



Special Village Board Meeting Agenda

Monday, November 24, 2025

4:30 p.m.

Village Hall, 235 Hickory Street, Pewaukee, WI 53072

To view the meeting live:

<https://www.youtube.com/live/jkfOeeRL0DM?si=V8Gbn8Swod-oxPSy>

1. Call to Order, Pledge of Allegiance, Moment of Silence and Roll Call.
2. Public Hearings.
 - a. Public Hearing on Ordinance 2025-18: An Ordinance Repealing Ordinance 2025-15 and Levying Property Taxes for the General Fund, the Debt Service Fund, TID #2 Fund, TID #3 Fund and TID #4 Fund for the Village of Pewaukee for the Year 2025 to Support the 2026 Budget.
3. Ordinances
 - a. Review, discussion and possible action on Ordinance 2025-18: An Ordinance Repealing Ordinance 2025-15 and Levying Property Taxes for the General Fund, the Debt Service Fund, TID #2 Fund, TID #3 Fund and TID #4 Fund for the Village of Pewaukee for the Year 2025 to Support the 2026 Budget.
4. Old Business
 - a. Review, discussion and possible action on proposed 2026 Village Budgets.
 1. Review and Action on an amendment to the General Fund Budget.
5. Adjournment.

Note: Notice is hereby given that a quorum of a Village Committee and/or Commission may be present at the Village Board meeting, and if so, this meeting shall be considered an informational meeting of that Committee or Commission and no formal action of that Committee or Commission shall occur. Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. To request such assistance, contact the Village Clerk at 262-691-5660.

Posted November 21, 2025

ORDINANCE NO. 2025-18

AN ORDINANCE REPEALING ORDINANCE 2025-15 AND LEVYING PROPERTY TAXES FOR THE GENERAL FUND, THE DEBT SERVICE FUND, TID #2 FUND, TID #3 FUND AND TID #4 FUND FOR THE VILLAGE OF PEWAUKEE FOR THE YEAR 2025 TO SUPPORT THE 2026 BUDGET

The Village Board of the Village of Pewaukee, Waukesha County, Wisconsin do ordain as follows:

SECTION I

To repeal Ordinance 2025-15 and replace it with the terms of this Ordinance. There is hereby a tax of \$5,492,202.13 for the Village purposes on all taxable property within the Village of Pewaukee.

SECTION II

The tax to be levied will fund the following purposes:

General Fund (Operating)	\$3,465,166.00
Debt Service Fund	\$1,845,033.00
TID #2 Fund (final Wis DoR Worksheet calculation)	\$55,479.43
TID #3 Fund (final Wis DoR worksheet calculation)	\$94,196.22
TID #4 Fund (final Wis DoR worksheet calculation)	\$32,327.48

SECTION III

This Ordinance shall take effect and be in force from and after its passage and publication as required by law.

PASSED AND ADOPTED by the Village Board of the Village of Pewaukee, this 24th day of November, 2025.

APPROVED:

Jeff Knutson, Village President

Countersigned:

Jenna Peter, Village Clerk



To: Jeff Knutson, President
Trustees of the Village Board

From: Matt Heiser
Village Administrator

Date: November 20, 2025

Re: November 24, 2025 Meeting Agenda Item 4(a)
Review, discussion and possible action on proposed 2026 Village budgets.

BACKGROUND

The state sets a cap on how much the Village can collect on taxes; known as the levy limit. The Village must submit a completed copy of the levy limit worksheet each year to demonstrate it has complied with the statutory limits on municipal taxes.

The Village needs to reduce its amount of General Fund taxes by \$102,000 to comply.

ACTION REQUESTED

The action requested of the Village Board is to approve Ordinance 2025-18 and the amended General Fund budget.

ANALYSIS

Reducing the proposed property taxes in the general Fund and offsetting that with a contribution from fund balance would put the Village within levy limits. Baird confirms the calculations. It would not alter any other part of the budget.

It would result in a four cent (\$.04) increase in the mill rate rather than the \$0.12 in the previous proposal. In general; the tax increase would be close to 1%.

The impact on property owners would be:

	2024 Village taxes	2025 Village taxes	Increase	
Property valued at \$300,000	\$1,161.00	\$1,173.34	\$12.34	1.06%
Property valued at \$350,000	\$1,354.50	\$1,368.89	\$14.39	1.06%
Property valued at \$400,000	\$1,548.00	\$1,564.45	\$16.45	1.06%

In its current state the budget summary would appear as follows:

General Fund				
	2025		2026 Proposed	
REVENUES	Budget		Budget	% Change
Taxes	\$3,641,887		\$3,798,216	4.29%
Special Assessments	\$2,500		\$2,500	0.00%
Intergov't Revenue	\$979,902		\$1,129,450	15.26%
Licenses & Permits	\$253,850		\$294,950	16.19%
Fines, Forfeits & Penalties	\$145,000		\$145,000	0.00%
Public Chargesfor Services	\$3,676,491		\$3,595,265	-2.21%
Misc Revenues	\$239,186		\$394,186	64.80%
Other Financing Sources	\$130,420		\$233,420	78.98%
TOTAL REVENUES	<u>\$9,069,236</u>		<u>\$9,592,987</u>	5.78%
EXPENDITURES				
General Government	\$977,684		\$1,093,454	11.84%
Public Safety	\$5,582,501		\$5,883,625	5.39%
Public Works	\$1,335,306		\$1,560,398	16.86%
Health& Human Services	\$5,243		\$6,800	29.70%
Culture, Rec & Education	\$737,216		\$785,633	6.57%
Conservation & Develop	\$15,802		\$17,000	7.58%
Capital Outlay	\$225,295		\$180,194	-20.02%
Other Financing Uses	\$15,500		\$65,500	
TOTAL EXPENDITURES	<u>\$8,894,547</u>		<u>\$9,592,604</u>	7.85%
Surplus (or deficit)	\$174,689		\$383	
Village Mill Rate	\$3.87016		\$3.91112	1.06%

Attachments:

1. General fund proposed 2026 budget spreadsheet.

Proposed 2026 Budget - General Fund for the November 24, 2025 Village Board Meeting

Acct#	Title	2026 Budget	2025 Projected	Current Actual	Current Budget	2024 Actual	2024 Budget	% Change	% Diff: Budget to Projected	Notes
Fund110 - GENERAL FUND										
110-00-41110-000-000	GENERAL PROPERTY TAXES	3,465,166.00	3,317,222.04	3,317,222.04	3,317,091.00	3,423,050.52	3,424,186.00	4.46%	4.27%	
110-00-41115-000-000	CHARGEBACK & OMITTED TAXES	3,528.00	.00	.00	3,528.00	3,528.23	3,528.00	0.00%	100.00%	
110-00-41116-000-000	CHARGEBACK TAXES	8,022.00	.00	.00	8,022.00	.00	8,022.00	0.00%	100.00%	
110-00-41140-000-000	MOBILE HOME PARK PERMITS (R)	1,500.00	3,411.40	3,411.40	1,500.00			0.00%	-127.43%	
110-00-41180-000-000	DELINQ PERSONAL PROPERTY TAXES	.00	116.79	96.95	.00	2,944.28	.00	0.00%	0.00%	
110-00-41310-000-000	IN LIEU OF TAXES-WATER UTILITY (R)	250,000.00			250,000.00				100.00%	
110-00-41320-000-000	IN LIEU OF TAXES	70,000.00	74,676.81	74,676.81	61,746.00	77,610.55	61,746.00	13.37%	-6.68%	
	Total Taxes	3,798,216.00	3,395,427.04							
110-00-42901-000-000	JOINT PISTOL RANGE REVENUES	2,500.00	2,724.05	2,000.00	2,500.00	4,798.56	2,500.00	0.00%	-8.96%	
	Total Assessments	2,500.00	2,724.05							
110-00-43211-000-000	FED. GRANTS/LAW & COPS	1,800.00	6,052.85	4,444.00	1,800.00	.00	1,800.00	0.00%	-236.27%	
110-00-43410-000-000	STATE SHARED REVENUES	205,843.00	199,075.00	62,372.04	199,075.00	416,879.18	198,650.00	3.40%	3.29%	
110-00-43415-000-000	STATE SHARED REVENUE SUPPLMNTL	224,104.00	216,734.00	.00	216,734.00	.00	211,861.00	3.40%	3.29%	
110-00-43420-000-000	FIRE INS. TAX-2% FIRE DUES	55,000.00	66,568.88	55,261.49	55,000.00	51,720.56	45,000.00	0.00%	-21.03%	
110-00-43521-000-000	STATE GRANTS/POLICE TRAINING	2,500.00	.00	.00	2,500.00	26,608.24	2,500.00	0.00%	100.00%	
110-00-43529-000-000	STATE GRANTS/OTHER (R)	3,000.00	4,760.43	4,760.43	3,000.00			0.00%	-58.68%	
110-00-43529-000-005	STATE AID- VIDEO SERVICE FEE	29,000.00	29,136.28	29,136.28	29,000.00	29,136.28	29,000.00	0.00%	-0.47%	
110-00-43531-000-000	GENERAL TRANSPORTATION AIDS	555,288.00	419,878.00	482,859.55	419,878.00	419,877.87	419,878.00	32.25%	24.39%	
110-00-43545-000-000	RECYCLING GRANTS	6,672.00	282.59	282.59	6,672.00	6,672.00	6,672.00	0.00%	95.76%	
110-00-43630-000-000	PD ASSET FORFEITURES/FEDERAL	.00	.00	.00	.00	.00	.00	0.00%	0.00%	
110-00-43690-000-000	OTHER STATE AIDS (R)	14,608.00	14,607.78	14,607.78	14,608.00				0.00%	
110-00-43690-000-100	OTHER STATE AIDS/MFG PP TAXES (R)	31,635.00	31,635.67	31,635.67	31,635.00				0.00%	
110-00-43700-000-000	OTHER COUNTY GRANTS	.00	1,531.11	1,531.11	.00	3,505.17	.00	0.00%	0.00%	
	Total Intergovernmental Aids	1,129,450.00	990,262.59							
110-00-44110-000-000	BEER & LIQUOR LICENSES	20,000.00	44,544.50	36,978.17	16,000.00	48,303.90	16,000.00	25.00%	-122.72%	Adj to recent history
110-00-44120-000-000	BARTENDERS LICENSES	13,000.00	15,310.67	12,710.00	13,000.00	12,770.00	12,000.00	0.00%	-17.77%	
110-00-44130-000-000	CIGARETTE LICENSES	1,100.00	1,084.15	900.00	1,100.00	1,300.00	800.00	0.00%	1.44%	
110-00-44210-000-000	MISCELLANEOUS LICENSES (R)	18,500.00	26,348.87	21,873.25	16,000.00				-42.43%	
110-00-44220-000-000	DOG LICENSES	4,500.00	5,918.28	4,913.00	4,500.00	4,619.00	4,000.00	0.00%	-31.52%	
110-00-44240-000-000	YARD WASTE PERMIT FEE	20,000.00	20,451.97	16,978.00	17,400.00	18,523.00	15,000.00	14.94%	-2.26%	
110-00-44260-000-000	WEIGHTS & MEASURES	3,750.00	.00	.00	3,750.00	3,696.04	2,800.00	0.00%	100.00%	
110-00-44280-000-000	NOTARY FEES	100.00	102.39	85.00	100.00	130.00	75.00	0.00%	-2.39%	
110-00-44300-000-000	BLDG. PERMIT & INSPECT. FEES	85,000.00	153,926.46	127,780.51	64,000.00	214,911.36	64,000.00	32.81%	-81.09%	Adj to recent history
110-00-44300-000-110	HVAC PERMIT FEES	21,000.00	47,783.02	39,666.60	14,000.00	21,172.25	14,000.00	50.00%	-127.54%	Adj to recent history
110-00-44300-000-120	ELECTRICAL PERMIT FEES	28,000.00	40,574.92	33,682.86	24,000.00	59,547.69	24,000.00	16.67%	-44.91%	Adj to recent history

Proposed 2026 Budget - General Fund for the November 24, 2025 Village Board Meeting

Acct#	Title	2026 Budget	2025 Projected	Current Actual	Current Budget	2024 Actual	2024 Budget	% Change	% Diff: Budget to Projected	Notes
110-00-44300-000-130	PLUMBING PERMIT FEES	27,000.00	40,961.77	34,004.00	27,000.00	47,322.00	27,000.00	0.00%	-51.71%	
110-00-44300-000-150	OCCUPANCY PERMITS	.00	.00	.00	.00	.00	.00	0.00%	0.00%	
110-00-44400-000-150	ZONING PERMITS AND FEES	3,000.00	7,626.42	6,331.00	3,000.00	7,870.00	3,000.00	0.00%	-154.21%	
110-00-44900-000-000	REGULAT. FEES & PARKING PERMIT	10,000.00	16,042.58	13,317.59	10,000.00	12,534.76	10,000.00	0.00%	-60.43%	
110-00-44900-000-100	CABLE FRANCHISE FEES/STATE AID	40,000.00	54,178.26	44,975.54	40,000.00	41,486.87	40,000.00	0.00%	-35.45%	
	Total Licenses	294,950.00	474,854.27							
110-00-45100-000-000	LAW & ORDINANCE VIOLATIONS	125,000.00	124,003.37	102,940.16	125,000.00	126,797.50	125,000.00	0.00%	0.80%	
110-00-45120-000-000	PARKING TICKET FINES	20,000.00	21,804.76	18,101.00	20,000.00	26,757.00	20,000.00	0.00%	-9.02%	
	Total Fines	145,000.00	145,808.13							
110-00-46100-000-000	SALE OF SUPPLIES, COPIES	100.00	313.16	259.97	100.00	479.10	50.00	0.00%	-213.16%	
110-00-46210-000-000	MISCELLANEOUS POLICE REVENUES	5,000.00	3,800.46	3,154.91	5,000.00	5,128.34	5,000.00	0.00%	23.99%	
110-00-46210-000-101	PUBLIC CHGS FOR SERV/POLICE	1,000.00	2,020.36	1,677.18	8,000.00	2,760.51	8,000.00	-87.50%	-102.04%	Adj to recent history
110-00-46210-000-102	FIRE & EMS FEE	2,322,605.00	2,368,421.12	2,368,421.12	2,263,950.00	1,769,180.88	1,797,123.00	2.59%	-1.97%	
110-00-46230-000-000	AMBULANCE	150,000.00	413,992.21	343,671.49	312,281.00	202,079.78	302,716.00	-51.97%	-175.99%	Adj to recent history
110-00-46420-000-000	REFUSE COLLECTION	325,500.00	345,244.90	286,601.60	325,500.00	380,492.25	306,000.00	0.00%	-6.07%	
110-00-46720-000-000	PARK RESERVATION REVENUES	6,000.00	9,643.35	8,005.33	6,000.00	3,433.00	6,000.00	0.00%	-60.72%	
110-00-46750-000-000	RECREATION REVENUES	179,060.00	27,548.77	22,869.34	149,660.00	152,210.28	118,300.00	19.64%	84.61%	Rec Dept Proposal
110-00-46900-000-000	SPECIAL ASSESSMENT LETTERS	6,000.00	8,287.76	6,880.00	6,000.00	7,630.00	6,000.00	0.00%	-38.13%	
110-00-47321-000-000	LAW ENFORCE/WCTC SECURITY	275,000.00	305,873.90	253,918.16	275,000.00	288,535.37	275,000.00	0.00%	-11.23%	
110-00-47321-000-100	LAW ENFORCE/PSD SECURITY	240,000.00	257,787.51	213,999.72	240,000.00	248,494.33	240,000.00	0.00%	-7.41%	
110-00-47323-000-000	FIRE DEPT TANK INSP/SPNKLR REV	1,000.00	331.27	275.00	1,000.00	.00	1,000.00	0.00%	66.87%	
110-00-47323-000-100	FIRE INSPECTION FEES	84,000.00	101,811.51	84,517.81	84,000.00	84,929.26	77,300.00	0.00%	-21.20%	
	Total Public Charges for Services	3,595,265.00	3,845,076.27							
110-00-48110-000-000	INTEREST INCOME - SWP LGIP	300,000.00	524,134.46	435,104.98	200,000.00	558,863.00			-74.71%	
110-00-48111-000-000	INTEREST INCOME - WISC/MPA ®	55,000.00	82,891.21	68,811.31	.00	45,537.00			-50.71%	
110-00-48200-000-100	FISCAL AGENT FEES/LIBRARY	19,086.00	19,770.41	19,770.41	19,086.00	19,086.00	23,319.00	0.00%	-3.59%	
110-00-48200-000-200	WATER/SEWER RENTAL, OFFICE SPC	7,100.00	9,670.39	7,100.00	7,100.00	6,150.00	7,100.00	0.00%	-36.20%	
110-00-48301-000-000	SALE, PD EQUIPMENT & PROPERTY	8,000.00	986.11	724.00	8,000.00	1,017.00	8,000.00	0.00%	87.67%	
110-00-48309-000-000	SALE OTHER EQUIP. & PROPERTY	.00	40,740.00	40,740.00	.00	19,106.00	.00	0.00%	0.00%	
110-00-48440-000-000	INSURANCE DIVIDEND & RECOVERIES	.00	6,330.54	6,330.54	.00	70,093.26	.00	0.00%	0.00%	
110-00-48500-000-000	DONATIONS, PRIV. OR ORGANIZ.	.00	2,962.46	2,175.04	.00	556.00	.00	0.00%	0.00%	
110-00-48500-000-100	MISCELLANEOUS REVENUES	5,000.00	8,665.97	7,193.97	5,000.00	19,221.88	5,000.00	0.00%	-73.32%	
110-00-48500-000-200	PD SEIZED FUNDS/STATE	.00	5,027.20	4,173.28	.00	5,775.13	.00	0.00%	0.00%	
110-00-48900-000-000	REFUND OF PRIOR YEARS EXPEND	.00	1,642.19	1,363.25	.00	.00	.00	0.00%	0.00%	
	Total Miscellaneous Revenues	394,186.00	702,820.94							

Proposed 2026 Budget - General Fund for the November 24, 2025 Village Board Meeting

Acct#	Title	2026 Budget	2025 Projected	Current Actual	Current Budget	2024 Actual	2024 Budget	% Change	% Diff: Budget to Projected	Notes
110-00-49200-000-000	TRANSFERS FROM OTHER FUNDS	233,420.00	130,420.00	130,420.00	130,420.00	130,420.00	130,420.00	78.98%	44.13%	
110-00-49300-000-000	USE OF FUND BALANCE	.00	.00	.00	.00	.00	.00	0.00%	0.00%	
	Other Funding Sources	233,420.00	130,420.00							
Total Revenues		9,592,987.00	9,687,393.29	8,917,693.23	9,069,236.00	9,135,251.18	8,109,346.00	5.78%	-0.98%	
110-00-51100-000-000	VILLAGE BOARD	29,300.00	32,436.11	26,926.51	29,300.00	29,106.01	29,300.00	0.00%	-10.70%	
110-00-51100-000-130	VILLAGE BOARD FRINGE BENEFITS	2,203.00	2,481.52	2,060.01	2,203.00	2,203.56	2,203.00	0.00%	-12.64%	
110-00-51120-000-000	PLAN COMMISSION	57,000.00	79,415.92	65,926.33	11,436.00	36,438.26	11,436.00	398.43%	-39.33%	
110-00-51120-000-100	PLANNING/ENG CONSULTING SERV	.00	32,657.88	27,110.61	10,000.00	24,170.80	.00	-100.00%	0.00%	Clearing Acct, budget \$0
110-00-51200-000-110	MUNICIPAL JUDGE SALARY	42,955.00	40,809.32	33,877.45	35,416.00	41,871.37	35,416.00	21.29%	5.00%	Court raise proposed
110-00-51200-000-130	MUNICIPAL JUDGES BENEFITS	11,600.00	11,690.98	9,705.15	9,983.00	11,161.17	9,983.00	16.20%	-0.78%	
110-00-51200-000-140	MUNICIPAL JUDGES EXPENSES	25,000.00	14,642.13	12,155.02	19,549.00	11,846.31	17,719.50	27.88%	41.43%	Court staff proposal
110-00-51300-000-000	LEGAL COUNSEL-VILLAGE ATTORNEY	59,000.00	71,807.17	59,610.00	59,000.00	58,220.84	59,000.00	0.00%	-21.71%	
110-00-51300-000-110	MUNICIPAL COURT ATTORNEY EXP	18,000.00	18,574.28	15,419.25	18,000.00	21,212.50	18,000.00	0.00%	-3.19%	
110-00-51300-000-140	EXPENSES - RECODIFICATION	5,500.00	6,368.82	5,287.01	5,200.00	9,714.91	5,210.00	5.77%	-15.80%	
110-00-51320-000-000	LABOR ATTORNEY	7,000.00	9,673.67	8,030.50	7,000.00	15,781.50	5,000.00	0.00%	-38.20%	
110-00-51400-000-110	VILLAGE ADMINISTRATOR SALARY	110,333.60	103,611.43	86,011.99	107,120.00	101,863.88	96,113.00	3.00%	6.09%	
110-00-51400-000-130	VILL. ADMIN. FRINGE BENEFITS	40,254.00	40,857.96	33,917.83	40,254.00	37,764.64	35,234.00	0.00%	-1.50%	
110-00-51400-000-140	ADMINISTRATOR EXPENSES	6,000.00	18,488.13	15,347.74	3,654.00	924.68	3,654.00	64.20%	-208.14%	Adj to recent history
110-00-51420-000-110	CLERK OFFICE/SALARY & WAGES	151,474.00	149,711.29	124,281.33	151,474.00	132,890.84	140,225.00	0.00%	1.16%	
110-00-51420-000-130	CLERK OFFICE FRINGE BENEFITS	33,000.00	28,255.91	23,456.36	33,000.00	25,737.34	41,933.00	0.00%	14.38%	
110-00-51420-000-140	CLERKS OFFICE EXPENSES	50,274.00	46,134.69	38,298.25	38,860.00	39,883.83	38,953.00	29.37%	8.23%	Website proposals
110-00-51440-000-000	ELECTIONS	24,000.00	9,189.88	7,628.89	24,334.00	21,231.29	32,681.00	-1.37%	61.71%	
110-00-51440-000-130	ELECTIONS - BENEFITS	600.00	175.27	145.50	600.00	415.39	600.00	0.00%	70.79%	
110-00-51450-000-000	PAYROLL EXPENSES/DIVERSIFIED	4,200.00	3,546.62	2,944.19	2,400.00	11,038.75	2,400.00	75.00%	15.56%	
110-00-51460-000-000	COPY MACHINE	2,000.00	2,227.31	1,848.98	2,000.00	1,887.09	2,000.00	0.00%	-11.37%	
110-00-51470-000-000	PUBLICATION EXPENSES	2,000.00	1,773.41	1,472.18	2,000.00	2,014.43	2,000.00	0.00%	11.33%	
110-00-51510-000-000	AUDIT COSTS	51,000.00	52,961.62	52,961.62	39,200.00	41,926.60	37,000.00	30.10%	-3.85%	Asst w Annual Forms
110-00-51511-000-000	DATA PROCESSING (E)	20,000.00	21,026.30	17,454.77	18,000.00			11.11%	-5.13%	
110-00-51520-000-000	ASSESSOR CONTRACT	45,500.00	39,751.97	32,999.70	44,000.00	50,833.63	43,500.00	3.41%	12.63%	
110-00-51520-000-140	ASSESSOR EXPENSES	2,000.00	2,207.53	1,832.56	2,000.00	.00	2,000.00	0.00%	-10.38%	
110-00-51600-000-310	VILLAGE HALL MAINTENANCE	58,000.00	42,051.46	34,908.60	60,751.00	44,456.35	63,648.00	-4.53%	27.50%	
110-00-51612-000-000	OTHER PROPERTY MAINTENANCE	3,150.00	4,074.41	3,382.33	3,000.00	1,687.68	6,000.00	5.00%	-29.35%	
110-00-51938-000-000	INSURANCE/PROP/LIABILITY/WC	210,000.00	248,594.49	206,368.23	187,000.00	146,778.54	170,000.00	12.30%	-18.38%	
110-00-51939-000-000	WELLNESS INCENTIVE BENEFIT	.00	.00	.00	.00	.00	.00	0.00%	0.00%	
110-00-51980-000-000	GENERAL GOVT. MISC. EXPENSES	10,000.00	7,575.45	6,288.68	3,950.00	4,854.32	1,000.00	153.16%	24.25%	Adj to recent history
110-00-51990-000-000	BAD DEBT EXPENSE (E)	4,500.00			4,500.00			0.00%	100.00%	
110-00-51991-000-000	BANK FEE EXPENSES (E)	7,610.00	8,412.59	6,983.63	2,500.00			204.40%	-10.55%	
	Total General Government Expenses	1,093,453.60	1,151,185.51		977,684.00			11.84%		

Proposed 2026 Budget - General Fund for the November 24, 2025 Village Board Meeting

Acct#	Title	2026 Budget	2025 Projected	Current Actual	Current Budget	2024 Actual	2024 Budget	% Change	% Diff: Budget to Projected	Notes
110-00-52100-000-110	POLICE SALARY & WAGES	1,916,500.00	1,821,544.93	1,512,137.31	1,907,300.00	1,908,470.32	1,851,679.00	0.48%	4.95%	
110-00-52100-000-120	POLICE HOLIDAYS & OVERTIME	40,000.00	34,946.64	29,010.60	75,000.00	25,751.16	75,000.00	-46.67%	12.63%	
110-00-52100-000-130	POLICE FRINGE BENEFITS	803,800.00	812,830.39	674,763.02	620,156.00	761,509.74	803,769.00	29.61%	-1.12%	Adj to recent history
110-00-52100-000-140	PUBLIC SAFETY EXPENSES	28,670.00	34,197.87	28,389.02	24,961.00	23,166.07	24,061.27	14.86%	-19.28%	Adj to recent history
110-00-52100-000-310	POLICE VEHICLE MAINTENANCE	50,000.00	71,304.19	59,192.46	40,000.00	49,670.36	40,000.00	25.00%	-42.61%	Adj to recent history
110-00-52100-000-320	SPECIAL INVESTIGATIONS	13,200.00	7,854.48	6,520.32	13,200.00	12,408.92	13,200.00	0.00%	40.50%	
110-00-52100-000-321	DARE FUNDED EXPENSES	.00	.00	.00	.00	.00	.00	0.00%	0.00%	
110-00-52100-000-330	POLICE OFFICE SUPPLIES/IT	29,000.00	23,988.82	19,914.08	27,107.00	32,556.05	26,942.00	6.98%	17.28%	
110-00-52100-000-340	POLICE COMMUNITY RELATIONS	5,000.00	4,461.85	3,703.96	4,000.00	3,986.38	4,000.00	25.00%	10.76%	Adj to recent history
110-00-52100-000-350	POLICE TRAINING & SEMINARS	16,207.00	15,959.99	13,249.03	14,207.00	15,653.42	13,207.00	14.08%	1.52%	Adj to recent history
110-00-52100-000-360	POLICE PISTOL TRAINING	10,000.00	13,577.38	11,271.13	9,000.00	10,475.48	9,000.00	11.11%	-35.77%	
110-00-52100-000-361	JOINT PISTOL FUNDED EXPENSES	4,000.00	4,676.43	3,882.09	2,500.00	3,308.49	2,500.00	60.00%	-16.91%	
110-00-52100-000-370	LAKE WATER & SNOW PATROL	8,900.00	10,480.16	8,700.00	8,700.00	8,310.00	8,700.00	2.30%	-17.75%	
110-00-52100-000-380	POLICE COMMUNICATIONS EXPENSES	27,800.00	21,925.63	18,201.34	27,800.00	31,018.56	26,500.00	0.00%	21.13%	
110-00-52100-000-400	POLICE UNIFORM ALLOWANCE	14,000.00	11,577.50	9,610.95	12,000.00	11,788.02	12,000.00	16.67%	17.30%	Adj to recent history
110-00-52100-000-900	POLICE- NATIONAL NIGHT OUT	.00	.00	.00	.00	.00	.00	0.00%	0.00%	
110-00-52200-000-000	FIRE ADMINISTRATION	2,766,548.00	2,694,580.00	2,246,361.30	2,694,580.00	2,219,639.00	2,219,639.00	2.67%	2.60%	
110-00-52400-000-100	BUILDING INSPECTION CONTRACT	140,000.00	203,537.03	168,964.23	101,490.00	231,057.95	101,490.00	37.94%	-45.38%	
110-00-52400-000-140	BUILDING INSPECTION EXPENSES	10,000.00	9,623.09	7,988.51	500.00	.00	500.00	1900.00%	3.77%	Adj to recent history
	Total Public Safety Expenses	5,883,625.00	5,797,066.39		5,582,501.00			5.39%		
110-00-53100-000-110	DPW/ADMINISTRATION SALARIES	124,019.00	118,208.46	98,129.57	45,948.00	62,108.92	35,872.00	169.91%	4.69%	Adj to Trans Util End
110-00-53100-000-120	OUTSIDE CONTRACTED ENGINEERING	35,000.00	47,014.12	39,028.30	25,000.00	22,842.22	10,000.00	40.00%	-34.33%	Adj to Trans Util End
110-00-53100-000-130	DPW/ADMINISTRATION BENEFITS	62,759.00	56,848.30	47,192.05	16,043.00	27,262.78	13,043.00	291.19%	9.42%	Adj to Trans Util End
110-00-53100-000-140	ENGINEER/ADMINISTRATION EXPENS	5,000.00	3,298.67	2,738.36	14,000.00	3,217.56	3,901.00	-64.29%	34.03%	Adj to Trans Util End
110-00-53100-001-250	OUTSIDE ENG/PLAN SERVICE EXP	.00	.00	.00	.00	.00	.00	0.00%	0.00%	
110-00-53310-000-310	STREET MAINT. GEN. OPERATION	62,000.00	58,479.91	48,546.51	78,200.00	6,020.44	.00	-20.72%	5.68%	Adj to Trans Util End
110-00-53310-000-311	GARAGE EXPENSES	144,000.00	141,433.51	117,409.61	60,300.00	85,570.41	60,300.00	138.81%	1.78%	Adj to Trans Util End
110-00-53311-000-110	DPW WAGES INCLUDING PART TIME	382,000.00	369,924.35	307,089.00	359,875.00	356,290.43	246,480.00	6.15%	3.16%	
110-00-53311-000-120	DPW OVERTIME	21,630.00	9,508.88	7,893.70	21,000.00	6,805.57	20,000.00	3.00%	56.04%	
110-00-53311-000-130	DPW FRINGE BENEFITS	161,000.00	144,799.90	120,204.19	181,000.00	113,457.17	127,000.00	-11.05%	10.06%	Adj to Trans Util End
110-00-53330-000-310	EQUIPT. MAINT. GEN. OPERATION	70,100.00	61,271.89	50,864.25	71,400.00	47,799.51	68,001.00	-1.82%	12.59%	
110-00-53340-000-310	SNOW, ICE CONT. GEN. OPERATION	64,500.00	42,386.33	35,186.59	64,500.00	61,238.41	64,500.00	0.00%	34.28%	
110-00-53420-000-310	STREET LIGHTING, GEN. OPERAT.	80,000.00	60,066.24	49,863.39	89,000.00	75,198.32	75,500.00	-10.11%	24.92%	Adj to recent history
110-00-53430-000-310	Sidewalk Maint Gen Operation	10,000.00	.00	.00	.00	.00	.00	100.00%	100.00%	
110-00-53450-000-310	Bridge, Culvert, Curb & Gutter Maintenance	6,500.00								
110-00-53470-000-310	TRAFFIC CONT. GEN. OPERATION	10,800.00	6,191.00	5,139.40	.00	10.90	.00	0.00%	42.68%	
110-00-53620-000-000	REFUSE COLLECTION CONTRACT	236,250.00	247,067.66	205,100.75	225,000.00	231,925.53	216,000.00	5.00%	-4.58%	
110-00-53635-000-000	RECYCLING EXPENSES	82,000.00	73,735.35	61,210.66	82,000.00	83,348.29	82,000.00	0.00%	10.08%	

Proposed 2026 Budget - General Fund for the November 24, 2025 Village Board Meeting

Acct#	Title	2026 Budget	2025 Projected	Current Actual	Current Budget	2024 Actual	2024 Budget	% Change	% Diff: Budget to Projected	Notes
110-00-53640-000-310	TREE, BRUSH CONT. GEN. OPER.	240.00	210.71	174.92	240.00	226.84	.00	0.00%	12.20%	
110-00-53641-000-000	WEED & NUISANCE CONTROL	2,000.00	708.70	588.32	1,800.00	432.61	1,800.00	11.11%	64.57%	
110-00-53680-000-000	OTHER SANITATION	600.00	.00	.00	.00	559.47	.00	0.00%	100.00%	
	Total Public Works Expenses	1,560,398.00	1,441,153.99		1,335,306.00			16.86%		
110-00-54910-000-000	DOG LICENSE FEES	1,200.00	818.32	679.32	1,200.00	3,071.03	1,200.00	0.00%	31.81%	Adj to recent history
110-00-54910-000-100	ANIMAL CONTROL	5,600.00	5,016.02	4,164.00	4,164.00	12,371.29	4,043.00	34.49%	10.43%	
	Total Health and Human Services Expenses	6,800.00	5,834.34		5,364.00			26.77%		
110-00-55110-000-320	JOINT LIBRARY CONTRIBUTION	268,433.00	262,153.00	218,460.80	262,153.00	262,534.04	262,534.00	2.40%	2.34%	
110-00-55200-000-000	PARKS	226,484.00	211,000.55	175,160.00	210,192.00	180,949.45	194,002.00	7.75%	6.84%	
110-00-55300-000-000	RECREATION PROGRAMS	290,716.00	265,889.85	220,725.80	264,871.00	241,765.00	241,765.00	9.76%	8.54%	
	Total Culture and Recreation Expenses	785,633.00	739,043.40		737,216.00			6.57%		
110-00-56600-000-000	URBAN FORESTRY & DEVELOPMENT	17,000.00	15,394.44	12,779.54	15,802.00	6,936.99	15,802.00	7.58%	9.44%	
	Total Conservation and Development Expenses	17,000.00	15,394.44		15,802.00			7.58%		
110-00-57210-000-000	POLICE OUTLAY	102,992.00	110,549.17	81,165.20	156,790.00	47,072.50	107,101.00	-34.31%	-7.34%	
110-00-57324-000-000	NEW DPW BLDG EXPENSES	.00	.00	.00	.00	.00	.00	0.00%	0.00%	
110-00-57327-000-000	DPW EQUIPMENT OUTLAY (E)	30,000.00			25,000.00			20.00%	100.00%	
110-00-57620-000-000	PARK/PLAYGROUND OUTLAY	47,202.00	24,437.33	17,941.89	43,505.00	.00	57,820.00	8.50%	48.23%	
	Total General Fund Capital Outlay	180,194.00	134,986.50		225,295.00			-20.02%		
110-00-59900-000-000	CONTINGENCY FUND	65,500.00	10,419.50	7,650.00	15,500.00	136,962.61	.00	322.58%	84.09%	
110-00-59900-000-100	USE OF INFRASTRUCTURE	.00	.00	.00	.00	131,311.42	.00	0.00%	0.00%	
Total Expenditures		9,592,603.60	9,295,084.08	7,721,586.67	8,894,668.00	8,483,976.14	8,053,059.77	7.85%	3.10%	
FundBalance		383.40	392,309.22	1,196,106.56	174,568.00	651,275.04	56,286.23			
Police Outlay										
10-33 Vehicle Services outfitting of a new squads		\$ 8,185								
10-33 Vehicle Services decals on a new squads		\$ 2,548								
Ewalds - squad car (1)		\$ 47,000								
Pepperball rifles (2)		\$ 2,465								
Install Pepperball mounts in squads (2)		\$ 1,156								
Axon taser cartridges		\$ 1,039								
Bravo Company - replacement rifle (1)		\$ 3,002								
Automated External Defibrillator (AED) Unit (1)		\$ 1,773								
FLOCK CAMERA annual payment		\$ 15,000								
AXON Body Worn Camera/Dash Camera annual		\$ 20,824								
Total Police Outlay		<u>\$ 102,992</u>								
DPW Equipment Outlay Electronic Message Board		\$ 15,000								

Proposed 2026 Budget - General Fund for the November 24, 2025 Village Board Meeting

Acct#	Title	2026 Budget	2025 Projected	Current Actual	Current Budget	2024 Actual	2024 Budget	% Change	% Diff: Budget to Projected	Notes
	Heater Building 2	\$ 15,000								
	Total DPW Outlay	<u>\$ 30,000</u>								
	Contingency Fund									
	Historical Amount	\$ 15,500								
	Compensation & Classification Study	<u>\$ 50,000</u>								
	total Contingency Fund	<u>\$ 65,500</u>								