

INCORPORATED VILLAGE OF BAXTER ESTATES  
FINAL BUDGET  
FOR THE FISCAL YEAR COMMENCING JUNE 1, 2026 AND ENDING MAY 31, 2027

Inc. Village of Baxter Estates Final Budget For the Fiscal Year Commencing June 1, 2026 and ending May 31, 2027	2026-2027 FINAL GENERAL FUND	2025-2026 ADOPTED *PRIOR YEAR MEMO ONLY
<b>APPROPRIATIONS</b>	\$ 1,009,309.12	\$ 1,497,099.00
<b>LESS:</b>		
ESTIMATED REVENUES OTHER THAN REAL PROPERTY TAXES	\$ 131,144.00	* \$ 136,344.00
APPROPRIATED SURPLUS	\$ 57,243.12	\$ 564,293.00
APPROPRIATED RESERVE	\$ -	\$ -
OTHER	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 188,387.12</b>	<b>\$ 700,637.00</b>
<b>BALANCE TO BE RAISED BY REAL PROPERTY TAX LEVY (APPROPRIATIONS LESS TOTAL REVENUES)</b>	<b>\$ 820,922.00</b>	<b>\$ 796,462.00</b>
<b>TOTAL ASSESSED VALUE OF TAXABLE PROPERTY - INCLUDING SPECIAL FRANCHISES FOR UTILITIES</b>	<b>\$ 546,152.00</b>	<b>\$ 533,147.00</b>
<b>TAX RATE PER HUNDRED DOLLARS</b>	<b>\$ 153.7039</b>	<b>\$ 149.2372</b>

**APPROPRIATIONS ARE MADE FOR THE TOTAL AMOUNT SHOWN FOR EACH ADMINISTRATIVE UNIT.  
DETAILS BY OBJECT OF EXPENSE ARE SHOWN FOR THE CONVENIENCE OF THE BOARD OF  
TRUSTEES IN DETERMINING THE APPROPRIATION FOR EACH ADMINISTRATIVE UNIT.**

\*Estimated revenues other than real property taxes are reported prior to any modifications for any actual additional income received or anticipated at fiscal year-end.

GENERAL FUND - APPROPRIATIONS INC. VILLAGE OF BAXTER ESTATES FINAL BUDGET FOR THE YEAR JUNE 1, 2026 - MAY 31, 2027 A/C NO.	2024-2025 ACTUAL EXPENDED	2025-2026 ORIGINAL ADOPTED BUDGET	2026-2027 BUDGET OFFICER'S RECOMMENDATI ON	PERCENT CHANGE FROM PRIOR YEAR	2026-2027 TOTAL FINAL BUDGET
<b>BOARD OF TRUSTEES</b>					
A1010.2 Equipment	-	-	-	-	-
A1010.4 Contractual	4,605.91	6,000.00	6,000.00	0.00%	6,000.00
<b>VILLAGE COURT</b>					
A1110.1 Personal Services	7,999.94	9,000.00	9,000.00	0.00%	9,000.00
A1110.2 Equipment	-	500.00	500.00	0.00%	500.00
A1110.41 Supplies	43.95	1,000.00	1,000.00	0.00%	1,000.00
A1110.45 Fees for Services	100.00	1,000.00	1,000.00	0.00%	1,000.00
<b>AUDITOR</b>					
A1320.45a Fees for Services-VBE	8,600.00	8,400.00	8,900.00	5.95%	8,900.00
A1320.45b Fees for Service-Justice Court	900.00	1,000.00	1,100.00	10.00%	1,100.00
<b>TREASURER</b>					
A1325.1 Personal Services	-	-	-	-	-
<b>CLERK</b>					
A1410.L LOSAP Investment Expense	-	-	-	-	-
A1410.10 Personal Services - Clerk	90,568.96	94,300.00	94,300.00	0.00%	94,300.00
A1410.11 Personal Services - Deputy V. C.	95,416.98	99,800.00	99,800.00	0.00%	99,800.00
A1410.20 Equipment	6,658.65	10,000.00	10,000.00	0.00%	10,000.00
A1410.41 Supplies	3,573.76	6,000.00	6,000.00	0.00%	6,000.00
A1410.42 Telephone, Fax & Internet	2,165.81	3,000.00	5,000.00	66.67%	5,000.00
A1410.44 Contractual Services	9,310.76	11,000.00	12,000.00	9.09%	12,000.00
A1410.45 Fees for Services	-	-	-	-	-
A1410.46 Miscellaneous	-	3,500.00	3,500.00	0.00%	3,500.00
<b>LAW</b>					
A1420.44a Litigation - Prosecutor	5,937.50	4,000.00	4,000.00	0.00%	4,000.00
A1420.44b Litigation - Other	-	10,000.00	10,000.00	0.00%	10,000.00
A1429.44c Legal Notices & Stenographer for Public He	1,098.50	5,000.00	5,000.00	0.00%	5,000.00
A1420.45 Fees for Services	31,590.70	40,000.00	40,000.00	0.00%	40,000.00
A1420.46 Codification	1,897.00	5,000.00	5,000.00	0.00%	5,000.00
<b>ENGINEER</b>					
A1440.44a Fees for Services	13,457.50	15,000.00	15,000.00	0.00%	15,000.00
A1440.44b MS4 Report	8,920.00	15,000.00	15,000.00	0.00%	15,000.00
<b>ELECTIONS</b>					
A1450.41 Supplies	41.16	100.00	100.00	0.00%	100.00
A1450.45 Fees for Services	300.00	300.00	300.00	0.00%	300.00

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<b>BUILDINGS</b>						
A1620.2	Building	19,204.00	15,000.00	15,000.00	0.00%	15,000.00
A1620.43	Utilities	12,386.35	12,000.00	12,000.00	0.00%	12,000.00
A1620.44	Contractual Services	26,919.35	20,000.00	25,000.00	25.00%	25,000.00
A1620.47	Rent	-	-	-	-	-
<b>SPECIAL ITEMS</b>						
A1910.0	Unallocated Insurance	30,063.91	30,000.00	40,000.00	33.33%	40,000.00
A1920.0	Municipal Association Dues	6,691.85	8,500.00	8,500.00	0.00%	8,500.00
A1950.4	Sewer Tax	2,761.43	4,000.00	4,500.00	12.50%	4,500.00
A1960.4	Met Commuter Trans Mobility Tax	-	-	-	-	-
A1964.0	Refund of Real Property Taxes	1,465.99	20,000.00	20,000.00	0.00%	20,000.00
A1980.0	Provision for Allowance for Uncollected Tax	-	1,500.00	1,500.00	-	1,500.00
A1990.0	Contingent Account	-	40,000.00	40,000.00	0.00%	40,000.00
<b>FIRE DEPARTMENT</b>						
A3410.43	Insurance	2,752.06	4,000.00	4,000.00	0.00%	4,000.00
A3410.44	Contractual Expense including LOSAP	140,697.83	143,099.00	147,309.12	2.94%	147,309.12
<b>SAFETY INSPECTION</b>						
A3620.10a	Personal Services - Superintendent of Building	40,203.33	57,500.00	57,500.00	0.00%	57,500.00
A3620.10b	Personal Services - Code Enforcer	2,535.84	3,000.00	3,000.00	0.00%	3,000.00
A3620.2	Building Department Capital	-	500.00	500.00	0.00%	500.00
A3620.45	Contractual	-	5,000.00	5,000.00	0.00%	5,000.00
<b>REGISTRAR OF VITAL STATISTICS</b>						
A4020.45	Fees for Services	-	-	-	-	-
<b>STREET MAINTENANCE</b>						
A5110.44	Contractual Expense	26,952.57	20,000.00	20,000.00	0.00%	20,000.00
<b>PERMANENT IMPROVEMENTS</b>						
A5112.20	Reconstruction of Roads	43,885.75	-	-	-	-
<b>SNOW REMOVAL</b>						
A5142.41	Supplies	-	7,500.00	7,500.00	0.00%	7,500.00
A5142.44	Contractual Expense	42,845.66	56,000.00	56,000.00	0.00%	56,000.00
<b>STREET LIGHTING</b>						
A5182.44	Contractual Expense	2,248.18	10,000.00	10,000.00	0.00%	10,000.00
<b>SIDEWALKS</b>						
A5410.44	Contractual Expense	-	500.00	500.00	0.00%	500.00
<b>STORM SEWERS</b>						
A8140.44	Contractual Expense	-	12,000.00	12,000.00	0.00%	12,000.00
<b>STREET CLEANING</b>						
A8170.43	Street Sweeping	14,526.00	18,000.00	18,000.00	0.00%	18,000.00
<b>COMMUNITY ENVIRONMENT</b>						
A8510.0	Community Beautification	2,531.10	7,000.00	7,000.00	0.00%	7,000.00
A8561.0	Shade Trees	-	2,500.00	2,500.00	0.00%	2,500.00
A8684.0	Planning and Management Development	56,786.97	5,000.00	5,000.00	0.00%	5,000.00
<b>EMPLOYEE BENEFITS</b>						
A9010.8	State Retirement	29,977.50	25,000.00	50,000.00	100.00%	50,000.00
A9025.8	Employee Benefits/LOSAP	-	-	-	-	-
A9030.8	Social Security/Medicare	18,063.40	25,000.00	25,000.00	0.00%	25,000.00
A9040.8	Workers Compensation	3,872.51	5,000.00	5,000.00	0.00%	5,000.00
A9050.8	Unemployment Insurance	59.24	2,500.00	2,500.00	0.00%	2,500.00
A9055.8	DBL/PFL Insurance	1,072.93	2,000.00	2,000.00	0.00%	2,000.00
A9060.8	Hospital & Medical Insurance	17,013.72	19,100.00	50,000.00	161.78%	50,000.00
<b>INTERFUND TRANSFERS</b>						
A9550.9	Transfer to Highway Fund	-	250,000.00	-	-	-
A9550.9	Transfer to Baxter Beach Fund	-	282,000.00	-	-	-
<b>DEBT SERVICE PRINCIPAL</b>						
A9710.6	Principal on Indebtedness	-	-	-	-	-
A9710.7	Interest on Indebtedness	-	-	-	-	-
GENERAL FUND - APPROPRIATIONS INC. VILLAGE OF BAXTER ESTATES FINAL BUDGET FOR THE YEAR JUNE 1, 2026 - MAY 31, 2027 A/C NO.		2024-2025 ACTUAL EXPENDED	2025-2026 ORIGINAL ADOPTED BUDGET	2026-2027 BUDGET OFFICER'S RECOMMENDA TION	PERCENT CHANGE FROM PRIOR YEAR	2026-2027 TOTAL FINAL BUDGET
TOTAL EXPENDED 2024-2025		\$ 838,704.55				
TOTAL ORIGINALLY ADOPTED BUDGET APPROPRIATIONS 2025-2026			\$ 1,462,099.00			
TOTAL BUDGET OFFICER'S RECOMMENDED APPROPRIATIONS 2026-2027				\$ 1,009,309.12		
TOTAL FINAL BUDGET APPROPRIATIONS 2026-2027					-44.86%	\$ 1,009,309.12

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INC. VILLAGE OF BAXTER ESTATES GENERAL FUND - FOR THE YEAR JUNE 1, 2026 - MAY 31, 2027 ESTIMATED REVENUES OTHER THAN REAL PROPERTY TAXES TO BE LEVIED A/C NO.		2024-2025 ACTUAL REVENUE	2025-2026 ORIGINAL BUDGET ADOPTION	2026-2027 BUDGET OFFICER'S ESTIMATED REVENUES	PERCENT CHANGE FROM PRIOR YEAR	2026-2027 FINAL ESTIMATED
A1090	INTEREST AND PENALTIES ON REAL PROPERTY TAXES	7,584.13	1,000.00	1,000.00	0.00%	1,000.00
A1120	SALES TAX DISTRIBUTION	-	2,000.00	2,000.00	0.00%	2,000.00
A1170	FRANCHISE FEES	11,006.72	12,000.00	5,000.00	-58.33%	5,000.00
A1560	SAFETY INSPECTION FEES (Building Dep	60,061.07	30,000.00	30,000.00	0.00%	30,000.00
A2401	INTEREST EARNINGS	64,094.57	30,000.00	30,000.00	0.00%	30,000.00
A2401.L	USE OF MONEY & PROP./LOSAP	-	-	-	-	-
A2410	RENTAL OF PROPERTY	30,240.00	30,240.00	32,040.00	5.95%	32,040.00
A2610	FINES AND FORFEITED BAIL	23,488.00	10,000.00	10,000.00	0.00%	10,000.00
A2655	MINOR SALES	675.00	-	-	-	-
A2665	SALES OF EQUIPMENT	-	-	-	-	-
A2680	INSURANCE RECOVERIES	-	-	-	-	-
A2690	OTHER COMPENSATION FOR LOSS	-	-	-	-	-
A2701	REFUND - PRIOR YEAR EXPENSE	954.00	-	-	-	-
A2705	GIFTS AND DONATIONS	-	-	-	-	-
A2706	MISC/GRANTS FROM LOCAL GOVTS	-	-	-	-	-
A2770	OTHER UNCLASSIFIED REVENUES	-	-	-	-	-
A3001	STATE AID, REVENUE SHARING	6,531.00	6,104.00	6,104.00	0.00%	6,104.00
A3005	STATE AID, MORTGAGE TAX	19,350.55	15,000.00	15,000.00	0.00%	15,000.00
A3089	STATE AID, PER CAPITA	11,675.16	-	-	-	-
A3501	STATE AID, CHIPS	-	-	-	-	-
A3599	STATE AID, GRANTS	-	-	-	-	-
A3960	STATE AID, DISASTER RELIEF	-	-	-	-	-
TR2705	GIFTS AND DONATIONS	-	-	-	-	-
TOTAL REVENUE OTHER THAN REAL PROPERTY TAXES 2024-2025		\$ 235,660.20				
TOTAL ESTIMATED REVENUES OTHER THAN REAL PROPERTY TAXES 2025-2026			\$ 136,344.00			
TOTAL BUDGET OFFICER'S ESTIMATED REVENUES OTHER THAN REAL PROPERTY TAXES 2026-2027				\$ 131,144.00		
FINAL BUDGET ESTIMATED REVENUES OTHER THAN REAL PROPERTY TAXES 2026-2027					-3.97%	\$ 131,144.00

ESTIMATED SURPLUS AT END OF PRESENT FISCAL YEAR AFTER DEDUCTING ESTIMATED ENCUMBRANCES		GENERAL FUND BALANCE
FUND BALANCE PREDICTION	\$	900,000.00
ESTIMATED SURPLUS APPROPRIATED BY BOARD	\$	57,243.12

ESTIMATE OF SPECIAL RESERVES		SPECIAL RESERVES BALANCE
RESERVE FOR HIGHWAY MAINTENANCE	\$	182,000.00
CAPITAL FUND	\$	79,800.00
BAXTER BEACH FUND	\$	282,000.00

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**CAPITAL PROJECTS - BAXTER BEACH REMEDIATION**

H510 ESTIMATED REVENUES		
H3097 - STATE AID - ARPA FUNDING	\$	30,433.00
H3097 - STATE AID - DASNY 27331	\$	7,700,000.00
H5031 - INTERFUND TRANSFER	\$	282,000.00
H960 APPROPRIATIONS		
H1620.21 - ENGINEERING FEES	\$	345,000.00
H1620.22 - LEGAL FEES	\$	25,000.00
H1620.23 - PROJECT MANGEMENT COSTS	\$	20,000.00
H1620.24 - CONSTRUCTION COSTS	\$	7,621,500.00

**SCHEDULE OF SALARIES AND WAGES**

UNIT AND TITLE	GENERAL FUND - ALL DEPARTMENTS	
VILLAGE JUSTICE COURT		
<i>Court Clerk 1 person for 12 months part-time salaried</i>	\$	8,569.60
CLERK'S OFFICE		
<i>Village Clerk-Treasurer 1 person for 12 months full-time salaried</i>	\$	98,503.20
<i>Deputy Clerk-Treasurer 1 person for 12 months full-time salaried</i>	\$	70,000.00
BUILDING DEPARTMENT		
<i>Superintendent of Buildings 1 person for 12 months- hourly- \$120.48 per hour</i>	\$	53,688.20
<i>Code Enforcement Officer 1 person for 12 months- hourly- \$56.16 per hour</i>	\$	2,229.63
<b>TOTAL SALARIES</b>	<b>\$</b>	<b>232,990.63</b>

**TAX LEVY LIMIT CALCULATION**

<b><u>Tax Levy Limit Before Adjustments/Exclusions</u></b>		
Real Property Tax Levy FYE 2026	\$	796,462.00
Tax Cap Reserve Offset from FYE 2025 Use to Reduce FYE 2026 Levy	\$	-
Total Tax Cap Reserve Amount from FYE 2026	\$	-
Tax Base Growth Factor		1.0150
PILOTs Receivable FYE 2026	\$	808.00
Tort Exclusion Amount Claimed in FYE 2026	\$	-
Allowable Levy Growth Factor		1.02
PILOTs Receivable FYE 2027	\$	824.00
Available Carryover from FYE 2026	\$	-
<b>Tax Levy Limit Before Adjustments/Exclusions</b>	<b>\$</b>	<b>820,922.00</b>
<b><u>Adjustments for Transfer of Local Government Functions</u></b>		
Costs Incurred from Transfer of Local Government Functions	\$	-
Savings Realized from Transfer of Local Government Functions	\$	-
<b>Total Adjustments</b>	<b>\$</b>	<b>-</b>
<b><u>Exclusions</u></b>		
Tort Exclusion	\$	-
Teachers' Retirement System Exclusion	\$	-
Employees' Retirement System Exclusion	\$	-
Police and Fire Retirement System Exclusion	\$	-
<b>Total Exclusions</b>	<b>\$</b>	<b>-</b>
<b>FYE 2027 Tax Levy Limit, Adjusted for Transfers plus Exclusions</b>	<b>\$</b>	<b>820,922.00</b>

I CERTIFY THAT THIS IS A TRUE COPY OF THE BUDGET OF THE VILLAGE OF BAXTER ESTATES FOR THE FISCAL YEAR ENDING MAY 31, 2027 AS IT WAS ADOPTED BY THE VILLAGE BOARD ON APRIL 9, 2026.

SIGNED: \_\_\_\_\_  
Nora Haagenson, Village of Baxter Estates Mayor