

VILLAGE OF FOX LAKE

ORDINANCE NO. 2025-10

**AN ORDINANCE ADOPTING THE ANNUAL BUDGET FOR
FISCAL YEAR 2025-2026**

**ADOPTED BY THE PRESIDENT AND BOARD OF TRUSTEES
OF THE
VILLAGE OF FOX LAKE**

THIS 22nd DAY OF APRIL 2025

**PUBLISHED IN PAMPHLET FORM BY THE AUTHORITY OF THE
PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF FOX LAKE,
ILLINOIS
THIS 22nd DAY OF APRIL, 2025.**

ORDINANCE NO. 2025-10

AN ORDINANCE ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR 2025-2026

WHEREAS, the Village Board of the Village of Fox Lake has adopted the “Budget Officer System” as provided in sections 8-2-9.1 through 8-2-9.10 of the Illinois Municipal Code (65 ILCS 5/8-2-9.1 – 8-2-9.10); and

WHEREAS, Section 8-2-9.4 of the Illinois Municipal Code requires adoption of the Village of Fox Lake budget by the corporate authority prior to the beginning of the fiscal year to which it applies.

NOW, THEREFORE, be it ordained by the President and Board of Trustees of the Village of Fox Lake, Lake and McHenry Counties, Illinois, as follows:

SECTION I. That the fiscal year 2025-2026 budget for the Village of Fox Lake, Illinois, is hereby adopted as follows:

See “Exhibit A”

SECTION II. That the Village Clerk of the Village of Fox Lake is directed to publish this Ordinance in pamphlet form.

SECTION III. That this Ordinance shall be in full force and effect from and after its passage, approval and publication.

PASSED by the Corporate Authorities of the Village of Fox Lake, Lake and McHenry

Counties, Illinois, this 22nd day of April, 2025 by a roll call vote as follows:

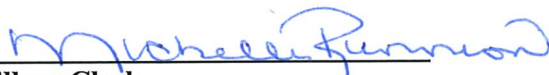
<u>TRUSTEES</u>	<u>AYE</u>	<u>NAY</u>	<u>ABSENT</u>
Jeff Jensen	<u>X</u>	_____	_____
Ron Stochl	<u>X</u>	_____	_____
Bernie Konwent	<u>X</u>	_____	_____
Brian Marr	<u>X</u>	_____	_____
Amy Driscoll	<u>X</u>	_____	_____
Debra Vander Weit	<u>X</u>	_____	_____

Approved this 22nd day of April, 2025.



Donny Schmit
Village President

ATTEST



Village Clerk

EXHIBIT A
VILLAGE OF FOX LAKE
FISCAL YEAR 2025-2026 BUDGET

		Actual	Original Budget	Proposed Budget
		4/30/2024	4/30/2025	4/30/2026
GENERAL FUND				
01-105-3000	REAL ESTATE TAXES	\$ 2,502,369	\$ 2,597,000	\$ 2,700,000
01-105-3001	REAL ESTATE TAXES - IMRF	153,430	160,000	166,000
01-105-3002	REAL ESTATE TAXES - INSURANCE	178,769	187,000	193,000
01-105-3010	UTILITY - ELECTRIC TAX	400,326	410,000	400,000
01-105-3011	UTILITY - NATURAL GAS TAX	170,531	130,000	160,000
01-105-3012	UTILITY- TELEPHONE TAX	82,431	75,000	75,000
01-105-3015	USE TAX	414,061	420,000	215,000
01-105-3020	HOTEL/MOTEL TAXES	31,094	45,000	45,000
01-105-3030	ROAD & BRIDGE TAXES	145,945	150,000	120,800
01-105-3040	RENTAL CAR TAXES	214	100	200
01-105-3050	PLACES FOR EATING TAX	170,287	180,000	170,000
01-105-3060	VIDEO GAMING PROCEEDS	416,911	420,000	420,000
GENERAL FUND - LOCAL TAXES - GENERAL FUND - LOCAL		4,666,368	4,774,100	4,665,000
01-110-3100	INCOME TAXES	1,797,258	1,760,000	1,957,000
01-110-3101	PERSONAL PROPERTY REPLACE TAX	169,867	160,000	103,000
01-110-3110	SALES TAXES	3,724,171	3,800,000	4,400,000
01-110-3112	CANNABIS EXCISE TAX	17,441	18,000	18,000
GENERAL FUND - INTERGOVERNMENTAL REVENUES -		5,708,737	5,738,000	6,478,000
01-115-3200	GRANT REVENUE	399,147	50,700	10,000
01-115-3210	GRANT - TRAFFIC	71,314	12,000	10,000
01-115-3211	GRANT - TOBACCO	1,902	3,000	3,000
01-115-3212	GRANT - VEST	3,541	-	3,000
01-115-3215	GRANT - PARKS	423,443	-	-
GENERAL FUND - GRANTS REVENUE - GENERAL FUND - GI		899,347	65,700	26,000
01-120-3300	VEHICLE STICKERS	172,465	170,000	185,000
01-120-3320	VACANT PROPERTY REGISTRATION	1,585	-	5,000
01-120-3340	LICENSES - ANIMALS	280	400	400
01-120-3341	LICENSES - LIQUOR	45,205	45,000	45,000
01-120-3342	LICENSES - BUSINESS	21,825	12,000	22,000
01-120-3343	LICENSES - VIDEO GAMING	40,500	40,000	40,000
01-120-3344	LICENSES-VENDING	9,680	6,000	9,200
GENERAL FUND - LICENSES & FEES - GENERAL FUND - LICE		291,540	273,400	306,600
01-125-3350	CABLE FRANCHISE FEES	155,756	160,000	135,000
GENERAL FUND - FRANCHISE FEES - GENERAL FUND - FRA		155,756	160,000	135,000
01-130-3400	BUILDING PERMITS	148,574	150,000	145,000
01-130-3402	ZONING PERMITS	2,250	2,000	3,000
01-130-3403	PARK IMPACT FEES	6,000	2,000	-
01-130-3404	Permit Fees - Tree Removal	2,300	2,000	2,000
01-130-3405	ORDINANCE FINE - BUILDING	250	200	200
GENERAL FUND - BUILDING & ZONING FEES - GENERAL FL		159,374	156,200	150,200

EXHIBIT A
VILLAGE OF FOX LAKE
FISCAL YEAR 2025-2026 BUDGET

		Actual 4/30/2024	Original Budget 4/30/2025	Proposed Budget 4/30/2026
01-135-3450	PROGRAM FEES	47,058	40,000	40,000
01-135-3460	DONATIONS - PARKS	3,045	-	5,000
01-135-3461	SPONSORSHIPS	8,850	38,000	45,000
01-135-3462	FOX LAKE LIONS CLUB DONATION	-	-	80,000
01-135-3470	PACE FEES	1,966	1,500	2,000
GENERAL FUND - PARK & RECREATION FEES - GENERAL FUND -		60,919	79,500	172,000
01-140-3500	COURT FINES - LAKE CNTY	113,061	130,000	118,000
01-140-3501	COURT FINES-DUI	5,708	4,000	10,000
01-140-3502	FINES - REDLIGHT	240,164	20,000	200,000
01-140-3503	FINES - ADMINISTRATIVE SEIZURE	54,500	50,000	60,000
01-140-3505	ORDINANCE & PARKING FINES	23,830	12,000	20,000
GENERAL FUND - PUBLIC SAFETY FINES & FEES - GENERAL FUND -		437,263	216,000	408,000
01-145-3511	FORFEITURES - SEIZED ASSETS	1,540	5,000	5,000
01-145-3513	DONATIONS POLICE	200	-	-
01-145-3514	SHOP WITH A COP	816	1,000	-
01-145-3515	POLICE REVENUE - SRO	173,288	101,000	105,000
01-145-3520	POLICE REVENUE - GAMING TAX	1,007	1,000	1,000
01-145-3525	POLICE REVENUE - REPORTS	1,150	1,200	1,200
GENERAL FUND - PUBLIC SAFETY SPECIAL REVENUE -		178,001	109,200	112,200
01-155-3600	ENGINEERING REIMBURSABLE FEES	13,008	10,000	1,000
01-155-3605	ATTORNEY REIMBURSABLE FEES	-	10,000	-
01-155-3610	MOTOR POOL REIMBURSABLE EXP	42,353	30,000	30,000
01-155-3615	FLFPD REIMBURSABLE EXP	47,912	70,000	70,000
01-155-3625	INSURANCE REIMBURSABLES	896	-	-
01-155-3630	PUBLIC SAFETY REIMBURSABLE EXP	60,605	5,000	70,000
01-155-3640	STREETS REIMBURSABLE	-	-	-
01-155-3650	EMPL/ELECTED OFFICAL REIMBURSA	-	-	-
01-155-3654	BUILDING/ZONING REIMBURSABLE	500	500	1,000
01-155-3661	WORKERS COMP REIMBURSABLE	-	-	-
GENERAL FUND - REIMBURSABLE INCOME - GENERAL FUND -		165,274	125,500	172,000
01-165-3815	GARBAGE FEES	1,096,667	1,100,000	1,500,000
01-165-3816	GARBAGES PENALTIES	21,969	20,000	20,000
01-165-3817	RECYCLING REBATE	561	500	500
GENERAL FUND - GARBAGE REVENUES - GENERAL FUND -		1,119,197	1,120,500	1,520,500
01-170-3700	INTEREST INCOME	736,646	300,000	350,000
01-175-3700	INTEREST INCOME - LEASE	40,977	-	-
01-170-3715	DONATIONS	1,390	-	-
01-170-3717	DONATIONS - COMMUNITY GARDEN	99	-	-
01-170-3720	SALE-FIXED ASSETS	67,650	-	-
01-170-3750	MISCELLANEOUS INCOME	34,966	2,000	2,000
01-175-3900	PROCEEDS FROM SBITA ISSUANCE	16,486	-	-
GENERAL FUND - OTHER REVENUES - GENERAL FUND -		898,214	302,000	352,000

EXHIBIT A
VILLAGE OF FOX LAKE
FISCAL YEAR 2025-2026 BUDGET

		Actual 4/30/2024	Original Budget 4/30/2025	Proposed Budget 4/30/2026
01-175-3800	LEASE REVENUE	989	-	-
01-180-3800	RENTAL INCOME	126,507	135,000	130,000
01-180-3802	RENTAL INCOME - 911 CENTER	18,480	18,480	-
01-180-3803	EXTERNALITY FEE	264,156	237,000	240,000
GENERAL FUND - CONTRACTUAL REVENUES - GENERAL FUND		410,132	390,480	370,000
01-195-3850	TRANSFER IN - COMMUTER	18,347	5,000	5,000
01-195-3851	TRANSFER IN - WATER	400,169	390,000	350,000
01-195-3852	TRANSFER IN - NW REGION	561,804	570,000	585,000
01-195-3853	TRANSFER IN - 911	-	-	-
01-195-3854	TRANSFER IN - BDD SOUTH	42,696	35,000	40,000
01-195-3855	TRANSFER IN - BDD CENTRAL	35,398	30,000	35,000
GENERAL FUND - INTERFUND SERVICE CHARGES - GENERAL FUND		1,058,414	1,030,000	1,015,000
TOTAL REVENUE		\$ 16,208,536	\$ 14,540,580	\$ 15,882,500
01-311-4000	WAGES	\$ 612,651	\$ 670,000	\$ 670,000
01-311-4001	WAGES - ELECTED OFFICIALS	47,993	48,900	48,900
01-311-4002	WAGES - PART-TIME	3,140	22,000	30,000
01-311-4010	OVERTIME	154	-	-
01-311-4100	HEALTH INSURANCE	70,322	127,000	100,000
01-311-4110	LIFE INSURANCE	418	600	600
01-311-4200	SOCIAL SECURITY & MEDICARE	44,763	56,700	57,300
01-311-4220	IMRF	27,076	47,800	34,700
01-311-5000	BUILDING MAINTENANCE	23,951	45,000	21,400
01-311-5100	PROFESSIONAL SERVICES	18,297	85,000	43,300
01-311-5101	AUDIT SERVICES	40,525	22,600	17,500
01-311-5102	ACCOUNTING SERVICES	-	-	-
01-311-5103	PAYROLL SERVICE FEES	3,351	2,000	3,600
01-311-5110	ENGINEERING SERVICES	19,117	3,000	3,000
01-311-5120	LEGAL SERVICES	50,744	50,000	41,000
01-311-5121	LABOR ATTORNEY	1,008	2,000	10,000
01-311-5125	BILLABLE ATTORNEY FEES	-	-	-
01-311-5160	TECHNOLOGY	113,428	125,000	117,200
01-311-5200	POSTAGE	8,249	8,500	9,500
01-311-5220	PHOTOCOPY	4,618	7,500	6,300
01-311-5221	PRINTING	20,446	20,000	21,000
01-311-5223	RECORDING FEES	-	500	500
01-311-5224	PUBLISHING	4,714	5,000	5,000
01-311-5310	MEMBERSHIPS	18,223	26,000	17,500
01-311-5330	TRAINING/TRAVEL	7,215	8,000	8,000
01-311-5350	Meeting Expense	992	500	500
01-311-5410	UTILITIES	9,265	10,000	10,000
01-311-5430	CREDIT CARD & BANK CHARGES	12,123	30,000	18,000
01-311-5450	PROPERTY TAXES	7,970	7,500	-

EXHIBIT A
VILLAGE OF FOX LAKE
FISCAL YEAR 2025-2026 BUDGET

		Actual	Original Budget	Proposed Budget
		4/30/2024	4/30/2025	4/30/2026
01-311-5525	BUSINESS INCENTIVES	153,904	200,000	165,000
01-311-5600	BUILDING MAINTENANCE SUPPLIES	1,120	2,500	2,000
01-311-5700	OFFICE SUPPLIES	6,637	6,000	6,000
01-311-5710	OPERATING SUPPLIES	4,135	3,000	3,400
01-311-5780	SOFTWARE	21,263	25,000	20,000
01-311-5785	COMPUTER EQUIPMENT	5,970	-	2,000
01-311-5786	COMPUTER REPLACEMENT PROGRAM	-	48,000	-
01-311-5950	SPECIAL EVENTS	396	2,500	6,000
01-311-5951	RECOGNITION	4,537	5,000	1,500
01-311-5952	DONATIONS	-	5,000	-
01-311-5970	REFUNDS	-	-	-
01-311-5971	EXTERNALITY FEE REFUND - RLB	24,272	25,000	25,000
01-311-5972	EXTERNALITY FEE REFUND - LAKE	-	-	-
01-311-5999	MISCELLANEOUS EXPENSE	50,024	2,000	2,000
GENERAL FUND - ADMINISTRATION - GENERAL FUND - AI		1,443,011	1,755,100	1,527,700
01-314-4000	WAGES	148,371	178,000	232,000
01-314-4010	OVERTIME	295	1,000	1,000
01-314-4100	HEALTH INSURANCE	2,861	3,000	13,000
01-314-4110	LIFE INSURANCE	139	200	200
01-314-4200	SOCIAL SECURITY & MEDICARE	11,592	13,700	18,000
01-314-4220	IMRF	8,136	11,600	11,600
01-314-5000	BUILDING MAINTENANCE	10,356	25,000	30,000
01-314-5010	EQUIPMENT MAINTENANCE	6,420	16,000	10,000
01-314-5100	PROFESSIONAL SERVICES	1,936	4,500	4,000
01-314-5102	ACCOUNTING SERVICES	-	-	-
01-314-5103	PAYROLL SERVICES	440	400	500
01-314-5112	MOTOR POOL REIMBURSABLE EXP	11,571	15,000	10,000
01-314-5160	TECHNOLOGY SERVICES	850	3,500	1,200
01-314-5310	MEMBERSHIPS	100	-	100
01-314-5330	TRAINING/TRAVEL	-	6,200	6,500
01-314-5410	UTILITIES	744	1,000	1,000
01-314-5600	JANITORIAL & BUILDING SUPPLIES	-	250	300
01-314-5700	OFFICE SUPPLIES	69	300	300
01-314-5710	OPERATING SUPPLIES	174,559	103,500	100,000
01-314-5730	SMALL TOOLS & NONCAP EQUIP	1,036	14,700	7,000
01-314-5740	UNIFORMS	649	1,150	2,500
01-314-5751	FUEL	2,402	2,500	1,500
01-314-5780	SOFTWARE LICENSE/SUPPORT	4,503	4,500	4,500
01-314-5785	COMPUTER EQUIPMENT	-	1,000	1,000
01-314-5951	EMPLOYEE RECOGNITION	416	500	1,000
GENERAL FUND - MOTOR POOL - GENERAL FUND - MOTC		387,445	407,500	457,200

EXHIBIT A
VILLAGE OF FOX LAKE
FISCAL YEAR 2025-2026 BUDGET

		Actual	Original Budget	Proposed Budget
		4/30/2024	4/30/2025	4/30/2026
01-318-5200	POSTAGE	1,400	1,500	2,000
01-318-5420	GARBAGE DISPOSAL	1,048,055	1,070,000	1,500,000
01-318-5710	YARD WASTE STICKERS	1,009	-	1,500
GENERAL FUND - GARBAGE - GENERAL FUND - GARBAGE		1,050,464	1,071,500	1,503,500
01-321-4000	WAGES - ADMINISTRATION	751,912	1,020,000	952,000
01-321-4002	WAGES - PART-TIME	29,558	32,000	32,000
01-321-4003	WAGES - SWORN OFFICERS	2,387,047	2,680,000	2,950,000
01-321-4004	WAGES - POLICE COMMISSION	(1,200)	-	-
01-321-4011	OVERTIME	133,117	160,000	160,000
01-321-4100	HEALTH INSURANCE	429,250	540,000	540,000
01-321-4110	LIFE INSURANCE	3,092	3,000	3,000
01-321-4200	SOCIAL SECURITY & MEDICARE	68,466	82,800	87,700
01-321-4220	IMRF	15,158	27,000	23,000
01-321-4230	POLICE PENSION - TAXES	884,471	925,000	960,000
01-321-4231	POLICE PENSION - VILLAGE SHARE	199,708	300,000	404,000
01-321-5000	BUILDING MAINTENANCE	46,603	34,850	50,200
01-321-5010	EQUIPMENT MAINTENANCE	10,727	15,000	14,000
01-321-5020	VEHICLE MAINTENANCE	9,816	21,000	21,000
01-321-5100	PROFESSIONAL SERVICES	75,168	57,950	58,000
01-321-5102	ACCOUNTING SERVICES	-	-	-
01-321-5103	PAYROLL SERVICES	7,593	4,060	8,000
01-321-5108	HR RECRUITING/TESTING	12,722	10,500	21,500
01-321-5120	LEGAL SERVICES	81,586	122,500	98,000
01-321-5121	LABOR ATTORNEY	5,428	35,000	38,000
01-321-5135	TRANSFER TO E911 FUND	635,000	500,000	571,000
01-321-5140	PRISONER MEALS	457	1,500	800
01-321-5141	ANIMAL CARE & CONTROL	-	250	300
01-321-5160	TECHNOLOGY SERVICES	101,335	179,450	154,300
01-321-5170	JANITORIAL SERVICES	-	-	-
01-321-5200	POSTAGE	557	3,000	3,000
01-321-5220	PHOTOCOPY	3,202	-	3,300
01-321-5221	PRINTING	268	5,300	2,000
01-321-5224	PUBLISHING	-	-	-
01-321-5310	MEMBERSHIPS	28,660	13,975	13,600
01-321-5315	POLICE COMMISSION	-	-	-
01-321-5330	TRAINING/TRAVEL	39,074	55,400	48,800
01-321-5350	Meeting Expense	95	500	500
01-321-5410	UTILITIES	21,268	26,000	27,500
01-321-5600	JANITORIAL AND BLDG SUPPLIES	-	14,800	-
01-321-5700	OFFICE SUPPLIES	6,236	8,000	5,300
01-321-5710	OPERATING SUPPLIES	22,554	23,350	25,000
01-321-5720	COMMUNITY RELATIONS	8,079	12,000	10,300
01-321-5721	SHOP WITH A COP	2,699	-	-

EXHIBIT A
VILLAGE OF FOX LAKE
FISCAL YEAR 2025-2026 BUDGET

		Actual	Original Budget	Proposed Budget
		4/30/2024	4/30/2025	4/30/2026
01-321-5730	SMALL TOOLS & NONCAP EQUIP	25,990	22,600	11,600
01-321-5740	UNIFORMS	37,798	41,500	29,800
01-321-5751	FUEL	57,555	65,000	65,000
01-321-5780	SOFTWARE LICENSES	285	615	5,700
01-321-5785	COMPUTER EQUIPMENT	5,471	30,200	6,000
01-321-5951	EMPLOYEE RECOGNITION	6,653	9,600	7,100
01-321-5975	DUI ENFORCEMENT RESTRICTED	957	11,000	23,100
01-321-5980	DUI EXPENSE	-	2,000	-
01-321-5981	INVESTIGATION EXPENSE	194	2,000	2,500
01-321-5983	NARCOTICS EXPENSE	-	2,000	500
01-321-5984	SEIZED ASSET EXPENSE	569	35,000	26,000
01-321-7020	BUILDING - POLICE	-	11,000	-
GENERAL FUND - PUBLIC SAFETY - GENERAL FUND - PUBL		6,155,178	7,146,700	7,463,400
01-325-4000	WAGES	3,600	5,000	4,000
01-325-4200	SOCIAL SECURITY & MEDICARE	184	400	300
01-325-5120	LEGAL SERVICES	3,000	3,000	3,000
01-325-5310	MEMBERSHIPS	400	400	400
01-325-5330	TRAINING/TRAVEL	-	1,500	1,500
01-325-5999	MISCELLANEOUS EXPENSE	197	300	300
GENERAL FUND - POLICE & FIRE COMMISSION - GENERAL		7,381	10,600	9,500
01-327-4000	WAGES	145,946	190,000	156,000
01-327-4002	WAGES - PART-TIME	16,460	28,000	58,000
01-327-4010	OVERTIME	3,973	7,000	2,000
01-327-4100	HEALTH INSURANCE	9,389	40,000	26,600
01-327-4110	LIFE INSURANCE	326	550	200
01-327-4200	SOCIAL SECURITY & MEDICARE	12,654	17,300	16,500
01-327-4220	IMRF	8,683	11,400	10,600
01-327-5000	BUILDING REPAIR & MAINT	27,183	47,700	43,300
01-327-5010	EQUIPMENT REPAIR & MAINT	848	5,000	3,300
01-327-5021	VEHICLE REPAIR & MAINT	1,053	1,000	-
01-327-5040	PARKS MAINTENANCE	16,115	12,000	11,600
01-327-5051	OP SUPPLIES - MAINTENANCE	-	-	58,400
01-327-5052	SIGNS - MAINTENANCE	-	-	4,300
01-327-5053	SMALL TOOLS/EQPT MAINTENANCE	-	-	3,800
01-327-5100	PROFESSIONAL SERVICES	8,635	15,000	4,700
01-327-5101	PARKS SECURITY	-	-	62,000
01-327-5102	ACCOUNTING SERVICES	550	600	600
01-327-5108	HR RECRUITING/EMP TESTING	842	500	500
01-327-5120	LEGAL SERVICES	2,085	2,100	1,000
01-327-5160	TECHNOLOGY SERVICES	-	-	2,700
01-327-5170	JANITORIAL SERVICES	-	-	27,000
01-327-5200	POSTAGE	1	500	-
01-327-5220	PHOTOCOPY	2,560	3,500	3,300

EXHIBIT A
VILLAGE OF FOX LAKE
FISCAL YEAR 2025-2026 BUDGET

		Actual	Original Budget	Proposed Budget
		4/30/2024	4/30/2025	4/30/2026
01-327-5221	PRINTING	1,096	1,500	1,000
01-327-5222	ADVERTISING	841	1,200	1,000
01-327-5310	MEMBERSHIPS	7,782	12,600	8,700
01-327-5330	TRAINING/TRAVEL	121	2,200	3,900
01-327-5350	MEETING EXPENSE	-	-	-
01-327-5410	UTILITIES	11,949	13,000	25,800
01-327-5516	PACE PROGRAM - RENTAL FEE	1,100	1,600	1,700
01-327-5545	COMMUNITY PROGRAMS	7,067	14,000	14,000
01-327-5546	SENIOR PROGRAMMING	12,267	15,000	16,000
01-327-5547	SPECIAL EVENTS	58,043	117,650	59,000
01-327-5550	FRIDAY NIGHT LIVE	-	-	35,000
01-327-5600	JANITORIAL & BUILDING SUPPLIES	181	6,000	-
01-327-5700	OFFICE SUPPLIES	582	700	200
01-327-5710	OPERATING SUPPLIES	2,262	2,000	200
01-327-5730	SMALL TOOLS AND NONCAP EQUIP	-	8,500	6,700
01-327-5751	FUEL	1,659	1,500	1,500
01-327-5780	SOFTWARE LICENSES	556	1,000	13,400
01-327-5950	SPECIAL EVENTS-OTHER	43,398	50,000	54,000
01-327-5951	EMPLOYEE RECOGNITION	12	-	200
01-327-5970	REFUNDS	523	-	-
01-327-7021	BUILDING IMPROVEMENTS - PARKS	-	-	-
GENERAL FUND - PARKS & RECREATION - GENERAL FUND		406,742	630,600	738,700
01-328-5500	LIABILITY & WORKERS COMP INS	294,036	320,000	370,000
01-328-5501	INSURANCE DEDUCTIBLE EXPENSE	10,799	5,000	50,000
GENERAL FUND - INSURANCE - GENERAL FUND - INSURANCE		304,835	325,000	420,000
01-330-5113	FLFPD REIMBURSABLE EXPENSES	60,255	50,000	50,000
GENERAL FUND - FLFPD REIMBURSABLES - GENERAL FUND		60,255	50,000	50,000
01-341-4000	WAGES	818,923	1,060,000	960,000
01-341-4002	WAGES - PART-TIME	-	-	25,000
01-341-4010	OVERTIME	20,735	25,000	10,000
01-341-4100	HEALTH INSURANCE	138,030	185,000	173,300
01-341-4110	LIFE INSURANCE	946	1,500	1,000
01-341-4200	SOCIAL SECURITY & MEDICARE	60,991	83,000	76,100
01-341-4220	IMRF	40,932	52,000	48,800
01-341-5000	BUILDING MAINTENANCE	12,238	-	18,000
01-341-5010	EQUIPMENT MAINTENANCE	1,293	1,500	33,500
01-341-5030	STREET MAINTENANCE	43,142	108,750	46,000
01-341-5040	PARKS MAINTENANCE	8,063	26,000	-
01-341-5041	COMMUNITY BEAUTIFICATION	16,941	39,400	21,400
01-341-5100	PROFESSIONAL SERVICES	64,983	172,350	150,200
01-341-5102	ACCOUNTING SERVICES	2,421	1,500	2,500
01-341-5104	FORESTRY SERVICES	20,800	15,000	25,000
01-341-5108	HR RECRUITING/EMP TEST	691	500	4,500

**EXHIBIT A
VILLAGE OF FOX LAKE
FISCAL YEAR 2025-2026 BUDGET**

		Actual 4/30/2024	Original Budget 4/30/2025	Proposed Budget 4/30/2026
01-341-5110	ENGINEERING SERVICES	2,823	15,000	15,000
01-341-5120	LEGAL SERVICES	3,807	3,500	3,500
01-341-5160	TECHNOLOGY SERVICES	2,820	2,000	2,000
01-341-5200	POSTAGE	10	1,000	1,000
01-341-5220	PHOTOCOPY	-	-	5,000
01-341-5310	MEMBERSHIPS	535	1,150	1,200
01-341-5330	TRAINING/TRAVEL	1,729	10,100	7,600
01-341-5410	UTILITIES	10,647	8,300	12,500
01-341-5413	ELECTRICITY CHARGES	123,116	90,000	125,000
01-341-5600	BUILDING MAINTENANCE SUPPLIES	773	1,000	1,000
01-341-5610	EQUIPMENT MAINTENANCE SUPPLIES	4,779	5,250	4,500
01-341-5700	OFFICE SUPPLIES	4,899	900	1,500
01-341-5710	OPERATING SUPPLIES	24,910	42,000	27,000
01-341-5712	SIGN PROGRAM	9,584	10,200	10,200
01-341-5713	STONE & CONCRETE	33,883	36,200	36,200
01-341-5714	TREE REPLACEMENT	1,560	5,000	20,000
01-341-5730	SMALL TOOLS & NONCAP EQUIP	22,346	15,500	15,500
01-341-5740	UNIFORMS	6,352	6,400	8,400
01-341-5751	FUEL	38,515	50,000	42,000
01-341-5780	SOFTWARE LICENSE/SUPPORT	-	20,000	19,300
01-341-5785	COMPUTER EQUIPMENT	1,575	3,800	9,300
01-341-5951	EMPLOYEE RECOGNITION	1,256	1,000	2,000
GENERAL FUND - STREETS - GENERAL FUND - STREETS		1,547,048	2,099,800	1,965,000
01-354-4000	WAGES	271,851	414,000	431,500
01-354-4002	WAGES - PZ COMM/PART-TIME	5,600	6,300	22,300
01-354-4010	OVERTIME	5,718	2,500	1,000
01-354-4100	HEALTH INSURANCE	52,244	50,000	65,000
01-354-4110	LIFE INSURANCE	310	550	600
01-354-4120	UNEMPLOYMENT INSURANCE	10,639	-	-
01-354-4200	SOCIAL SECURITY & MEDICARE	21,421	32,400	34,300
01-354-4220	IMRF	14,327	22,000	21,600
01-354-5010	COPIER LEASE	5,720	5,400	5,400
01-354-5021	VEHICLE MAINTENANCE - MP	-	1,500	1,000
01-354-5100	PROFESSIONAL SERVICES	122,644	170,000	103,500
01-354-5102	ACCOUNTING SERVICES	-	-	-
01-354-5103	PAYROLL SERVICES	660	600	600
01-354-5105	BLDG DEMOLITION	-	30,000	-
01-354-5107	PROF SERVICES-STUDIES/REPORTS	-	25,000	20,000
01-354-5110	ENGINEERING SERVICES	9,426	15,000	20,000
01-354-5111	BILLABLE ENGINEERING FEES	22,707	30,000	30,000
01-354-5114	BILLABLE BUILDING & ZONING EXP	25,846	37,000	-
01-354-5120	LEGAL SERVICES	29,917	25,000	25,000
01-354-5125	BILLABLE ATTORNEY FEES	3,053	5,000	5,000

**EXHIBIT A
VILLAGE OF FOX LAKE
FISCAL YEAR 2025-2026 BUDGET**

		Actual 4/30/2024	Original Budget 4/30/2025	Proposed Budget 4/30/2026
01-354-5160	TECHNOLOGY SERVICES	2,696	8,500	10,000
01-354-5200	POSTAGE	3,264	2,200	2,200
01-354-5221	PRINTING	2,203	1,500	500
01-354-5224	PUBLISHING	3,627	3,500	2,000
01-354-5310	MEMBERSHIPS	9,543	11,050	11,100
01-354-5330	TRAINING/TRAVEL	3,122	7,000	5,000
01-354-5350	Meeting Expense	178	1,000	1,000
01-354-5410	UTILITIES	3,868	3,500	4,000
01-354-5430	BMO LOC FEE	-	-	-
01-354-5700	OFFICE SUPPLIES	3,273	3,000	3,000
01-354-5710	OPERATING SUPPLIES	-	-	-
01-354-5720	COMMUNITY PROGRAMS	1,475	24,000	25,000
01-354-5740	UNIFORMS	399	300	300
01-354-5751	FUEL	3,462	2,000	2,300
01-354-5780	SOFTWARE LICENSE AND MAINT	4,264	59,000	27,300
01-354-5785	COMPUTER EQUIPMENT	1,773	5,000	3,000
01-354-5951	EMPLOYEE RECOGNITION	225	400	400
01-354-5970	REFUNDS	400	-	-
GENERAL FUND - COMMUNITY DEVELOPMENT - GENERA		645,855	1,004,200	883,900
GENERAL FUND OPERATING EXPENDITURES		\$ 12,008,214	\$ 14,501,000	\$ 15,018,900
01-400-6000	PRINCIPAL PAYMENT	692,818	551,000	574,200
01-400-6010	INTEREST EXPENSE	491,490	466,180	444,800
01-410-6000	PRINCIPAL EXPENSE-GASB 96	102,964	-	-
01-410-6010	INTEREST EXPENSE-GASB 96	15,105	-	-
DEBT SERVICE		1,302,377	1,017,180	1,019,000
GENERAL FUND NET BEFORE CAPITAL TRANSFER		2,897,945	(977,600)	(155,400)
01-600-8000	911 DISPATCH LOAN FORGIVENESS	-	-	900,000
01-600-8090	INTERFUND TRANSFER CAPITAL	-	5,162,900	2,177,100
01-410-7090	CAPITAL OUTLAY SBITA	16,486	-	-
01-521-7030	CAPITAL OUTLAY EQUIPMENT	78,294	-	-
01-521-7040	VEHICLES - POLICE	111,281	-	-
01-521-7090	CAPITAL OUTLAY POLICE - OTHER	-	-	-
01-527-7010	LAND - PARKS	32,875	-	-
01-527-7030	CAPITAL EQUIP - PARKS	387,943	-	-
01-541-7030	CAPITAL OUTLAY EQPT - STREETS	159,947	-	-
01-541-7040	VEHICLES - STREETS	51,920	-	-
01-541-7080	ROAD CONSTRUCTION - STREETS	2,457,223	-	-
01-554-7040	VEHICLES - COMM DEV	13,800	-	-
CAPITAL OUTLAY		3,309,769	-	-
GENERAL FUND NET INCREASE(DECREASE) FUND BALANCE		\$ (411,824)	\$ (6,140,500)	\$ (3,232,500)

EXHIBIT A
VILLAGE OF FOX LAKE
FISCAL YEAR 2025-2026 BUDGET

		Actual 4/30/2024	Original Budget 4/30/2025	Proposed Budget 4/30/2026
TIF#2 ROUTE 12 N				
10-100-3000	REAL ESTATE TAXES RT 12 N TIF	\$ 22,363	\$ 23,000	\$ 53,000
10-100-3700	INTEREST INCOME RT 12 N TIF	167	700	4,000
	REVENUE	22,530	23,700	57,000
10-300-5120	LEGAL SERVICES	1,500	6,000	5,000
	EXPENDITURES	1,500	6,000	5,000
	TIF#2 ROUTE 12 N NET INCREASE(DECREASE) FUND BALANCE	\$ 21,030	\$ 17,700	\$ 52,000
TIF #3 ROUTE 12 S				
11-100-3000	REAL ESTATE TAXES RT 12 S TIF	\$ 24,622	\$ 25,000	\$ 132,000
11-100-3700	INTEREST-RT 12 NORTH TIF	180	750	8,500
	REVENUE	24,802	25,750	140,500
11-300-5100	PROFESSIONAL SERVICES	-	-	40,000
11-300-5101	AUDIT SERVICES	-	-	2,100
11-300-5120	LEGAL SERVICES	781	6,000	50,000
	EXPENDITURES	781	6,000	92,100
	TIF#2 ROUTE 12 S NET INCREASE(DECREASE) FUND BALANCE	\$ 24,021	\$ 19,750	\$ 48,400
TIF #1 ROUTE 12 & SAYTON				
12-100-3000	REAL ESTATE TAXES	\$ 89,139	\$ 90,000	\$ 123,000
12-100-3700	INTEREST INCOME	3,272	1,000	8,700
	REVENUE	92,411	91,000	131,700
12-300-4000	WAGES	-	-	-
12-300-4110	LIFE INSURANCE	-	-	-
12-300-4200	FICA	-	-	-
12-300-4220	IMRF	-	-	-
12-300-5100	PROFESSIONAL SERVICES	-	-	25,000
12-300-5101	AUDIT SERVICES	3,860	2,100	2,100
12-300-5120	LEGAL SERVICES	938	2,500	55,000
12-300-5430	BANK FEES	281	200	-
12-500-7080	ROAD CONSTRUCTION	-	-	-
	EXPENDITURES	5,079	4,800	82,100
	TIF#1 ROUTE 12/SAYTON NET INCREASE(DECREASE) FUND BALANCE	\$ 87,332	\$ 86,200	\$ 49,600
TIF #4 LAKEFRONT				
13-100-3000	REAL ESTATE TAXES LAKEFRONT TI	\$ 17,149	\$ 18,000	\$ 29,000
13-100-3700	INTEREST INCOME LAKEFRONT TIF	125	500	2,300
	REVENUE	17,274	18,500	31,300
13-300-5100	PROFESSIONAL SERVICES LK TIF	-	5,000	25,000
13-300-5120	LEGAL SERVICES	611	5,000	5,000
	EXPENDITURES	611	10,000	30,000
	TIF#4 LAKEFRONT NET INCREASE(DECREASE) FUND BALANCE	\$ 16,663	\$ 8,500	\$ 1,300

EXHIBIT A
VILLAGE OF FOX LAKE
FISCAL YEAR 2025-2026 BUDGET

		Actual 4/30/2024	Original Budget 4/30/2025	Proposed Budget 4/30/2026
TIF #5 MINEOLA				
14-100-3000	PROPERTY TAX TIF 5 MINEOLA	\$ 15,707	\$ 16,000	\$ 55,000
14-100-3700	INTEREST INCOME	114	-	3,700
	REVENUE	15,821	16,000	58,700
14-300-5120	LEGAL SERVICES	611	6,000	55,000
14-300-5525	BUSINESS INCENTIVES	-	13,000	-
	EXPENDITURES	611	19,000	55,000
	TIF#5 MINEOLA NET INCREASE(DECREASE) FUND BALANCE	\$ 15,210	\$ (3,000)	\$ 3,700
MOTOR FUEL TAX				
15-100-3130	MOTOR FUEL TAX	\$ 482,152	\$ 500,000	\$ 491,200
15-100-3220	STATE GRANTS	-	-	-
15-100-3700	INTEREST INCOME	123,794	100,000	80,000
	REVENUE	605,946	600,000	571,200
15-300-5100	PROFESSIONAL SERVICES	-	-	-
15-300-5106	MAINTENANCE & REPAIRS	-	15,000	-
15-300-5413	ELECTRICITY CHARGES	19,182	110,000	17,800
15-300-5430	BANK CHARGES	-	-	-
15-300-5710	OPERATING SUPPLIES	109,227	238,500	260,000
15-300-6000	INTEREST INTERFUND	8,273	-	-
15-500-7080	ROAD CONSTRUCTION	-	650,000	2,130,000
	EXPENDITURES	136,682	1,013,500	2,407,800
	MOTOR FUEL TAX NET INCREASE(DECREASE) FUND BALANCE	\$ 469,264	\$ (413,500)	\$ (1,836,600)
BDD SOUTH				
20-100-3110	SALES TAX	\$ 773,245	\$ 935,000	\$ 820,000
20-170-3700	Interest Income	138,055	90,000	100,000
	REVENUE	911,300	1,025,000	920,000
20-300-4000	WAGES	26,774	34,300	38,600
20-300-4100	HEALTH INSURANCE	1,744	-	-
20-300-4110	LIFE INSURANCE	8	-	-
20-300-4200	FICA	2,028	2,600	3,000
20-300-4220	IMRF	1,298	2,200	2,000
20-300-5100	PROFESSIONAL SERVICES	18,470	50,000	60,500
20-300-5107	PROF SERVICES-STUDIES/REPORTS	-	50,000	40,000
20-300-5120	LEGAL SERVICES	3,264	5,000	10,000
20-300-5401	SERVICE CHARGES - GENERAL FUND	42,696	35,000	40,000
20-300-5525	BUSINESS INCENTIVES	-	275,000	60,000
20-300-5712	SIGNAGE PROGRAM	-	-	20,000
20-300-5720	COMMUNITY PROGRAM	-	5,000	50,000
20-500-7080	CAPITAL IMPROVEMENTS	-	200,000	1,434,400
	EXPENDITURES	96,282	659,100	1,758,500
	BDD SOUTH NET INCREASE(DECREASE) FUND BALANCE	\$ 815,018	\$ 365,900	\$ (838,500)

EXHIBIT A
VILLAGE OF FOX LAKE
FISCAL YEAR 2025-2026 BUDGET

		Actual 4/30/2024	Original Budget 4/30/2025	Proposed Budget 4/30/2026
BDD CENTRAL				
21-100-3110	SALES TAX	\$ 613,821	\$ 625,000	\$ 690,000
21-170-3700	Interest Income	69,054	50,000	40,000
	REVENUE	682,875	675,000	730,000
21-300-4000	WAGES	26,774	34,300	38,600
21-300-4100	HEALTH INSURANCE	1,744	-	-
21-300-4110	LIFE INSURANCE	8	-	-
21-300-4200	FICA	2,028	2,600	3,000
21-300-4220	IMRF	1,298	2,200	2,000
21-300-5100	PROFESSIONAL SERVICES	41,554	180,000	130,000
21-300-5107	PROF SERVICES-STUDIES/REPORTS	-	113,500	50,000
21-300-5120	LEGAL SERVICES	6,183	2,000	10,000
21-300-5525	BUSINESS INCENTIVES	64,193	44,000	315,000
21-300-5712	SIGNAGE PROGRAM	2,669	14,000	20,000
21-300-5720	COMMUNITY PROGRAM	18,650	30,000	45,000
21-300-6501	SERVICE CHARGES - GENERAL FUND	35,398	30,000	35,000
21-500-7080	CAPITAL IMPROVEMENTS	22,143	225,000	1,000,000
	EXPENDITURES	222,642	677,600	1,648,600
BDD CENTRAL NET INCREASE(DECREASE) FUND BALANCE		\$ 460,233	\$ (2,600)	\$ (918,600)
LAKEFRONT PARK PROJECT FUND				
40-100-3700	INTEREST INCOME	\$ 265,842	\$ 10,000	\$ -
	DEBT PROCEEDS/INTEREST INCOME	265,842	10,000	-
40-500-7010	LAND	10,000	-	-
40-500-7011	LAND IMPROVEMENTS	7,811,467	2,000,000	-
40-500-7020	BUILDING	159,984	-	-
40-500-7021	BUILDING IMPROVEMENTS	-	-	-
40-500-7030	EQUIPMENT	-	-	-
40-500-7080	ROAD CONSTRUCTION	1,507,506	1,250,000	-
	CAPITAL OUTLAY	9,488,957	3,250,000	-
LAKEFRONT PARK PROJECT NET INCREASE(DECREASE) FUND BALANCE		\$ (9,223,115)	\$ (3,240,000)	\$ -

EXHIBIT A
VILLAGE OF FOX LAKE
FISCAL YEAR 2025-2026 BUDGET

		Actual 4/30/2024	Original Budget 4/30/2025	Proposed Budget 4/30/2026
CAPITAL IMPROVEMENT, REPAIR OR REPLACEMENT FUND				
41-100-3215	GRANT - PARKS CAPITAL	\$ -	\$ -	\$ 1,350,000
41-100-3700	INTEREST INCOME	-	-	100,000
	REVENUE	-	-	1,450,000
41-521-7030	CAPITAL POLICE - EQUIPMENT	-	90,700	178,100
41-521-7040	CAPITAL POLICE - VEHICLES	-	245,500	162,300
41-521-7090	CAPITAL POLICE - OTHER	-	162,000	150,000
41-527-7010	CAPITAL PARKS - LAND	-	250,000	1,392,000
41-541-7021	CAPITAL STREETS - BLDG IMPRV	-	-	-
41-541-7030	CAPITAL STREETS - EQUIPMENT	-	362,000	140,000
41-541-7040	CAPITAL STREETS - VEHICLES	-	660,000	100,000
41-541-7080	CAPITAL STREETS - ROAD CONSTR	-	2,917,700	3,040,600
	CAPITAL OUTLAY	-	4,687,900	5,163,000
41-600-8000	INTERFUND TRANSFER IN	-	5,162,900	2,177,100
CAPITAL IMPROVEMENT NET INCREASE(DECREASE) FUND BALANCE		\$ -	\$ 475,000	\$ (1,535,900)
COMMUTER FUND				
50-100-3700	INTEREST INCOME	\$ 741.00	\$ 200	\$ -
50-100-3750	MISCELLANEOUS INCOME	131	-	-
50-100-3820	PARKING FEES	34,866	25,000	37,500
	REVENUE	35,738	25,200	37,500
50-300-4000	WAGES	12,777	23,500	30,000
50-300-4100	HEALTH INSURANCE	(12,970)	3,700	1,000
50-300-4110	LIFE INSURANCE	4	50	-
50-300-4200	SOCIAL SECURITY & MEDICARE	558	1,800	2,300
50-300-4220	IMRF	2,086	1,200	1,500
50-300-4225	NET PENSION EXPENSE	(8,116)	-	-
50-300-5100	PROFESSIONAL SERVICES	1,000	2,000	600
50-300-5102	ACCOUNTING SERVICES	-	1,500	-
50-300-5104	PROF SERVICES - SNOW REMOVAL	4,883	10,000	10,000
50-300-5120	LEGAL SERVICES	-	-	-
50-300-5221	PRINTING	180	200	200
50-300-5401	SERVICE CHARGE - GENERAL FUND	18,347	5,000	5,000
50-300-5410	UTILITIES	2,646	2,500	2,700
50-300-5430	CREDIT CARD & BANK CHARGES	299	500	500
50-300-5500	LIABILITY & WORKERS COMP INS	5,315	5,000	6,200
50-300-5710	OPERATING SUPPLIES	269	1,000	500
50-300-5999	MISCELLANEOUS EXPENSE	-	-	-
50-300-8000	DEPRECIATION	4,762	4,500	4,500
	EXPENDITURES	32,040	62,450	65,000
COMMUTER NET INCREASE(DECREASE) FUND BALANCE		\$ 3,698	\$ (37,250)	\$ (27,500)

EXHIBIT A
VILLAGE OF FOX LAKE
FISCAL YEAR 2025-2026 BUDGET

		Actual	Original Budget	Proposed Budget
		4/30/2024	4/30/2025	4/30/2026
LOCAL WATER & SEWER				
51-100-3700	INTEREST INCOME	\$ 518,481	\$ 350,000	\$ 300,000
51-100-3750	MISCELLANEOUS INCOME	51,090	25,000	30,000
51-100-3830	WATER SALES	4,729,027	4,750,000	4,800,000
51-100-3831	WATER METER SALES	5,744	7,000	5,000
51-100-3840	TAP-ON-FEES	42,300	10,000	25,000
51-100-3845	PENALTIES	90,161	75,000	85,000
	OPERATING REVENUE	5,436,803	5,217,000	5,245,000
51-200-3902	PROCEEDS IEPA LOANS	2,008,408	17,675,000	6,262,000
51-200-3910	LOAN PRINCIPAL OFFSET	(2,008,408)	(17,675,000)	(6,262,000)
	NON-OPERATING REVENUE	-	-	-
51-300-4000	WAGES	596,841	620,000	812,800
51-300-4002	WAGES - PART-TIME	-	-	24,300
51-300-4010	OVERTIME	12,725	15,000	15,000
51-300-4100	HEALTH INSURANCE	344,709	120,200	152,900
51-300-4110	LIFE INSURANCE	1,186	1,400	1,500
51-300-4200	SOCIAL SECURITY & MEDICARE	41,985	48,600	65,200
51-300-4220	IMRF	34,880	40,500	42,300
51-300-4225	NET PENSION EXPENSE	(115,830)	10,000	-
51-300-5000	BUILDING MAINTENANCE	14,763	34,400	41,600
51-300-5010	EQUIPMENT MAINTENANCE	71,629	115,000	137,500
51-300-5020	VEHICLE MAINTENANCE	-	-	-
51-300-5021	VEHICLE MAINTENANCE - MP	19,258	12,500	22,500
51-300-5050	UTILITY SYSTEM MAINTENANCE	234,428	203,500	229,500
51-300-5100	PROFESSIONAL SERVICES	31,137	76,300	75,900
51-300-5103	PAYROLL SERVICES	1,579	2,000	2,000
51-300-5105	JULIE	3,796	4,000	11,000
51-300-5110	ENGINEERING SERVICES	41,244	65,000	99,000
51-300-5115	OUTSIDE LAB TESTING	25,342	29,600	33,850
51-300-5120	LEGAL SERVICES	10,860	30,000	31,500
51-300-5121	LABOR ATTORNEY	2,715	-	-
51-300-5150	PHYSICAL EXAMS	1,483	500	800
51-300-5160	TECHNOLOGY SERVICES	7,107	8,500	10,500
51-300-5200	POSTAGE	8,383	9,000	10,500
51-300-5221	PRINTING	1,193	2,650	2,650
51-300-5224	PUBLISHING	95	1,500	1,500
51-300-5310	MEMBERSHIPS	1,178	1,200	1,200
51-300-5330	TRAINING/TRAVEL	3,921	5,000	9,500
51-300-5410	UTILITIES	174,903	180,600	189,600
51-300-5430	CREDIT CARD & BANK CHARGES	26,152	35,000	30,000
51-300-5500	LIABILITY & WORKERS COMP INS	54,625	59,000	64,000
51-300-5510	RENTALS	-	-	20,000

EXHIBIT A
VILLAGE OF FOX LAKE
FISCAL YEAR 2025-2026 BUDGET

		Actual	Original Budget	Proposed Budget
		4/30/2024	4/30/2025	4/30/2026
51-300-5600	BUILDING MAINTENANCE SUPPLIES	1,822	13,800	13,700
51-300-5610	EQUIPMENT MAINTENANCE SUPPLIES	1,565	7,500	9,500
51-300-5620	VEHICLE PARTS	4,571	16,300	15,600
51-300-5630	UTILITY SYSTEM MAIN SUPPLIES	-	-	-
51-300-5640	WATER METERS	45,933	53,000	63,000
51-300-5650	FIRE HYDRANTS	-	30,000	60,000
51-300-5700	OFFICE SUPPLIES	2,021	2,500	2,500
51-300-5710	OPERATING SUPPLIES	18,224	45,500	49,500
51-300-5730	SMALL TOOLS	1,421	1,500	1,500
51-300-5740	UNIFORMS	6,473	5,900	7,800
51-300-5750	CHEMICALS	44,887	59,000	66,500
51-300-5751	FUEL	22,714	35,000	35,000
51-300-5752	LAB SUPPLIES	-	-	-
51-300-5780	SOFTWARE LICENSES/SUPPORT	446	5,200	13,100
51-300-5785	COMPUTER EQUIPMENT	4,765	17,000	42,000
51-300-5951	EMPLOYEE RECOGNITION	790	500	2,500
51-300-6501	SERVICE CHARGE - GENERAL FUND	400,169	390,000	350,000
51-300-6591	SERVICE CHARGE - 911	20,743	25,000	20,000
	OPERATING EXPENDITURES	2,228,831	2,438,650	2,890,800
51-300-8000	DEPRECIATION	1,234,523	1,300,000	1,400,000
51-300-8020	AMORTIZATION EXPENSE	(1,583)	-	-
51-300-8021	ARO AMORTIZATION EXPENSE	41,369	-	15,000
	DEPRECIATION & AMORTIZATION	1,274,309	1,300,000	1,415,000
51-400-6000	PRINCIPAL PAYMENT	1,242,015	1,223,121	1,239,931
51-400-6001	Principal Payment Offset	(1,242,015)	(1,223,121)	(1,239,931)
51-400-6010	INTEREST EXPENSE	287,572	277,700	340,000
	DEBT SERVICE	287,572	277,700	340,000
51-500-7020	BUILDING	-	-	-
51-500-7030	EQUIPMENT	275,748	-	-
51-500-7040	VEHICLES	7,000	-	-
51-500-7050	WATER & SEWER SYSTEM	1,777,772	14,172,400	10,057,000
51-500-7108	WELL 4 & 5 REHABILITATIONS	-	4,200,000	-
51-500-7109	SANITARY SEWER LINING ANNUAL	-	190,000	-
51-500-7111	INTERCONNECT PH2	-	-	-
	CAPITAL OUTLAY	2,060,520	18,562,400	10,057,000
51-600-8000	CAPITAL EXP CLASSIFIED ASSET	(1,775,118)	(18,562,400)	(10,057,000)
	TOTAL EXPENDITURES	4,076,114	4,016,350	4,645,800
LOCAL WATER & SEWER NET INCREASE(DECREASE) FUND BALANCE		\$ 1,360,689	\$ 1,200,650	\$ 599,200

EXHIBIT A
VILLAGE OF FOX LAKE
FISCAL YEAR 2025-2026 BUDGET

		Actual 4/30/2024	Original Budget 4/30/2025	Proposed Budget 4/30/2026
NW REGION				
52-100-3700	INTEREST INCOME	\$ 581,549	\$ 350,000	\$ 450,000
52-100-3750	MISCELLANEOUS INCOME	39,029	1,000	5,000
52-100-3800	RENTAL INCOME	26,568	34,800	34,800
52-100-3835	SEWER CHARGES	825,158	810,000	850,000
52-100-3836	SEWER SURCHARGES	14,228	-	20,000
52-100-3837	COUNTY SEWER CHARGES	4,243,803	4,150,000	4,170,000
52-100-3840	TAP-ON-FEES	709,980	250,000	250,000
52-100-3845	PENALTIES	18,472	15,000	18,000
REVENUE		6,458,787	5,610,800	5,797,800
52-300-4000	WAGES	1,385,458	1,385,000	1,609,000
52-300-4002	WAGES - PART-TIME	28,473	35,000	25,000
52-300-4010	OVERTIME	36,083	20,000	35,000
52-300-4100	HEALTH INSURANCE	95,897	280,000	308,800
52-300-4110	LIFE INSURANCE	1,964	2,200	2,000
52-300-4200	SOCIAL SECURITY & MEDICARE	102,019	110,500	127,800
52-300-4220	IMRF	73,191	90,500	82,100
52-300-4225	NET PENSION EXPENSE	(243,333)	80,000	105,000
52-300-5000	BUILDING MAINTENANCE	376,133	307,000	373,200
52-300-5010	EQUIPMENT MAINTENANCE	45,395	86,050	100,300
52-300-5021	VEHICLE MAINTENANCE - MP	3,894	5,000	10,000
52-300-5100	PROFESSIONAL SERVICES	239,000	279,100	279,300
52-300-5103	PAYROLL SERVICES	3,411	3,100	3,900
52-300-5110	ENGINEERING SERVICES	144,198	250,000	300,000
52-300-5115	OUTSIDE LAB TESTING	12,474	20,000	20,000
52-300-5120	LEGAL SERVICES	31,421	15,000	15,000
52-300-5130	SLUDGE REMOVAL	152,128	200,000	200,000
52-300-5150	PHYSICAL EXAMS	674	1,500	1,500
52-300-5160	TECHNOLOGY SERVICES	10,337	10,000	10,000
52-300-5200	POSTAGE	7,852	8,000	10,000
52-300-5220	PHOTOCOPY	2,259	3,600	3,600
52-300-5221	PRINTING	1,288	3,500	3,500
52-300-5310	MEMBERSHIPS	5,395	7,500	7,500
52-300-5330	TRAINING/TRAVEL	2,313	6,500	6,500
52-300-5350	MEETING EXPENSE	204	-	600
52-300-5410	UTILITIES	732,605	670,000	720,000
52-300-5430	CREDIT CARD & BANK CHARGES	11,404	24,000	24,000
52-300-5450	PROPERTY TAXES	5,953	-	16,500
52-300-5500	LIABILITY & WORKERS COMP INS	168,835	170,000	203,000
52-300-5510	RENTALS	-	4,500	4,500
52-300-5540	EXTERNALITY FEE	264,156	237,000	237,000
52-300-5600	BUILDING MAINTENANCE SUPPLIES	281,667	587,300	506,400
52-300-5610	EQUIPMENT MAINTENANCE SUPPLIES	29,698	84,500	102,000

EXHIBIT A
VILLAGE OF FOX LAKE
FISCAL YEAR 2025-2026 BUDGET

		Actual	Original Budget	Proposed Budget
		4/30/2024	4/30/2025	4/30/2026
52-300-5620	VEHICLE PARTS	2,360	6,500	8,000
52-300-5700	OFFICE SUPPLIES	1,729	2,000	2,000
52-300-5710	OPERATING SUPPLIES	14,135	20,000	18,000
52-300-5711	SAFETY SUPPLIES	6,243	21,400	17,900
52-300-5730	SMALL TOOLS	3,617	20,100	25,000
52-300-5740	UNIFORMS	9,848	7,000	8,500
52-300-5750	CHEMICALS	587,219	721,300	1,300,000
52-300-5751	FUEL	13,146	12,000	15,000
52-300-5752	LAB SUPPLIES	34,465	35,000	40,000
52-300-5780	SOFTWARE LICENSE/SUPPORT	11,347	18,000	20,500
52-300-5785	COMPUTER EQUIPMENT	1,119	10,000	10,000
52-300-5951	EMPLOYEE RECOGNITION	377	500	500
52-300-5999	MISCELLANEOUS EXPENSE	-	-	-
52-300-6000	INTEREST INTERFUND	38,137	-	-
52-300-6501	TRANSFER TO GENERAL FUND	561,804	570,000	593,000
52-300-7020	EQUIPMENT	-	-	-
52-300-8000	DEPRECIATION	1,645,957	2,000,000	2,000,000
NW REGION		6,943,949	8,430,150	9,511,400
52-310-4000	WAGES	93,840	110,000	87,500
52-310-4010	OVERTIME	2,361	1,000	1,000
52-310-4100	HEALTH INSURANCE	14,034	15,000	21,500
52-310-4110	LIFE INSURANCE	85	100	100
52-310-4200	SOCIAL SECURITY & MEDICARE	7,288	8,600	6,800
52-310-4220	IMRF	7,899	5,600	4,400
52-310-5100	PROFESSIONAL SERVICES	-	500	500
52-310-5103	PAYROLL SERVICE	220	140	200
52-310-5110	ENGINEERING SERVICES	20,984	35,000	50,000
52-310-5115	OUTSIDE LAB TESTING	20,442	30,000	40,000
52-310-5120	LEGAL SERVICES	144	500	500
52-310-5150	PHYSICALS/SHOTS	-	500	500
52-310-5160	TECHNOLOGY	-	500	500
52-310-5330	TRAINING/TRAVEL	120	1,000	3,000
52-310-5410	UTILITIES	-	500	500
52-310-5700	OFFICE SUPPLIES	-	250	200
52-310-5710	OPERATING SUPPLIES	1,541	20,000	22,500
52-310-5711	SAFETY SUPPLIES	-	1,500	1,500
52-310-5740	UNIFORMS	-	200	600
52-310-5785	COMPUTER EQUIPMENT	-	2,600	2,600
PRE-TREATMENT		168,958	233,490	244,400

EXHIBIT A
VILLAGE OF FOX LAKE
FISCAL YEAR 2025-2026 BUDGET

		Actual 4/30/2024	Original Budget 4/30/2025	Proposed Budget 4/30/2026
52-500-7010	LAND	394,084	85,000	-
52-500-7011	LAND IMPROVEMENTS	-	110,000	110,000
52-500-7020	BUILDING	272,854	-	-
52-500-7021	BUILDING IMPROVEMENTS	1,089,683	4,835,000	4,480,000
52-500-7030	EQUIPMENT	886,606	1,265,000	785,000
52-500-7040	VEHICLES	27,087	118,000	250,000
52-500-7050	INFRASTRUCTURE IMPROVEMENTS	88,931	-	-
52-500-7090	CAPITAL OUTLAY OTHER	-	-	-
	CAPITAL OUTLAY	2,759,245	6,413,000	5,625,000
52-600-8000	CAPITAL EXP CLASSIFIED ASSET	(2,732,157)	(6,413,000)	(5,625,000)
	TOTAL EXPENDITURES	7,139,995	8,663,640	9,755,800
	NW REGION NET INCREASE(DECREASE) FUND BALANCE	\$ (681,208)	\$ (3,052,840)	\$ (3,958,000)
POLICE PENSION FUND				
72-100-3007	VLLG CONRTIB-PROPERTY TAXES	\$ 884,487	\$ 925,000	\$ 960,000
72-100-3700	INTEREST & DIVIDENDS	161,622	250,000	100,000
72-100-3701	REALIZED GAINS & LOSS	303,129	100,000	100,000
72-100-3750	MISCELLANEOUS INCOME	-	-	-
72-100-3825	MEMBER CONTRIBUTIONS	265,509	275,000	315,000
72-100-3826	VILLAGE CONTRIBUTION	199,708	300,000	405,000
	REVENUE	3,303,290	1,850,000	1,880,000
72-300-4020	WAGES - RETIRED	1,230,206	1,270,000	1,400,000
72-300-4024	WAGES - SURVIVING SPOUSE	107,381	110,000	100,000
72-300-4025	WAGES - DISABILITY	128,553	200,000	140,000
72-300-5100	PROFESSIONAL SERVICES	41,983	30,000	30,000
72-300-5120	LEGAL SERVICES	10,746	20,000	15,000
72-300-5310	MEMBERSHIPS	795	800	1,000
72-300-5330	TRAINING/TRAVEL	4,365	4,000	4,500
72-300-5430	BANK CHARGES	1,185	500	1,200
72-300-5535	INVESTMENT EXPENSE	11,619	15,000	15,000
72-300-5700	OFFICE SUPPLIES	183	200	200
72-300-5800	IDOI ANNUAL FILING FEE	-	4,000	-
72-300-5971	REFUND/TRANSFER CONTRIBUTION	171,670	25,000	50,000
72-300-5999	MISCELLANEOUS EXPENSE	-	2,500	2,500
	EXPENDITURES	1,708,686	1,682,000	1,759,400
	POLICE PENSION NET INCREASE(DECREASE) FUND BALANCE	\$ 1,594,604	\$ 168,000	\$ 120,600

EXHIBIT A
VILLAGE OF FOX LAKE
FISCAL YEAR 2025-2026 BUDGET

		Actual	Original Budget	Proposed Budget
		4/30/2024	4/30/2025	4/30/2026
911 DISPATCH SERVICES				
91-100-3700	INTEREST INCOME	\$ 9,977	\$ 800	\$ 300
91-100-3750	MISCELLANEOUS INCOME	35,006	-	-
91-100-3810	VOIP SURCHARGE	35,282	32,500	24,000
91-100-3811	WIRELESS SURCHARGE	167,813	165,080	120,000
91-100-3812	CONTRACTUAL 911 SERVICES	530,951	495,000	400,000
91-100-3851	SERVICE CHARGES - WATER	20,743	25,000	20,000
91-100-3901	TRANSFER FROM GEN FUND (POL)	635,000	500,000	250,000
91-115-3200	GRANTS	-	-	-
91-200-3901	BOND PREMIUM	61	-	-
REVENUE		1,434,833	1,218,380	814,300
91-300-4000	WAGES	671,774	735,000	796,000
91-300-4002	WAGES - PART-TIME	64,180	70,000	26,000
91-300-4010	OVERTIME	99,760	81,000	80,000
91-300-4020	ESTIMATE TOTAL COST STAY AGREE	-	-	236,000
91-300-4100	HEALTH INSURANCE	60,169	150,000	144,200
91-300-4110	LIFE INSURANCE	739	1,100	1,500
91-300-4200	SOCIAL SECURITY & MEDICARE	58,725	62,500	69,000
91-300-4220	IMRF	40,948	51,500	45,000
91-300-4225	NET PENSION EXPENSE	(160,880)	-	-
91-300-5000	BUILDING MAINTENANCE	830	3,400	3,400
91-300-5010	EQUIPMENT MAINTENANCE	91,703	134,000	73,900
91-300-5012	VOICE DATA LOGGING LEASE	1,500	-	-
91-300-5100	PROFESSIONAL SERVICES	1,000	820	800
91-300-5102	ACCOUNTING SERVICES	4,473	7,320	-
91-300-5103	PAYROLL SERVICES	1,508	-	3,000
91-300-5106	REPAIRS	1,619	3,000	3,000
91-300-5108	HR RECRUITING/TESTING	1,494	1,500	500
91-300-5109	LANGUAGE LINE	426	720	700
91-300-5120	LEGAL SERVICES	255	5,000	5,000
91-300-5121	LEGAL SERVICES - LABOR	3,003	35,000	15,000
91-300-5122	LEGAL SERVICES - ETSB	3,165	3,200	3,200
91-300-5160	TECHNOLOGY SERVICES	3,509	5,900	4,500
91-300-5200	POSTAGE	111	150	100
91-300-5310	MEMBERSHIPS	376	2,920	300
91-300-5311	911 CONSOLIDATION	-	75,000	75,000
91-300-5330	TRAINING/TRAVEL	12,489	13,720	8,400
91-300-5350	MEETING EXPENSE	-	150	100
91-300-5410	UTILITIES	-	850	-
91-300-5414	ADMIN WIRELESS PHONES	6,002	5,220	4,000
91-300-5430	CREDIT CARD & BANK FEES	684	2,000	300
91-300-5500	LIABILITY & WORKERS COMP INS	21,630	27,000	24,000
91-300-5510	RENTALS	18,480	18,480	10,800

EXHIBIT A
VILLAGE OF FOX LAKE
FISCAL YEAR 2025-2026 BUDGET

		Actual	Original Budget	Proposed Budget
		4/30/2024	4/30/2025	4/30/2026
91-300-5700	OFFICE SUPPLIES	7,289	10,850	3,900
91-300-5720	COMMUNITY RELATIONS	382	500	500
91-300-5740	UNIFORMS	-	1,200	-
91-300-5780	SOFTWARE LICENSE/SUPPORT	12,765	9,280	6,000
91-300-5781	EMERGENCY COMMUNICATION	5,976	6,500	6,500
91-300-5785	COMPUTER EQUIPMENT	2,283	4,100	4,700
91-300-5951	EMPLOYEE RECOGNITION	377	500	500
91-300-6501	SERVICE CHARGES - GENERAL FUND	-	-	-
91-300-8000	DEPRECIATION	70,406	70,800	35,000
91-400-6000	PRINCIPAL PAYMENT	4,262	-	-
91-400-6001	PRINCIPAL PAYMENT OFFSET	(4,262)	-	-
91-400-6010	INTEREST EXPENSE	64	-	-
91-500-7030	EQUIPMENT	-	-	-
EXPENDITURES		1,109,342	1,600,180	1,690,800
91-600-8010	GENERAL FUND LOAN FORGIVENESS	-	-	900,000
911 DISPATCH SERVICES NET INCREASE(DECREASE) FUND BALANCE		\$ 325,491	\$ (381,800)	\$ 23,500