2027 Budget - General Fund

Revenues	Actual 2023	Actual 2024	Actual 2025	Budgeted 2026	Year-to-Date 9/30/2026	Projected Remaining	Projected 12/31/2026	Budgeted 2027	$ Change 2026-2027	% Change 2026-2027
Taxes										
General Property Tax	$ 1,550,077.64	$ 1,560,011.22	$ 1,267,428.34	$ 1,265,220.77	$ 1,270,099.17	$ -	$ 1,270,099.17	$ 1,313,793.02	$ 48,572.25	3.84%
Omitted, Prior Year, Other (Annexed) S.A./PILT	$ 76.07	$ -	$ 1.23	$ 10.00	$ 1.73	$ -	$ 1.73	$ 2.00	$ (8.00)	-80.00%
Agricultural Land Use Penalty	$ 8,152.61	$ 1,695.11	$ -	$ 10,000.00	$ -	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -	0.00%
Mobile Homes (less pmts to schools)	$ 19,163.79	$ 39,337.66	$ 35,921.00	$ 45,000.00	$ 30,732.30	$ 9,767.70	$ 40,500.00	$ 42,000.00	$ (3,000.00)	-6.67%
Public Accomodation Tax	$ 4,475.13	$ 5,314.80	$ 1,611.87	$ 6,000.00	$ 3,706.41	$ 6,793.59	$ 10,500.00	$ 8,000.00	$ 2,000.00	33.33%
Late Fee Interest & Penalties	$ 1,377.44	$ 971.12	$ 741.00	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Total Taxes	$ 1,583,322.68	$ 1,607,329.91	$ 1,305,703.44	$ 1,326,230.77	$ 1,304,539.61	$ 26,561.29	$ 1,331,100.90	$ 1,373,795.02	$ 47,564.25	3.59%
Intergovernmental Revenues										
Computer Aids	$ 6,597.20	$ 6,597.20	$ 6,597.20	$ 6,597.20	$ 6,597.20	$ -	$ 6,597.20	$ 6,597.20	$ -	0.00%
State Shared Revenues	$ 40,716.09	$ 125,421.54	$ 128,172.44	$ 132,412.46	$ 19,861.87	$ 112,523.52	$ 132,385.39	$ 135,073.68	$ 2,661.22	2.01%
Fire Dues	$ 33,192.82	$ 35,626.12	$ 38,507.93	$ 38,510.00	$ 40,957.36	$ -	$ 40,957.36	$ 41,000.00	$ 2,490.00	6.47%
Video Service Provider	$ 3,257.41	$ 3,257.41	$ 3,257.41	$ 3,257.41	$ 3,257.41	$ -	$ 3,257.41	$ 3,257.41	$ -	0.00%
Transportation Aids	$ 126,064.74	$ 126,064.74	$ 126,037.40	$ 140,182.66	$ 105,074.88	$ 35,107.78	$ 140,182.66	$ 151,366.28	$ 11,183.62	7.98%
Recycling Grant	$ 7,769.96	$ 7,781.25	$ 7,775.66	$ 7,800.00	$ 7,775.37	$ -	$ 7,775.37	$ 7,800.00	$ -	0.00%
Personal Property Tax Aids	$ 33,709.71	$ 37,497.03	$ 87,519.95	$ 87,519.95	$ 87,519.95	$ -	$ 87,519.95	$ 87,519.95	$ -	0.00%
Other State Payment/Intergovernmental	$ 586.52	$ -	$ 20,182.89	$ -	$ 83,250.71	$ -	$ 83,250.71	$ -	$ -	0.00%
Lottery Credit-Mfg/Mobile Home (less pmt to schools)	$ 43,331.16	$ 23,094.71	$ 21,005.99	$ 20,000.00	$ 19,347.71	$ -	$ 19,347.71	$ 20,000.00	$ -	0.00%
Total Intergovernmental Revenues	$ 295,225.61	$ 365,340.00	$ 439,056.87	$ 436,279.68	$ 373,642.46	$ 147,631.30	$ 521,273.76	$ 452,614.52	$ 16,334.84	3.74%
Licenses and Permits										
Liquor and Malt Beverages	$ 4,430.00	$ 8,120.00	$ 6,593.60	$ 6,840.00	$ 7,641.67	$ -	$ 7,641.67	$ 7,500.00	$ 660.00	9.65%
Operator Permits	$ 3,020.00	$ 2,810.00	$ 3,530.00	$ 3,200.00	$ 3,545.00	$ 55.00	$ 3,600.00	$ 3,500.00	$ 300.00	9.38%
Cigarette	$ 350.00	$ 533.33	$ 600.00	$ 600.00	$ 420.00	$ -	$ 420.00	$ 420.00	$ (180.00)	-30.00%
Dance Hall	$ 125.00	$ 75.00	$ 100.00	$ 100.00	$ 100.00	$ -	$ 100.00	$ 100.00	$ -	0.00%
Amusement Devices	$ 2,050.00	$ 1,975.00	$ 2,725.00	$ 2,725.00	$ 2,275.00	$ -	$ 2,275.00	$ 2,500.00	$ (225.00)	-8.26%
Cable Franchise Fees	$ 10,796.14	$ 10,489.32	$ 10,254.84	$ 10,500.00	$ 6,567.02	$ 3,932.98	$ 10,500.00	$ 10,500.00	$ -	0.00%
Other Business	$ 1,992.00	$ 2,413.00	$ 2,410.00	$ 2,400.00	$ 1,905.00	$ 345.00	$ 2,250.00	$ 2,250.00	$ (150.00)	-6.25%
Dog and Kennel Licenses	$ 2,875.10	$ 3,153.54	$ 2,945.81	$ 3,200.00	$ 3,089.55	$ 110.45	$ 3,200.00	$ 3,200.00	$ -	0.00%
Building Permits / Address Signs	$ 84,816.20	$ 115,454.15	$ 130,085.55	$ 100,000.00	$ 115,858.66	$ 9,141.34	$ 125,000.00	$ 110,000.00	$ 10,000.00	10.00%
Electrical Permits	$ 27,183.18	$ 33,064.64	$ 43,065.17	$ 35,000.00	$ 27,626.35	$ 373.65	$ 28,000.00	$ 22,500.00	$ (12,500.00)	-35.71%
Plumbing Permits	$ 11,892.00	$ 13,057.35	$ 21,073.00	$ 13,000.00	$ 11,072.00	$ 1,428.00	$ 12,500.00	$ 12,500.00	$ (500.00)	-3.85%
Other Permits (ROW, Pond and Earth Moving)	$ 4,805.00	$ 3,020.00	$ 5,090.00	$ 1,000.00	$ 1,980.00	$ 20.00	$ 2,000.00	$ 1,000.00	$ -	0.00%
Total Licenses and Permits	$ 154,334.62	$ 194,165.33	$ 228,472.97	$ 178,565.00	$ 182,080.25	$ 15,406.42	$ 197,486.67	$ 175,970.00	$ (2,595.00)	-1.45%
Fines, Forfeitures and Penalties										
Fines, Forfeitures and Penalties	$ 183.00	$ 376.00	$ 500.00	$ 500.00	$ 1,019.00	$ 1,981.00	$ 3,000.00	$ 5,000.00	$ 4,500.00	900.00%
Code Re-Inspection Fees	$ -	$ -	$ -	$ 500.00	$ -	$ 250.00	$ 250.00	$ 500.00	$ -	0.00%
Total Fines, Forfeitures and Penalties	$ 183.00	$ 376.00	$ 500.00	$ 1,000.00	$ 1,019.00	$ 2,231.00	$ 3,250.00	$ 5,500.00	$ 4,500.00	450.00%
Public Charges for Services										
Subdivisions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
General Government (Hearings and CSM's, Lot line Adj.)	$ -	$ 500.00	$ 1,200.00	$ 1,000.00	$ 700.00	$ -	$ 700.00	$ 1,000.00	$ -	0.00%
Clerk's Fees	$ 945.00	$ 1,645.00	$ 1,610.00	$ 1,610.00	$ 1,095.00	$ 105.00	$ 1,200.00	$ 1,500.00	$ (110.00)	-6.83%
Sewer District	$ 38,448.24	$ 38,590.80	$ 40,005.84	$ 40,005.84	$ 30,956.58	$ 9,049.26	$ 40,005.84	$ 40,954.26	$ 948.42	2.37%
Water District	$ 16,431.48	$ 16,622.52	$ 16,918.80	$ 16,918.80	$ 12,602.52	$ 4,316.28	$ 16,918.80	$ 20,408.93	$ 3,490.13	20.63%
Storm Water District	$ 600.00	$ 600.00	$ 600.00	$ 600.00	$ 600.00	$ -	$ 600.00	$ 600.00	$ -	0.00%
Total Public Charges for Services	$ 56,424.72	$ 57,958.32	$ 60,334.64	$ 60,134.64	$ 45,954.10	$ 13,470.54	$ 59,424.64	$ 64,463.20	$ 4,328.56	7.20%

Revenues	Actual 2023	Actual 2024	Actual 2025	Budgeted 2026	Year-to-Date 9/30/2026	Projected Remaining	Projected 12/31/2026	Budgeted 2027	$ Change 2026-2027	% Change 2026-2027
Miscellaneous										
Interest	$ 104,481.09	$ 114,876.01	$ 234,800.38	$ 200,000.00	$ 272,233.31	$ 27,766.69	$ 300,000.00	$ 120,000.00	$ (80,000.00)	-40.00%
Insurance Proceeds	$ 1,404.00	$ 2,465.00	$ 902.00	$ 1,000.00	$ 218.00	$ 782.00	$ 1,000.00	$ 1,000.00	$ -	0.00%
Utilities Payroll/Benefit Contribution (90% of Total)	$ 105,259.68	$ 110,864.40	$ 118,227.12	$ 123,605.24	$ 92,703.96	$ 30,901.28	$ 123,605.24	$ 128,587.57	$ 4,982.33	4.03%
Land Rent	$ -	$ -	$ -	$ 1,600.00	$ 1,511.64	$ -	$ 1,511.64	$ 1,511.64	$ (88.36)	-5.52%
Grant or Loan Proceeds	$ -	$ -	$ 8,071,982.54	$ 402,849.66	$ -	$ 800,000.00	$ 800,000.00	$ -	$ (402,849.66)	-100.00%
Prior Year Carryover	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Draw From Savings	$ -	$ -	$ -	$ 13,176.36	$ -	$ -	$ -	$ -	$ (13,176.36)	-100.00%
Annual Environmental Impact Fee Payment	$ -	$ -	$ -	$ 290,816.25	$ 6,000.00	$ 64,625.83	$ 70,625.83	$ 387,755.00	$ 96,938.75	33.33%
One-Time Environmental Impact Fee Payment	$ -	$ -	$ -	$ 3,231,295.00	$ -	$ 3,231,295.00	$ 3,231,295.00	$ -	$ (3,231,295.00)	-100.00%
Other-Miscellaneous	$ 902.39	$ 1,634.75	$ 1,580.23	$ 1,000.00	$ 993.36	$ 106.64	$ 1,100.00	$ 1,000.00	$ -	0.00%
Total Miscellaneous	$ 212,047.16	$ 229,840.16	$ 8,427,492.27	$ 4,265,342.51	$ 373,660.27	$ 4,155,477.44	$ 4,529,137.71	$ 639,854.21	$ (3,625,488.30)	-85.00%
Transfers										
Taxes From Regulated Muni Owned Utilities	$ 17,714.28	$ 17,714.28	$ 47,376.00	$ 47,376.00	$ 35,532.00	$ 11,844.00	$ 47,376.00	$ 47,376.00	$ -	0.00%
Transfers from Fire Station Fund	$ -	$ -	$ -	$ 7,457,575.00	$ 4,048,470.04	$ 3,093,229.00	$ 7,141,699.04	$ -	$ (7,457,575.00)	-100.00%
TID 1 Transfers (Due from TID)	$ 25,171.96	$ 10,908.16	$ 7,500.00	$ 7,650.00	$ 7,650.00	$ -	$ 7,650.00	$ 7,650.00	$ -	0.00%
Transfer from TID for Debt Service	$ 192,601.92	$ 202,843.49	$ 203,228.89	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Total Transfers	$ 235,488.16	$ 231,465.93	$ 258,104.89	$ 7,512,601.00	$ 4,091,652.04	$ 3,105,073.00	$ 7,512,601.00	$ 55,026.00	$ (7,457,575.00)	-99.27%
Total Revenues	$ 2,537,025.95	$ 2,686,475.65	$ 10,719,665.08	$ 13,780,153.60	$ 6,372,547.73	$ 7,465,850.99	$ 14,154,274.68	$ 2,767,222.95	$ (11,012,930.65)	-79.92%

Expenditures	Actual 2023	Actual 2024	Actual 2025	Budgeted 2026	Year-to-Date 10/28/2026	Projected Remaining	Projected 12/31/2026	Budgeted 2027	$ Change 2026-2027	% Change 2026-2027
General Government										
Village Board Salaries	$ 49,056.24	$ 49,056.24	$ 49,056.24	$ 49,056.24	$ 37,082.70	$ 11,973.54	$ 49,056.24	$ 49,056.24	$ -	0.00%
Planning Commission	$ 2,015.78	$ 2,162.82	$ 1,941.83	$ 3,027.66	$ 1,427.46	$ 788.91	$ 2,216.37	$ 3,027.66	$ -	0.00%
Long Range Planning Committee	$ -	$ -	$ 1,009.25	$ 3,000.00	$ 1,009.21	$ 201.83	$ 1,211.04	$ 1,500.00	$ (1,500.00)	-50.00%
Printing and Publication	$ 6,501.37	$ 6,650.76	$ 7,020.78	$ 5,500.00	$ 3,827.08	$ 1,672.92	$ 5,500.00	$ 5,750.00	$ 250.00	4.55%
Assoc. Dues, Convention and Education	$ 4,688.56	$ 5,309.93	$ 4,974.67	$ 4,500.00	$ 556.22	$ 1,443.78	$ 2,000.00	$ 5,000.00	$ 500.00	11.11%
Judicial - Municipal Court	$ 2,921.08	$ 2,251.23	$ 3,831.37	$ 3,000.00	$ 1,844.62	$ 1,405.38	$ 3,250.00	$ 3,250.00	$ 250.00	8.33%
Legal	$ 78,209.99	$ 59,155.44	$ 85,668.86	$ 70,000.00	$ 40,164.37	$ 24,835.63	$ 65,000.00	$ 70,000.00	$ -	0.00%
General Administration	$ 4,650.00	$ 2,650.00	$ 150.00	$ 150.00	$ 150.00	$ -	$ 150.00	$ 150.00	$ -	0.00%
Financial Administration	$ -	$ -	$ -	$ 3,600.00	$ 3,550.00	$ 50.00	$ 3,600.00	$ 3,600.00	$ -	0.00%
Administrator Salary & FICA	$ 86,362.75	$ 89,795.85	$ 94,297.19	$ 99,199.22	$ 80,550.82	$ 18,648.40	$ 99,199.22	$ 103,167.19	$ 3,967.97	4.00%
Administrator Retirement	$ 5,442.07	$ 5,730.59	$ 6,073.61	$ 6,634.78	$ 4,824.76	$ 1,810.02	$ 6,634.78	$ 6,948.09	$ 313.31	4.72%
Administrator Health Insurance	$ 9,426.58	$ 10,392.74	$ 11,228.12	$ 11,856.68	$ 8,625.34	$ 3,231.34	$ 11,856.68	$ 12,337.92	$ 481.24	4.06%
Clerk Salary & FICA	$ 50,343.16	$ 56,559.54	$ 60,084.62	$ 62,980.44	$ 50,927.14	$ 12,053.30	$ 62,980.44	$ 65,499.66	$ 2,519.22	4.00%
Clerk Retirement	$ 3,211.01	$ 3,632.14	$ 3,887.95	$ 4,212.35	$ 3,063.23	$ 1,149.12	$ 4,212.35	$ 4,411.26	$ 198.91	4.72%
Clerk Insurance	$ 23,305.04	$ 25,675.42	$ 27,716.58	$ 29,355.80	$ 21,296.71	$ 8,059.09	$ 29,355.80	$ 30,523.50	$ 1,167.70	3.98%
Clerk Expenses	$ -	$ -	$ (394.81)	$ -	$ (396.17)	$ (3.83)	$ (400.00)	$ -	$ -	0.00%
Elections	$ 7,792.03	$ 15,203.89	$ 6,621.36	$ 12,000.00	$ 6,440.80	$ 1,559.20	$ 8,000.00	$ 7,500.00	$ (4,500.00)	-37.50%
Office Supplies and Postage	$ 3,584.97	$ 4,850.44	$ 6,584.18	$ 5,500.00	$ 3,576.65	$ 1,923.35	$ 5,500.00	$ 5,500.00	$ -	0.00%
Computer & Copier Services	$ 17,441.35	$ 17,803.84	$ 28,227.29	$ 24,000.00	$ 20,787.88	$ 9,212.12	$ 30,000.00	$ 28,500.00	$ 4,500.00	18.75%
Repairs-Office	$ 28.83	$ -	$ 3,767.00	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Audit	$ 7,125.00	$ 10,477.94	$ 10,085.46	$ 10,260.00	$ 10,260.00	$ -	$ 10,260.00	$ 10,687.50	$ 427.50	4.17%
Treasurer Salary & FICA	$ 58,917.17	$ 65,477.93	$ 68,539.99	$ 72,042.99	$ 58,508.29	$ 13,534.70	$ 72,042.99	$ 74,924.72	$ 2,881.73	4.00%
Treasurer Retirement	$ 3,719.57	$ 4,155.94	$ 4,411.05	$ 4,818.48	$ 3,504.03	$ 1,314.45	$ 4,818.48	$ 5,046.02	$ 227.54	4.72%
Treasurer Health Insurance	$ 10,068.86	$ 10,975.85	$ 11,228.12	$ 11,856.68	$ 8,625.34	$ 3,231.34	$ 11,856.68	$ 12,337.92	$ 481.24	4.06%
Assessor Salary	$ 25,800.00	$ 25,800.00	$ 34,579.27	$ 30,000.00	$ 22,500.00	$ 7,500.00	$ 30,000.00	$ 30,000.00	$ -	0.00%
State Manufacturing Assessment	$ 3,616.85	$ 4,420.54	$ -	$ 4,580.00	$ 5,530.01	$ -	$ 5,530.01	$ 5,550.00	$ 970.00	21.18%
Assessor Expenses	$ 2,054.66	$ 1,013.40	$ -	$ 3,000.00	$ -	$ 1,500.00	$ 1,500.00	$ 3,000.00	$ -	0.00%
Board of Review	$ 193.82	$ 193.82	$ 3,010.30	$ 1,000.00	$ 2,739.40	$ -	$ 2,739.40	$ 2,000.00	$ 1,000.00	100.00%
Codification	$ 1,414.10	$ 967.50	$ -	$ 1,000.00	$ 988.80	$ 261.20	$ 1,250.00	$ 1,000.00	$ -	0.00%
Office Rent	$ 26,711.14	$ 27,572.54	$ 28,537.52	$ 29,536.39	$ 24,542.10	$ 4,994.29	$ 29,536.39	$ 30,570.16	$ 1,033.77	3.50%
Office Utilities	$ 1,194.88	$ 2,031.21	$ 1,325.32	$ 1,325.00	$ 935.04	$ 489.96	$ 1,425.00	$ 1,450.00	$ 125.00	9.43%
Property Insurance	$ 13,672.00	$ 13,850.00	$ 14,128.00	$ 14,551.84	$ 2,876.00	$ 15,011.00	$ 17,887.00	$ 18,781.35	$ 4,229.51	29.07%
Public Liability Insurance	$ 3,484.00	$ 3,496.00	$ 3,567.00	$ 3,674.01	$ 3,637.00	$ -	$ 3,637.00	$ 3,818.85	$ 144.84	3.94%
Workers' Compensation Insurance	$ 6,551.00	$ 4,728.00	$ 6,118.00	$ 5,675.30	$ 5,103.00	$ 522.00	$ 5,625.00	$ 5,358.15	$ (317.15)	-5.59%
Truck Insurance	$ 1,047.00	$ 1,074.00	$ 1,068.00	$ 1,100.04	$ 1,061.00	$ -	$ 1,061.00	$ 1,114.05	$ 14.01	1.27%
Tax Uncollectible/Refunds/SA	$ 450.00	$ 2,124.18	$ 660.85	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Miscellaneous Expense	$ 2,005.00	$ 7,572.36	$ 1,596.08	$ 200.00	$ 416.71	$ -	$ 416.71	$ 500.00	$ 300.00	150.00%
Total General Government	$ 523,005.86	$ 542,812.08	$ 590,601.05	$ 592,193.90	$ 440,535.54	$ 148,373.04	$ 588,908.58	$ 611,860.24	$ 19,666.34	3.32%
Public Safety										
Constable Salary	$ 1,250.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Constable FICA	$ 191.26	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Code Enforcement	$ 9,265.00	$ 16,198.00	$ 19,287.03	$ 15,000.00	$ 12,329.29	$ 2,670.71	$ 15,000.00	$ 16,750.00	$ 1,750.00	11.67%
Law Enforcement	$ -	$ -	$ -	$ 12,947.76	$ 2,021.28	$ 2,021.28	$ 4,042.56	$ 8,679.55	$ (4,268.21)	-32.96%
Legal - Municipal Prosecution	$ -	$ -	$ -	$ -	$ 2,067.00	$ 933.00	$ 3,000.00	$ 10,000.00	$ 10,000.00	N/A
Records Check Expense	$ 763.00	$ 763.00	$ 833.00	$ 775.00	$ 487.00	$ 163.00	$ 650.00	$ 775.00	$ -	0.00%
Fire Department and Rescue Squad	$ 454,639.00	$ 488,326.66	$ 485,206.27	$ 471,702.53	$ 352,928.64	$ 118,773.89	$ 471,702.53	$ 484,277.77	$ 12,575.24	2.67%
Building Inspection and Expense (Seals)	$ 56,998.08	$ 76,282.05	$ 85,001.13	$ 70,000.00	$ 73,696.55	$ 13,803.45	$ 87,500.00	$ 77,000.00	$ 7,000.00	10.00%
Electrical Inspection	$ 18,833.91	$ 22,146.76	$ 26,033.90	$ 29,750.00	$ 17,907.91	$ 5,892.09	$ 23,800.00	$ 19,125.00	$ (10,625.00)	-35.71%
Plumbing Inspection	$ 8,730.70	$ 9,306.41	$ 16,069.00	$ 11,050.00	$ 7,785.70	$ 2,839.30	$ 10,625.00	$ 10,625.00	$ (425.00)	-3.85%
Address Signs	$ 298.12	$ 456.67	$ 553.43	$ 500.00	$ -	$ 500.00	$ 500.00	$ 500.00	$ -	0.00%
Total Public Safety	$ 550,969.07	$ 613,479.55	$ 632,983.76	$ 611,725.29	$ 469,223.37	$ 147,596.72	$ 616,820.09	$ 627,732.32	$ 16,007.03	2.62%

Expenditures	Actual 2023	Actual 2024	Actual 2025	Budgeted 2026	Year-to-Date 10/28/2026	Projected Remaining	Projected 12/31/2026	Budgeted 2027	$ Change 2026-2027	% Change 2026-2027
Public Works - Highway										
Highway Maintenance	$ 79,072.56	$ 126,571.85	$ 143,308.03	$ 159,000.00	$ 197,375.50	$ 2,624.50	$ 200,000.00	$ 175,000.00	$ 16,000.00	10.06%
Yorkville/Raymond Drainage District	$ 178.00	$ 7,590.00	$ 890.00	$ 890.26	$ -	$ 890.26	$ 890.26	$ 890.26	$ -	0.00%
Stormwater Pond Maintenance - Ives Grove & Golf Course	$ -	$ -	$ -	$ 15,000.00	$ -	$ 20,000.00	$ 20,000.00	$ -	$ (15,000.00)	-100.00%
Digger's Hotline Locates	$ 99.20	$ -	$ -	$ 250.00	$ 145.80	$ 104.20	$ 250.00	$ 250.00	$ -	0.00%
Engineering/Miscellaneous	$ 25,764.66	$ 30,442.94	$ 54,937.09	$ 45,000.00	$ 136,825.30	$ 13,174.70	$ 150,000.00	$ 50,000.00	$ 5,000.00	11.11%
Highway Construction	$ 459,665.94	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Snow Removal/Ice Control	$ 89,346.11	$ 79,005.28	$ 127,662.75	$ 100,000.00	$ 85,541.48	$ 44,458.52	$ 130,000.00	$ 125,000.00	$ 25,000.00	25.00%
Highway Mowing	$ 57,500.00	$ 72,693.70	$ 68,055.44	$ 70,514.04	$ 70,903.52	$ (389.48)	$ 70,514.04	$ 72,080.03	$ 1,565.99	2.22%
Bridges and Culverts (Bridges/Culverts/Trees)	$ 68,539.00	$ 4,678.44	$ 3,005.12	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Bridge Inspection	$ 2,000.00	$ 4,250.00	$ -	$ 4,500.00	$ 4,250.00	$ -	$ 4,250.00	$ 2,500.00	$ (2,000.00)	-44.44%
Street Lighting	$ 12,022.83	$ 12,586.09	$ 12,674.49	$ 12,500.00	$ 9,701.25	$ 5,298.75	$ 15,000.00	$ 15,500.00	$ 3,000.00	24.00%
Full Public Works Manager Position (Village Share 10%)	$ 115,984.44	$ 125,863.29	$ 131,958.78	$ 137,339.15	$ 110,821.85	$ 26,517.30	$ 137,339.15	$ 142,875.07	$ 5,535.92	4.03%
Total Public Works - Highway	$ 910,172.74	$ 463,681.59	$ 542,491.70	$ 544,993.45	$ 615,564.70	$ 112,678.75	$ 728,243.45	$ 584,095.36	$ 39,101.91	7.17%
Public Works - Collection Site										
Collection Site Supervision	$ 10,275.71	$ 10,774.40	$ 11,320.16	$ 11,019.09	$ 8,870.97	$ 2,148.12	$ 11,019.09	$ 11,462.50	$ 443.41	4.02%
Retirement Expense Coll Site	$ 522.20	$ 541.13	$ 552.53	$ 611.99	$ 439.87	$ 172.12	$ 611.99	$ 641.03	$ 29.04	4.75%
Solid Waste Disposal	$ 73,925.42	$ 74,868.87	$ 90,422.77	$ 85,000.00	$ 73,874.38	$ 41,125.62	$ 115,000.00	$ 110,000.00	$ 25,000.00	29.41%
Appliances	$ 952.82	$ 600.00	$ 510.00	$ 1,000.00	$ 181.90	$ 568.10	$ 750.00	$ 750.00	$ (250.00)	-25.00%
Utilities	$ 493.60	$ 479.26	$ 635.99	$ 600.00	$ 477.14	$ 272.86	$ 750.00	$ 800.00	$ 200.00	33.33%
Maintenance & Expenses	$ 2,351.94	$ 3,137.90	$ 1,903.00	$ 3,000.00	$ 2,582.70	$ 417.30	$ 3,000.00	$ 3,500.00	$ 500.00	16.67%
Total Public Works - Collection Site	$ 88,521.69	$ 90,401.56	$ 105,344.45	$ 101,231.08	$ 86,426.96	$ 44,704.12	$ 131,131.08	$ 127,153.54	$ 25,922.46	25.61%
Public Works - Recycling Center										
Recycling Center Supervision	$ 10,275.57	$ 10,774.61	$ 11,320.10	$ 11,019.09	$ 8,871.10	$ 2,147.99	$ 11,019.09	$ 11,462.50	$ 443.41	4.02%
Retirement Expense Recycling	$ 522.17	$ 541.13	$ 552.52	$ 611.99	$ 439.83	$ 172.16	$ 611.99	$ 641.03	$ 29.04	4.75%
Recycling Disposal	$ 37,552.36	$ 33,584.76	$ 37,385.06	$ 42,500.00	$ 30,030.78	$ 15,969.22	$ 46,000.00	$ 45,000.00	$ 2,500.00	5.88%
Tires	$ 5,245.72	$ 5,641.28	$ 4,369.40	$ 4,500.00	$ 1,869.20	$ 1,130.80	$ 3,000.00	$ 4,000.00	$ (500.00)	-11.11%
Utilities	$ 493.53	$ 479.15	$ 635.89	$ 600.00	$ 477.05	$ 272.95	$ 750.00	$ 800.00	$ 200.00	33.33%
Maintenance & Expenses	$ 2,351.94	$ 3,137.89	$ 1,903.00	$ 3,000.00	$ 2,582.70	$ 917.30	$ 3,500.00	$ 3,500.00	$ 500.00	16.67%
Total Public Works - Recycling Center	$ 56,441.29	$ 54,158.82	$ 56,165.97	$ 62,231.08	$ 44,270.66	$ 20,610.42	$ 64,881.08	$ 65,403.54	$ 3,172.46	5.10%
Health and Human Services										
Animal Control	$ 3,259.95	$ 4,062.90	$ 3,099.90	$ 4,000.00	$ 2,962.34	$ 1,037.66	$ 4,000.00	$ 2,500.00	$ (1,500.00)	-37.50%
Total Health and Human Services	$ 3,259.95	$ 4,062.90	$ 3,099.90	$ 4,000.00	$ 2,962.34	$ 1,037.66	$ 4,000.00	$ 2,500.00	$ (1,500.00)	-37.50%
Culture, Education and Recreation										
Culture, Education and Recreation	$ 24,200.00	$ 22,500.00	$ 12,000.00	$ 12,700.00	$ 12,750.00	$ -	$ 12,750.00	$ 12,750.00	$ 50.00	0.39%
Total Culture, Education and Recreation	$ 24,200.00	$ 22,500.00	$ 12,000.00	$ 12,700.00	$ 12,750.00	$ -	$ 12,750.00	$ 12,750.00	$ 50.00	0.39%
Conservation and Development										
Planning - Economic Development Corp.	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 15,000.00	$ 5,000.00	$ 20,000.00	$ 20,000.00	$ -	0.00%
Planning and Zoning - Racine County	$ 15,064.15	$ 11,499.49	$ 10,190.15	$ 15,000.00	$ -	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ -	0.00%
Racine Bus Service	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -	$ 10,000.00	$ 10,000.00	$ -	0.00%
Total Conservation and Development	$ 45,064.15	$ 41,499.49	$ 40,190.15	$ 45,000.00	$ 25,000.00	$ 20,000.00	$ 45,000.00	$ 45,000.00	$ -	0.00%
Capital Expenditures										
Capital Expenditures - General	$ 5,431.29	$ 8,349.00	$ 16,408.95	$ 9,000.00	$ -	$ -	$ -	$ 6,000.00	$ (3,000.00)	-33.33%
Capital Expenditures - Public Works (Road Construction)	$ -	$ 254,821.76	$ 330,625.93	$ 1,017,375.00	$ 12,656.97	$ 1,307,422.03	$ 1,320,079.00	$ 481,721.43	$ (535,653.57)	-52.65%
Capital Expenditures - Land	$ -	$ -	$ 833,003.35	$ -	$ 5,000.00	$ -	$ 5,000.00	$ -	$ -	0.00%
Capital Expenditures - New Fire Station	$ -	$ -	$ 1,379,789.95	$ 7,457,575.00	$ 4,490,884.49	$ 2,650,814.55	$ 7,141,699.04	$ -	$ (7,457,575.00)	-100.00%
Total Capital Expenditures	$ 5,431.29	$ 263,170.76	$ 2,559,828.18	$ 8,483,950.00	$ 4,508,541.46	$ 3,958,236.58	$ 8,466,778.04	$ 487,721.43	$ (7,996,228.57)	-94.25%

Expenditures	Actual 2023	Actual 2024	Actual 2025	Budgeted 2026	Year-to-Date 10/28/2026	Projected Remaining	Projected 12/31/2026	Budgeted 2027	$ Change 2026-2027	% Change 2026-2027
Debt Service										
Principal/Interest	$ 481,504.82	$ -	$ 7,660.92	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Loan Closing Costs	$ -	$ -	$ 281,069.19	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Total Debt Service	$ 481,504.82	$ -	$ 288,730.11	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Transfers										
Transfer to Other Funds	$ -	$ -	$ -	$ 14,968.29	$ 14,968.29	$ -	$ 14,968.29	$ 130,969.18	$ 116,000.89	774.98%
Total Transfers	$ -	$ -	$ -	$ 14,968.29	$ 14,968.29	$ -	$ 14,968.29	$ 130,969.18	$ 116,000.89	774.98%
Contingency Reserve										
Contingency Reserve	$ -	$ -	$ -	$ 3,317,079.75	$ -	$ 3,231,295.00	$ 3,231,295.00	$ 72,037.35	$ (3,245,042.40)	-97.83%
Total Contingency Reserve	$ -	$ -	$ -	$ 3,317,079.75	$ -	$ 3,231,295.00	$ 3,231,295.00	$ 72,037.35	$ (3,245,042.40)	-97.83%
Total Expenditures/Transfers	$ 2,688,570.86	$ 2,095,766.75	$ 4,831,435.27	$ 13,790,072.84	$ 6,220,243.32	$ 7,684,532.29	$ 13,904,775.61	$ 2,767,222.95	$ (11,022,849.89)	-79.93%