.54 | 93,166.36 | 110,000.00    | 95,000.00    | 100,000.00  | (10,000.00)        | 5,000.00            |
| FICA/Medicare          | 5,344.99  | 6,899.82  | 6,875.00      | 6,250.00     | 6,875.00    | 0.00               | 625.00              |
| Supplies               | 4,980.89  | 5,318.88  | 7,000.00      | 5,000.00     | 5,000.00    | (2,000.00)         | 0.00                |
| Phone and Tech Support | 4,593.02  | 6,809.35  | 14,000.00     | 14,500.00    | 16,000.00   | 2,000.00           | 1,500.00            |
| Educ/Conf/Travel       | 6,809.58  | 2,489.13  | 3,000.00      | 3,000.00     | 3,000.00    | 0.00               | 0.00                |
| Lunch                  | 1,589.83  | 528.88    | 2,500.00      | 5,000.00     | 3,000.00    | 500.00             | (2,000.00)          |
| New Equipment          | 9,215.01  | 6,956.01  | 9,000.00      | 8,000.00     | 8,000.00    | (1,000.00)         | 0.00                |
| Fuel                   | 8,060.70  | 7,351.26  | 11,000.00     | 7,500.00     | 8,000.00    | (3,000.00)         | 500.00              |
| Physicals              | 7,928.00  | 3,355.00  | 5,000.00      | 5,000.00     | 5,000.00    | 0.00               | 0.00                |
| Vehicle Maintenance    | 8,625.00  | 14,760.17 | 18,000.00     | 33,000.00    | 20,000.00   | 2,000.00           | (13,000.00)         |
| Workers Compensation   | 6,848.37  | 6,194.28  | 6,500.00      | 11,235.73    | 11,000.00   | 4,500.00           | (235.73)            |
| Uniform Expense        | 2,941.07  | 1,160.53  | 4,500.00      | 4,500.00     | 4,500.00    | 0.00               | 0.00                |
| Liability Insurance    | 3,000.00  | 3,000.00  | 3,300.00      | 2,305.00     | 2,500.00    | (800.00)           | 195.00              |
| Property Insurance     | 1,500.00  | 2,058.98  | 2,250.00      | 2,518.00     | 2,600.00    | 350.00             | 82.00               |
| Auto Insurance         | 8,000.00  | 8,500.00  | 8,750.00      | 11,487.00    | 11,750.00   | 3,000.00           | 263.00              |

|                      |                   |                   |                   |                   |                   |                 |                   |
|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------|-------------------|
| Hydrant Rental       | 223,034.00        | 240,877.00        | 223,034.00        | 223,034.00        | 223,034.00        | 0.00            | 0.00              |
| Station Maintenance  | 8,924.17          | 9,840.67          | 7,500.00          | 6,000.00          | 6,500.00          | (1,000.00)      | 500.00            |
| Equipment Repair     | 4,950.83          | 8,855.72          | 8,000.00          | 7,500.00          | 7,500.00          | (500.00)        | 0.00              |
| 2% Fire Expenses     | 60,567.88         | 53,547.44         | 65,000.00         | 73,468.77         | 73,000.00         | 8,000.00        | (468.77)          |
| <b>FUND 44 TOTAL</b> | <b>453,569.88</b> | <b>481,669.48</b> | <b>515,209.00</b> | <b>524,298.50</b> | <b>517,259.00</b> | <b>2,050.00</b> | <b>(7,039.50)</b> |
| <b>Change</b>        | <b>(2,719.49)</b> | <b>28,099.60</b>  | <b>33,539.52</b>  | <b>9,089.50</b>   |                   |                 |                   |

The Hobart Fire Department is an all-volunteer department serving the Village's 33 square miles and a population of over 11,000. There are two fire stations. Station I is located on the corner of S. Pine Tree Road and Florist; Station II is located on Country Court off N. Overland Road. The Fire Department responds to over 150 calls a year, some of the calls are structure fires, car accidents, extrication, carbon monoxide checks, search and rescue, and wild land/brush fires. The Fire Department is also responsible for the semi-annual fire inspections for commercial businesses, issuance of burning and fireworks permits, and public fire education events. The Hobart firefighters regularly meet two times a month for a business meeting and a training meeting. Several other training opportunities and public education events are held throughout the year. The Hobart Fire Department is led by the Fire Chief (Jerry Lancelle) who is assisted by an Assistant Chief of Training, Assistant Chief of Safety, Captain of Maintenance, Captain of Administration, and the Firefighters. Hobart firefighters are all trained to a minimum of State level Firefighter 1 Certification. Many of our firefighters continue their training to be certified in other areas of expertise, including Firefighter II, Engine Operator, Haz-mat, Extraction, Instructor, Fire Inspector, and Safety to name a few. Training is paid for by the Village, State or Federal Government. In 2023, the Village replaced the station on South Pine Tree Road with a new facility. A new compensation policy for the Department was passed by the Village Board in 2025.

| Ambulance-First Responders |                   |                    |                   |                   |                   |                    |                     |
|----------------------------|-------------------|--------------------|-------------------|-------------------|-------------------|--------------------|---------------------|
| Fund Account               | 2023              | 2024               | Original 2025     | Amended 2025      | Budget 2026       | Chg from Orig 2025 | Chg from Amend 2025 |
| Ambulance                  | 136,400.00        | 126,230.00         | 132,581.50        | 132,581.50        | 139,191.00        | 6,609.50           | 6,609.50            |
| <b>TOTAL</b>               | <b>136,400.00</b> | <b>126,230.00</b>  | <b>132,581.50</b> | <b>132,581.50</b> | <b>139,191.00</b> | <b>6,609.50</b>    | <b>6,609.50</b>     |
| <b>Change</b>              | <b>9,728.73</b>   | <b>(10,170.00)</b> | <b>6,351.50</b>   | <b>0.00</b>       |                   |                    |                     |

The ambulance charges are based on a contract with County Rescue, which will be in effect through 2040. The annual cost through the remainder of the decade has been established by contract – 2026 (\$157,900), 2027 (\$165,800), 2028 (\$174,100), 2029 (\$182,800). The annual rate will be adjusted, if needed, based on the population in the 2030 census. Starting in 2024, County Rescue also has an ambulance located in the new fire station. The annual space usage charge through the remainder of the decade, which increases five (5) percent per year, is as follows: 2026 (\$18,709.43), 2027 (\$19,644.90), 2028 (\$20,627.47), 2029 (\$21,658.50).

| Planning-Code Compliance |                   |                   |                   |                   |                   |                    |                     |
|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|
| Fund Account             | 2023              | 2024              | Original 2025     | Amended 2025      | Budget 2026       | Chg from Orig 2025 | Chg from Amend 2025 |
| Salary/Wage              | 73,753.84         | 75,920.05         | 80,404.48         | 80,404.48         | 78,394.00         | (2,010.48)         | (2,010.48)          |
| WRS                      | 5,080.14          | 5,309.20          | 5,588.11          | 5,588.11          | 5,645.00          | 56.89              | 56.89               |
| FICA/Medicare            | 5,284.76          | 5,415.02          | 6,150.94          | 6,150.94          | 5,998.00          | (152.94)           | (152.94)            |
| Fringe Benefits          | 24,356.15         | 26,476.19         | 28,817.28         | 28,817.28         | 34,945.00         | 6,127.72           | 6,127.72            |
| Supplies                 | 428.35            | 1,099.21          | 7,500.00          | 4,000.00          | 4,000.00          | (3,500.00)         | 0.00                |
| Educ/Conf/Travel         | 730.00            | 690.00            | 750.00            | 1,000.00          | 1,000.00          | 250.00             | 0.00                |
| Inspection Services      | 5,435.00          | 6,374.00          | 7,000.00          | 13,189.00         | 14,000.00         | 7,000.00           | 811.00              |
| Fuel                     | 562.67            | 536.30            | 750.00            | 750.00            | 600.00            | (150.00)           | (150.00)            |
| Vehicle Maintenance      | 1,220.78          | 414.18            | 500.00            | 200.00            | 500.00            | 0.00               | 300.00              |
| <b>TOTAL</b>             | <b>116,851.69</b> | <b>122,234.15</b> | <b>137,460.81</b> | <b>140,099.81</b> | <b>145,082.00</b> | <b>7,621.19</b>    | <b>4,982.19</b>     |
| <b>Change</b>            | <b>15,829.41</b>  | <b>5,382.46</b>   | <b>15,226.66</b>  |                   |                   |                    |                     |

Todd Gerbers is the current Director of Planning & Code Compliance.

|                      |                     |                     |                     |                     |                     |                   |                   |
|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-------------------|
| <b>FUND 52 TOTAL</b> | <b>2,705,866.02</b> | <b>2,781,734.46</b> | <b>3,066,657.53</b> | <b>3,100,166.45</b> | <b>3,244,127.00</b> | <b>177,469.47</b> | <b>143,960.55</b> |
| <b>Change</b>        | <b>278,175.63</b>   | <b>75,868.44</b>    | <b>284,923.07</b>   | <b>33,508.92</b>    |                     |                   |                   |

## GENERAL FUND – EXPENDITURES – Public Works (Fund 53)

| Public Works Department |            |            |               |              |             |                    |                     |
|-------------------------|------------|------------|---------------|--------------|-------------|--------------------|---------------------|
| Fund Account            | 2023       | 2024       | Original 2025 | Amended 2025 | Budget 2026 | Chg from Orig 2025 | Chg from Amend 2025 |
| Overtime                | 21,064.78  | 19,658.68  | 20,000.00     | 25,000.00    | 25,000.00   | 5,000.00           | 0.00                |
| Admin Salary/Wage       | 23,345.66  | 26,450.25  | 25,131.60     | 25,131.60    | 22,310.00   | (2,821.60)         | (2,821.60)          |
| Labor Salary/Wage       | 104,756.33 | 110,708.93 | 93,606.40     | 77,748.00    | 81,402.00   | (12,204.40)        | 3,654.00            |
| Part Time Season        | 32,330.82  | 28,371.43  | 16,000.00     | 16,000.00    | 16,000.00   | 0.00               | 0.00                |
| Admin WRS               | 1,587.31   | 1,777.97   | 1,746.65      | 1,746.65     | 1,607.00    | (139.65)           | (139.65)            |
| Labor WRS               | 8,399.18   | 8,114.59   | 7,500.00      | 6,783.00     | 7,500.00    | 0.00               | 717.00              |

|                          |                   |                     |                   |                   |                   |                    |                    |
|--------------------------|-------------------|---------------------|-------------------|-------------------|-------------------|--------------------|--------------------|
| Admin FICA/Medicare      | 1,700.82          | 1,888.82            | 1,922.57          | 1,922.57          | 1,707.00          | (215.57)           | (215.57)           |
| Labor FICA/Medicare      | 12,221.82         | 11,816.55           | 12,000.00         | 10,000.00         | 9,750.00          | (2,250.00)         | (250.00)           |
| Admin Fringe Benefits    | 6,605.35          | 8,433.22            | 9,275.62          | 9,275.62          | 378.00            | (8,897.62)         | (8,897.62)         |
| Labor Fringe Benefits    | 18,122.03         | 20,570.84           | 15,262.89         | 13,000.00         | 15,437.00         | 174.11             | 2,437.00           |
| Supplies                 | 9,323.21          | 11,259.67           | 10,000.00         | 12,000.00         | 12,000.00         | 2,000.00           | 0.00               |
| Phone and Tech Support   | 989.60            | 2,470.95            | 14,000.00         | 15,500.00         | 17,000.00         | 3,000.00           | 1,500.00           |
| Educ/Conf/Travel         | 957.59            | 500.84              | 900.00            | 900.00            | 1,000.00          | 100.00             | 100.00             |
| New Equipment            | 1,993.45          | 2,295.93            | 3,000.00          | 8,000.00          | 4,000.00          | 1,000.00           | (4,000.00)         |
| Fuel                     | 13,320.74         | 10,966.70           | 20,000.00         | 15,000.00         | 15,000.00         | (5,000.00)         | 0.00               |
| Vehicle Maintenance      | 14,097.22         | 9,876.57            | 13,000.00         | 24,000.00         | 20,000.00         | 7,000.00           | (4,000.00)         |
| Workers Compensation     | 10,000.00         | 9,733.85            | 10,000.00         | 9,502.72          | 10,000.00         | 0.00               | 497.28             |
| Uniform Allowance        | 0.00              | 0.00                | 0.00              | 0.00              | 5,000.00          | 5,000.00           | 5,000.00           |
| Liability Insurance      | 900.00            | 690.00              | 725.00            | 506.00            | 600.00            | (125.00)           | 94.00              |
| Property Insurance       | 1,955.00          | 2,807.70            | 3,000.00          | 3,358.00          | 3,500.00          | 500.00             | 142.00             |
| Auto Insurance           | 3,500.00          | 3,550.00            | 4,000.00          | 5,251.00          | 5,750.00          | 1,750.00           | 499.00             |
| Equipment Rental         | 0.00              | 0.00                | 0.00              | 0.00              | 2,500.00          | 2,500.00           | 2,500.00           |
| Equipment Repair         | 8,469.63          | 7,938.85            | 9,000.00          | 9,000.00          | 9,000.00          | 0.00               | 0.00               |
| Snow Removal             | 0.00              | 211.50              | 500.00            | 500.00            | 500.00            | 0.00               | 0.00               |
| Stone                    | 14,545.84         | 20,220.65           | 17,500.00         | 17,500.00         | 10,000.00         | (7,500.00)         | (7,500.00)         |
| Sign Repair/Replace      | 20,906.27         | 13,918.47           | 25,000.00         | 25,000.00         | 15,000.00         | (10,000.00)        | (10,000.00)        |
| Repair/Prevent Maint     | 28,516.20         | 21,708.04           | 50,000.00         | 50,000.00         | 45,000.00         | (5,000.00)         | (5,000.00)         |
| Tree Removal/Maint       | 0.00              | 0.00                | 20,000.00         | 10,000.00         | 5,000.00          | (15,000.00)        | (5,000.00)         |
| Salt/Sand                | 61,432.58         | 47,075.14           | 48,264.00         | 48,710.11         | 50,700.00         | 2,436.00           | 1,989.89           |
| ROW Maint/Yard Waste     | 9,406.76          | 13,276.80           | 20,000.00         | 20,000.00         | 12,500.00         | (7,500.00)         | (7,500.00)         |
| Equip/Lab/Bridge Match   | 0.00              | 0.00                | 0.00              | 0.00              | 0.00              | 0.00               | 0.00               |
| Streetlights             | 99,545.26         | 116,213.22          | 100,000.00        | 100,000.00        | 110,000.00        | 10,000.00          | 10,000.00          |
| ** Garbage/Recycling     | 300,863.97        | 0.00                | 0.00              | 0.00              | 0.00              | 0.00               | 0.00               |
| ** Landfill Tipping Fees | 110,844.50        | 0.00                | 0.00              | 0.00              | 0.00              | 0.00               | 0.00               |
| ** Collect Events/Prog   | 3,175.00          | 0.00                | 0.00              | 0.00              | 0.00              | 0.00               | 0.00               |
| <b>FUND 53 TOTAL</b>     | <b>944,876.92</b> | <b>532,506.16</b>   | <b>571,334.73</b> | <b>561,335.27</b> | <b>535,141.00</b> | <b>(36,193.73)</b> | <b>(26,194.27)</b> |
| <b>Change</b>            | <b>111,566.40</b> | <b>(412,370.76)</b> | <b>38,828.57</b>  | <b>(9,999.46)</b> |                   |                    |                    |

\*\* - Moved to Fund 14 (Garbage and Recycling Program)

## GENERAL FUND – EXPENDITURES – Constable Services (Fund 54)

| Humane Officer       |                 |                 |                   |                 |                 |                       |                        |
|----------------------|-----------------|-----------------|-------------------|-----------------|-----------------|-----------------------|------------------------|
| Fund Account         | 2023            | 2024            | Original<br>2025  | Amended<br>2025 | Budget<br>2026  | Chg from<br>Orig 2025 | Chg from<br>Amend 2025 |
| Humane Society       | 1,291.41        | 7,579.59        | 3,500.00          | 7,500.00        | 8,000.00        | 4,500.00              | 500.00                 |
| <b>FUND 54 TOTAL</b> | <b>1,291.41</b> | <b>7,579.59</b> | <b>3,500.00</b>   | <b>7,500.00</b> | <b>8,000.00</b> | <b>4,500.00</b>       | <b>500.00</b>          |
| <b>Change</b>        | <b>(798.59)</b> | <b>6,288.18</b> | <b>(4,079.59)</b> | <b>4,000.00</b> |                 |                       |                        |

The Village of Hobart contracts with the Village of Howard [Citizen Animal Response Team \(CART\)](#). The CART Team handles stray (found) pets, works to reunite lost pets, handles complaints, assists with injured and nuisance wildlife, and advocates for the humane treatment of all animals in our community. The CART Team is staffed by a group of paid on-call citizen volunteers who respond to calls after hours and on weekends.

## GENERAL FUND – EXPENDITURES – Park and Recreation (Fund 55)

Park and Recreation expenses were moved to a new segregated fund (Fund 10) in 2023.

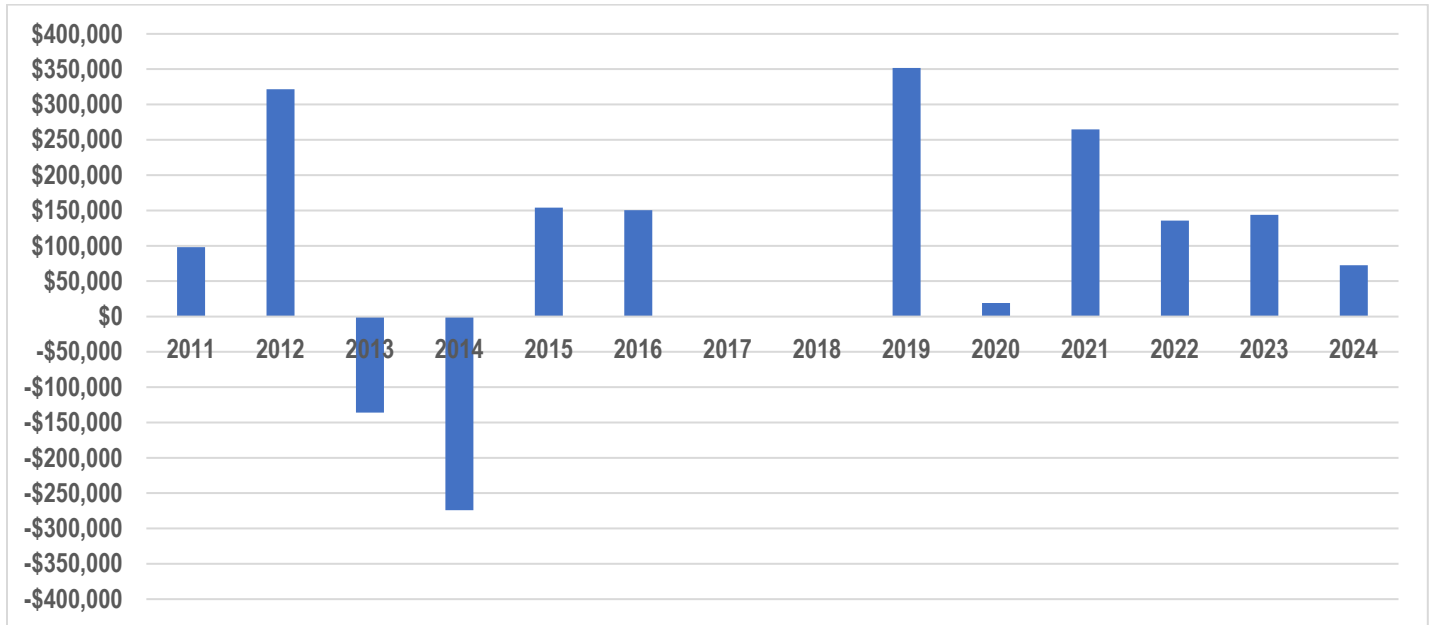
## GENERAL FUND – EXPENDITURES – Planning and Development (Fund 56)

| Planning and Development |                 |                 |                  |                 |                 |                       |                        |
|--------------------------|-----------------|-----------------|------------------|-----------------|-----------------|-----------------------|------------------------|
| Fund Account             | 2023            | 2024            | Original<br>2025 | Amended<br>2025 | Budget<br>2026  | Chg from<br>Orig 2025 | Chg from<br>Amend 2025 |
| Plan & Zoning-Meetings   | 1,075.00        | 775.00          | 1,000.00         | 1,000.00        | 1,000.00        | 0.00                  | 0.00                   |
| Education/Conf/Travel    | 0.00            | 20.00           | 0.00             | 0.00            | 0.00            | 0.00                  | 0.00                   |
| Site Review Meetings     | 475.00          | 400.00          | 500.00           | 500.00          | 500.00          | 0.00                  | 0.00                   |
| <b>FUND 56 TOTAL</b>     | <b>1,550.00</b> | <b>1,195.00</b> | <b>1,500.00</b>  | <b>1,500.00</b> | <b>1,500.00</b> | <b>0.00</b>           | <b>0.00</b>            |
| <b>Change</b>            | <b>(150.00)</b> | <b>(355.00)</b> | <b>305.00</b>    | <b>0.00</b>     |                 |                       |                        |

## GENERAL FUND – EXPENDITURES – Other Financing Uses (Fund 59)

| Other Financing Uses     |                  |                   |                   |                  |                  |                    |                     |
|--------------------------|------------------|-------------------|-------------------|------------------|------------------|--------------------|---------------------|
| Fund Account             | 2023             | 2024              | Original 2025     | Amended 2025     | Budget 2026      | Chg from Orig 2025 | Chg from Amend 2025 |
| Transfer to Debt Service | 0.00             | 268,396.71        | 0.00              | 0.00             | 0.00             | 0.00               | 0.00                |
| Contingency              | 84,960.58        | 115,544.70        | 106,441.18        | 69,427.44        | 47,718.70        | (58,722.48)        | (21,708.74)         |
| <b>FUND 59 TOTAL</b>     | <b>84,960.58</b> | <b>383,941.41</b> | <b>106,441.18</b> | <b>69,427.44</b> | <b>47,718.70</b> | <b>(58,722.48)</b> | <b>(21,708.74)</b>  |
| Change                   | 33,303.10        | 298,980.83        | (277,500.23)      | (37,013.74)      |                  |                    |                     |

## GENERAL FUND BUDGET HISTORY (2011-2026)



| GENERAL FUND BUDGET RESULTS (2011-2026) |                |                |                   |
|-----------------------------------------|----------------|----------------|-------------------|
| YEAR                                    | Revenues       | Expenses       | Surplus (Deficit) |
| * 2026                                  | \$4,661,741.70 | \$4,661,741.70 | \$0.00            |
| * 2025                                  | 4,636,425.64   | 4,636,425.64   | 0.00              |
| 2024                                    | 4,634,624.81   | 4,562,167.65   | 72,457.16         |
| 2023                                    | 4,549,685.25   | 4,405,945.50   | 143,739.75        |
| 2022                                    | 4,155,573.22   | 4,019,886.74   | 135,686.48        |
| 2021                                    | 3,865,747.33   | 3,600,940.26   | 264,807.07        |
| 2020                                    | 3,756,289.79   | 3,727,288.02   | 19,001.77         |
| 2019                                    | 3,766,047.91   | 3,414,260.45   | 351,786.46        |
| 2018                                    | 3,651,358.46   | 3,651,357.93   | 0.53              |
| 2017                                    | 3,529,549.62   | 3,529,659.82   | (110.20)          |
| 2016                                    | 3,185,802.45   | 3,035,370.34   | 150,432.11        |
| 2015                                    | 3,022,749.00   | 2,868,752.58   | 153,996.42        |
| 2014                                    | 2,808,297.13   | 3,082,337.49   | (274,040.36)      |
| 2013                                    | 2,926,131.36   | 3,062,047.43   | (135,916.07)      |
| 2012                                    | 2,822,351.40   | 2,500,868.24   | 321,483.16        |
| 2011                                    | 2,638,631.77   | 2,540,506.85   | 98,124.92         |

\* - Budgeted Amounts

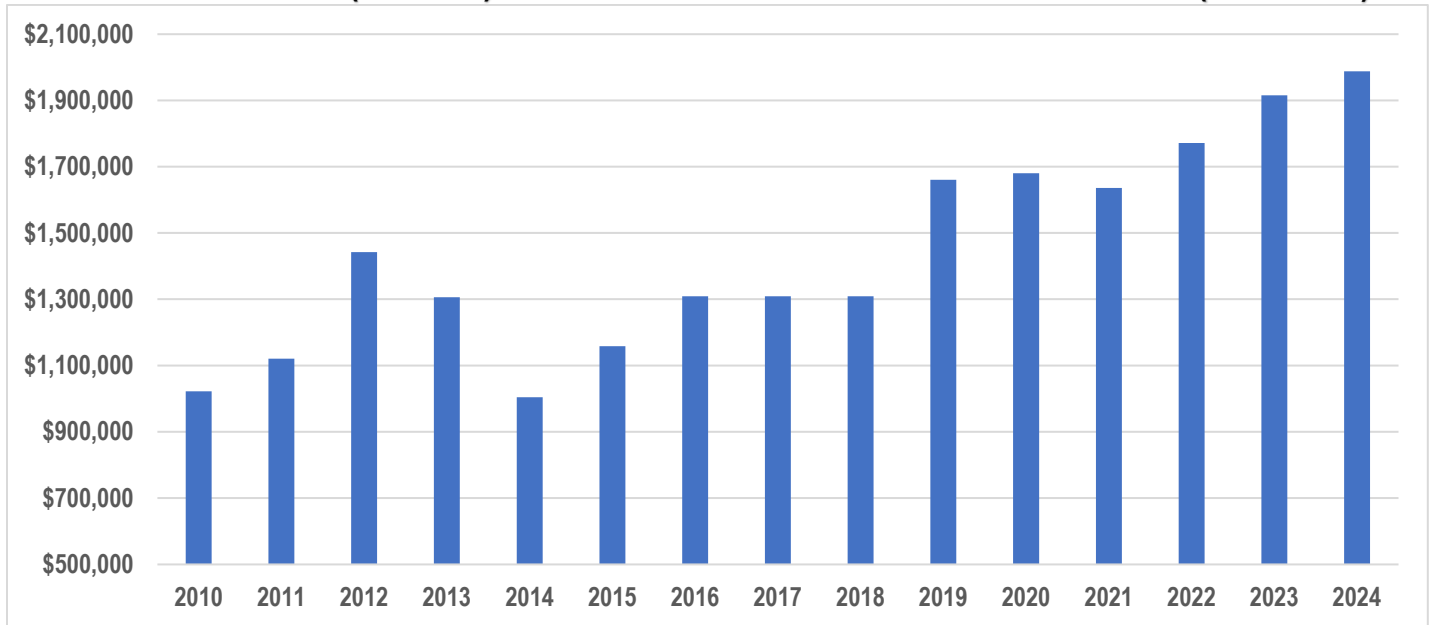
## CASH BALANCE (Reserve) AT END OF FISCAL YEAR – GENERAL FUND

| YEAR | Undesignated Reserve | Park Development Fund (Reserved) | Memorial Brick Fund (Reserved) | Delinquent Tax/Specials (Reserved) | GIS (Restricted) | TOTAL RESERVE |
|------|----------------------|----------------------------------|--------------------------------|------------------------------------|------------------|---------------|
| 2024 | \$1,983,972          | 0                                | 0                              | 0                                  | \$3,759          | \$1,987,731   |
| 2023 | 1,917,444            | 0                                | 0                              | 0                                  | 4,682            | 1,915,274     |
| 2022 | 1,761,091            | 0                                | 0                              | 0                                  | 10,442           | 1,771,533     |
| 2021 | 1,625,404            | 0                                | 0                              | 0                                  | 10,442           | 1,635,846     |
| 2020 | 1,366,393            | 303,692                          | 5,286                          | 0                                  | 4,682            | 1,680,053     |



|      |           |         |       |         |   |           |
|------|-----------|---------|-------|---------|---|-----------|
| 2019 | 1,364,777 | 290,492 | 5,286 | 0       | 0 | 1,660,554 |
| 2018 | 1,012,990 | 290,492 | 5,286 | 0       | 0 | 1,308,768 |
| 2017 | 1,061,928 | 241,507 | 5,333 | 0       | 0 | 1,308,767 |
| 2016 | 1,111,023 | 192,522 | 5,333 | 0       | 0 | 1,308,878 |
| 2015 | 1,015,691 | 137,422 | 5,333 | 0       | 0 | 1,158,446 |
| 2014 | 867,732   | 133,720 | 5,333 | (2,336) | 0 | 1,004,449 |
| 2013 | 1,176,864 | 96,232  | 5,393 | 27,747  | 0 | 1,306,235 |
| 2012 | 1,310,442 | 102,824 | 5,340 | 23,515  | 0 | 1,422,151 |
| 2011 | 822,227   | 48,365  | 5,864 | 244,212 | 0 | 1,120,668 |
| 2010 | 787,263   | 0       | 0     | 234,966 | 0 | 1,022,258 |

### CASH BALANCE (Reserve) AT END OF FISCAL YEAR – GENERAL FUND (2010-2024)



The General Fund posted a “real” surplus of \$264,807.07 in FY2021. In the audit, a budget deficit of \$44,207 is reported. The “deficit” was created by the transfer of \$308,978 out of the General Fund reserve funds to the Park and Recreation Fund, which was created in 2021 to move that section of the General Fund into a segregated stand-alone fund.

### DEBT SERVICE (Fund 05)

The General Fund Debt payments will increase by \$15,915 in FY2026 to \$1.037 million (\$758,700 principal, \$278,141.32 interest). The Debt Service Fund will discontinue drawing down the Debt Reserve Fund and the General Reserve Fund in order to sustain and grow the reserves for the anticipated Hobart Municipal Center project in 2028. As a result, the portion of the tax levy needed for bond payments in 2026 (\$1,014,891.32) is considerably larger than 2025's budgeted amount (\$762,089.92).

- **DEBT RESERVE:** The debt reserve has a balance of \$692,646 as of January 1, 2025. \$228,729.31 was applied to the FY2025 Debt Service budget – the proposed FY2026 budget does not include any reserve funds being applied. This will result in a projected balance of \$463,917 in the debt service reserve.
- **GENERAL FUND RESERVE:** Under Policy 2025-02, “the Village shall maintain the following minimum General Unassigned Fund Reserve Balances (“the General Fund Balance”): 2026 - \$1,350,000, 2027 - \$1,400,000, 2028 - \$1,450,000.” With the unreserved fund balance of \$1,987,729.90 as of January 1, 2025, this equates to \$637,729.90 more than our current policy requires, which maintains the Village's financial foundation as we move toward the Municipal Center project.

Overall, the Village will make a record \$6,428,729.55 in debt payments in 2026 – TID #1 (\$3,192,615.18), TID #2 (\$1,519,908.55), General Fund (\$1,036,891.32), Water Fund (\$384,511.16), Sewer Fund (\$249,757.02), and Storm Water (\$45,046.32). In all, \$5,007,975.90 in principal will be extinguished next year. The Village's overall debt portfolio will decrease from \$54,839,008.11 on January 1, 2026 to \$48,410,278.56 by the end of the budget year.

| Revenues     |      |      |               |              |             |                    |                     |
|--------------|------|------|---------------|--------------|-------------|--------------------|---------------------|
| Fund Account | 2023 | 2024 | Original 2025 | Amended 2025 | Budget 2026 | Chg from Orig 2025 | Chg from Amend 2025 |

| <b>Taxes (Fund 41)</b>                     |                     |                   |                     |                     |                     |                  |                   |
|--------------------------------------------|---------------------|-------------------|---------------------|---------------------|---------------------|------------------|-------------------|
| General Property Tax                       | 950,370.00          | 619,370.00        | 662,089.82          | 762,089.92          | 1,014,891.32        | 352,801.50       | 252,801.40        |
| Room Tax                                   | 0.00                | 409.61            | 150.00              | 3,000.00            | 2,000.00            | (1,000.00)       | 1,850.00          |
| <b>Intergovernmental Revenue (Fund 43)</b> |                     |                   |                     |                     |                     |                  |                   |
| Stadium Tax Refund                         | 6,586.44            | 20,942.19         | 15,000.00           | 27,000.00           | 20,000.00           | 5,000.00         | (7,000.00)        |
| <b>Miscellaneous Revenue (Fund 48)</b>     |                     |                   |                     |                     |                     |                  |                   |
| Interest on Accounts                       | 20,942.19           | 15,000.00         | 27,000.00           | 20,000.00           | 5,000.00            | (7,000.00)       | 20,942.19         |
| <b>Other Funding Sources (Fund 49)</b>     |                     |                   |                     |                     |                     |                  |                   |
| Transfer from Gen Fund                     | 0.00                | 268,396.71        | 105,000.00          | 0.00                | 0.00                | (105,000.00)     | 0.00              |
| Transfer from Debt Serv                    | 0.00                | 0.00              | 238,736.43          | 0.00                | 0.00                | (238,736.43)     | 0.00              |
| Bond Premium                               | 167,008.35          | 0.00              | 0.00                | 0.00                | 0.00                | 0.00             | 0.00              |
| <b>TOTAL REVENUE</b>                       | <b>1,127,156.99</b> | <b>910,582.81</b> | <b>1,020,976.25</b> | <b>792,246.94</b>   | <b>1,036,891.32</b> | <b>15,915.07</b> | <b>244,644.38</b> |
| <b>Change</b>                              | <b>513,035.33</b>   |                   | <b>110,393.44</b>   | <b>(228,729.31)</b> |                     |                  |                   |

| <b>Expenditures</b>       |                   |                   |                     |                     |                     |                    |                     |
|---------------------------|-------------------|-------------------|---------------------|---------------------|---------------------|--------------------|---------------------|
| Fund Account              | 2023              | 2024              | Original 2025       | Amended 2025        | Budget 2026         | Chg from Orig 2025 | Chg from Amend 2025 |
| 6,450,000-2013 Principal  | 460,000.00        | 475,000.00        | 555,000.00          | 555,000.00          | 570,000.00          | 15,000.00          | 15,000.00           |
| 6,450,000-2013 Interest   | 124,220.00        | 109,720.00        | 93,101.25           | 93,101.25           | 74,820.00           | (18,281.25)        | (18,281.25)         |
| 2,965,000-2020 Principal  | 0.00              | 0.00              | 75,000.00           | 75,000.00           | 75,000.00           | 0.00               | 0.00                |
| 2,965,000-2020 Interest   | 4,250.00          | 4,250.00          | 3,875.00            | 3,875.00            | 3,125.00            | (750.00)           | (750.00)            |
| 4,425,000-2021 Principal  | 30,000.00         | 30,000.00         | 0.00                | 0.00                | 0.00                | 0.00               | 0.00                |
| 4,425,000-2021 Interest   | 900.00            | 300.00            | 0.00                | 0.00                | 0.00                | 0.00               | 0.00                |
| 4,900,000-2023 Principal  | 0.00              | 0.00              | 100,000.00          | 100,000.00          | 105,000.00          | 5,000.00           | 5,000.00            |
| 4,900,000-2023 Interest   | 0.00              | 272,222.24        | 194,000.00          | 194,000.00          | 189,900.00          | (4,100.00)         | (4,100.00)          |
| 593,000-2025 Principal    | 0.00              | 0.00              | 0.00                | 0.00                | 8,750.00            | 8,750.00           | 8,750.00            |
| 593,000-2025 Interest     | 0.00              | 0.00              | 0.00                | 0.00                | 10,296.32           | 10,296.32          | 10,296.32           |
| <b>TOTAL EXPENDITURES</b> | <b>619,370.00</b> | <b>891,492.24</b> | <b>1,020,976.25</b> | <b>1,020,976.25</b> | <b>1,036,891.32</b> | <b>15,915.07</b>   | <b>15,915.07</b>    |
| <b>Change</b>             | <b>5,355.56</b>   | <b>272,122.24</b> | <b>129,484.01</b>   |                     |                     |                    |                     |
| <b>NET</b>                | <b>507,786.99</b> | <b>19,090.57</b>  | <b>0.00</b>         | <b>(228,729.31)</b> | <b>0.00</b>         | <b>507,786.99</b>  | <b>19,090.57</b>    |

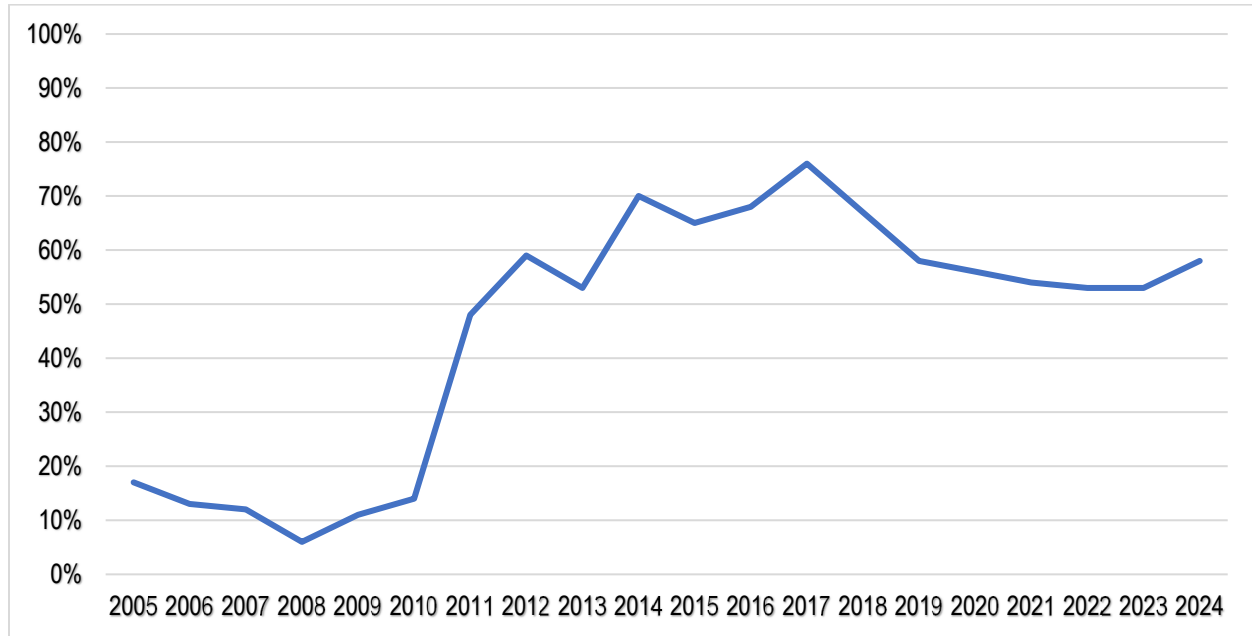
| <b>Existing General Fund Debt</b>                                                                                            |          |               |                        |                                                          |
|------------------------------------------------------------------------------------------------------------------------------|----------|---------------|------------------------|----------------------------------------------------------|
| Debt Issue                                                                                                                   | Issuance | Interest Rate | Final Year of Payments | Principal Remaining (as of January 1 <sup>st</sup> 2026) |
| Taxable General Obligation Refunding Bonds                                                                                   | 4-5-13   | 2.500-3.700%  | 3-1-29                 | \$2,415,000                                              |
| General Obligation Corporate Purpose Bonds, Series 2020                                                                      | 7-14-20  | 1.000-2.000%  | * 3-31-35              | 310,000                                                  |
| General Obligation Note, Series 2023B                                                                                        | 3-21-23  | 4.00%         | 3-1-43                 | 4,800,000                                                |
| ** General Obligation Promissory Note, Series 2025                                                                           | 3-25-25  | 4.75%         | 3-1-35                 | \$148,250                                                |
| <b>TOTAL</b>                                                                                                                 |          |               |                        | <b>\$7,673,250</b>                                       |
| * - Last payment from General Fund scheduled for 2029 ** - This bond is being paid by several funds, including Debt Service. |          |               |                        |                                                          |

| <b>CASH BALANCE (Reserve) AT END OF FISCAL YEAR – DEBT SERVICE</b> |              |      |              |      |              |
|--------------------------------------------------------------------|--------------|------|--------------|------|--------------|
| YEAR                                                               | Cash Balance | YEAR | Cash Balance | YEAR | Cash Balance |
| 2024                                                               | \$692,646    | 2019 | \$161,701    | 2014 | \$0          |
| 2023                                                               | 673,555      | 2018 | 161,701      | 2013 | 0            |
| 2022                                                               | 165,768      | 2017 | 176,916      | 2012 | 0            |
| 2021                                                               | 165,661      | 2016 | 237,069      | 2011 | 0            |
| 2020                                                               | 164,444      | 2015 | 406,658      | 2010 | 0            |

| <b>FUTURE DEBT PAYMENTS SCHEDULE (2026-2035)</b> |                |              |      |              |              |
|--------------------------------------------------|----------------|--------------|------|--------------|--------------|
| YEAR                                             | Total          | Principal    | YEAR | Total        | Principal    |
| 2026                                             | \$1,036,891.32 | \$758,750.00 | 2031 | \$423,746.66 | \$260,385.00 |
| 2027                                             | 1,042,461.66   | 792,720.00   | 2032 | 423,748.06   | 271,135.00   |
| 2028                                             | 1,046,056.48   | 823,340.00   | 2033 | 423,343.12   | 281,915.00   |
| 2029                                             | 1,042,693.64   | 848,990.00   | 2034 | 422,545.06   | 292,740.00   |
| 2030                                             | 423,345.47     | 249,670.00   | 2035 | 426,246.87   | 308,605.00   |

One measure of the Village's debt is the percentage of the legal debt margin being utilized. The Wisconsin Constitution limits the total general obligation indebtedness of a municipality to not exceed five (5) percent of the equalized value of taxable property within the municipality's jurisdiction.

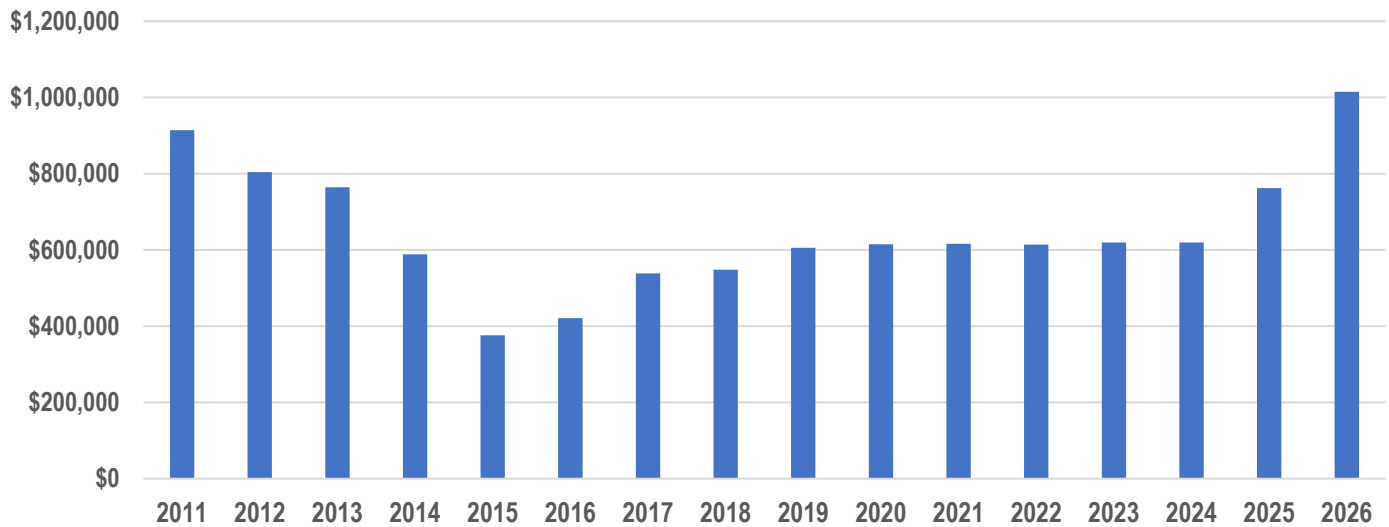
## VILLAGE DEBT PERCENTAGE OF LEGAL LIMIT (5%) (2005-2024)



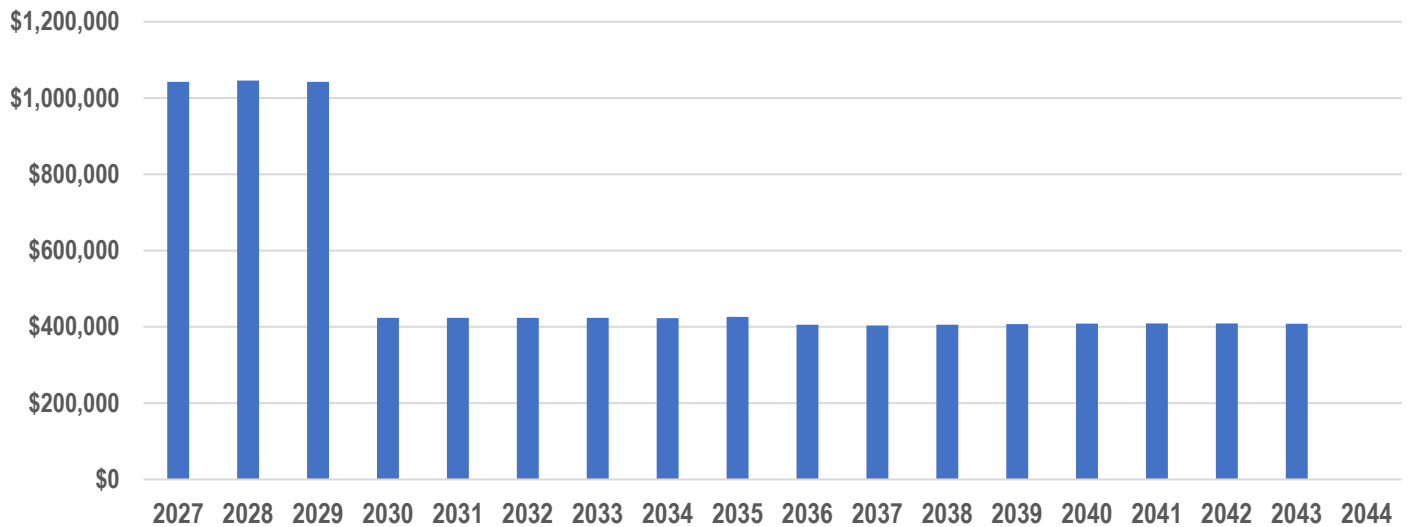
## VILLAGE DEBT TO LEGAL DEBT MARGIN HISTORY (2005-2024)

| YEAR | Equalized Value | Debt Limit (5%) | Net General Obligation Debt | Available Debt Capacity | Percent of legal debt limit used |
|------|-----------------|-----------------|-----------------------------|-------------------------|----------------------------------|
| 2024 | \$1,675,587,900 | \$83,779,395    | \$48,393,922                | \$35,385,473            | 58%                              |
| 2023 | \$1,514,933,400 | \$75,746,670    | \$39,876,980                | \$35,869,690            | 53%                              |
| 2022 | \$1,293,863,100 | \$64,693,155    | \$34,101,516                | \$30,591,639            | 53%                              |
| 2021 | \$1,137,391,600 | \$56,869,580    | \$30,717,530                | \$26,152,050            | 54%                              |
| 2020 | \$1,056,501,600 | \$52,825,080    | \$29,520,124                | \$23,304,956            | 56%                              |
| 2019 | \$971,510,200   | \$48,575,510    | \$28,217,572                | \$20,357,938            | 58%                              |
| 2018 | \$895,943,900   | \$44,797,195    | \$30,113,636                | \$14,683,559            | 67%                              |
| 2017 | \$816,331,800   | \$40,816,590    | \$30,936,904                | \$9,789,686             | 76%                              |
| 2016 | \$771,684,600   | \$38,584,230    | \$26,390,938                | \$12,193,292            | 68%                              |
| 2015 | \$751,542,900   | \$37,577,145    | \$24,404,476                | \$13,172,669            | 65%                              |
| 2014 | \$708,327,100   | \$35,416,355    | \$24,858,326                | \$10,558,029            | 70%                              |
| 2013 | \$671,653,400   | \$33,582,670    | \$17,959,305                | \$15,623,365            | 53%                              |
| 2012 | \$641,048,400   | \$32,052,420    | \$19,069,391                | \$12,983,029            | 59%                              |
| 2011 | \$628,620,700   | \$31,431,035    | \$14,973,507                | \$16,457,528            | 48%                              |
| 2010 | \$615,521,000   | \$30,776,050    | \$4,247,569                 | \$26,528,481            | 14%                              |
| 2009 | \$629,680,100   | \$31,484,005    | \$3,435,870                 | \$28,048,135            | 11%                              |
| 2008 | \$631,037,600   | \$31,551,880    | \$1,929,760                 | \$29,622,120            | 6%                               |
| 2007 | \$609,943,300   | \$30,497,165    | \$3,540,174                 | \$26,956,991            | 12%                              |
| 2006 | \$622,786,100   | \$31,139,305    | \$4,012,393                 | \$27,126,912            | 13%                              |
| 2005 | \$587,198,100   | \$29,359,905    | \$4,902,417                 | \$24,457,488            | 17%                              |

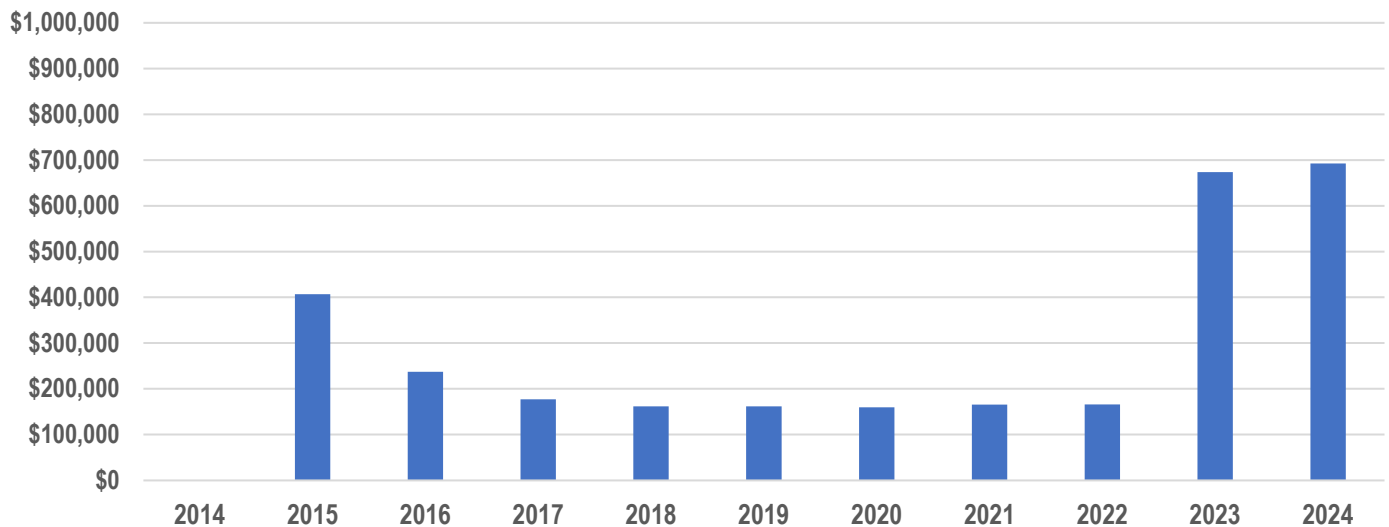
### OVERALL DEBT SERVICE - PROPERTY TAX LEVY (2011-2026)



### HOBART GENERAL FUND - FUTURE DEBT PAYMENTS (2027-2044)



### DEBT SERVICE - END-OF-YEAR CASH BALANCE (2014-2024)



# CAPITAL PROJECTS (Fund 04)

## 2020-2025 CAPITAL PROJECTS HISTORY

### 2020 (\$1,599,331)

The major projects this year were Maple View Court, Acorn Drive, Concord Way, and Dream Lake Road. The Village also paved the north parking area in Four Seasons Park, replaced a culvert on Trout Creek, and completed thirty (30) inlet repairs in the Pleasant Valley Drive-Thornberry Creek area. The Village also participated financially in the installation of Rectangular Rapid Flashing Beacons (RRFBs) on Hillcrest Road adjacent to Hillcrest Elementary School.

TAX LEVY: \$735,723

### 2021 (\$979,522)

The major projects this year were repaving Cyrus Drive, the paving of a temporary road for the North Overland Project, repairing or replacing thirty (3) stormwater inlets in the Thornberry Creek subdivision, and extensive patching projects on Silver Creek and Trout Creek. The Fire Department's 1987 Tinder was also replaced.

TAX LEVY: \$626,319

### 2022 (\$478,514)

The major projects were the repaving of Merrimac Court and Camelot Court (\$152,117.56), extensive repairs on a South Overland Road culvert (\$36,180.66) and 43 inlet repairs in the Thornberry Creek subdivision. The salt shed at the Public Works Department was also replaced for approximately \$440,000, with ARPA funds covering the unanticipated additional costs.

TAX LEVY: \$523,659

### 2023 (\$5,575,609)

The largest project this year was the construction of the new Fire Station project on South Pine Tree Road. It was financed mainly through a \$4.9 million bond issue. The major road project was improvements to approximately a mile of Trout Creek Road.

TAX LEVY: \$466,908

### 2024 (\$1,737,622)

The Village's major projects included repaving Sunbeam Circle, a portion of South Overland Road, and Gypsy Lane. Several inlet repairs were also done in the Polo Point subdivision. The Village also acquired a 1.5-acre parcel on Golden Lane for use by the Public Works Department. The Village also began a three-year process of replacing the 2007 snow plow.

TAX LEVY: \$777,560

### 2025 (Budget - \$1,407,667)

Major road projects scheduled for this year include Inverary Court, Haven Place, Belmar Road, Butternut Lane, Sir Gregory Anthony, and Plane Park Drive (paid with TID #2 funds), as well as the replacement of a failing culvert on South Overland Road.

BUDGETED TAX LEVY: \$742,655

### 2025 (Budget - \$965,738)

The major road project scheduled for this year is the replacement of a substantial portion of Conrad Drive. The Village will also complete the replacement of the 2007 snow plow, with the snow package being installed, and the vehicle being delivered.

BUDGETED TAX LEVY: \$724,434

| Revenues                                   |            |            |               |              |             |                    |                     |
|--------------------------------------------|------------|------------|---------------|--------------|-------------|--------------------|---------------------|
| Fund Account                               | 2023       | 2024       | Original 2025 | Amended 2025 | Budget 2026 | Chg from Orig 2025 | Chg from Amend 2025 |
| <b>Taxes (Fund 41)</b>                     |            |            |               |              |             |                    |                     |
| General Property Tax                       | 466,908.00 | 777,560.00 | 842,655.00    | 742,655.00   | 724,434.44  | (118,220.56)       | (18,220.56)         |
| <b>Intergovernmental Revenue (Fund 43)</b> |            |            |               |              |             |                    |                     |
| Brown Cty Bridge Match                     | 0.00       | 0.00       | 100,000.00    | 80,712.45    | 0.00        | (100,000.00)       | (80,712.45)         |
| <b>Licenses and Permits (Fund 44)</b>      |            |            |               |              |             |                    |                     |
| Reimbursements                             | 37,833.44  | 42,869.15  | 85,880.50     | 84,415.34    | 20,000.00   | (22,869.15)        | (65,880.50)         |
| <b>Miscellaneous Revenues (Fund 48)</b>    |            |            |               |              |             |                    |                     |
| Interest on Accounts                       | 130,875.01 | 27,897.71  | 0.00          | 27,000.00    | 25,000.00   | 25,000.00          | (2,000.00)          |
| <b>Other Funding Sources (Fund 49)</b>     |            |            |               |              |             |                    |                     |
| Trans from General Fund                    | 0.00       | 0.00       | 0.00          | 143,837.50   | 0.00        | 0.00               | (143,837.50)        |
| Trans from Capital Res                     | 0.00       | 0.00       | 0.00          | 143,837.50   | 0.00        | 0.00               | (143,837.50)        |

|                         |                     |                       |                     |                     |                   |                     |                     |
|-------------------------|---------------------|-----------------------|---------------------|---------------------|-------------------|---------------------|---------------------|
| Trans from Storm Water  | 0.00                | 107,852.64            | 144,398.00          | 398,067.13          | 170,571.92        | 26,173.92           | (227,495.21)        |
| Trans from ARPA         | 0.00                | 0.00                  | 19,552.50           | 19,552.00           | 25,731.21         | 6,178.71            | 6,179.21            |
| Bond Proceeds           | 4,900,000.00        | 0.00                  | 0.00                | 0.00                | 0.00              | 0.00                | 0.00                |
| Bond Premium            | 54,292.00           | 0.00                  | 0.00                | 148,250.00          | 0.00              | 0.00                | (148,250.00)        |
| Leases Issued           | 0.00                | 212,704.00            | 0.00                | 0.00                | 0.00              | 0.00                | 0.00                |
| Gain on Sale of Capital | 12,600.00           | 0.00                  | 0.00                | 0.00                | 0.00              | 0.00                | 0.00                |
| <b>TOTAL REVENUE</b>    | <b>5,602,508.45</b> | <b>1,168,883.50</b>   | <b>1,192,486.00</b> | <b>1,788,326.92</b> | <b>965,737.57</b> | <b>(226,748.43)</b> | <b>(822,589.35)</b> |
| <b>Change</b>           | <b>4,675,344.85</b> | <b>(4,433,624.95)</b> | <b>23,602.50</b>    | <b>595,840.92</b>   |                   |                     |                     |

| Expenditures                                    |                     |                       |                     |                     |                   |                     |                     |
|-------------------------------------------------|---------------------|-----------------------|---------------------|---------------------|-------------------|---------------------|---------------------|
| Fund Account                                    | 2023                | 2024                  | Original 2025       | Amended 2025        | Budget 2026       | Chg from Orig 2025  | Chg from Amend 2025 |
| <b>General Government (Fund 51)</b>             |                     |                       |                     |                     |                   |                     |                     |
| Gen Off - New Equipment                         | 0.00                | 0.00                  | 16,719.00           | 21,498.55           | 24,998.40         | 8,279.40            | 3,499.85            |
| Gen Off - New Vehicles                          | 0.00                | 0.00                  | 0.00                | 3,895.80            | 8,392.80          | 8,392.80            | 4,497.00            |
| Clerk - Tech & Equip Res                        | 15,287.75           | 6,500.00              | 20,500.00           | 0.00                | 0.00              | (20,500.00)         | 0.00                |
| Assessor - Revaluation                          | 0.00                | 0.00                  | 18,675.00           | 0.00                | 0.00              | (18,675.00)         | 0.00                |
| <b>FUND 51 TOTAL</b>                            | <b>15,287.75</b>    | <b>6,500.00</b>       | <b>55,894.00</b>    | <b>25,394.35</b>    | <b>33,391.20</b>  | <b>(22,502.80)</b>  | <b>7,996.85</b>     |
| <b>Change</b>                                   | <b>727.24</b>       | <b>(8,787.75)</b>     | <b>49,394.00</b>    | <b>(30,499.65)</b>  |                   |                     |                     |
| <b>Expenses - Public Safety (Fund 52)</b>       |                     |                       |                     |                     |                   |                     |                     |
| Police - New Equipment                          | 23,487.60           | 5,661.45              | 78,305.00           | 60,000.00           | 65,464.42         | (12,840.58)         | 5,464.42            |
| Police - New Vehicles                           | 59,015.80           | 239,346.81            | 93,456.00           | 108,000.00          | 120,384.08        | 26,928.08           | 12,384.08           |
| Fire - New Equipment                            | 0.00                | 11,623.20             | 97,500.00           | 52,000.00           | 45,627.50         | (51,872.50)         | (6,372.50)          |
| Fire - Equipment Reserve                        | 4,992,132.78        | 15,700.00             | 0.00                | 6,250.00            | 0.00              | 0.00                | (6,250.00)          |
| <b>FUND 52 TOTAL</b>                            | <b>5,074,636.18</b> | <b>272,331.46</b>     | <b>269,261.00</b>   | <b>226,250.00</b>   | <b>231,476.00</b> | <b>(37,785.00)</b>  | <b>5,226.00</b>     |
| <b>Change</b>                                   | <b>5,031,775.77</b> | <b>(4,802,304.72)</b> | <b>(3,070.46)</b>   | <b>(43,011.00)</b>  |                   |                     |                     |
| <b>Expenses - Public Works (Fund 53)</b>        |                     |                       |                     |                     |                   |                     |                     |
| DPW - New Equipment                             | 33,500.00           | 232,650.08            | 286,000.00          | 320,000.00          | 274,440.56        | (11,559.44)         | (45,559.44)         |
| DPW - Capital Outlay                            | 0.00                | 623,641.51            | 0.00                | 33,345.93           | 0.00              | 0.00                | (33,345.93)         |
| 2020 Paving 2320-20-04                          | (11,866.42)         | 0.00                  | 0.00                | 0.00                | 0.00              | 0.00                | 0.00                |
| Salt Shed 2320-22-04                            | 13,654.54           | 0.00                  | 0.00                | 0.00                | 0.00              | 0.00                | 0.00                |
| 2023 Streets 2320-23-01                         | 280,154.45          | 0.00                  | 0.00                | 0.00                | 0.00              | 0.00                | 0.00                |
| 2024 Streets 2320-24-01                         | 0.00                | 526,489.64            | 0.00                | (84,971.80)         | 0.00              | 0.00                | 84,971.80           |
| DPW - Paving                                    | 0.00                | 0.00                  | 560,331.00          | 739,815.50          | 426,429.81        | (133,901.19)        | (313,385.69)        |
| DPW - Road Const Eng                            | 0.00                | 0.00                  | 21,000.00           | 21,000.00           | 0.00              | (21,000.00)         | (21,000.00)         |
| Eng 2021 St & Drain                             | 717.25              | 0.00                  | 0.00                | 0.00                | 0.00              | 0.00                | 0.00                |
| 2022 St/Dr 2320-22-02                           | 207.00              | 0.00                  | 0.00                | 0.00                | 0.00              | 0.00                | 0.00                |
| Salt Shed 2320-22-04                            | 183.00              | 0.00                  | 0.00                | 0.00                | 0.00              | 0.00                | 0.00                |
| 23 St 2320-23-01 Eng                            | 45,827.41           | 75,537.21             | 0.00                | 171.00              | 0.00              | 0.00                | (171.00)            |
| 24 St 2320-24-01 Eng                            | 0.00                | 472.12                | 0.00                | 0.00                | 0.00              | 0.00                | 0.00                |
| 25 St 2320-25-01 Eng                            | 0.00                | 0.00                  | 0.00                | 91,000.00           | 0.00              | 0.00                | (91,000.00)         |
| <b>FUND 53 TOTAL</b>                            | <b>362,377.63</b>   | <b>1,458,790.56</b>   | <b>867,331.00</b>   | <b>1,120,360.63</b> | <b>700,870.37</b> | <b>(166,460.63)</b> | <b>(419,490.26)</b> |
| <b>Change</b>                                   | <b>(58,657.92)</b>  | <b>1,096,412.93</b>   | <b>(591,459.56)</b> | <b>253,029.63</b>   |                   |                     |                     |
| <b>Expenses - Park and Recreation (Fund 55)</b> |                     |                       |                     |                     |                   |                     |                     |
| Park & Rec - New Equip                          | 0.00                | 0.00                  | 0.00                | 31,250.00           | 0.00              | 0.00                | (31,250.00)         |
| <b>FUND 55 TOTAL</b>                            | <b>0.00</b>         | <b>0.00</b>           | <b>0.00</b>         | <b>31,250.00</b>    | <b>0.00</b>       | <b>0.00</b>         | <b>(31,250.00)</b>  |
| <b>Change</b>                                   | <b>(57.32)</b>      | <b>0.00</b>           | <b>0.00</b>         | <b>31,250.00</b>    |                   | <b>0.00</b>         | <b>0.00</b>         |
| <b>Expenses - Debt Service (Fund 58)</b>        |                     |                       |                     |                     |                   |                     |                     |
| 2023 GOFBSB Issue Costs                         | 123,307.00          | 0.00                  | 0.00                | 0.00                | 0.00              | 0.00                | 0.00                |
| 2025 GOPN Issue Costs                           | 0.00                | 0.00                  | 0.00                | 4,412.50            | 0.00              | 0.00                | (4,412.50)          |
| <b>FUND 58 TOTAL</b>                            | <b>123,307.00</b>   | <b>0.00</b>           | <b>0.00</b>         | <b>4,412.50</b>     | <b>0.00</b>       | <b>0.00</b>         | <b>(4,412.50)</b>   |
| <b>Change</b>                                   | <b>123,307.00</b>   | <b>(123,307.00)</b>   | <b>0.00</b>         | <b>4,412.50</b>     |                   |                     |                     |
| <b>TOTAL EXPENSES</b>                           | <b>5,575,608.56</b> | <b>1,737,622.02</b>   | <b>1,192,486.00</b> | <b>1,407,667.48</b> | <b>965,737.57</b> | <b>(226,748.43)</b> | <b>(441,929.91)</b> |
| <b>Change</b>                                   | <b>5,097,094.77</b> | <b>(7,313,230.58)</b> | <b>(545,136.02)</b> | <b>215,181.48</b>   |                   |                     |                     |

|            |                   |                  |                     |             |                   |  |  |
|------------|-------------------|------------------|---------------------|-------------|-------------------|--|--|
| <b>NET</b> | <b>448,649.81</b> | <b>26,899.89</b> | <b>(568,738.52)</b> | <b>0.00</b> | <b>380,659.44</b> |  |  |
|------------|-------------------|------------------|---------------------|-------------|-------------------|--|--|

| PROJECT LIST FOR 2026           |                     |                     |                     |                 |               |               |               |
|---------------------------------|---------------------|---------------------|---------------------|-----------------|---------------|---------------|---------------|
| Project                         | TOTAL               | GENERAL FUND        | STORM WATER         | CAPITAL RESERVE | PARK RESERVE  | LAWRENCE      | OTHER SOURCES |
| <b>Roads and Transportation</b> |                     |                     |                     |                 |               |               |               |
| Conrad Dr (Ravine-Terminus)     | \$426,429.81        | \$255,857.89        | \$170,571.92        | \$0.00          | \$0.00        | \$0.00        | \$0.00        |
| <b>Total</b>                    | <b>\$426,429.81</b> | <b>\$255,857.89</b> | <b>\$170,571.92</b> | <b>\$0.00</b>   | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> |
| <b>Fire Department</b>          |                     |                     |                     |                 |               |               |               |
| 5 sets of backup turnout gear   | \$27,500.00         | \$27,500.00         | \$0.00              | \$0.00          | \$0.00        | \$0.00        | \$0.00        |

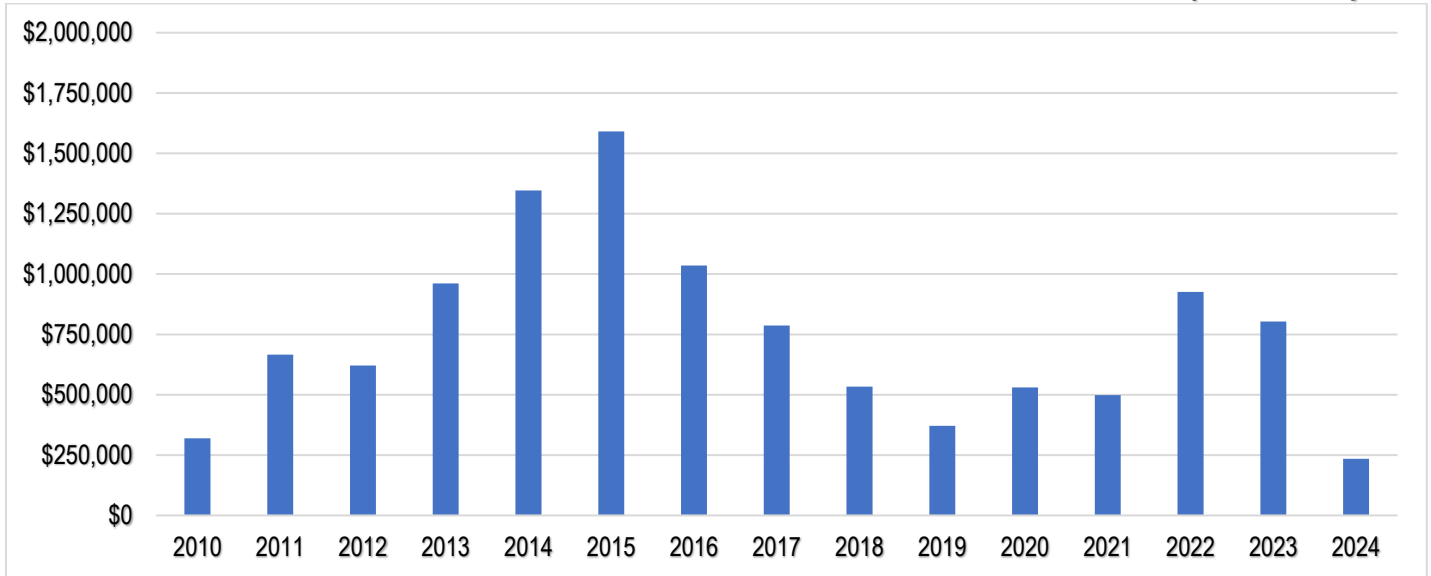
|                                |                     |                     |                     |               |               |                    |                    |
|--------------------------------|---------------------|---------------------|---------------------|---------------|---------------|--------------------|--------------------|
| New Computers                  | \$5,000.00          | \$5,000.00          | \$0.00              | \$0.00        | \$0.00        | \$0.00             | \$0.00             |
| 2024 Utility 1711 Lease        | \$13,127.50         | \$13,127.50         | \$0.00              | \$0.00        | \$0.00        | \$0.00             | \$0.00             |
| <b>Total</b>                   | <b>\$45,627.50</b>  | <b>\$45,627.50</b>  | <b>\$0.00</b>       | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>      | <b>\$0.00</b>      |
| <b>Public Works</b>            |                     |                     |                     |               |               |                    |                    |
| Replace 2007 Plow Truck        | \$175,000.00        | \$175,000.00        | \$0.00              | \$0.00        | \$0.00        | \$0.00             | \$0.00             |
| 2023 Lease (Ford 1500 CC)      | \$11,000.00         | \$11,000.00         | \$0.00              | \$0.00        | \$0.00        | \$0.00             | \$0.00             |
| Water Truck Lease              | \$14,440.56         | \$14,440.56         | \$0.00              | \$0.00        | \$0.00        | \$0.00             | \$0.00             |
| Ditch Mower Replacement        | \$40,000.00         | \$20,000.00         | \$0.00              | \$0.00        | \$0.00        | \$20,000.00        | \$0.00             |
| One-ton lease                  | \$17,000.00         | \$17,000.00         | \$0.00              | \$0.00        | \$0.00        | \$0.00             | \$0.00             |
| One-ton uplifting              | \$17,000.00         | \$17,000.00         | \$0.00              | \$0.00        | \$0.00        | \$0.00             | \$0.00             |
| <b>Total</b>                   | <b>\$274,440.56</b> | <b>\$254,440.56</b> | <b>\$0.00</b>       | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$20,000.00</b> | <b>\$0.00</b>      |
| <b>General Government</b>      |                     |                     |                     |               |               |                    |                    |
| Replace nine (9) work stations | \$13,500.00         | \$13,500.00         | \$0.00              | \$0.00        | \$0.00        | \$0.00             | \$0.00             |
| Inspectors Vehicle Lease       | \$8,392.80          | \$8,392.80          | \$0.00              | \$0.00        | \$0.00        | \$0.00             | \$0.00             |
| Three (3) Badger Books         | \$8,066.40          | \$8,066.40          | \$0.00              | \$0.00        | \$0.00        | \$0.00             | \$0.00             |
| Voter's Choice EZ Cart 4000    | \$3,432.00          | \$3,432.00          | \$0.00              | \$0.00        | \$0.00        | \$0.00             | \$0.00             |
| <b>Total</b>                   | <b>\$33,391.20</b>  | <b>\$33,391.20</b>  | <b>\$0.00</b>       | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>      | <b>\$0.00</b>      |
| <b>Police Department</b>       |                     |                     |                     |               |               |                    |                    |
| Eight (8) Squad Car Leases     | \$107,884.08        | \$107,884.08        | \$0.00              | \$0.00        | \$0.00        | \$0.00             | \$0.00             |
| Vehicle Changover              | \$12,500.00         | \$12,500.00         | \$0.00              | \$0.00        | \$0.00        | \$0.00             | \$0.00             |
| Squad Computers (2)            | \$8,000.00          | \$8,000.00          | \$0.00              | \$0.00        | \$0.00        | \$0.00             | \$0.00             |
| Axon Body Cameras              | \$51,464.42         | \$25,732.21         | \$0.00              | \$0.00        | \$0.00        | \$0.00             | \$25,731.21        |
| Flock Cameras (2)              | \$6,000.00          | \$6,000.00          | \$0.00              | \$0.00        | \$0.00        | \$0.00             | \$0.00             |
| <b>Total</b>                   | <b>\$185,848.50</b> | <b>\$160,116.29</b> | <b>\$0.00</b>       | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>      | <b>\$25,731.21</b> |
| <b>TOTAL</b>                   | <b>\$965,737.57</b> | <b>\$749,433.44</b> | <b>\$170,571.92</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$20,000.00</b> | <b>\$25,731.21</b> |

| <b>CASH BALANCE (Reserve) AT END OF FISCAL YEAR – CAPITAL PROJECTS FUND</b> |                     |               |                          |                     |           |                 |          |                 |                  |
|-----------------------------------------------------------------------------|---------------------|---------------|--------------------------|---------------------|-----------|-----------------|----------|-----------------|------------------|
| YEAR                                                                        | Undesig.<br>Reserve | Fire<br>Equip | Public<br>Works<br>Equip | Village<br>Building | Reassess. | Tech &<br>Equip | HVAC     | Fire<br>Station | TOTAL<br>RESERVE |
| 2024                                                                        | (\$46,739)          | \$70,000      | \$54,200                 | \$90,000            | \$0       | \$16,960        | \$50,000 | \$0             | \$234,421        |
| 2023                                                                        | 521,999             | 70,000        | 54,200                   | 90,000              | 0         | 16,960          | 50,000   | 0               | 803,159          |
| 2022                                                                        | 495,099             | 70,000        | 54,200                   | 90,000              | 0         | 16,960          | 50,000   | 0               | 926,259          |
| 2021                                                                        | 46,449              | 70,000        | 75,000                   | 90,000              | 0         | 16,690          | 50,000   | 0               | 498,409          |
| 2020                                                                        | 78,420              | 70,000        | 75,000                   | 90,000              | 0         | 16,960          | 50,000   | 0               | 530,380          |
| 2019                                                                        | 65,995              | 70,000        | 75,000                   | 90,000              | 3,257     | 16,960          | 50,000   | 0               | 371,212          |
| 2018                                                                        | 248,159             | 51,000        | 65,000                   | 84,500              | 18,257    | 16,960          | 50,000   | 0               | 533,876          |
| 2017                                                                        | 501,437             | 51,000        | 65,000                   | 84,500              | 18,257    | 16,960          | 50,000   | 0               | 787,154          |
| 2016                                                                        | 800,305             | 36,000        | 50,000                   | 69,500              | 16,111    | 14,814          | 49,000   | 0               | 1,035,730        |
| 2015                                                                        | 1,525,609           | 0             | 20,000                   | 37,000              | 4,500     | 4,000           | 0        | 0               | 1,591,109        |
| 2014                                                                        | 1,226,984           | 70,000        | 15,000                   | 29,500              | 3,000     | 2,000           | 0        | 0               | 1,346,484        |
| 2013                                                                        | 877,686             | 47,500        | 10,000                   | 24,500              | 1,500     | 0               | 0        | 0               | 961,186          |
| 2012                                                                        | 621,423             | 0             | 0                        | 0                   | 0         | 0               | 0        | 0               | 621,423          |
| 2011                                                                        | 666,203             | 0             | 0                        | 0                   | 0         | 0               | 0        | 0               | 666,203          |
| 2010                                                                        | 319,513             | 0             | 0                        | 0                   | 0         | 0               | 0        | 0               | 319,513          |

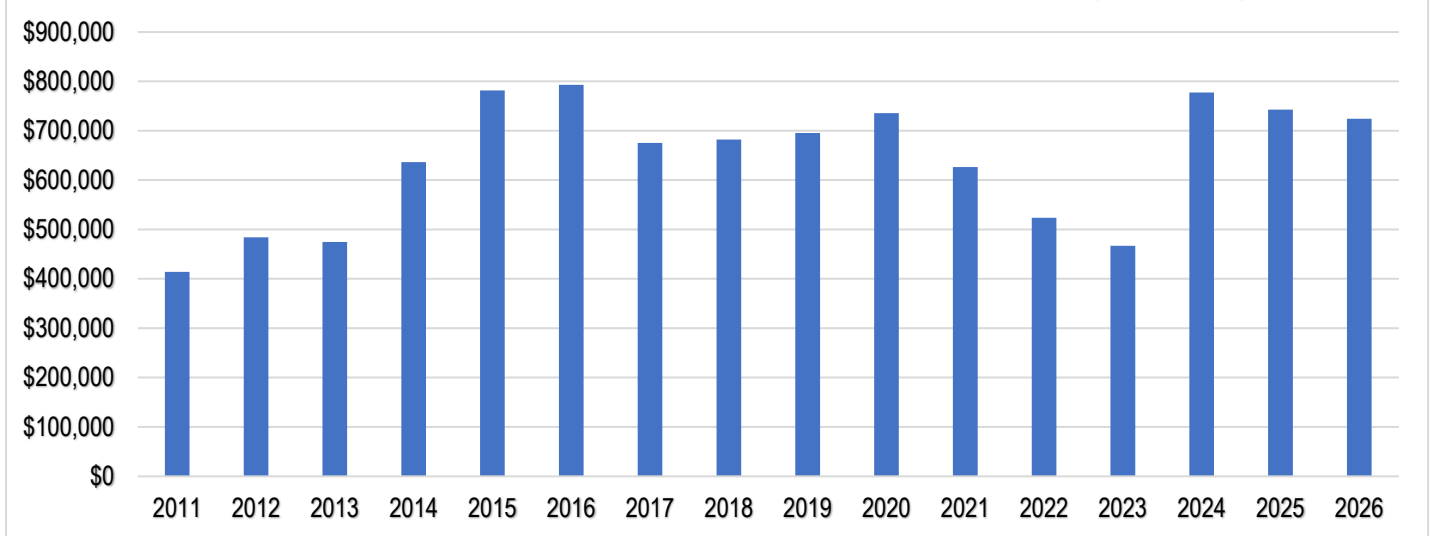
The decline in the Capital Reserve in 2024 was a book-keeping issue related to the purchase of the property on Golden Lane, which was completed in December 2024 for a total of \$623,641.51. As part of the sale, the Capital Fund took on a short-term payable note of \$525,000. The funds to pay that note was acquired in early 2025, but the note was a liability for the Capital Fund at the end of FY2024.



### CAPITAL PROJECTS FUND CASH BALANCE AT END OF FISCAL YEAR (2010-2024)



### OVERALL CAPITAL PROJECTS - PROPERTY TAX COMPONENT (2011-2026)



# NOTICE OF 2026 BUDGET HEARING - VILLAGE OF HOBART, WISCONSIN

The Village Board of the Village of Hobart will hold a public hearing on the proposed budget for calendar year 2026 on Tuesday November 18, 2025, commencing at 6:00 p.m. in the Board Room of the Hobart Village Offices, 2990 S. Pine Tree Rd. Hobart, Wisconsin. Notice is hereby given that the details of the proposed budget will be on file at the Village Office beginning on November 5, 2025 and will be open for public inspection during regular office hours. The proposed budget can be found online at <https://www.hobartwi.gov/village-administrator>. A summary of the proposed budget is published herewith.

## PROPOSED 2025 BUDGET (General Fund)

| REVENUE                          | 2024                | 2025                | PROPOSED 2026       | CHANGE      |
|----------------------------------|---------------------|---------------------|---------------------|-------------|
| Taxes (41)                       | \$2,129,105.53      | 2,177,162.56        | \$2,144,349.82      | - 1.5%      |
| Special Assessments (42)         | 0.00                | 0.00                | 0.00                | 0.0%        |
| Intergovernmental Revenue (43)   | 1,010,027.42        | 1,050,514.32        | 1,085,919.42        | 3.4%        |
| Licenses and Permits (44)        | 257,908.74          | 189,032.99          | 132,300.00          | - 30.0%     |
| Fines and Forfeitures (45)       | 0.00                | 0.00                | 0.00                | 0.0%        |
| Public Charges for Serv (46)     | 963,635.87          | 964,202.18          | 1,064,508.47        | 10.4%       |
| Miscellaneous Revenue (48)       | 177,619.31          | 175,000.00          | 150,000.00          | - 14.3%     |
| Other Funding Sources (49)       | 96,327.94           | 80,513.59           | 84,663.99           | 5.2%        |
| <b>REVENUE TOTAL</b>             | <b>4,634,624.81</b> | <b>4,636,425.64</b> | <b>4,661,741.70</b> | <b>0.5%</b> |
| <b>Change from Previous Year</b> | <b>84,939.56</b>    | <b>1,800.83</b>     | <b>25,316.06</b>    |             |
| EXPENDITURES                     | 2024                | 2025                | PROPOSED 2026       | CHANGE      |
| General Government (51)          | \$855,211.03        | \$896,496.48        | 830,385.98          | - 7.4%      |
| Public Safety (52)               | 2,781,734.46        | 3,100,166.45        | 3,234,713.82        | 4.3%        |
| Public Works (53)                | 532,506.16          | 561,335.27          | 542,141.90          | - 3.4%      |
| Constable Services (54)          | 7,579.59            | 7,500.00            | 8,000.00            | 6.7%        |
| Park and Recreation (55)         | 0.00                | 0.00                | 0.00                | ---         |
| Planning & Development (56)      | 1,195.00            | 1,500.00            | 1,500.00            | 0.00%       |
| Other Financing Uses (59)        | 383,941.41          | 69,427.44           | 45,000.00           | - 35.2%     |
| <b>EXPENDITURE TOTAL</b>         | <b>4,562,167.65</b> | <b>4,636,425.64</b> | <b>4,661,741.70</b> | <b>0.5%</b> |
| <b>Change from Previous Year</b> | <b>156,222.15</b>   | <b>73,932.99</b>    | <b>25,316.06</b>    |             |
| <b>NET</b>                       | <b>72,457.16</b>    | <b>\$0.00</b>       | <b>\$0.00</b>       |             |

## PROPOSED 2026 PROPERTY TAX LEVY (General-Capital Projects-Debt Service Funds)

|                                    | 2024                | 2025                | PROPOSED 2026       | CHANGE      |
|------------------------------------|---------------------|---------------------|---------------------|-------------|
| General Fund                       | \$2,029,876.82      | \$2,105,808.44      | \$2,074,136.82      | - 1.5%      |
| Capital Projects                   | 777,560.00          | 742,655.00          | 724,434.44          | - 2.5%      |
| Debt Service                       | 619,370.00          | 762,089.92          | 1,014,891.32        | 33.2%       |
| <b>TOTAL</b>                       | <b>3,426,806.82</b> | <b>3,610,553.36</b> | <b>3,813,462.58</b> | <b>5.6%</b> |
| <b>Change from Previous Year</b>   | <b>138,656.60</b>   | <b>183,746.54</b>   | <b>202,909.22</b>   |             |
| <b>% Change from Previous Year</b> | <b>4.22%</b>        | <b>5.36%</b>        | <b>5.62%</b>        |             |
| <b>Mill Rate</b>                   | <b>\$3.86</b>       | <b>\$3.88</b>       | <b>\$4.03</b>       | <b>3.9%</b> |

The 2024 figures are final year-end audited amounts. The 2025 budget is the amended 2025 budget, which was adopted by the Hobart Village Board on October 21, 2025. The proposed 2026 mill rate is an estimate.

Dated at Hobart, Wisconsin the 31st day of October, 2025.

Lisa Vanden Heuvel, Village Clerk, Village of Hobart

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