Village & Town of Somers
7511 12th Street
Somers, WI 53171

Joint Village & Town Work Session Meeting
Agenda
Saturday, September 24, 2022
8:00 a.m.

Joint Village and Town Work Session Meeting:	
Item #	
1	Call to Order
2	Discuss 2023 Budget
3	Adjourn

I hereby certify that as the designee of the chief elected official of the Village and Town of Somers, I posted this notice of the September 24, 2022, Village and Town Work Session & Agenda in 1 public place & on the Village and Town website.

Dated this 22nd day of September 2022. Brandi Baker, Clerk-Treasurer

Requests from persons with disabilities who need assistance to participate in this meeting should be made to the Clerk's Office at 262-859-2822 with as much notice as possible.

Original Post Date: September 22, 2022

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VILLAGE OF SOMERS
VILLAGE & TOWN BOARD
WORK SESSION ITEM MEMORANDUM

WORK SESSION: September 24, 2022

TO: Village President Stoner and Village Trustees
Town Chairman Molinaro and Town Supervisors

FROM: Jason J. Peters, Village/Town Administrator
Brandi Baker, Clerk-Treasurer
Tanya Ealy, Accounting Manager/Deputy Clerk-Treasurer
Renee Kelly, Accountant

AGENDA ITEM: Discuss 2022 Budget

BACKGROUND:

The budget is the most important policy decision that the Board makes each year. The budget sets priorities and determines where the limited resources of the Village and Town will be allocated. Staff began the 2023 Budget process in early August. The following timeline was presented to both the Village and Town Board on August 2nd:

August 2022	Staff begins work on the 2023 Budget
September 24, 2022	Special Work Session to discuss 2023 Budget
October 4, 2022	Board continues discussion on 2023 Budget at Work Session
October 11, 2022	Village Administrator presents the proposed 2023 budget at the Village Board Meeting
October 12, 2022	Village Clerk/Treasurer e-mails 2023 Budget Summary to the Kenosha News for publication
October 18, 2022	Board continues discussion on 2023 Budget at Work Session
October 21, 2022	2023 Budget Publication appears in the Kenosha News
November 1, 2022	Board continues discussion on 2023 Budget at Work Session

November 9, 2022	Town Board to hold Public Hearing on the 2023 Budget
November 9, 2022	Town Electors meet to discuss and approve the Town Levy
November 9, 2022	Town Board adopts 2023 Budget
November 9, 2022	Public Hearing on the 2023 Budget
November 9, 2022	Village Board adopts 2023 Budget

The Village Board also requested that major items affecting the proposed budget be discussed at Work Sessions before our September 24th Meeting. The following items have been presented to the Board in various Work Sessions:

- August 2nd, Board was presented with initial proposed Sheriff's Contract that included raising the number of shifts from 4 to 5. The Sheriff's Contract was further discussed on September 6th, with direction to seek a contract with 4 shifts. On September 20th, the Board was presented with revised Sheriff's contract representing 4 shifts.

- August 16th, Board was presented with Chief Andersen's proposal for adding a Deputy Chief.

- September 6th, Board discussed moving from Paid on Call Firefighter model to Paid on Premises.

- September 6th, Board was presented with preliminary allowable increases to the levy and the dollars that would be generated.

- September 6th, Board discussed potential new employment contract with Administrator Peters.

- September 13th, Board approved updated investment policy and advisory agreement with Ehlers Investment Partners to leverage cash on hand for greater returns.

This Budget cycle has been more challenging than in year's past. This is mainly due to the fact that we have an entirely new Finance/Accounting team, a new Clerk/Treasurer and new Fire Chief. This was their first time through the creation of a municipal budget. Given the amount of institutional knowledge that has been lost, Staff has spent an enormous amount of time going through every single line to learn exactly how each revenue is generated and how each expense is calculated. Staff has put a lot of thought and effort into adding notes into our budget worksheets to explain how and why the amounts have been requested. The time and effort will serve to make the budget process easier in the years to come. It will also serve to document this institutional knowledge for future staff members.

COMMENTS:

During past Saturday Budget meetings, Staff has gone to great lengths to present a balanced budget. This year we are presenting a budget that represents a $218,207.84 deficit. The main factors causes this deficit are moving from the strictly POC to the Paid-on Premises model, the increases in the Sheriff's Contract, increases in health insurance premiums, and increases in our Garbage/Recycling Contract. Staff has been very conservative in our budgeting for Interest Income and Building Permit fees. While the budget before you is not balanced, below you will see that Staff is requesting guidance on whether the Board will be comfortable in being more aggressive with these figures.

<u>Key changes in revenue from 2022 budget to 2023:</u>

- Department Taxes increased by $56,622
  - Contributing factors:
    - Village levied property taxes increased by $101,351
      - (101-41000-41111)
    - Town levied property taxes decreased by $50,729
      - (101-41000-41112)
    - Continued use of Ravine Park's voluntary donation $80,000
      - (101-42000-421800)
      - Note: The Development Agreement with Ravine Park requires a voluntary payment to the Village. The annual payment to the Village equates to half of the property tax incremental revenues from the residential component of the property for the previous year.
      - In the 2022 Budget the Board allowed the utilization of $77,000 in the general fund budget based on the amount that the Village would receive through property taxes upon the conclusion of the voluntary payments.

- If the Board allows this to continue the estimated calculation is as follows:

Assed Value Parcel 1	$	26,863,500.00	Parcel #82-4-222-104-0331
Assessed Value Parcel 2	$	3,934,200.00	Parcel #82-4-222-104-0335
Total	$	30,797,700.00	
Less Base Value	$	131,000.00	
Total Taxable Assessed Value	$	30,666,700.00	
Total Estimated Taxes	$	530,978.88	Divide by 1000 * Proposed Mill rate
Voluntary Payment to Village 1/2 of Estimated Taxes	$	265,489.44	
Village Portion to Budget	$	82,301.73	5.31 Village Mill rate divided by Total Estimated Mill Rate of 17.31 = Village Portion of Taxes is 31% Then Take our 1/2 times percentage

- Administration is comfortable recommending the utilization of $80,000 (101-42000-42180) in the general fund budget based on the amount that the Village would receive through property taxes upon the conclusion of the voluntary payments.

- Intergovernmental revenues increased by $68,901
  - Contributing factors:
    - Payment for Municipal Services increased by $60,000
      - (101-43000-43691)
      - Note: Village pay out 90% to City of Kenosha (accounted for in expenditures)
    - State Shared Revenue increased by $1,111
      - (101-43000-43410)
      - Note: At this time State Shared Revenue is based on estimate received in mid-September. State representatives have been promising an increase. At this time, we have budgeted estimated amount received from DOR.
- Licenses and Permits revenue increased by $22,655

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- Contributing factors:
  - Building permits increased by $20,000
    - (101-44000-44300)
    - Note: The Village has averaged $180,000 in permits over the past few years. In 2022, we budgeted $180,000 and thus far we have brought in $506,000. This has been driven by industrial development in our TIDs. Administration has only budgeted $200,000 for 2023. Administration believes the actual revenue from building permits in 2023 will exceed $500,000. This is based on HSA possible permits, Flint Development possible permits, Stream Realty possible permits, and Savannah at Pike Creeks possible permits. Three of these developments are currently grading their sites and we expect them to pull permits to go vertical in late 2022 or early 2023.
    - As noted above, the budget we have presented represents an overall deficit of $218,207.84. Administration is requesting that we are allowed to raise building permits to $418,208 to close this gap. Given the extraordinary circumstances we have faced in this budget with increasing in Public Safety and our levy limit, we feel this is a prudent way to move forward without dramatic cuts to services. Administration fully realizes that revenues from Building Permits cannot be guaranteed at this level in the future and be counted on to continue to fund operations, but we have confidence that these projects are moving forward.

- Fines and Forfeitures increased by $4,975
  - Contributing factors:
    - Court Penalties increased by $5,000
      - (101-45000-45100)
      - Note: Average yearly revenue is $115,000. 2023, will represent the first time we will have 4 deputies for an entire year. Court is comfortable with the revenue being budgeted at $110,000. This amount represents the Village's portion of fines that are received.

- Public Charges for Services increased by $132,890
  - Contributing factors
    - Fire and Rescue Service increased by $195,000
      - (101-46000-46220)
      - Note: This revenue is based on Chief Andersen's proposed increase in fees, Lifequest collecting more in first tier, and increased number of calls. These numbers have been generated with input from Lifequest. Also note that while this revenue is estimated at $820,000, the Village accounts for an uncollected allowance for doubtful accounts (101-46000-46290) at 40%. This is represented at $328,000. Net positive to the Village of $492,000.
    - Fire Inspection Fees increased by $18,000
      - (101-46000-46221)
      - Note: These are fees charged by the fire department for plan review, new building fire inspections and fire code reinspection fees. Projected by Fire Chief and Fire Inspector.
- Miscellaneous Revenue increased by $202,104
  - Contributing factors
    - Interest income increased by $190,000
      - (101-48000-48110)
      - Note: In August we had $28,000 in interest (without investment policy in place) If you figure, $28,000 per month for 12 months = $336,000. General Fund get 77%. Which equals $240,000. Staff backed out $40,000 to be conservative and due to fluctuations in bank balances, not all months would generate $28,000. Based on the fact, that the Fed raised the interest rates 75 basis points on September 21st, have also indicated that this rate will raised again, and we will be investing dollars with Ehlers staff is confident that this is a very conservative number.

Board could choose to raise this revenue line to close the gap in coordination with Building Permits.

- Total Revenues in the 2023 budget totals $5,823,233.00. This represents an increase over 2022 by $486,647.

Key changes in expenditures from 2022 budget to 2023:

- Overall
  - Village health insurance premium increased by $70,000 over all funds
  - 3% percent pay increase for non-contract employees. Overall increased to all funds $28,000
    - Note: Administrator contract is not finalized. In the budget number is estimated at $2,500 increase.
  - Added Deputy Chief Position at salary of $85,000. Total compensation increase to budget would be $134,000.
  - Fire/EMS contract also needs to be finalized. This budget represents a 2% increase in salaries for 2023 based on negotiations. Overall increase $13,000. Increase requested for 2024 is 4% and 2025 is 3%. This averages out to 3% per year over the life of the contract. This contract will be brought to the Board in a future work session.
  - Liability and Property Insurance premiums for 2023 are not known at this time. Staff is meeting with EMC the week of September 26th. Staff has estimated an increase in premiums of 10%. This would be an increase to all funds of $16,500.
- Municipal Court expenditures decreased by $11,000
  - Contributing factors
    - Health Insurance line decreased by $11,000
      - (101-56910-50203)
      - Note: Due to change in plan election.
- Village/Office Expenditures increased by $4,000
  - Contributing factors

        - Driven by proposed increase in salaries and health insurance cost.

- Clerk/Treasurer expenditures decreased by $16,000
    - Contributing factors
        - Driven by decreased in Clerk/Treasurer contract over 2022
- Elections expenditures decreased by $17,600
    - Contributing factors
        - Driven by the fact that there will be fewer elections in 2023
- Other General Government expenditures increased by $25,500
    - Contributing Factors
        - Increase in Liability and Property Insurance and staff added a traditionally unbudgeted amount for uncollectable taxes (101-51910-50802) of $5,000 and other contracted services (101-51910-50409) of $6,000
- Payments for Municipal Services increased by $54,000
    - Contributing factors
        - Village pay out of revenue from 90% to City of Kenosha. This line accounts for this amount.
- Law Enforcement increased over budget amount $120,610
    - Contributing factors
        - Actual contract price increased 18.9% to $122,740. This is the contracted amount for 4 full time shifts.
            - (101-52100-50406)
- Fire Department expenditures increased by $473,000
    - Contributing Factors

        - Driven by salary increases and health insurance increases
        - Added Deputy Chief position at a cost of $134,000
        - Proposed change from strictly Paid on Call to Paid on Premises at an additional budget cost over 2022 of $192,000
            - (101-52210-50103)

- Public Fire Protection expenditures increased by $21,300
    - Contributing factors
        - Driven by PSC rate case increase
            - (101-52230-50609)
- Public Works expenditures increased by $11,500
    - Contributing factors
        - Driven by salary increases and health insurance increases
        - Note: Public Works expects to have two retirements at the end of 2023. Administration is requesting that a new hire be added on January 1st to train in with current staff and another to be added on July 1st. The salaries for these hires have been "backed out" of the general fund to the tune of $86,000. In past budgets, the Board has allowed fund balance to be used to cover employee succession plans. If the Board is not comfortable with this approach, then an additional $86,000 in revenue with need to be generated or expenditures cuts will need to be made.
- Solid Waste expenditures increased by $31,100
    - Contributing Factors
        - By contract, Johns can raise their tipping fees by the CPI. The original number provided for the CPI increase was 8.6%. Administrator Peters requested that this number be lowered. Johns came back with a total increase in tipping fees of 6.69%

The Town and Village of Somers				Revisitd 9/15/22
9/15/2022	2022	2023	increase	. %
Garbage	$9.48	$10.10	$0.62	6.5%
Recycle	$4.72	$5.05	$0.33	7.0%
Total	$14.20	$15.15	$0.95	6.69%

- Total Expenditures in the 2023 budget totals $6,041,440.84. This represents an increase over 2022 by $704,854.84.

2022 Assessed Value-Preliminary

- The 2022 assessed value for the Village is $976,060,500
  - This is an increase of $9,612,700, or .099% percent in assessed value from 2021.
  - Also, this amount doesn't include manufacturing, which is done by the Department of Revenue.
- The 2022 assessed value for the Town is $89,324,200. This is a decrease of $1,343,600.00 or 1.48 percent in assessed value from 2022.
- Final assessed values are not confirmed by the Department of Revenue until mid-October.

2022 Proposed Levy

- The General Fund levy is proposed at $3,640,862.38. This is an increase of $50,622.38 from 2021.
- The debt levy is proposed at $1,132,354.3. This is a decrease of $20,518.89 from 2021.
- The total proposed tax levy is $4,773,216.69. This is an increase of $30,103.69 from 2021. The increase equates to an overall increase of 0.63% .

- The Village portion of the levy comprises 91.65% of the levy at $ $4,353,600. This is an increase of $100,611.75 from 2021.

- The Town portion of the levy comprises 8.35% of the levy at $419,617 This is a decrease of $70,509 from 2021.

<u>2022 Proposed Village Tax Rate- Preliminary</u>

Village Tax Rate based on 1.41% increase in Levy			
2022	5.31370		
2021	5.34359		
Cost for Village Taxes for $200,000 Home			
2022	$1,062.74		
2021	$1,068.72		
Difference	$ (5.98)		
Cost for Village Taxes for $275,000 Home			
2022	1461.266375		
2021	$1,469.49		
Difference	$ (8.22)		
Cost for Village Taxes for $300,000 Home			
2022	$1,594.11		
2021	$1,603.08		
Difference	$ (8.97)		
Cost for Village Taxes for $350,000 Home			
2022	$1,859.79		
2021	$1,870.26		
Difference	-$10.46		
Cost for Village Taxes for $400,000 Home			
2022	$ 2,125.48		
2021	$2,137.44		
Difference	$ (11.96)		

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2021 Proposed Town Tax Rate-Preliminary

Town Tax Rate based on 1.41% increase in Levy			
2022	5.48705		
2021	5.40573		
Cost for Village Taxes for $200,000 Home			
2022	$1,097.41		
2021	$1,068.72		
Difference	$ 28.69		
Cost for Village Taxes for $275,000 Home			
2022	1508.937668		
2021	$1,469.49		
Difference	$ 39.45		
Cost for Village Taxes for $300,000 Home			
2022	$1,646.11		
2021	$1,603.08		
Difference	$ 43.04		
Cost for Village Taxes for $350,000 Home			
2022	$1,920.47		
2021	$1,870.26		
Difference	$50.21		
Cost for Village Taxes for $400,000 Home			
2022	$ 2,194.82		
2021	$2,137.44		
Difference	$ 57.38		

- The reason for the increase is for the adjustment to the configuration formula per the Intergovernmental Agreement between the Town and Village which calculates the percentage of the respective levies based on assessed value not including the Tax Increment values in the Village.

Other Key Points

- The overall increase in equalized value for Tax Increment Value in 2022 is $9,569,500.

- The Village Tax Levy consists of General Fund (Fund 101) operating costs and Debt Service payments (Fund 301).

- The mil rates presented in this memo are preliminary, and to be used for discussion purposes only.

- Staff has created a Budget Booklet containing detailed information used to determine both costs and revenues. A hard copy is available by request.

  - The electronic version of our Budget Spreadsheet now includes notes for each line that define how each number is generated. Staff hopes that this will serve to prevent the loss of "institutional knowledge" on what each budget line entails.

CAPITAL IMPROVEMENT PLANS:

The CIP request forms will be presented at the next Work Session on October 4th. Staff is working diligently to prepare a preliminary budget for our meeting on Saturday. At this time certain journal entries need to be made to give us an accurate portrayal of our proposed fund balance. A major topic of discussion every year is the use of one-time contributions to fund these projects.

Below is a snapshot of the onetime contributions from 2020, 2021, and 2022. Along with projections for possible amounts in 2022 and 2023.

One Time Contributions in 2022			**One Time Contributions in 2021**			**One Time Contributions in 2020**	
Market Lane Chipotle	$ 14,863.15		Dunkin Donuts	$ 21,635.85		Jiffy Lube	$ 10,174.98
Becknell 49 acres	$ 390,798.80		Taco Bell	$ 37,350.85		Oakfire	$ 30,319.22
Eagle Chateau	$ 4,590.00		Kwik Trip	$ 75,000.00		JR2 Investors	$ 4,590.00
Flint Building 3 Lot 4	$ 260,219.38		Houtz	$ 4,590.00		Lake of Somers	$ 36,720.00
Flint Building 1 lot 1	$ 375,593.93		Popeyes	$ 19,981.45		Golden Oil -22nd Ave	$ 29,471.65
			Pritkzer	$ 36,260.00		Parkview	$ 215,640.00
	$ 1,046,065.26			$ 194,818.15			$ 326,915.85
Possible in 2022 or 2023							
Flint Building 2 lot 2	$ 359,263.54						
Mister Car Wash	$ 42,506.00						
Darby	$ 510,742.80						
Savannah	$ 370,000.00						
Park 94	$313,600.00						
Carthage College	$23,738.15						
	$ 1,619,850.49						

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ADMINISTRATOR COMMENTS:

I would like to point out the efforts of all our department heads. Public Works, the Clerk, Building Inspection, Fire/EMS, and the Court have all worked together to go through these numbers and explain why each line has been requested. When making these decisions, Staff is cognizant of the fact that these dollars have a real effect on our citizens, our staff, and the Village/Town as a whole.

This has been a challenging year and many hard decisions needed to be made. As stated above it has been especially challenging give that the majority of our team has never been through a municipal budgeting cycle. Accounting Manager Ealy, Accountant Kelly, and Clerk/Treasurer Baker have had to learn this process in a very short time frame. They not only had to learn the process, but where every single dollar came from and how it should be spent. I would also like to thank those outside of the Village that took time to help guide us. In particular former Clerk/Treasurer Cole and former Accounting Manager Krishnan. They made themselves available whenever we had questions. I cannot understate enough how much I appreciate the effort and time that went into this budget.

There is still work to be done on the Utility Budgets and the CIP, but I am very confident that we will continue to adhere to our schedule that was set out for the Village and Town.

ATTACHMENTS:

Proposed 2023 General Fund Budget

09/22/2022 BUDGET REPORT FOR SOMERS VILLAGE AND TOWN

Calculations as of 12/31/2022

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 AMENDED BUDGET	2022 ACTIVITY THRU 12/31/22	2022 PROJECTED ACTIVITY	2023 REQUESTED BUDGET
ESTIMATED REVENUES								
Dept 41000 - TAXES								
101-41000-41111	VILLAGE PROPERTY TAXES	2,812,033.01	3,000,518.25	3,120,878.44	3,214,456.00			3,315,807.00
101-41000-41112	TOWN PROPERTY TAXES	383,460.00	405,344.05	334,374.29	375,784.00			325,055.00
101-41000-41140	MOBILE HOME TAXES	46,440.25	47,682.64	13,378.66	47,000.00	13,718.33	24,118.61	47,000.00
101-41000-41150	PRIVATE AND MANAGED FOREST, WOODLAI	82.68	199.72	199.72		10.60	17.51	
101-41000-41800	INTEREST AND PENALTY ON TAXES							
101-41000-41910	OMITTED TAXES							
101-41000-41920	AG-USE PENALTY	1,544.98	8,889.52	361.50		809.76	1,337.39	1,500.00
101-41000-41930	BOUNDARY AGREEMENT	65.00						
Totals for dept 41000 - TAXES		3,243,625.92	3,462,634.18	3,469,192.61	3,637,240.00	14,538.69	25,473.51	3,689,362.00
Dept 42000 - SPECIAL ASSESSMENTS								
101-42000-42110	STREET IMPROVEMENT ASSESSMENTS							
101-42000-42180	VOLUNTARY DONATION	184,772.61	326,816.55	174,836.70	77,000.00	410,251.95	669,984.67	80,000.00
101-42000-42190	OTHER SPECIAL ASSESSMENTS							
Totals for dept 42000 - SPECIAL ASSESSMENTS		184,772.61	326,816.55	174,836.70	77,000.00	410,251.95	669,984.67	80,000.00
Dept 43000 - INTERGOVERNMENTAL								
101-43000-43212	FEMA GRANT			9,927.62		6,483.93	10,708.75	
101-43000-43219	SAFER GRANT							
101-43000-43300	OTHER FEDERAL PAYMENTS		4,822.78					
101-43000-43410	STATE SHARED REVENUE	187,889.05	186,763.81	187,604.64	184,985.00	27,747.72		186,096.00
101-43000-43411	PERSONAL PROPERTY AID	15,621.23	16,851.22	18,081.21	16,851.00	16,851.22	5,511.17	16,851.00
101-43000-43420	FIRE INSURANCE DUES	37,288.16	38,203.82	39,964.97	38,000.00	43,073.54		43,000.00
101-43000-43431	EXEMPT COMPUTER AID	3,797.45	3,797.45	3,797.45	3,700.00	3,797.45		3,795.00
101-43000-43432	EXPENDITURE RESTRAINT AID							
101-43000-43433	VIDEO SERVICE PROVIDER AID		12,972.00	24,484.80	24,485.00	24,484.80		24,485.00
101-43000-43529	AMBULANCE FUNDING	6,234.04	5,832.39		6,500.00	13,507.21	22,308.29	6,600.00
101-43000-43531	TRANSPORTATION AID	99,148.82	114,021.14	129,281.55	146,100.00	77,125.40	67,073.69	146,100.00
101-43000-43532	DISASTER DAMAGE AIDS							
101-43000-43534	LRIP FUNDING							
101-43000-43545	RECYCLING GRANT	29,766.84	29,763.42	29,871.92	29,700.00	29,795.46	49,209.70	29,795.00
101-43000-43690	OTHER STATE PAYMENTS	600.00	176,900.58					
101-43000-43691	PAYMENT FOR MUNICIPAL SERVICES	139,199.43	119,154.98	194,432.16	120,000.00			180,000.00
101-43000-43692	ENVIRONMENTAL IMPROVEMENT FUND	532,639.00	108,180.00	108,180.00	108,180.00	108,180.00	178,668.33	108,180.00
101-43000-43693	DNR GRANT - PW	15,438.00	8,778.96					
101-43000-43694	DNR GRANT - PS	2,745.64						2,500.00

101-43000-43791	OTHER LOCAL GOVERNMENT GRANTS - PS	2,318.73						
Totals for dept 43000 - INTERGOVERNMENTAL		1,072,686.39	826,042.55	745,626.32	678,501.00	351,046.73	333,479.93	747,402.00
Dept 44000 - LICENSES & PERMITS								
101-44000-44110	CLASS A LIQUOR LICENSES	4,200.00	4,110.00	5,670.00	5,000.00	6,000.00	9,909.50	6,000.00
101-44000-44111	CLASS B LIQUOR LICENSES	7,375.00	7,225.80	5,838.00	8,000.00	7,026.00	10,895.50	7,000.00
101-44000-44112	OPERATORS LICENSES	4,117.00	6,802.00	8,975.00	4,500.00	8,190.00	12,188.69	7,000.00
101-44000-44113	BUSINESS AND OCCUPATIONAL LICENSES	3,327.50	3,245.00	2,285.00	3,500.00	2,450.00	4,046.38	4,000.00
101-44000-44116	CIGARETTE LICENSES	300.00	1,100.00	1,108.33	1,000.00	1,400.00	2,312.22	1,300.00
101-44000-44121	CABLE FRANCHISE FEES	122,424.57	118,494.75	78,253.11	97,815.00	99,872.57	124,961.07	99,000.00
101-44000-44122	MOBILE HOME PARK LICENSES	800.00	200.00	720.00	800.00	700.00		600.00
101-44000-44130	DOG PARK LICENSES	73.00	240.00	198.00	100.00	699.00	1,109.86	200.00
101-44000-44131	DOG LICENSES	3,621.10	3,468.74	3,276.12	3,730.00	2,424.70	3,971.56	3,500.00
101-44000-44135	KENNEL LICENSES	125.00	40.00					
101-44000-44300	BUILDING PERMITS	261,008.10	166,483.49	119,607.30	180,000.00	508,615.87	806,085.11	200,000.00
101-44000-44900	OTHER LICENSES AND PERMITS	6,296.64	6,245.00	6,500.50	8,000.00	4,531.50	7,038.22	6,500.00
Totals for dept 44000 - LICENSES & PERMITS		413,667.91	317,654.78	232,431.36	312,445.00	641,909.64	982,518.11	335,100.00
Dept 45000 - FINES AND FORFEITURES								
101-45000-45100	COURT PENALTIES	52,269.14	44,274.31	109,543.31	105,000.00	84,742.59	114,941.06	110,000.00
101-45000-45105	DOG PENALTIES	80.00		40.00	100.00	25.00	24.77	75.00
101-45000-45210	OTHER COURT PENALTIES							
Totals for dept 45000 - FINES AND FORFEITURES		52,349.14	44,274.31	109,583.31	105,100.00	84,767.59	114,965.83	110,075.00
Dept 46000 - PUBLIC CHARGES FOR SERVICES								
101-46000-46100	LICENSE PUBLICATION FEES	794.20	1,093.46	900.00	1,000.00	960.00	1,519.46	1,000.00
101-46000-46103	PREQUALIFICATION BID FEES	150.00	2,850.00	600.00	150.00	1,425.00	2,229.64	1,125.00
101-46000-46105	CHARGES FOR SERVICES	2,440.00	2,533.78	2,800.48	2,500.00			2,500.00
101-46000-46106	COURT SERVICE FEES	1,875.00	1,210.00	600.00	1,200.00			
101-46000-46220	FIRE AND RESCUE SERVICE FEES	561,012.54	447,952.06	577,566.66	625,000.00	365,610.55	159,690.13	820,000.00
101-46000-46221	FIRE INSPECTION FEES	14,085.40	12,266.20	9,407.00	12,000.00	35,350.55	32,292.10	30,000.00
101-46000-46222	BURN PERMITS	2,880.00	2,445.00	2,745.00	3,000.00	2,730.00	4,186.76	3,000.00
101-46000-46290	FIRE AND RESCUE ALLOWANCE	(167,133.54)	(91,298.85)	(213,168.98)	(250,000.00)	(155,717.30)	(63,876.04)	(328,000.00)
101-46000-46310	PUBLIC WORKS SERVICE FEES	4,443.46	6,160.66	3,236.97	6,000.00	(1,706.30)	(4,065.70)	5,000.00
101-46000-46431	LANDFILL PERMITS	50.00	250.00	150.00	150.00	150.00	165.16	150.00
101-46000-46440	WEED CUTTING FEES	8,105.01	9,610.71	4,000.00	9,000.00	5,978.15	6,309.05	6,000.00
101-46000-46445	POND MAINTENANCE FEES	5,700.00	3,550.00	6,390.00	6,300.00	5,400.00	(1,635.07)	6,390.00
101-46000-46590	OTHER HEALTH SERVICES	490.00	120.00	240.00				
101-46000-46742	AUDITORIUM RENTAL	300.00	750.00					525.00
101-46000-46743	FIELD RENTAL		1,800.00	280.00	2,000.00			2,500.00
101-46000-46750	RECREATION FEES - BASKETBALL	2,750.00	255.00					
101-46000-46751	RECREATION FEES - SOCCER							
101-46000-46752	RECREATION FEES - SOFTBALL	9,505.00	10.00					
101-46000-46753	RECREATION FEES - GOLF	2,145.00	1,690.00					
101-46000-46754	RECREATION FEES - FLAG FOOTBALL							
101-46000-46765	CONCESSION RENTAL							
101-46000-46851	DEVELOPER FILING FEES	2,400.00	4,800.00	7,220.00	3,000.00	24,805.00	40,967.53	4,000.00

101-46000-46852	DEVELOPER FEES	36,247.60	20,935.75	87,931.62	30,000.00	142,231.23	153,173.80	30,000.00
101-46000-46853	PLAN COMMISSION FEES							
Totals for dept 46000 - PUBLIC CHARGES FOR SERVICES		488,239.67	428,983.77	490,898.75	451,300.00	427,216.88	330,956.82	584,190.00
Dept 47000 - INTERGOVERMENTAL CHARGES FOR SERVICES								
101-47000-47222	STATE HIGHWAY FIRES							
Totals for dept 47000 - INTERGOVERMENTAL CHARGES FOR SERVICES								
Dept 48000 - MISCELLANEOUS REVENUES								
101-48000-48110	INTEREST INCOME	323,749.49	55,481.66	6,756.45	10,000.00	82,716.33	37,829.77	200,000.00
101-48000-48115	PENALTIES AND INTEREST INCOME		9,792.32	7,327.67	5,000.00	3,061.43	4,464.02	5,000.00
101-48000-48120	INTERFUND LOAN INTEREST INCOME							
101-48000-48130	SPECIAL ASSESSMENT INCOME	1,691.06						
101-48000-48200	RENTAL INCOME	59,825.40	58,790.40	62,165.40	58,000.00	20,480.00	15,714.82	57,104.00
101-48000-48303	SALE OF HIGHWAY PROPERTY	5,000.00						
101-48000-48307	SALE OF RECYLCLABLES	850.14	2,738.95	18,250.87		3,036.30	5,014.70	3,000.00
101-48000-48500	DONATIONS - OTHER	2,000.00	2,500.00	3,000.00		3,000.00	4,954.75	3,000.00
101-48000-48510	DONATIONS - PARADE	5,922.50	1,550.00	7,850.00		10,475.00	17,300.34	7,000.00
101-48000-48520	DONATIONS - RECREATION	1,850.00	1,300.00					
101-48000-48900	MISCELLANEOUS REVENUE	1,635.24	2,399.70	3,828.34	2,000.00	18,794.17	31,040.15	2,000.00
Totals for dept 48000 - MISCELLANEOUS REVENUES		402,523.83	134,553.03	109,178.73	75,000.00	141,563.23	116,318.55	277,104.00
Dept 49000 - FINANCING SOURCES								
101-49000-49200	TRANSFER FROM OTHER FUNDS							
101-49000-49900	CONTINUING APPROPRIATIONS							
Totals for dept 49000 - FINANCING SOURCES								
TOTAL ESTIMATED REVENUES		5,857,865.47	5,540,959.17	5,331,747.78	5,336,586.00	2,071,294.71	2,573,697.42	5,823,233.00
APPROPRIATIONS								
Dept 51110 - VILLAGE BOARD								
101-51110-50101	SALARIES	46,595.54	48,361.11	48,180.60	48,000.00	34,151.00	47,256.76	48,000.00
101-51110-50201	FICA	3,564.28	3,699.87	3,685.86	3,672.00	2,602.42	3,606.68	3,672.00
101-51110-50202	RETIREMENT	1,185.30	937.90	236.81				
101-51110-50204	DENTAL INSURANCE							
101-51110-50301	OFFICE SUPPLIES							
101-51110-50404	LEGAL							
101-51110-50701	CONFERENCES & TRAINING	2,154.75	40.00	80.00	1,000.00	110.00	181.67	1,000.00
101-51110-50702	TRAVEL	2,400.00	2,400.00	2,400.00	2,400.00	1,800.00	2,642.53	2,400.00
Totals for dept 51110 - VILLAGE BOARD		55,899.87	55,438.88	54,583.27	55,072.00	38,663.42	53,687.64	55,072.00
Dept 51120 - TOWN BOARD								
101-51120-50101	SALARIES	24,092.39	24,182.74	24,090.30	24,000.00	17,075.50	23,628.38	24,000.00
101-51120-50201	FICA	1,843.06	1,849.97	1,842.92	1,836.00	1,306.26	1,807.54	1,836.00
101-51120-50202	RETIREMENT	1,580.47	1,345.85	355.15				
101-51120-50206	POST RETIREMENT BENEFITS	2,233.20	2,408.64	418.48				

101-51120-50404	LEGAL							
101-51120-50405	COMPUTER AND WEBSITE							
101-51120-50604	TELEPHONE							
101-51120-50801	NEWSLETTER							
Totals for dept 51120 - TOWN BOARD		29,749.12	29,787.20	26,706.85	25,836.00	18,381.76	25,435.92	25,836.00
Dept 51130 - CIVIC COMMITTEE								
101-51130-50309	OTHER SUPPLIES AND EXPENSE	6,757.00		8,850.00		5,930.00	10,619.68	7,000.00
Totals for dept 51130 - CIVIC COMMITTEE		6,757.00		8,850.00		5,930.00	10,619.68	7,000.00
Dept 51210 - MUNICIPAL COURT								
101-51210-50101	SALARIES	50,967.52	52,360.57	55,460.26	58,445.00	41,141.22	56,929.55	59,554.60
101-51210-50102	WAGES							
101-51210-50201	FICA	3,911.97	4,018.31	4,243.17	4,471.00	3,055.27	4,272.05	4,556.00
101-51210-50202	RETIREMENT	2,552.88	2,718.20	2,464.83	2,946.00	2,529.13	3,623.43	3,130.00
101-51210-50203	HEALTH INSURANCE	22,105.40	23,765.46	21,269.02	23,945.00	6,433.38	9,444.68	10,090.00
101-51210-50204	DENTAL INSURANCE	1,491.72	1,545.80	1,476.75	1,611.00	1,208.25	1,773.80	556.00
101-51210-50205	LIFE INSURANCE	55.81	77.57	75.60	83.00	83.16	114.45	83.00
101-51210-50301	OFFICE SUPPLIES	251.69	281.89	620.30	350.00	444.34	717.63	400.00
101-51210-50303	POSTAGE							
101-51210-50309	OTHER SUPPLIES AND EXPENSE	3,503.00	7,515.45	4,870.48	5,000.00	5,304.73	8,761.21	5,500.00
101-51210-50404	LEGAL	7,788.15						
101-51210-50701	CONFERENCES & TRAINING	2,547.79	1,364.15	12,869.01	2,500.00	1,548.30	2,557.15	2,500.00
101-51210-50702	TRAVEL		61.53		200.00			250.00
101-51210-50806	CODE ENFORCEMENT	935.70						
101-51210-50902	EQUIPMENT CAPITAL OUTLAY							1,500.00
Totals for dept 51210 - MUNICIPAL COURT		96,111.63	93,708.93	103,349.42	99,551.00	61,747.78	88,193.95	88,119.60
Dept 51410 - VILLAGE/TOWN OFFICE								
101-51410-50101	SALARIES	174,117.68	190,240.79	184,246.79	148,843.00	92,631.68	197,116.86	148,835.00
101-51410-50102	WAGES	56,757.93	56,066.12	48,356.22	51,045.00	34,430.28	47,102.59	51,623.00
101-51410-50104	OVERTIME	1,230.77	326.97	95.31	1,500.00	212.25	350.55	1,500.00
101-51410-50201	FICA	17,772.17	18,894.52	17,810.88	15,406.00	12,618.58	18,281.35	15,450.00
101-51410-50202	RETIREMENT	14,942.59	16,321.60	15,092.08	12,993.00	11,066.23	16,052.85	13,631.00
101-51410-50203	HEALTH INSURANCE	60,462.53	68,626.97	70,786.84	53,996.00	36,153.05	52,294.11	64,184.26
101-51410-50204	DENTAL INSURANCE	4,037.97	3,941.71	4,134.25	4,417.00	2,300.47	3,269.16	3,942.00
101-51410-50205	LIFE INSURANCE	1,248.51	619.90	470.58	414.00	277.93	410.34	414.00
101-51410-50206	POST RETIREMENT BENEFITS		1,076.10	1,752.00	5,084.00	1,678.63	2,447.75	2,358.84
101-51410-50207	UNEMPLOYMENT							
101-51410-50301	OFFICE SUPPLIES	3,022.66	3,271.51	4,007.50	4,350.00	3,024.04	3,462.79	4,000.00
101-51410-50302	COPIER	2,207.54	2,486.54	2,608.10	2,000.00	1,917.79	2,007.73	2,200.00
101-51410-50303	POSTAGE	2,609.65	2,147.07	2,029.01	3,000.00	2,986.39	3,792.61	3,200.00
101-51410-50309	OTHER SUPPLIES AND EXPENSE	10,537.11	12,681.22	9,909.17	11,426.00	4,054.57	2,957.06	10,000.00
101-51410-50404	LEGAL	23,771.75	18,452.75	22,372.75	20,000.00	15,742.50	21,620.06	20,000.00
101-51410-50405	COMPUTER AND WEBSITE	30,577.27	36,615.25	40,720.53	56,289.00	26,113.38	41,505.09	53,355.00
101-51410-50503	EQUIPMENT LEASE AND RENTAL	1,719.12	1,719.12	1,645.29	2,000.00	1,169.88	1,788.38	1,200.00
101-51410-50701	CONFERENCES & TRAINING	3,287.79	568.33	80.00	2,000.00	110.00	181.67	2,000.00

101-51410-50702	TRAVEL	52.20	300.00	300.00	1,800.00	1,152.23	1,354.20	1,800.00
101-51410-50801	NEWSLETTER	9,356.19	10,158.99					
101-51410-50805	ADMINISTRATIVE CHARGE	(107,380.89)	(126,358.62)	(109,409.73)	(115,089.00)	(51,062.66)	(37,225.24)	(111,002.28)
101-51410-50902	EQUIPMENT CAPITAL OUTLAY	3,027.67	10,916.91	119.00	5,000.00			
Totals for dept 51410 - VILLAGE/TOWN OFFICE		313,358.21	329,073.75	317,126.57	286,474.00	196,577.22	378,769.91	288,690.82
Dept 51420 - CLERK/TREASURER								
101-51420-50101	SALARIES	78,811.27	82,010.70	87,946.74	61,750.00	46,402.75	62,721.37	47,125.00
101-51420-50201	FICA	6,097.50	6,446.82	6,755.94	4,724.00	2,660.05	3,803.53	3,605.00
101-51420-50202	RETIREMENT	5,169.53	5,535.92	4,818.14	4,014.00	1,560.50	2,013.69	3,205.00
101-51420-50203	HEALTH INSURANCE	15,673.57	16,735.61	17,310.30	13,697.00	6,848.34	9,425.51	16,170.21
101-51420-50204	DENTAL INSURANCE	1,267.98	1,313.97	1,248.51	1,047.00	523.56	720.59	1,047.00
101-51420-50205	LIFE INSURANCE	625.08	644.89	192.39	55.00	29.62	45.68	55.00
101-51420-50206	POST RETIREMENT BENEFITS			184.50	1,695.00	184.50	270.86	246.00
101-51420-50301	OFFICE SUPPLIES	87.90	9.38		250.00			
101-51420-50309	OTHER SUPPLIES AND EXPENSE	77.87	17.80	39.03	250.00			
101-51420-50701	CONFERENCES & TRAINING	1,497.06	1,498.00	1,612.00	2,000.00	2,518.15	2,836.61	2,000.00
101-51420-50702	TRAVEL	1,675.00	1,751.40	1,333.60	1,800.00	1,063.08	1,513.25	1,800.00
101-51420-50902	EQUIPMENT CAPITAL OUTLAY							
Totals for dept 51420 - CLERK/TREASURER		110,982.76	115,964.49	121,441.15	91,282.00	61,790.55	83,351.09	75,253.21
Dept 51421 - LICENSE PUBLICATION FEES								
101-51421-50305	PRINTING AND PUBLISHING	486.67	819.95	957.56	1,500.00	802.64	1,325.63	1,000.00
Totals for dept 51421 - LICENSE PUBLICATION FEES		486.67	819.95	957.56	1,500.00	802.64	1,325.63	1,000.00
Dept 51430 - ELECTIONS								
101-51430-50101	SALARIES	8,891.25	16,897.13	6,330.00	17,000.00	13,862.75	15,237.10	8,500.00
101-51430-50104	OVERTIME							
101-51430-50201	FICA	680.21	1,291.50	484.28	1,301.00	1,060.56	1,165.74	650.25
101-51430-50202	RETIREMENT		8.44	8.44				
101-51430-50203	HEALTH INSURANCE							
101-51430-50204	DENTAL INSURANCE							
101-51430-50303	POSTAGE		5,841.41	2,108.43	4,500.00	1,524.05	2,517.10	1,500.00
101-51430-50309	OTHER SUPPLIES AND EXPENSE	3,363.01	6,588.27	115.36	3,500.00	1,945.10	1,955.92	2,000.00
101-51430-50409	OTHER CONTRACTED SERVICES		1,468.75		1,000.00			
101-51430-50701	CONFERENCES & TRAINING	546.21			500.00	169.00		
101-51430-50902	EQUIPMENT CAPITAL OUTLAY	2,422.50	4,070.00	1,297.50	3,000.00	1,362.38	2,250.08	500.00
Totals for dept 51430 - ELECTIONS		15,903.18	36,165.50	10,344.01	30,801.00	19,923.84	23,125.94	13,150.25
Dept 51510 - ASSESSOR								
101-51510-50301	OFFICE SUPPLIES	621.76	3,371.52	940.80	800.00	678.00	1,109.86	1,000.00
101-51510-50407	ASSESSMENT	45,000.00	68,500.00	32,000.00	33,000.00	24,005.02	35,242.09	33,000.00
Totals for dept 51510 - ASSESSOR		45,621.76	71,871.52	32,940.80	33,800.00	24,683.02	36,351.95	34,000.00
Dept 51520 - BOARD OF REVIEW								
101-51520-50101	SALARIES				400.00			400.00
101-51520-50201	FICA				31.00			31.00

101-51520-50202	RETIREMENT							
101-51520-50309	OTHER SUPPLIES AND EXPENSE	75.00		45.00	100.00			100.00
101-51520-50404	LEGAL	741.00			500.00			500.00
101-51520-50701	CONFERENCES & TRAINING	16.24			125.00	45.00	74.32	50.00
Totals for dept 51520 - BOARD OF REVIEW		832.24		45.00	1,156.00	45.00	74.32	1,081.00
Dept 51610 - VILLAGE/TOWN HALL								
101-51610-50309	OTHER SUPPLIES AND EXPENSE	3,937.46	5,662.29	2,024.21	4,500.00	2,165.72	1,878.99	4,000.00
101-51610-50409	OTHER CONTRACTED SERVICES	5,128.50	5,030.10	5,292.00	5,448.00	3,405.00	4,302.38	5,500.00
101-51610-50501	BUILDINGS AND GROUNDS	22,630.28	30,552.49	15,223.69	26,000.00	14,894.06	24,356.20	25,000.00
101-51610-50602	ELECTRICITY	10,663.75	11,605.39	8,771.84	12,000.00	8,554.02	10,189.54	12,600.00
101-51610-50603	GAS	4,266.89	3,870.92	4,120.90	5,000.00	3,712.24	6,049.62	5,250.00
101-51610-50604	TELEPHONE	4,049.33	3,958.15	3,935.11	4,500.00	3,042.82	4,371.59	4,500.00
101-51610-50606	WATER AND SEWER	4,930.07	4,870.22	8,151.56	6,000.00	2,358.70	2,247.21	6,000.00
101-51610-50902	EQUIPMENT CAPITAL OUTLAY							
Totals for dept 51610 - VILLAGE/TOWN HALL		55,606.28	65,549.56	47,519.31	63,448.00	38,132.56	53,395.53	62,850.00
Dept 51910 - OTHER GENERAL GOVERNMENT								
101-51910-50304	MEMBERSHIPS	3,583.10	4,017.47	7,490.09	4,700.00	675.00	1,114.82	3,821.02
101-51910-50305	PRINTING AND PUBLISHING	2,085.01	1,322.59	811.14	2,000.00	820.41	1,327.26	1,500.00
101-51910-50401	AUDITING AND ACCOUNTING	22,050.00	20,049.60	19,872.00	20,802.00			20,695.00
101-51910-50402	CONSULTING AND FINANCIAL ADVISOR	18,319.52	3,780.22	468.00	10,000.00	944.50	1,559.92	7,000.00
101-51910-50403	ENGINEERING AND INSPECTION	16,542.35	12,946.00	48,078.52	11,000.00	115,587.46	136,349.99	11,000.00
101-51910-50404	LEGAL	80,922.64	62,180.85	64,476.74	76,000.00	79,524.09	104,848.96	75,000.00
101-51910-50409	OTHER CONTRACTED SERVICES	8,800.00				20,000.00	33,031.67	6,000.00
101-51910-50802	ILLEGAL AND UNCOLLECTIBLE TAXES	21,732.38	2,235.48	1,386.09				5,000.00
101-51910-50803	COLLECTION EXPENSE	42,914.42	38,165.26	44,668.04	47,000.00	29,937.63	11,907.95	47,000.00
101-51910-50804	UNCOLLECTIBLE ACCOUNTS							
101-51910-50808	PRIOR YEAR EXPENSES	778.02				23,760.56	39,242.55	7,300.00
101-51910-50809	OTHER MISCELLANEOUS EXPENSES	5,334.33	2,485.00	2,604.42	2,575.00	2,800.00	4,624.43	2,800.00
101-51910-50811	LIABILITY INSURANCE	138,605.34	127,764.03	147,073.45	151,003.00	113,585.37	160,136.38	163,530.00
101-51910-50812	WORKER'S COMPENSATION INSURANCE							
101-51910-50813	PROPERTY INSURANCE							
101-51910-50913	PAYING AGENT FEES							
Totals for dept 51910 - OTHER GENERAL GOVERNMENT		361,667.11	274,946.50	336,928.49	325,080.00	387,635.02	494,143.93	350,646.02
Dept 51911 - UNION								
101-51911-50404	LEGAL	1,940.25	226.50	585.00	2,500.00	2,285.00	2,550.05	1,000.00
Totals for dept 51911 - UNION		1,940.25	226.50	585.00	2,500.00	2,285.00	2,550.05	1,000.00
Dept 51912 - INTERGOVERNMENTAL AGREEMENTS								
101-51912-50404	LEGAL				500.00			
Totals for dept 51912 - INTERGOVERNMENTAL AGREEMENTS					500.00			
Dept 51913 - PAYMENTS FOR MUNICIPAL SERVICES								
101-51913-50809	OTHER MISCELLANEOUS EXPENSES	125,279.49	107,239.48	174,988.94	108,000.00	160,837.98		162,000.00
Totals for dept 51913 - PAYMENTS FOR MUNICIPAL SERVICES		125,279.49	107,239.48	174,988.94	108,000.00	160,837.98		162,000.00

Dept 51999 - CONTINGENCY								
101-51999-50809	OTHER MISCELLANEOUS EXPENSES							
Totals for dept 51999 - CONTINGENCY								
Dept 52100 - LAW ENFORCEMENT								
101-52100-50406	LAW ENFORCEMENT	303,516.00	347,517.00	521,916.00	654,390.00	433,089.76	536,462.99	775,000.00
Totals for dept 52100 - LAW ENFORCEMENT		303,516.00	347,517.00	521,916.00	654,390.00	433,089.76	536,462.99	775,000.00
Dept 52210 - FIRE DEPARTMENT								
101-52210-50101	SALARIES	711,637.66	735,845.93	768,690.98	829,798.00	532,239.33	736,197.58	907,060.00
101-52210-50103	PART-TIME	70,331.36	133,142.28	110,362.00	115,000.00	92,212.86	125,674.55	307,040.00
101-52210-50104	OVERTIME	96,319.30	105,018.69	145,142.68	70,000.00	65,697.10	87,624.99	90,000.00
101-52210-50107	OFFICERS	16,103.07	16,213.08	16,394.63	17,000.00	10,822.44	14,906.91	18,500.00
101-52210-50108	PAID ON CALL	105,995.95	90,889.18	103,910.56	100,000.00	109,283.44	149,441.36	120,000.00
101-52210-50201	FICA	76,593.17	83,006.36	87,797.50	86,583.00	60,457.88	83,774.75	110,358.90
101-52210-50202	RETIREMENT	97,419.11	112,235.34	120,278.94	126,325.00	80,848.56	111,149.35	165,898.00
101-52210-50203	HEALTH INSURANCE	205,287.20	220,705.67	232,728.43	242,284.00	172,908.15	253,945.86	304,974.00
101-52210-50204	DENTAL INSURANCE	13,939.92	14,441.72	15,281.45	16,666.00	11,615.05	17,034.76	17,737.84
101-52210-50205	LIFE INSURANCE	1,609.63	1,918.55	1,908.86	1,334.00	912.45	1,371.21	1,351.00
101-52210-50206	POST RETIREMENT BENEFITS	849.84	641.49	668.19	1,695.00	521.10	763.66	704.64
101-52210-50207	UNEMPLOYMENT		229.93	38.10				
101-52210-50208	LENGTH OF SERVICE							
101-52210-50302	COPIER	1,105.55	678.48	1,181.89	1,250.00	447.06	548.46	1,250.00
101-52210-50303	POSTAGE	20.45	46.30	47.10	65.00	27.98	46.21	75.00
101-52210-50306	MEDICAL SUPPLIES	27,377.21	31,267.31	36,389.98	35,000.00	27,218.94	36,810.25	38,500.00
101-52210-50307	GEAR AND CLOTHING	23,383.75	20,180.61	29,292.50	31,000.00	8,864.81	7,902.30	35,000.00
101-52210-50309	OTHER SUPPLIES AND EXPENSE	8,371.19	10,073.04	9,523.80	9,500.00	7,580.23	11,660.08	11,000.00
101-52210-50405	COMPUTER AND WEBSITE	18,445.66	17,785.78	17,871.62	20,058.00	12,115.90	19,316.64	18,977.46
101-52210-50502	EQUIPMENT MAINTENANCE	7,140.52	5,977.32	9,025.39	10,000.00	5,105.65	6,557.86	12,000.00
101-52210-50503	EQUIPMENT LEASE AND RENTAL	371.52	371.52	444.68	500.00	261.09	383.30	500.00
101-52210-50504	VEHICLE MAINTENANCE	53,010.69	28,076.70	34,396.81	35,000.00	11,045.81	14,726.23	38,000.00
101-52210-50601	FUEL - GASOLINE AND DIESEL	16,722.67	14,589.82	20,585.95	24,000.00	18,466.86	25,051.75	28,000.00
101-52210-50602	ELECTRICITY	15,358.90	16,507.31	17,363.25	18,000.00	11,373.42	13,986.42	19,000.00
101-52210-50603	GAS	6,340.29	5,260.61	7,789.31	8,000.00	5,280.44	8,487.26	10,000.00
101-52210-50604	TELEPHONE	3,908.88	3,715.39	4,699.06	5,000.00	7,661.73	8,850.49	14,000.00
101-52210-50606	WATER AND SEWER	7,480.10	7,346.82	9,643.86	9,000.00	6,367.15	6,083.74	10,750.00
101-52210-50609	PUBLIC FIRE PROTECTION						1,095.46	
101-52210-50701	CONFERENCES & TRAINING	14,028.30	17,989.04	22,188.80	23,000.00	11,132.84	15,766.94	24,000.00
101-52210-50703	FIRE PREVENTION	2,976.11	2,767.50	3,498.77	3,500.00	1,752.70	2,469.12	4,000.00
101-52210-50809	OTHER MISCELLANEOUS EXPENSES	14,002.88	11,489.65	15,225.64	17,000.00	15,415.35	19,162.40	19,000.00
101-52210-50812	WORKER'S COMPENSATION INSURANCE							
101-52210-50902	EQUIPMENT CAPITAL OUTLAY	26,845.86	30,927.31	32,059.11	31,000.00	9,159.44	(7,301.65)	32,000.00
Totals for dept 52210 - FIRE DEPARTMENT		1,642,976.74	1,739,338.73	1,874,429.84	1,887,558.00	1,296,795.76	1,773,488.24	2,359,676.84
Dept 52220 - FIRE COMMISSION								
101-52220-50101	SALARIES				800.00			

101-52220-50201	FICA				61.00			
101-52220-50701	CONFERENCES & TRAINING		96.00		206.00			500.00
Totals for dept 52220 - FIRE COMMISSION			96.00		1,067.00			500.00
Dept 52230 - PUBLIC FIRE PROTECTION								
101-52230-50609	PUBLIC FIRE PROTECTION	164,171.00	164,171.00	164,171.00	195,700.00	136,354.75	135,571.07	217,000.00
Totals for dept 52230 - PUBLIC FIRE PROTECTION		164,171.00	164,171.00	164,171.00	195,700.00	136,354.75	135,571.07	217,000.00
Dept 52300 - AMBULANCE								
101-52300-50804	UNCOLLECTIBLE ACCOUNTS							
Totals for dept 52300 - AMBULANCE								
Dept 52400 - BUILDING INSPECTIONS								
101-52400-50101	SALARIES	81,918.00	84,695.56	86,068.41	88,301.00	62,805.00	86,900.39	90,950.00
101-52400-50102	WAGES	6,307.28	6,237.48	5,866.60	6,680.00	4,534.86	6,210.68	6,744.00
101-52400-50201	FICA	6,777.45	7,049.31	7,126.33	7,266.00	5,075.41	7,086.75	7,474.00
101-52400-50202	RETIREMENT	5,786.98	6,137.85	6,207.75	6,174.00	4,346.35	6,027.98	6,643.00
101-52400-50203	HEALTH INSURANCE	24,068.05	25,593.68	26,411.53	25,974.00	19,199.18	28,220.21	29,989.50
101-52400-50204	DENTAL INSURANCE	1,614.92	1,604.66	1,706.77	1,747.00	1,296.81	1,901.35	1,695.00
101-52400-50205	LIFE INSURANCE	697.06	700.71	782.91	764.00	621.91	938.69	764.00
101-52400-50206	POST RETIREMENT BENEFITS							
101-52400-50207	UNEMPLOYMENT							
101-52400-50309	OTHER SUPPLIES AND EXPENSE	1,299.40	1,166.12	370.00	1,200.00	510.05	1,024.06	1,000.00
101-52400-50403	ENGINEERING AND INSPECTION	1,079.42	593.78	1,188.16	1,000.00	602.70	995.41	1,000.00
101-52400-50405	COMPUTER AND WEBSITE	(500.00)	590.00	598.00	616.00	612.94	1,012.32	616.00
101-52400-50702	TRAVEL	1,217.42	1,393.81	1,225.28	1,500.00	793.26		1,500.00
101-52400-50806	CODE ENFORCEMENT		4,395.37		2,500.00			1,500.00
101-52400-50902	EQUIPMENT CAPITAL OUTLAY	364.77						
Totals for dept 52400 - BUILDING INSPECTIONS		130,630.75	140,158.33	137,551.74	143,722.00	100,398.47	140,317.84	149,875.50
Dept 53100 - PUBLIC WORKS								
101-53100-50101	SALARIES	41,416.16	44,640.47	33,820.36	31,147.00	24,931.39	34,455.34	31,896.00
101-53100-50102	WAGES	178,879.58	188,044.92	180,844.03	149,785.00	92,146.56	129,706.00	156,185.00
101-53100-50104	OVERTIME	4,904.31	451.06	1,997.77	3,500.00	1,329.28	1,878.71	3,500.00
101-53100-50105	SNOW REMOVAL	3,138.39	5,435.03	7,442.67	7,000.00	3,291.49	5,436.17	7,000.00
101-53100-50106	SEASONAL	23,354.10	47,073.45	27,114.00	42,600.00	18,656.25	27,480.29	40,000.00
101-53100-50201	FICA	19,226.30	21,819.40	19,228.44	17,904.00	10,751.50	15,217.33	18,251.00
101-53100-50202	RETIREMENT	14,941.08	16,008.19	14,034.46	12,125.00	8,439.39	11,813.43	13,171.00
101-53100-50203	HEALTH INSURANCE	68,836.28	73,536.43	69,896.01	50,469.00	37,260.96	55,040.55	60,784.00
101-53100-50204	DENTAL INSURANCE	4,979.86	5,128.41	4,664.82	3,483.00	2,736.09	4,040.22	3,483.00
101-53100-50205	LIFE INSURANCE	1,331.93	1,371.37	1,075.79	780.00	592.80	889.91	780.00
101-53100-50206	POST RETIREMENT BENEFITS	1,228.80	1,265.76	1,299.36	2,711.00	1,007.91	1,479.69	1,500.00
101-53100-50207	UNEMPLOYMENT		176.66		1,000.00	169.88	280.57	1,000.00
101-53100-50309	OTHER SUPPLIES AND EXPENSE	12,435.58	9,497.75	9,611.50	13,000.00	9,371.90	12,947.57	13,000.00
101-53100-50403	ENGINEERING AND INSPECTION							
101-53100-50405	COMPUTER AND WEBSITE							
101-53100-50501	BUILDINGS AND GROUNDS		277.87	36.45				157.00

101-53100-50504	VEHICLE MAINTENANCE	19,345.72	16,012.16	11,546.95	12,000.00	9,664.97	12,308.06	12,500.00
101-53100-50505	ROAD MAINTENANCE	63,457.06	57,124.85	62,652.47	75,000.00	14,238.10	16,526.97	65,000.00
101-53100-50506	DITCHING AND DRAINAGE	2,593.17	2,438.21	219.30				
101-53100-50601	FUEL - GASOLINE AND DIESEL	14,861.49	9,309.24	19,515.15	14,625.00	5,547.86	9,019.07	15,100.00
101-53100-50602	ELECTRICITY	9,199.98	10,012.35	10,677.52	9,700.00	7,379.84	8,790.87	10,600.00
101-53100-50603	GAS	3,681.16	3,339.56	4,123.39	4,200.00	3,202.67	5,219.20	4,450.00
101-53100-50604	TELEPHONE	317.87	321.51	335.91	400.00	533.20	771.82	400.00
101-53100-50606	WATER AND SEWER	5,571.42	5,451.72	7,725.72	6,000.00	4,717.38	4,494.39	8,000.00
101-53100-50607	STREET LIGHTS	21,258.42	20,662.33	22,022.12	23,000.00	13,446.72	16,306.37	24,150.00
101-53100-50701	CONFERENCES & TRAINING	160.00	285.00	419.02	1,000.00	1,990.00	3,286.65	2,000.00
101-53100-50702	TRAVEL	459.36			200.00			250.00
101-53100-50902	EQUIPMENT CAPITAL OUTLAY	15,335.00	1,138.50		2,000.00			2,000.00
Totals for dept 53100 - PUBLIC WORKS		530,913.02	540,822.20	510,303.21	483,629.00	271,406.14	377,389.18	495,157.00
Dept 53620 - SOLID WASTE								
101-53620-50102	WAGES	8,019.57	8,376.06	7,042.30	8,843.00	8,413.73	11,586.50	9,323.00
101-53620-50201	FICA	611.31	638.55	539.26	676.00	616.62	862.16	713.00
101-53620-50202	RETIREMENT	526.03	565.41	447.25	575.00	602.70	845.33	634.00
101-53620-50203	HEALTH INSURANCE	3,277.23	3,561.81	3,056.20	3,304.00	3,117.95	4,529.98	3,901.00
101-53620-50204	DENTAL INSURANCE	221.14	231.73	191.79	242.00	223.32	324.50	242.00
101-53620-50205	LIFE INSURANCE	67.37	70.20	43.05	34.00	33.46	49.38	33.00
101-53620-50301	OFFICE SUPPLIES				300.00			700.00
101-53620-50408	GARBAGE COLLECTION	429,658.25	428,593.72	458,452.08	485,645.00	326,029.36	468,480.64	515,073.00
101-53620-50504	VEHICLE MAINTENANCE				975.00			
101-53620-50601	FUEL - GASOLINE AND DIESEL				975.00			
101-53620-50608	RECYCLING AND TIPPING FEES	177,650.25	219,126.71	221,655.12	248,000.00	155,675.04	224,938.43	250,036.00
Totals for dept 53620 - SOLID WASTE		620,031.15	661,164.19	691,427.05	749,569.00	494,712.18	711,616.92	780,655.00
Dept 54100 - ANIMAL CONTROL								
101-54100-50409	OTHER CONTRACTED SERVICES	14,861.16	13,717.68	14,297.08	15,000.00	8,347.73	13,786.97	15,000.00
Totals for dept 54100 - ANIMAL CONTROL		14,861.16	13,717.68	14,297.08	15,000.00	8,347.73	13,786.97	15,000.00
Dept 55200 - PARKS								
101-55200-50101	SALARIES				500.00			500.00
101-55200-50201	FICA				38.00			38.00
101-55200-50309	OTHER SUPPLIES AND EXPENSE	3,062.05	3,301.47	2,638.57	3,000.00	1,894.82	2,365.05	3,000.00
101-55200-50409	OTHER CONTRACTED SERVICES			157.50				50.00
101-55200-50501	BUILDINGS AND GROUNDS							
101-55200-50902	EQUIPMENT CAPITAL OUTLAY							
Totals for dept 55200 - PARKS		3,062.05	3,301.47	2,796.07	3,538.00	1,894.82	2,365.05	3,588.00
Dept 55300 - RECREATION								
101-55300-50102	WAGES	10,429.44	8,951.76	5,757.39	12,293.00	4,261.62	5,898.00	12,664.00
101-55300-50104	OVERTIME							
101-55300-50106	SEASONAL	2,591.50	1,353.00		5,000.00	2,835.00		1,500.00
101-55300-50201	FICA	799.12	684.81	441.64	1,323.00	534.38	443.25	1,084.00
101-55300-50202	RETIREMENT	683.65	604.30	388.57	799.00	276.73	382.90	861.00

101-55300-50203	HEALTH INSURANCE	899.12	966.88	993.00	975.00	731.07	1,073.27	1,146.60
101-55300-50204	DENTAL INSURANCE	51.48	52.85	55.07	56.00	41.68	61.19	56.00
101-55300-50205	LIFE INSURANCE	3.48	4.05	4.36	4.00	3.42	5.15	4.00
101-55300-50309	OTHER SUPPLIES AND EXPENSE	3,659.09	1,139.32	1,000.00	1,000.00			
101-55300-50902	EQUIPMENT CAPITAL OUTLAY							
Totals for dept 55300 - RECREATION		19,116.88	13,756.97	8,640.03	21,450.00	8,683.90	7,863.76	17,315.60
Dept 56910 - PLAN COMMISSION								
101-56910-50101	SALARIES	46,659.59	47,580.49	29,862.02	31,888.00	22,840.78	31,384.32	32,100.00
101-56910-50102	WAGES	570.00	800.00	1,320.00	3,360.00	960.00	1,255.20	3,360.00
101-56910-50201	FICA	3,631.59	3,705.76	2,385.90	2,696.00	1,755.16	2,438.40	2,713.00
101-56910-50202	RETIREMENT	3,076.62	2,958.64	2,015.61	2,073.00	1,480.53	2,037.46	2,183.00
101-56910-50203	HEALTH INSURANCE	9,949.31	9,944.31	8,492.80	4,214.00	6,321.55	9,280.50	9,951.00
101-56910-50204	DENTAL INSURANCE	699.58	747.84	349.04	644.00	241.65	354.76	644.00
101-56910-50205	LIFE INSURANCE	262.62	93.37	32.16	35.00	26.20	39.31	35.00
101-56910-50206	POST RETIREMENT BENEFITS							
101-56910-50305	PRINTING AND PUBLISHING	435.37	362.84	530.92	515.00	327.42	445.58	450.00
101-56910-50309	OTHER SUPPLIES AND EXPENSE	185.00				40.00	66.06	
101-56910-50403	ENGINEERING AND INSPECTION							
101-56910-50409	OTHER CONTRACTED SERVICES	30,495.00	31,840.00		10,000.00	6,985.00	57,681.56	10,000.00
Totals for dept 56910 - PLAN COMMISSION		95,964.68	98,033.25	44,988.45	55,425.00	40,978.29	104,983.15	61,436.00
Dept 56920 - BOARD OF APPEALS								
101-56920-50102	WAGES		199.75	440.00	500.00	320.00	462.44	500.00
101-56920-50201	FICA		15.28	33.66	38.00	24.48	35.38	38.00
101-56920-50202	RETIREMENT							
101-56920-50309	OTHER SUPPLIES AND EXPENSE	105.00						
Totals for dept 56920 - BOARD OF APPEALS		105.00	215.03	473.66	538.00	344.48	497.82	538.00
Dept 59100 - TRANSFER OUT								
101-59100-50000	TRANSFER TO OTHER FUNDS	652,439.62	1,012,948.32					
Totals for dept 59100 - TRANSFER OUT		652,439.62	1,012,948.32					
TOTAL APPROPRIATIONS		5,397,983.62	5,916,032.43	5,207,360.50	5,336,586.00	3,810,442.07	5,055,368.53	6,041,440.84
NET OF REVENUES/APPROPRIATIONS - FUND 101		459,881.85	(375,073.26)	124,387.28		(1,739,147.36)	(2,481,671.11)	(218,207.84)
BEGINNING FUND BALANCE		2,941,593.88	3,401,475.73	3,026,402.47	3,150,789.75	3,150,789.75	3,150,789.75	669,118.64
ENDING FUND BALANCE		3,401,475.73	3,026,402.47	3,150,789.75	3,150,789.75	1,411,642.39	669,118.64	450,910.80