2026 VILLAGE BUDGET		2023	2024	2025	2025	2025	2025	2025	2026
EXPENSES	**ACCOUNT**	**ACTUAL**	**ACTUAL**	**BUDGET**	**AMENDED**	**ACTUAL**	**ACTUAL**	**ESTIMATE**	**PROPOSED**
	NUMBER	12/31/2023	12/31/2024	12/31/2025	**BUDGET**	**8/31/2025**	**10/31/2025**	**12/31/2025**	**BUDGET**
GENERAL GOVERNMENT									
Village Board - Wages	100-51-511101	9,594.61	9,167.28	10,765.00	10,765.00	4,195.26	8,366.03	10,765.00	10,765.00
Village Board - Other	100-51-511103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board of Review - Wages	100-51-511201	153.83	153.83	270.00	270.00	150.00	150.00	153.00	270.00
Board of Review - Other	100-51-511203	199.65	369.74	365.00	365.00	100.35	100.35	101.00	400.00
President - Wages	100-51-513101	3,640.00	3,504.59	3,768.00	3,768.00	1,756.89	3,506.89	3,768.00	3,768.00
President - Other	100-51-513103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Clerk/Treasurer - Wages (70% of Total)	100-51-514101	42,391.58	43,983.59	48,296.00	48,296.00	31,575.27	40,888.80	48,296.00	50,715.00
Printing, Postage & Supplies	100-51-514213	1,972.11	2,077.85	2,500.00	2,500.00	1,061.22	1,217.22	2,500.00	2,500.00
Special Meetings - Other	100-51-514323	280.00	0.00	300.00	300.00	180.00	180.00	300.00	300.00
Deputy Clerk/Treasurer - Wages(70% of Total)	100-51-514401	20,807.70	3,206.73	0.00	0.00	0.00	0.00	0.00	0.00
Elections - Wages	100-51-514501	793.50	2,318.98	2,000.00	2,000.00	1,090.99	1,090.99	1,091.00	3,000.00
Elections - Other	100-51-514503	1,177.43	2,120.43	2,200.00	2,200.00	1,432.63	2,080.57	2,200.00	5,000.00
Mileage & Per Diem	100-51-514903	542.55	548.47	750.00	750.00	0.00	0.00	300.00	750.00
Other - General Administration - Training	100-51-514904	2,231.70	1,525.28	2,800.00	2,800.00	1,152.48	1,152.48	2,000.00	2,600.00
Other-General Adm-Bank Charges	100-51-514905	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00
Property Assessor - Other	100-51-515403	6,762.80	6,760.15	9,115.00	9,115.00	6,069.40	6,819.40	9,115.00	9,120.00
Independent Auditing & Accounting	100-51-515803	20,608.50	20,313.75	20,000.00	20,000.00	18,178.50	18,178.50	20,000.00	20,000.00
Legal Counseling & Lake Country Municipal Court	100-51-516103	14,534.64	1,000.00	1,500.00	1,500.00	500.00	500.00	1,500.00	3,000.00
Legal - Codification of Ordinance	100-51-516300	0.00	0.00	2,000.00	2,000.00	483.00	483.00	2,000.00	2,000.00
Zoning - Wages	100-51-517301	1,436.45	1,222.68	550.00	550.00	1,016.56	2,362.19	1,017.00	670.00
Municipal Building - Wages	100-51-518101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Municipal Building - Other	100-51-518103	19,646.00	20,528.20	23,000.00	23,000.00	14,752.34	16,572.94	0.00	22,000.00
Municipal Building- Outlay	100-51-518104	18,838.55	6,398.94	0.00	0.00	0.00	0.00	23,000.00	0.00
Municipal Building - Computer & Building	100-51-518105	8,762.00	22,640.23	0.00	0.00	38,666.57	39,109.37	38,666.57	0.00
Maps & Plat Books	100-51-519303	87.50	0.00	50.00	50.00	0.00	0.00	50.00	50.00
P & L Insurance (50% of Total)	100-51-519403	10,063.46	10,113.02	10,000.00	10,000.00	1,182.98	5,049.58	10,000.00	9,700.00
Newspaper Publications	100-51-519503	735.84	1,075.83	700.00	700.00	638.04	638.04	800.00	700.00
Miscellaneous Expense	100-59-599990	39,347.00	0.00	0.00	0.00	1,523.02	1,523.02	1,523.00	0.00
Village Share - Retirement (50%)	100-60-600002	6,780.32	7,372.26	8,500.00	8,500.00	5,057.81	6,531.63	8,500.00	9,200.00
Village Share Health Insurance (50%)	100-60-600003	25,497.78	26,894.87	36,000.00	36,000.00	22,684.24	28,110.16	36,000.00	40,000.00
Village Share-Comm Contracted Services	100-60-600014	105.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL		**256,903.50**	**193,314.70**	**185,447.00**	**185,447.00**	**153,465.55**	**184,629.16**	**223,663.57**	**196,526.00**

EXPENSES	ACCOUNT NUMBER	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 AMENDED BUDGET	2025 ACTUAL 8/31/2025	2025 ACTUAL 10/31/2025	2025 ESTIMATE 12/31/2025	2026 PROPOSED BUDGET
PUBLIC SAFETY									
Fire Suppression - Wages	100-52-522001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fire Suppression - Other	100-52-522003	38,932.30	24,267.90	55,050.00	55,050.00	12,058.69	17,804.27	55,050.00	53,850.00
Fire Suppression - Outlay	100-52-522004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fire Suppression - Gas/Maintenance	100-52-522005	25,970.63	26,006.79	29,435.00	29,435.00	12,432.41	14,577.49	29,435.00	29,435.00
Fire Suppression- Safety Grants	100-52-522007	35,308.94	59,380.68	2,500.00	2,500.00	0.00	0.00	2,500.00	2,500.00
Fire Suppression- Utilities	100-52-522008	7,042.56	6,437.23	8,500.00	8,500.00	4,936.25	5,969.29	8,500.00	8,000.00
Fire Suppression - P&L&WC Insurance Prem.	100-52-522009	9,130.31	10,592.99	10,800.00	10,800.00	5,211.54	8,637.35	10,800.00	10,300.00
Fire Suppression- Fire Fighter & Officer Pay	100-52-522011	28,870.00	23,060.00	27,500.00	27,500.00	0.00	0.00	27,500.00	27,500.00
Warning System	100-52-524300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMS District Outlay	100-52-524599	26,249.00	32,811.00	39,373.00	39,373.00	39,373.00	39,373.00	39,373.00	42,523.00
Building Inspector - Other	100-52-523103	9,939.26	23,123.11	3,000.00	3,000.00	3,778.92	4,111.48	5,000.00	3,000.00
TOTAL		**181,443.00**	**205,679.70**	**176,158.00**	**176,158.00**	**77,790.81**	**90,472.88**	**178,158.00**	**177,108.00**
HEALTH & SOCIAL SERVICES									
Pest & Animal Control	100-54-543003	1,946.37	1,931.03	2,200.00	2,200.00	2,036.36	2,052.36	2,200.00	2,200.00
TOTAL		**1,946.37**	**1,931.03**	**2,200.00**	**2,200.00**	**2,036.36**	**2,052.36**	**2,200.00**	**2,200.00**

EXPENSES	ACCOUNT NUMBER	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 AMENDED BUDGET	2025 ACTUAL 8/31/2025	2025 ACTUAL 10/31/2025	2025 ESTIMATE 12/31/2025	2026 PROPOSED BUDGET
PUBLIC WORKS									
DPW - Wages	100-53-531001	63,894.38	68,310.97	73,100.00	73,100.00	46,415.18	59,853.40	73,100.00	76,700.00
DPW - Other	100-53-531003	7,425.72	10,781.71	11,400.00	11,400.00	3,986.58	4,434.64	8,000.00	8,210.00
Machinery & Equipment - Others	100-53-531103	2,504.58	7,138.09	8,000.00	8,000.00	3,397.61	4,475.22	7,000.00	6,000.00
Street Maintenance - Wages	100-53-533101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Street Maintenance - Other	100-53-533103	2,214.62	9,681.82	5,000.00	5,000.00	4,239.80	4,239.80	5,500.00	5,000.00
Street Maintenance - Outlay	100-53-533104	15,962.62	45,877.19	0.00	0.00	13,768.36	13,768.36	13,768.00	0.00
Garage - Wages	100-53-531201	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Garage- Other	100-53-531203	492.14	1,094.05	3,550.00	3,550.00	138.91	138.91	1,000.00	2,000.00
Snow & Ice Control - Wages	100-53-533301	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Snow & Ice Control - Other	100-53-533303	24,938.56	35,802.66	40,000.00	40,000.00	19,295.10	19,295.10	30,000.00	40,000.00
Street Lighting - Other	100-53-534203	16,252.57	15,592.84	16,500.00	16,500.00	8,787.68	11,056.43	13,500.00	16,000.00
Storm Drainage-Other	100-53-534403	0.00	3,789.20	0.00	0.00	0.00	0.00	4,000.00	1,500.00
Garbage & Refuse - Other	100-57-571003	20,746.54	25,447.06	26,000.00	26,000.00	14,074.59	18,110.22	23,000.00	27,000.00
Recycling - Wages	100-57-571101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Recycling - Other	100-57-571103	12,322.17	15,374.27	14,800.00	14,800.00	8,028.53	10,258.59	13,000.00	15,800.00
TOTAL		**166,753.90**	**238,889.86**	**198,350.00**	**198,350.00**	**122,132.34**	**145,630.67**	**191,868.00**	**198,210.00**
LEISURE ACTIVITIES									
Parks - Wages	100-55-555101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Parks - Other	100-55-555103	7,696.56	7,380.97	8,100.00	8,100.00	6,111.37	7,608.47	8,500.00	7,700.00
Parks - Outlay	100-55-555104	9,383.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Recreation	100-55-552000	440.00	488.84	600.00	600.00	0.00	0.00	600.00	600.00
Holiday Decorations	100-55-554100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Flags- Other	100-55-557103	726.73	900.54	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL		**18,247.24**	**8,770.35**	**8,700.00**	**8,700.00**	**6,111.37**	**7,608.47**	**9,100.00**	**8,300.00**

EXPENSES	ACCOUNT NUMBER	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 AMENDED BUDGET	2025 ACTUAL 8/31/2025	2025 ACTUAL 10/31/2025	2025 ESTIMATE 12/31/2025	2026 PROPOSED BUDGET
CONSERVATION & DEVELOPMENT									
Weed Control	100-55-556303	4,306.70	4,430.90	5,000.00	5,000.00	4,968.42	4,968.42	4,969.00	5,200.00
TOTAL		**4,306.70**	**4,430.90**	**5,000.00**	**5,000.00**	**4,968.42**	**4,968.42**	**4,969.00**	**5,200.00**
CAPITAL INVESTMENTS									
Fire Department Fund - Replacement	100-113102	10,000.00	10,000.00	10,000.00	10,000.00	0.00	10,000.00	10,000.00	0.00
Street Replacement	100-113103	14,776.00	3,500.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	10,000.00
Capital Purchases & Cont. Fund	100-113302	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Safety	100-113106	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Municipal Building/Computer	100-113310	5,900.00	8,365.00	5,361.00	5,361.00	5,361.00	5,361.00	5,361.00	4,000.00
Parks Replacement Fund	100-113301	11,000.00	5,000.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	7,000.00
Machinery/Equipment Replacement (DPW)	100-113320	19,304.00	9,000.00	2,200.00	2,200.00	0.00	2,200.00	2,200.00	4,000.00
Flags	100-113340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Recycling Center	100-113104	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL		**60,980.00**	**35,865.00**	**28,811.00**	**28,811.00**	**11,611.00**	**28,811.00**	**28,811.00**	**25,000.00**
TOTAL EXPENDITURES w/o DEBT SERV.		**690,580.71**	**688,881.54**	**604,666.00**	**604,666.00**	**378,115.85**	**464,172.96**	**638,769.57**	**612,544.00**
DEBT SERVICE EXPENSE									
Transfer from Principle Debt Service Budget	100-58-581003	101,007.19	86,181.54	88,773.00	88,773.00	88,753.26	88,753.26	88,754.00	91,367.00
Transfer from Interest Debt Service Budget	100-58-582003	19,995.31	20,696.05	18,106.00	18,106.00	18,124.33	18,124.33	18,125.00	15,512.00
Other Interest & Fiscal Charges	100-58-582900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL		**121,002.50**	**106,877.59**	**106,879.00**	**106,879.00**	**106,877.59**	**106,877.59**	**106,879.00**	**106,879.00**
TOTAL EXPENDITURES w/ DEBT SERV.		**811,583.21**	**795,759.13**	**711,545.00**	**711,545.00**	**484,993.44**	**571,050.55**	**745,648.57**	**719,423.00**

REVENUES	ACCOUNT NUMBER	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 AMENDED BUDGET	2025 ACTUAL 8/31/2025	2025 ACTUAL 10/31/2025	2025 ESTIMATE 12/31/2025	2026 PROPOSED BUDGET
TAXES (Includes Debt Service)									
General Property Taxes for Village	100-41-411100	383,892.05	382,684.14	373,962.00	373,962.00	373,962.00	373,962.00	373,962.00	379,959.00
Personal Property Aid	100-41-411400	1,037.13	1,037.13	1,037.00	1,037.00	2,835.96	2,835.96	2,836.00	2,836.00
TOTAL		**383,892.05**	**383,721.27**	**374,999.00**	**374,999.00**	**376,797.96**	**376,797.96**	**376,798.00**	**382,795.00**
INTERGOVERNMENTAL REVENUES									
State Shared Taxes	100-42-422100	48,084.83	94,704.05	96,747.00	96,747.00	19,469.61	19,469.61	96,747.00	94,128.00
Fire Dues From State	100-42-422300	9,507.91	10,761.85	12,000.00	12,000.00	2,947.94	2,947.94	12,000.00	12,343.00
Computer Aid	100-42-424190	735.80	735.80	736.00	736.00	735.80	735.80	736.00	736.00
State Aid-Video Service	100-42-424300	3,967.89	3,967.89	3,968.00	3,968.00	3,967.89	3,967.89	3,968.00	3,968.00
State Aid-Road Allotment	100-42-424410	25,804.01	19,652.81	21,549.00	21,549.00	16,147.68	21,530.24	21,549.00	24,760.00
Other Public Safety - Grants	100-42-424290	29,867.87	53,050.93	0.00	0.00	574.00	574.00	574.00	600.00
County Aid - Highway	100-42-425100	0.00	2,000.00	0.00	0.00	100.00	100.00	100.00	0.00
DNR Pilot - Taxes	100-41-413200	80.07	80.07	80.00	80.00	80.07	80.07	80.00	80.00
Recycling Aid	100-42-425200	2,176.19	2,179.32	2,200.00	2,200.00	2,178.26	2,178.26	2,178.00	2,200.00
TOTAL		**120,224.57**	**187,132.72**	**137,280.00**	**137,280.00**	**46,201.25**	**51,583.81**	**137,932.00**	**138,815.00**
LICENSES AND PERMITS									
Liquor Licenses	100-43-431100	1,700.00	2,279.82	2,300.00	2,300.00	1,725.00	1,725.00	1,725.00	1,725.00
Business & Occupational Licenses	100-43-431200	1,440.00	2,072.00	2,200.00	2,200.00	1,685.00	1,895.00	1,685.00	2,200.00
Dog Licenses	100-43-431800	848.64	664.92	750.00	750.00	490.36	605.86	491.00	750.00
Building Permits	100-43-432100	14,163.62	26,028.67	6,000.00	6,000.00	4,516.20	15,465.88	6,000.00	7,500.00
CATV Fees	100-43-432910	7,641.75	7,046.49	9,000.00	9,000.00	5,199.96	5,199.96	9,000.00	7,000.00
Zoning Fees & Permits	100-44-444000	2,100.00	1,610.00	2,000.00	2,000.00	580.16	580.16	580.00	2,000.00
Other Permits	100-43-432900	2,185.00	4,025.00	500.00	500.00	420.00	420.00	500.00	600.00
TOTAL		**30,079.01**	**43,726.90**	**22,750.00**	**22,750.00**	**14,616.68**	**25,891.86**	**19,981.00**	**21,775.00**
FINES, FORFETURES & PENALITIES									
Citations-Tickets	100-44-441200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
PUBLIC CHARGES FOR SERVICES									
Publication Fees	100-45-451800	0.00	142.02	200.00	200.00	126.10	126.10	126.00	200.00
Other Recycling	100-42-425210	43,902.20	39,821.30	43,000.00	43,000.00	41,717.70	41,717.70	42,500.00	43,000.00
TOTAL		**43,902.20**	**39,963.32**	**43,200.00**	**43,200.00**	**41,843.80**	**41,843.80**	**42,626.00**	**43,200.00**

REVENUES	ACCOUNT NUMBER	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 AMENDED BUDGET	2025 ACTUAL 8/31/2025	2025 ACTUAL 10/31/2025	2025 ESTIMATE 12/31/2025	2026 PROPOSED BUDGET
INTERGOVERNMENTAL CHARGES FOR SERVICES									
Intergovernmental Charges - Fire Contract	100-47-472000	74,496.00	76,730.88	79,033.00	79,033.00	79,032.80	79,032.80	79,033.00	81,405.00
TOTAL		**74,496.00**	**76,730.88**	**79,033.00**	**79,033.00**	**79,032.80**	**79,032.80**	**79,033.00**	**81,405.00**
INVESTMENT INCOME									
Interest on Temporary Investments	100-48-481101	33,882.41	35,351.23	23,000.00	23,000.00	16,848.41	21,935.29	25,000.00	20,000.00
TOTAL		**33,882.41**	**35,351.23**	**23,000.00**	**23,000.00**	**16,848.41**	**21,935.29**	**25,000.00**	**20,000.00**
MISCELLANEOUS									
Rent of Village Property	100-48-482100	6,645.00	6,550.00	6,000.00	6,000.00	4,200.00	4,850.00	5,000.00	6,000.00
Sprint Lease Agreement Fees	100-43-432920	8,174.00	12,529.20	24,883.00	24,883.00	0.00	0.00	24,883.00	24,883.00
Special Assessment Fee	100-45-453100	390.00	510.00	300.00	300.00	690.00	780.00	760.00	400.00
Notary Service Fee	100-45-453200	45.00	60.00	100.00	100.00	90.00	105.00	120.00	150.00
Miscellaneous Revenues(also 100-48-481900)	100-48-484200	4,110.39	27,662.28	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds From Long Term Debt	100-49-491000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Transfer In	100-49-493000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL		**19,364.39**	**47,311.48**	**31,283.00**	**31,283.00**	**4,980.00**	**5,735.00**	**30,763.00**	**31,433.00**
TOTAL REVENUES		**705,840.63**	**813,937.80**	**711,545.00**	**711,545.00**	**580,320.90**	**602,820.52**	**712,133.00**	**719,423.00**
RESERVED FUNDS APPLIED									
Transfer In - Fire Department	100-49-493220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In - Street Replacement	100-45-451000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In - Capital Purchases	100-49-493400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In - Warning Siren	100-49-493230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In - Municipal Bldg/Computer	100-49-493210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In - Machinery & Equipment	100-49-493230	10,447.00	10,888.77	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL		**10,447.00**	**10,888.77**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
TOTAL GRAND REVENUES		**716,287.63**	**824,826.57**	**711,545.00**	**711,545.00**	**580,320.90**	**602,820.52**	**712,133.00**	**719,423.00**
Excess of Revenues OVER/UNDER		-95,295.58	29,067.44	0.00	0.00	95,327.46	31,769.97	-33,515.57	0.00