

FISCAL YEAR 26/27 BUDGET - BOARD APPROVED 3/2/26
 YEAR END FISCAL YEAR 25/26 BUDGET - BOARD APPROVED 3/16/26

FUND 101 - GENERAL FUND

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	2026-27 APPROVED BUDGET
Fund 101 - GENERAL FUND			
ESTIMATED REVENUES			
Dept 000 - REVENUE			
101-000-402-001	CURRENT REAL PROP TAX	1,312,000	1,400,000
101-000-411-001	DELINQ TAX - PERSONAL & REAL	4,500	1,000
101-000-434-002	TRAILER FEES	3,600	3,600
101-000-448-001	COLLECT FEES/EXCESS OF ROLL	451,000	465,000
101-000-448-002	COLLECTION FEE - SCHOOLS	25,000	25,000
101-000-451-024	ADMIN FEE/UTILITY-OPERATING	61,171	105,400
101-000-452-001	INTEREST-SPECIAL ASSESSMENTS	31,647	35,000
101-000-476-001	CABLE FRANCHISE	300,000	300,000
101-000-476-002	LICENSE & PERMITS	20,000	20,000
101-000-476-004	CABLE FRANCHISE PEG FUND	75,493	45,000
101-000-567-001	CEMETERY REVENUE	2,200	1,600
101-000-572-001	METRO ACT REVENUE	27,846	25,000
101-000-573-001	LCSA-PPT REIMBURSEMENT	20,400	20,400
101-000-574-002	STATE SHARED REVENUE	2,373,805	2,321,320
101-000-608-000	CHARGES FOR SERV-APPL FEES	30,000	25,000
101-000-609-000	CHARGES FOR SERVICES- FOIA/PRINTING	1,000	1,000
101-000-626-031	SAD ADMINISTRATIVE FEES	16,722	4,000
101-000-626-032	ADM FEE LIQUOR LAW	3,790	3,790
101-000-631-000	REFUSE COLLECTION FEES	1,370,660	1,590,820
101-000-657-001	ORDINANCE FINES	1,000	1,000
101-000-665-001	INTEREST	70,000	50,000
101-000-671-000	OTHER REVENUE	9,000	1,000
101-000-672-000	TAXES ON LAND TRANSFER	149,982	150,000
101-000-682-000	ELECTION REIMBURSEMENTS	6,282	18,000
101-000-698-202	TRANSFER IN - SAD RESIDUAL BALANCE		6,000
101-000-699-249	MMRMA REIMBURSEMENT	6,940	
101-000-699-464	TRANSFER IN FROM ARPA FUND #464		
Totals for dept 000 - REVENUE		6,374,038	6,618,930
TOTAL ESTIMATED REVENUES		6,374,038	6,618,930

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APPROPRIATIONS			
Dept 101 - TOWNSHIP BOARD			
101-101-702-014	TRUSTEES/SECRETARY WAGES & SALARIES	45,000	42,000
101-101-861-000	TRUSTEES MILEAGE & TRAVEL EXPENSE	3,000	3,000
101-101-910-000	TRUSTEES PRO DEV/CONFERENCE/DUES	12,000	18,000
101-101-955-000	TRUSTEES MISCELLANEOUS	500	100
Totals for dept 101 - TOWNSHIP BOARD		60,500	63,100
Dept 171 - TOWNSHIP SUPERVISOR			
101-171-702-014	TWP SUPERVISOR SALARY	68,600	71,000
101-171-861-000	SUPERVISOR MILEAGE & TRAVEL EXPENSE	500	500
101-171-910-000	SUPERVISOR PRO DEV/CONFERENCE/DUES	2,000	2,000
101-171-955-000	SUPERVISOR MISCELLANEOUS	500	500
Totals for dept 171 - TOWNSHIP SUPERVISOR		71,600	74,000
Dept 172 - TOWNSHIP MANAGER			
101-172-702-014	TWP MANAGER SALARY	160,000	166,000
101-172-703-000	MANAGER DEPT WAGES & SALARIES	50,900	54,000
101-172-861-000	MANAGER DEPT MILEAGE & TRAVEL EXPENSE	1,000	800
101-172-910-000	MANAGER DEPT PRO DEV/CONFERENCE/DUES	4,000	3,000
101-172-955-000	MANAGER DEPT MISCELLANEOUS	1,000	500
Totals for dept 172 - TOWNSHIP MANAGER		216,900	224,300
Dept 191 - ACCOUNTING & FINANCE			
101-191-703-000	ACCT DEPT WAGES & SALARIES	90,700	50,000
101-191-801-000	ACCOUNTING CONSULTANT (PHP)	20,000	30,000
101-191-801-001	FINANCIAL CONSULTING (PFM)	1,200	1,200
101-191-861-000	ACCT DEPT MILEAGE & TRAVEL EXPENSE	100	100
101-191-910-000	ACCT DEPT PRO DEV/CONFERENCE/DUES	100	100
101-191-955-000	ACCT DEPT MISCELLANEOUS	500	500
Totals for dept 191 - ACCOUNTING & FINANCE		112,600	81,900
Dept 215 - TOWNSHIP CLERK			
101-215-702-014	TWP CLERK SALARY	70,479	72,000
101-215-703-000	CLERKS DEPT WAGES & SALARIES	78,346	134,000
101-215-861-000	CLERKS DEPT MILEAGE & TRAVEL EXPENSE	500	800
101-215-910-000	CLERKS DEPT PRO DEV/CONFERENCE/DUES	3,000	3,000
101-215-955-000	CLERKS DEPT MISCELLANEOUS	200	300
Totals for dept 215 - TOWNSHIP CLERK		152,525	210,100

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Dept 223 - AUDIT			
101-223-801-000	AUDIT SERVICES (MANER COSTERISAN)	35,100	36,100
Totals for dept 223 - AUDIT		35,100	36,100
Dept 228 - INFORMATION TECHNOLOGY			
101-228-703-000	IT DEPT WAGES & SALARIES	80,500	85,000
101-228-861-000	IT DEPT MILEAGE & TRAVEL EXPENSE	500	500
101-228-910-000	IT DEPT PRO DEV/CONFERENCE/DUES	200	200
101-228-955-000	IT DEPT MISCELLANEOUS	500	500
Totals for dept 228 - INFORMATION TECHNOLOGY		81,700	86,200
Dept 247 - BOARD OF REVIEW			
101-247-702-014	BOARD OF REVIEW SALARIES	4,000	4,200
101-247-791-000	BD OF REV PUBLICATIONS	1,500	1,700
101-247-861-000	BD OF REV MILEAGE & TRAVEL EXPENSE	100	100
101-247-910-000	BD OF REV PRO DEV/CONFERENCE/DUES	540	540
101-247-955-000	BD OF REV MISCELLANEOUS	500	500
101-247-964-000	REFUNDS & CHARGEBACKS	1,124	3,000
Totals for dept 247 - BOARD OF REVIEW		7,764	10,040
Dept 253 - TOWNSHIP TREASURER			
101-253-702-014	TREASURER SALARY	69,000	72,000
101-253-703-000	TREASURERS DEPT WAGES & SALARIES	113,600	119,000
101-253-861-000	TREASURERS DEPT MILEAGE & TRAVEL EXPENSE	500	500
101-253-910-000	TREASURERS DEPT PRO DEV/CONFERENCE/DUES	500	500
101-253-955-000	TREASURERS DEPT MISCELLANEOUS	250	250
Totals for dept 253 - TOWNSHIP TREASURER		183,850	192,250
Dept 257 - ASSESSING DEPARTMENT			
101-257-702-014	ASSESSING SALARIES	270,900	262,000
101-257-703-000	ASSESSING WAGES & SALARIES INTERN	6,000	10,500
101-257-803-000	ASSESSING LEGAL	10,000	20,000
101-257-861-000	ASSESSING MILEAGE & TRAVEL EXPENSE	500	500
101-257-910-000	ASSESSING PRO DEV/CONFER/DUES/SUB	5,000	5,000
101-257-955-000	ASSESSING MISCELLANEOUS	500	500
Totals for dept 257 - ASSESSING DEPARTMENT		292,900	298,500
Dept 260 - TOWNSHIP GENERAL EXPENSES			
101-260-927-001	UNEMPLOYMENT TAXES	6,878	
Totals for dept 260 - TOWNSHIP GENERAL EXPENSES		6,878	

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Dept 261 - GENERAL GOVERNMENT			
101-261-703-000	UNALLOCATED WAGES & SALARIES		2,000
101-261-704-001	RECRUITMENT		5,000
101-261-709-000	EMPLOYER'S SHARE SS & MEDICARE	95,000	101,000
101-261-709-001	CELLPHONE REIMBURSEMENT	10,620	8,500
101-261-709-002	WORKERS COMP	21,873	18,000
101-261-718-001	RETIREMENT	140,000	150,000
101-261-718-002	HEALTH/LIFE INSURANCE	400,000	360,000
101-261-718-003	WELLNESS	2,436	8,000
101-261-718-004	EHIM/PROCARE RESERVE	50,000	50,000
101-261-718-005	EHIM/PROCARE		60,000
101-261-750-000	SUPPLIES	25,000	25,000
101-261-750-001	POSTAGE	30,200	33,000
101-261-751-000	EQUIP / SOFTWARE / SOFTWARE MAINTENANCE	90,000	200,000
101-261-752-000	WEBSITE MAINTENANCE/UPGRADES		15,000
101-261-791-000	SUBSCRI/PUBLICATIONS/MEMBERS	9,000	15,000
101-261-802-000	CONTRACTUAL SERVICES / CONSULTING	8,000	17,000
101-261-802-001	TWP VEHICLE EXPENSES	2,000	2,000
101-261-861-000	UNALLOCATED MILEAGE & TRAVEL EXPENSE	100	100
101-261-941-000	CONTINGENCY		10,000
101-261-955-000	UNALLOCATED MISCELLANEOUS	5,000	10,000
Totals for dept 261 - GENERAL GOVERNMENT		889,229	1,089,600
Dept 262 - ELECTIONS			
101-262-703-001	WAGES- PART TIME OFFICE WORKERS	7,500	60,800
101-262-703-002	SCANNERS, CHAIRPERSON & POLL WORKERS		63,900
101-262-703-004	TRAINING: \$45<4 HRS - \$90>4 HRS		5,000
101-262-703-005	WAGES - RECEIVING BOARD- \$200 PER DIEM		3,000
101-262-751-001	ELECTION OFFICE SUPPLIES/EQUIPMENT	21,136	40,000
101-262-791-000	ELECTION PUBLICATIONS		800
101-262-802-001	ELECTION MEETING FEES	300	2,400
101-262-802-002	BALLOT TESTING	2,000	12,000
101-262-802-003	LIVINGSTON COUNTY CLERK	2,000	15,000
101-262-802-004	CHURCH / SCHOOL CLEANUP/SETUP/ TAKE DOWN		3,400
101-262-802-005	ELECTION BREAKFAST / DINNER		3,000
101-262-861-001	ELECTION MILEAGE & TRAVEL		900
101-262-901-001	POSTAGE FOR APPLICATIONS	1,650	2,000
101-262-901-002	POSTAGE FOR MAILING BALLOTS	2,500	17,000
101-262-901-003	POSTAGE FOR MAILING NEW I.D. CARDS	1,717	2,600
101-262-955-000	ELECTION MISCELLANEOUS		3,000
Totals for dept 262 - ELECTIONS		38,803	234,800

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Dept 265 - BUILDING & GROUNDS			
101-265-740-000	INSURANCE - PROP LIAB/VEHICLE	57,000	63,000
101-265-802-000	BUILDING & GROUNDS CONTRACTUAL SERVICES	1,000	
101-265-850-000	PHONE/INTERNT/CABLE/ALARM	27,500	28,500
101-265-851-001	HERBST HOME UTILITIES	3,000	5,000
101-265-920-001	UTIL:ELECTRICITY & NAT.GAS	25,000	26,000
101-265-934-060	REPAIRS & MAINTENANCE	130,000	130,000
101-265-955-000	BUILDING & GROUNDS MISCELLANEOUS	1,000	3,000
Totals for dept 265 - BUILDING & GROUNDS		244,500	255,500
Dept 266 - LEGAL SERVICES			
101-266-803-000	GENERAL TOWNSHIP LEGAL FEES	75,000	75,000
101-266-803-001	LITIGATION LEGAL FEES	50,000	150,000
Totals for dept 266 - LEGAL SERVICES		125,000	225,000
Dept 270 - HUMAN RESOURCES			
101-270-703-000	HR WAGES & SALARIES	20,900	22,000
101-270-802-000	HR CONTRACTUAL SERVICES	1,500	1,500
101-270-861-000	HR MILEAGE & TRAVEL EXPENSE	100	100
101-270-910-000	HR PRO DEV/CONFERENCE/DUES	100	100
101-270-955-000	HR MISCELLANEOUS	100	100
Totals for dept 270 - HUMAN RESOURCES		22,700	23,800
Dept 445 - DRAINS AT LARGE			
101-445-802-000	CONTRACTUAL SERVICES - LIVINGSTON COUNTY	38,000	83,750
Totals for dept 445 - DRAINS AT LARGE		38,000	83,750
Dept 521 - REFUSE COLLECTION			
101-521-802-000	REFUSE CONTRACTUAL SERVICES	1,640,000	1,810,000
Totals for dept 521 - REFUSE COLLECTION		1,640,000	1,810,000
Dept 567 - CEMETERY			
101-567-703-001	CEMETERY PURCHASE		
101-567-703-002	CEMETERY MAINTENANCE	6,500	8,000
Totals for dept 567 - CEMETERY		6,500	8,000

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Dept 701 - PLANNING & ZONING			
101-701-702-014	PLANNING COMMISSION SALARIES	11,000	11,550
101-701-702-015	ZONING BOARD WAGES	12,500	13,125
101-701-703-000	PLANNING & ZONING WAGES & SALARIES	202,000	230,000
101-701-791-000	PLANNING & ZONING PUBLICATIONS	5,000	8,000
101-701-802-000	PLANNING & ZONING CONTRACTUAL SERVICES	12,000	65,000
101-701-861-000	PLANNING & ZONING MILEAGE & TRAVEL EXP	1,000	2,000
101-701-910-000	PLANNING & ZONING PRO DEV/CONFERENCE/DUE	5,000	8,000
101-701-946-001	REVIEW SERVICES - PLANNING	25,000	35,000
101-701-946-002	REVIEW SERVICES - ENGINEERING	30,000	35,000
101-701-946-003	REVIEW SERVICES - PUBLICATIONS/POSTAGE	2,000	2,500
101-701-946-004	REVIEW SERVICES - ROUTING	1,000	1,500
101-701-946-005	REVIEW SERVICES - LEGAL/RECORDING FEES	5,000	10,000
101-701-955-000	PLANNING & ZONING MISCELLANEOUS	300	1,000
Totals for dept 701 - PLANNING & ZONING		311,800	422,675
Dept 728 - COMMUNITY DEVELOPMENT			
101-728-880-000	COMMUNITY PROMOTION - CONTRIBUTION		10,000
101-728-880-001	COMMUNITY OUTREACH	10,000	10,000
Totals for dept 728 - COMMUNITY DEVELOPMENT		10,000	20,000
Dept 900 - CAPITAL OUTLAY FUNCTION			
101-900-970-000	CAPITAL OUTLAY > \$5,000	30,000	30,000
101-900-975-000	CAPITAL OUTLAY < \$5,000	10,000	10,000
Totals for dept 900 - CAPITAL OUTLAY FUNCTION		40,000	40,000
Dept 965 - TRANSFERS OUT & OTHER FINANCING USES			
101-965-995-202	TRANSFER OUT - FUND #202 - SAD		100,000
101-965-995-208	TRANSFER OUT- FUND #208 - PARKS & REC	250,000	200,000
101-965-995-249	TRANSFER OUT- FUND #249 - BLDG RESERVE	200,000	100,000
101-965-995-250	TRANSFER OUT- FUND 250	250,000	
101-965-995-401	TRANSFER OUT- FUND #401 - ROAD IMPROVE	850,000	600,000
Totals for dept 965 - TRANSFERS OUT & OTHER FINANCING USES		1,550,000	1,000,000
TOTAL APPROPRIATIONS		6,138,849	6,489,615
NET OF REVENUES/APPROPRIATIONS - FUND 101		235,189	129,315
BEGINNING FUND BALANCE		3,593,093	3,878,282
FUND BALANCE ADJUSTMENTS		50,000	50,000
ENDING FUND BALANCE		3,878,282	4,057,597

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Fund 202 - SAD ROADS AND LAKES			
ESTIMATED REVENUES			
Dept 000 - REVENUE			
202-000-452-001	INTEREST	13,000	12,000
202-000-671-000	MISC REVENUE	156,158	
202-000-699-000	TRANSFER IN - FUND # 101		100,000
Totals for dept 000 - REVENUE		169,158	112,000
Dept 448 - STREETLIGHTS			
202-448-628-005	WHITE PINES LIGHTING -SAD PRINCIPAL	995	1,000
Totals for dept 448 - STREETLIGHTS		995	1,000
Dept 478			
202-478-628-005	HOMESTEAD (S22-31) -SAD PRINCIPAL	13,986	14,967
202-478-665-001	HOMESTEAD (S22-31) -INTEREST	1,958	1,796
Totals for dept 478 -		15,944	16,763
Dept 484			
202-484-628-005	EARL LAKE (W18-25) -SAD PRINCIPAL	18,803	
Totals for dept 484 -		18,803	
Dept 485			
202-485-628-005	NOVEL ESTATES (W18-25) -SAD PRINCIPAL	10,964	
Totals for dept 485 -		10,964	
Dept 487			
202-487-628-005	EDWIN DR (S25-29) -SAD PRINCIPAL	4,235	
202-487-665-001	EDWIN DR (S25-29) -INTEREST	423	
Totals for dept 487 -		4,658	
Dept 489			
202-489-628-005	BLACK OAKS (W21-30) -SAD PRINCIPAL	2,100	2,200
202-489-665-001	BLACK OAKS (W21-30) -INTEREST	111	220
Totals for dept 489 -		2,211	2,420
Dept 490			
202-490-628-005	DARLENE DR (W21-30) -SAD PRINCIPAL	2,867	6,900
202-490-665-001	DARLENE DR (W21-30) -INTEREST	344	690
Totals for dept 490 -		3,211	7,590

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Dept 491			
202-491-628-005	ELMHURST (S20-26) -SAD PRINCIPAL	7,612	8,564
202-491-665-001	ELMHURST (S20-26) -INTEREST	304	171
Totals for dept 491 -		7,916	8,735
Dept 492			
202-492-628-005	MCNAMARA (S23-32) -SAD PRINCIPAL	14,132	14,708
202-492-665-001	MCNAMARA (S23-32) -INTEREST	2,261	2,059
Totals for dept 492 -		16,393	16,767
Dept 494			
202-494-628-005	STILLRIVER (S23-32) -SAD PRINCIPAL	9,220	9,575
202-494-665-001	STILLRIVER (S23-32) -INTEREST	1,475	1,340
Totals for dept 494 -		10,695	10,915
Dept 495			
202-495-628-005	TIMBERVIEW PRIV (W23-32)-SAD PRINCIPAL	3,795	3,514
202-495-665-001	TIMBERVIEW PRIV (W23-32)-INTEREST	607	492
Totals for dept 495 -		4,402	4,006
Dept 496			
202-496-628-005	CRYSTAL VALLEY (S24-33) - SAD PRINCIPAL	33,948	36,900
202-496-665-001	CRYSTAL VALLEY (S24-33) - INTEREST	6,111	5,904
Totals for dept 496 -		40,059	42,804
Dept 497			
202-497-628-005	GRAND RAVINE (W24-38) -SAD PRINCIPAL	11,804	12,275
202-497-665-001	GRAND RAVINE (W24-38) -INTEREST	3,305	3,191
Totals for dept 497 -		15,109	15,466
Dept 498			
202-498-628-005	LAKWOOD KNOLL (W24-38) -SAD PRINCIPAL	36,033	35,633
202-498-665-001	LAKWOOD KNOLL (W24-38) -INTEREST	10,089	9,265
Totals for dept 498 -		46,122	44,898
Dept 499			
202-499-628-005	MILROY MYSTIC LK (W24-34) - SAD PRINC	65,608	55,600
202-499-665-001	MILROY MYSTIC LK (W24-34) - INTEREST	10,008	8,896
Totals for dept 499 -		75,616	64,496
Dept 500			
202-500-628-005	GENOA ESTATES 1 (W25-34) -SAD PRINCIPAL	25,000	25,000
202-500-665-001	GENOA ESTATES 1 (W25-34) -INTEREST	5,000	4,500
Totals for dept 500 -		30,000	29,500

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Dept 501			
202-501-628-005	TIMBER GREEN (W25-39) - SAD PRINCIPAL	14,054	14,054
202-501-665-001	TIMBER GREEN (W25-39) - INTEREST	4,216	3,935
Totals for dept 501 -		18,270	17,989
Dept 502			
202-502-628-005	FOREST VIEW (S26-35) -SAD PRINCIPAL		30,250
202-502-665-001	FOREST VIEW (S26-35) - INTEREST		6,050
Totals for dept 502 -			36,300
Dept 503			
202-503-628-005	NORTHSHORE COMMONS (S26-35) - SAD PRINCI		40,320
202-503-665-001	NORTHSHORE COMMONS (S26-35) - INTEREST		8,064
Totals for dept 503 -			48,384
Dept 570 - LAKE IMPROVEMENTS			
202-570-628-005	LK CHEMUNG (W23-27) -SAD PRINCIPAL	45,034	41,850
Totals for dept 570 - LAKE IMPROVEMENTS		45,034	41,850
Dept 571			
202-571-628-005	PARDEE LK (W21-25) -SAD PRINCIPAL	22,396	22,396
Totals for dept 571 -		22,396	22,396
Dept 572			
202-572-628-005	GRAND BEACH (W21-25) -SAD PRINCIPAL	14,105	14,105
Totals for dept 572 -		14,105	14,105
Dept 573			
202-573-628-005	E/W CROOKED LK (S23-27) -SAD PRINCIPAL	17,888	18,049
Totals for dept 573 -		17,888	18,049
Dept 575			
202-575-628-005	BAETCKE LK (S23-27) -SAD PRINCIPAL	7,600	7,600
Totals for dept 575 -		7,600	7,600
Dept 576			
202-576-628-005	EARL LAKE (W24-29) - SAD PRINCIPAL	2,789	2,789
202-576-665-001	EARL LAKE (W24-29) - INTEREST		
Totals for dept 576 -		2,789	2,789
Dept 577			
202-577-628-005	ROUND LAKE (S26-30) - SAD PRINCIPAL		29,920
Totals for dept 577 -			29,920
TOTAL ESTIMATED REVENUES		600,338	616,742

FISCAL YEAR 26/27 BUDGET - BOARD APPROVED 3/2/26
 YEAR END FISCAL YEAR 25/26 BUDGET - BOARD APPROVED 3/16/26

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	2026-27 APPROVED BUDGET
APPROPRIATIONS			
Dept 223 - AUDIT			
202-223-801-000	AUDIT	5,000	5,000
Totals for dept 223 - AUDIT		5,000	5,000
Dept 448 - STREETLIGHTS			
202-448-801-075	WHITE PINES LIGHTING -PROJECT EXPENSE	915	1,000
Totals for dept 448 - STREETLIGHTS		915	1,000
Dept 478			
202-478-801-075	HOMESTEAD (S22-31) -PROJECT EXPENSE	80	
202-478-802-000	HOMESTEAD (S22-31) -ANNUAL MAINT. EXP	7,000	6,100
Totals for dept 478 -		7,080	6,100
Dept 487			
202-487-801-075	EDWIN DR (S25-29) -PROJECT EXPENSE	6,800	
Totals for dept 487 -		6,800	
Dept 492			
202-492-801-075	MCNAMARA (S23-32) -PROJECT EXPENSE	305	
Totals for dept 492 -		305	
Dept 494			
202-494-801-075	STILLRIVER (S23-32) -PROJECT EXPENSE	400	
Totals for dept 494 -		400	
Dept 495			
202-495-801-075	TIMBERVIEW PRIV (W23-32)-PROJECT EXPENSE	260	
Totals for dept 495 -		260	
Dept 496			
202-496-801-075	CRYSTAL VALLEY (S24-33) - PROJECT EXP	795	
Totals for dept 496 -		795	
Dept 497			
202-497-801-075	GRAND RAVINE (W24-38) -PROJECT EXP	131	
Totals for dept 497 -		131	
Dept 498			
202-498-700-002	LK SPECIAL ASSESSMENT REFUND	16,509	
202-498-801-075	LAKEWOOD KNOLL (S24-38) -PROJECT EXP	981	
Totals for dept 498 -		17,490	

FISCAL YEAR 26/27 BUDGET - BOARD APPROVED 3/2/26
 YEAR END FISCAL YEAR 25/26 BUDGET - BOARD APPROVED 3/16/26

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	2026-27 APPROVED BUDGET
Dept 499			
202-499-801-075	MILROY MYSTIC LK (W24-34) - PROJECT EXP	3,030	
Totals for dept 499 -		3,030	
Dept 500			
202-500-801-075	GENOA ESTATES 1 (W25-34) -PROJECT EXP	250,363	
Totals for dept 500 -		250,363	
Dept 501			
202-501-801-075	TIMBER GREEN (W25-39) - PROJECT EXPENSE	208,804	
202-501-801-076	TIMBER GREEN (W25-39) - ADMIN EXPENSE	2,000	
Totals for dept 501 -		210,804	
Dept 502			
202-502-801-075	FOREST VIEW (S26-35) - PROJECT EXPENSE		375,000
202-502-801-076	FOREST VIEW (S26-35) - ADMIN EXPENSE		4,000
Totals for dept 502 -			379,000
Dept 503			
202-503-801-075	NORTHSHORE COMMONS (S26-35) - PROJECT EX		399,200
202-503-801-076	NORTHSHORE COMMONS (S26-35) - ADMIN EXPE		4,000
Totals for dept 503 -			403,200
Dept 570 - LAKE IMPROVEMENTS			
202-570-801-075	LK CHEMUNG (W23-27) -PROJECT EXPENSE	55,000	55,000
Totals for dept 570 - LAKE IMPROVEMENTS		55,000	55,000
Dept 571			
202-571-801-075	PARDEE LK (W21-25) -PROJECT EXPENSE	24,000	25,000
202-571-801-076	PARDEE LAKE - ADMIN EXPENSE		4,000
Totals for dept 571 -		24,000	29,000
Dept 572			
202-572-801-075	GRAND BEACH (W21-25) -PROJECT EXPENSE	8,506	14,800
202-572-801-076	GRAND BEACH - ADMIN EXPENSE		4,000
Totals for dept 572 -		8,506	18,800
Dept 573			
202-573-801-075	E/W CROOKED LK (S23-27) -PROJECT EXPENSE	15,500	15,910
Totals for dept 573 -		15,500	15,910
Dept 575			
202-575-801-075	BAETCKE LK (S23-27) -PROJECT EXPENSE	7,250	7,250
Totals for dept 575 -		7,250	7,250

FISCAL YEAR 26/27 BUDGET - BOARD APPROVED 3/2/26
 YEAR END FISCAL YEAR 25/26 BUDGET - BOARD APPROVED 3/16/26

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	2026-27 APPROVED BUDGET
Dept 576			
202-576-801-075	EARL LAKE (W24-29) - PROJECT EXPENSE	2,265	2,264
Totals for dept 576 -		2,265	2,264
Dept 577			
202-577-801-075	ROUND LAKE (S26-30) - PROJECT EXPENSE	1,000	28,610
202-577-801-076	ROUND LAKE (S26-30) - ADMIN EXPENSE	1,559	4,000
Totals for dept 577 -		2,559	32,610
Dept 852 - TRANSFER TO OTHER FUNDS			
202-852-995-101	SAD INTEREST TRANSFER OUT TO 101		35,000
Totals for dept 852 - TRANSFER TO OTHER FUNDS			35,000
Dept 906			
202-906-956-000	MISC EXPENSE	1,000	1,000
Totals for dept 906 -		1,000	1,000
TOTAL APPROPRIATIONS		619,453	991,134
NET OF REVENUES/APPROPRIATIONS - FUND 202		(19,115)	(374,392)
BEGINNING FUND BALANCE		706,420	687,305
ENDING FUND BALANCE		687,305	312,913

FISCAL YEAR 26/27 BUDGET - BOARD APPROVED 3/2/26
 YEAR END FISCAL YEAR 25/26 BUDGET - BOARD APPROVED 3/16/26

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	2026-27 APPROVED BUDGET
Fund 208 - PARK/RECREATION FUND			
ESTIMATED REVENUES			
Dept 000 - REVENUE			
208-000-434-001	FARM LEASE REVENUE	2,800	3,500
208-000-665-001	INTEREST	22,500	12,000
208-000-699-101	TRANSFER IN FROM GF #101 OPERATING	250,000	200,000
Totals for dept 000 - REVENUE		275,300	215,500
TOTAL ESTIMATED REVENUES		275,300	215,500
APPROPRIATIONS			
Dept 223 - AUDIT			
208-223-801-000	AUDIT	500	500
Totals for dept 223 - AUDIT		500	500
Dept 751 - PARKS & RECREATION			
208-751-934-006	PARK PLANNING/ENGINEERING	20,000	
208-751-934-013	SECURITY UPGRADES		10,000
208-751-934-015	REPAIR/REPLACE RUBBER- POUR IN PLACE		13,200
208-751-934-017	NORTH SOCCER FIELD DRAINAGE REPAIR	60,000	
208-751-934-019	WAYFINDING SIGNAGE	2,000	2,000
208-751-934-020	BRIGHTON ROAD CLEANUP		50,000
208-751-934-021	UPPER PARKING LOT REPAIR/REPLACEMENT		120,000
208-751-934-022	SENIOR CENTER ADMISSION		10,000
208-751-934-060	PATH / PARK MAINTENANCE	150,000	140,000
208-751-934-061	EQUIPMENT REPLACEMENT		5,000
Totals for dept 751 - PARKS & RECREATION		232,000	350,200
Dept 906			
208-906-956-000	MISC EXPENSE	7,000	4,500
Totals for dept 906 -		7,000	4,500
TOTAL APPROPRIATIONS		239,500	355,200
NET OF REVENUES/APPROPRIATIONS - FUND 208		35,800	(139,700)
BEGINNING FUND BALANCE		1,079,648	1,115,448
ENDING FUND BALANCE		1,115,448	975,748

FISCAL YEAR 26/27 BUDGET - BOARD APPROVED 3/2/26
 YEAR END FISCAL YEAR 25/26 BUDGET - BOARD APPROVED 3/16/26

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	2026-27 APPROVED BUDGET
Fund 212 - LIQUOR LAW ENFORCEMENT			
ESTIMATED REVENUES			
Dept 000 - REVENUE			
212-000-574-001	STATE SHARED REV LIQUOR LAW	17,027	16,700
212-000-665-001	INTEREST	250	20
Totals for dept 000 - REVENUE		17,277	16,720
TOTAL ESTIMATED REVENUES		17,277	16,720
APPROPRIATIONS			
Dept 330 - LIQUOR LAW ENFORCEMENT			
212-330-702-013	LIQUOR LAW ENF WAGES	9,336	9,336
212-330-709-009	EMPLOYER'S SHARE FICA	724	724
212-330-715-002	RETIREMENT	933	933
212-330-801-070	AUDITING EXPENSE	500	500
212-330-803-070	LIQUOR LAW ADM FEE/GENOA TWP.	3,605	3,605
212-330-860-070	VEHICLE EXPENSE	1,545	1,545
Totals for dept 330 - LIQUOR LAW ENFORCEMENT		16,643	16,643
TOTAL APPROPRIATIONS		16,643	16,643
NET OF REVENUES/APPROPRIATIONS - FUND 212		634	77
BEGINNING FUND BALANCE		7,984	8,618
ENDING FUND BALANCE		8,618	8,695

FISCAL YEAR 26/27 BUDGET - BOARD APPROVED 3/2/26
 YEAR END FISCAL YEAR 25/26 BUDGET - BOARD APPROVED 3/16/26

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	2026-27 APPROVED BUDGET
Fund 249 - BUILDING AND GROUNDS FUND			
ESTIMATED REVENUES			
Dept 000 - REVENUE			
249-000-665-001	INTEREST	18,500	8,000
249-000-699-000	OPERATING TRANSFER IN #101	200,000	100,000
Totals for dept 000 - REVENUE		218,500	108,000
TOTAL ESTIMATED REVENUES		218,500	108,000
APPROPRIATIONS			
Dept 265 - BUILDING & GROUNDS			
249-265-801-000	AUDIT	250	250
249-265-955-000	MISCELLANEOUS EXP	1,000	1,000
249-265-981-007	ASPHALT REPLACE, REPAIRS & RESEALING		30,000
249-265-981-008	SECURITY UPGRADES	500	10,000
249-265-981-016	SERVER UPGRADES	65,000	
249-265-981-017	WIRING/FIREWALL UPGRADE		25,000
Totals for dept 265 - BUILDING & GROUNDS		66,750	66,250
TOTAL APPROPRIATIONS		66,750	66,250
NET OF REVENUES/APPROPRIATIONS - FUND 249		151,750	41,750
BEGINNING FUND BALANCE		883,922	1,035,672
ENDING FUND BALANCE		1,035,672	1,077,422

FISCAL YEAR 26/27 BUDGET - BOARD APPROVED 3/2/26
 YEAR END FISCAL YEAR 25/26 BUDGET - BOARD APPROVED 3/16/26

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	2026-27 APPROVED BUDGET
Fund 250 - DISASTER CONTINGENCY FUND			
ESTIMATED REVENUES			
Dept 000 - REVENUE			
250-000-665-001	INTEREST	2,500	1,000
250-000-699-000	OPERATING TRANSFER IN	250,000	
Totals for dept 000 - REVENUE		252,500	1,000
TOTAL ESTIMATED REVENUES		252,500	1,000
TOTAL APPROPRIATIONS			
NET OF REVENUES/APPROPRIATIONS - FUND 250		252,500	1,000
BEGINNING FUND BALANCE			252,500
ENDING FUND BALANCE		252,500	253,500

FISCAL YEAR 26/27 BUDGET - BOARD APPROVED 3/2/26
 YEAR END FISCAL YEAR 25/26 BUDGET - BOARD APPROVED 3/16/26

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	2026-27 APPROVED BUDGET
Fund 401 - ROAD IMPROVEMENT FUND			
ESTIMATED REVENUES			
Dept 000 - REVENUE			
401-000-665-001	INTEREST	15,000	10,000
401-000-699-000	OPERATING TRANSFER IN	850,000	600,000
Totals for dept 000 - REVENUE		865,000	610,000
TOTAL ESTIMATED REVENUES		865,000	610,000
APPROPRIATIONS			
Dept 223 - AUDIT			
401-223-801-000	AUDIT	500	500
Totals for dept 223 - AUDIT		500	500
Dept 446 - ROAD PROJECTS			
401-446-804-000	DUST CONTROL/CHLORIDE	40,000	60,000
401-446-812-008	EULER ROAD - REPAVE	80,000	
401-446-812-010	BECK RD WEST OF CHILSON-GRAVEL	117,000	
401-446-812-011	CROOKED LAKE RD W OF CHILSON-GRAVEL	121,000	
401-446-812-013	HERBST RD-REPAVE	117,000	
401-446-812-014	CLIFFORD ROAD -BRIGHTON TO FILBERT		207,500
401-446-812-015	BRIGHTON RD WEST OF CHILSON		75,000
401-446-812-016	BECK RD -LATSON TO CHILSON		165,000
401-446-812-018	HUBERT RD-END OF PAVEMENT TO HERBST		85,000
Totals for dept 446 - ROAD PROJECTS		475,000	592,500
Dept 906			
401-906-956-000	MISC EXPENSE	780	780
Totals for dept 906 -		780	780
TOTAL APPROPRIATIONS		476,280	593,780
NET OF REVENUES/APPROPRIATIONS - FUND 401		388,720	16,220
BEGINNING FUND BALANCE		687,730	1,076,450
ENDING FUND BALANCE		1,076,450	1,092,670

FISCAL YEAR 26/27 BUDGET - BOARD APPROVED 3/2/26
 YEAR END FISCAL YEAR 25/26 BUDGET - BOARD APPROVED 3/16/26

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	2026-27 APPROVED BUDGET
Fund 402 - PINE CREEK CONSTRUCTION FUND			
ESTIMATED REVENUES			
Dept 000 - REVENUE			
402-000-665-001	INTEREST	31,000	2,400
Totals for dept 000 - REVENUE		31,000	2,400
TOTAL ESTIMATED REVENUES		31,000	2,400
APPROPRIATIONS			
Dept 266 - LEGAL SERVICES			
402-266-803-000	SAD LEGAL FEES	21,016	
Totals for dept 266 - LEGAL SERVICES		21,016	
Dept 441 - PUBLIC WORKS			
402-441-801-075	CONSTRUCTION EXPENSE	91,416	
402-441-801-077	PRINCIPAL REDUCTION REFUND	591,815	
402-441-801-078	DEFEASANCE	1,124,113	
402-441-960-001	BOND ISSUANCE COSTS		
Totals for dept 441 - PUBLIC WORKS		1,807,344	
Dept 906			
402-906-956-000	MISC EXPENSE	1,000	1,000
Totals for dept 906 -		1,000	1,000
TOTAL APPROPRIATIONS		1,829,360	1,000
NET OF REVENUES/APPROPRIATIONS - FUND 402		(1,798,360)	1,400
BEGINNING FUND BALANCE		1,809,490	11,130
ENDING FUND BALANCE		11,130	12,530

FISCAL YEAR 26/27 BUDGET - BOARD APPROVED 3/2/26
 YEAR END FISCAL YEAR 25/26 BUDGET - BOARD APPROVED 3/16/26

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	2026-27 APPROVED BUDGET
Fund 532 - GENOA OP-GO CONVERSION DEBT			
ESTIMATED REVENUES			
Dept 000 - REVENUE			
532-000-665-001	INTEREST	10,800	11,000
532-000-699-592	TRANSFER IN OP OPER # 592	375,000	375,000
Totals for dept 000 - REVENUE		385,800	386,000
TOTAL ESTIMATED REVENUES		385,800	386,000
APPROPRIATIONS			
Dept 223 - AUDIT			
532-223-801-000	AUDIT	500	500
Totals for dept 223 - AUDIT		500	500
Dept 906			
532-906-956-000	AGENT FEES	500	500
532-906-956-001	MISC EXPENSE	550	550
532-906-991-001	PRINCIPAL ON LONG TERM DEBT	340,000	345,000
532-906-992-001	INTEREST ON LONG TERM DEBT	71,388	64,588
Totals for dept 906 -		412,438	410,638
TOTAL APPROPRIATIONS		412,938	411,138
NET OF REVENUES/APPROPRIATIONS - FUND 532		(27,138)	(25,138)
BEGINNING FUND BALANCE		(3,716,270)	(3,743,408)
ENDING FUND BALANCE		(3,743,408)	(3,768,546)

FISCAL YEAR 26/27 BUDGET - BOARD APPROVED 3/2/26
 YEAR END FISCAL YEAR 25/26 BUDGET - BOARD APPROVED 3/16/26

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	2026-27 APPROVED BUDGET
Fund 853 - PINE CREEK ROAD IMPROVEMENT DEBT FUND			
ESTIMATED REVENUES			
Dept 000 - REVENUE			
853-000-451-001	SPECIAL ASSESSMENT PAYOFFS	56,730	
853-000-452-001	SPECIAL ASSESSMENT TAX COLLECTIONS	189,209	183,801
853-000-665-001	INTEREST	850	850
853-000-671-000	OTHER REVENUE	64	
Totals for dept 000 - REVENUE		246,853	184,651
TOTAL ESTIMATED REVENUES		246,853	184,651
APPROPRIATIONS			
Dept 223 - AUDIT			
853-223-801-000	AUDIT	500	500
Totals for dept 223 - AUDIT		500	500
Dept 906			
853-906-956-000	MISC EXPENSE	500	500
853-906-956-001	AGENT FEES	500	500
853-906-991-001	PRINCIPAL ON LONG TERM DEBT	75,000	200,000
853-906-992-001	INTEREST ON LONG TERM DEBT	158,747	104,400
Totals for dept 906 -		234,747	305,400
TOTAL APPROPRIATIONS		235,247	305,900
NET OF REVENUES/APPROPRIATIONS - FUND 853		11,606	(121,249)
BEGINNING FUND BALANCE		360,225	371,831
ENDING FUND BALANCE		371,831	250,582