

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

**Joint Village & Town Work Session Meeting  
Agenda  
Saturday, September 23, 2023  
8:00 a.m.**

<b>Joint Village and Town Work Session Meeting:</b>	
<b>Item #</b>	
1	Call to Order
2	Discuss 2024 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 23, 2023, Village and Town Work Session & Agenda in 1 public place & on the Village and Town website.

Dated this 20<sup>th</sup> day of September 2023.

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.

**VILLAGE OF SOMERS  
VILLAGE & TOWN BOARD  
WORK SESSION ITEM MEMORANDUM**

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**WORK SESSION:** September 23, 2023

**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 2024 Budget

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**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 2024 Budget process in early August. The following timeline was presented to both the Village and Town Board on August 2<sup>nd</sup>:

August 2023	Staff begins work on the 2024 Budget
September 23, 2023	Special Work Session to discuss 2024 Budget
October 3, 2023	Board continues discussion on 2024 Budget at Work Session
October 10, 2023	Village Administrator presents the proposed 2024 budget at the Village Board Meeting
October 23, 2023	Village Clerk/Treasurer e-mails 2024 Budget Summary to the Kenosha News for publication
October 17, 2023	Board continues discussion on 2024 Budget at Work Session
October 30, 2023	2024 Budget Publication appears in the Kenosha News
November 7, 2023	Board continues discussion on 2024 Budget at

Work Session

November 14, 2023	Town Board to hold Public Hearing on the 2024 Budget
November 14, 2023	Town Electors meet to discuss and approve the Town Levy
November 14, 2023	Town Board adopts 2024 Budget
November 14, 2023	Public Hearing on the 2024 Budget
November 14, 2023	Village Board adopts 2024 Budget

Below will summarize what additional items that have been discussed since August 1<sup>st</sup>.

- At our August 15<sup>th</sup> Work Session the Board reviewed the Village's allowable/potential tax levy based on net new construction. Net new construction in the Village rose by 7.54%. The Board was presented with the effects of levy increases between 1% and 7%. Direction from the Board at time was to proceed with a 7% increase. Staff proceeded with this increase in the budget presented at today's meeting.
- At our September 19<sup>th</sup> Work Session, Ehlers held their first Work Session meeting with the Board regarding our updated Financial Management Plan. During this meeting the Board reviewed information regarding the health of our TIF Districts, our existing outstanding debt, general fund balance projections, possible future CIP borrowings, and our GO debt capacity. During a closed session the Board reviewed a possible pay adjustment for Chief Andersen.

Staff has put a lot of thought and effort into reviewing the notes that went into last year's budget and adding additional information to help better explain how we arrived at the requests. While this year's budget has been challenging at time, the hard work that went into creating 2023's budget really made creating the 2024 budget a much smoother process.

COMMENTS:

Staff has gone to great lengths to present a balanced budget. The budget presented today is balanced.

Key changes in revenue from 2023 budget to 2024:

- Department Taxes increased by \$255,762

- Contributing factors:
  - Village levied property taxes increased by \$254,617
    - (101-41000-41111)
  - Town levied property taxes increased by \$244
    - (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 2023 Budget the Board allowed the utilization of \$80,000 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:

Assesed 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	\$ 500,472.57	Divide by 1000 * Proposed Mill rate
Voluntary Payment to Village 1/2 of Estimated Taxes	\$ 250,236.29	
		5.34 Village Mill rate divided by Total Estimated Mill Rate of 16.32 = Village Portion of Taxes is 32%
Village Portion to Budget	\$ 80,075.61	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 \$289,683
  - Contributing factors:
    - Payment for Municipal Services increased by \$20,000
      - (101-43000-43691)
      - Note: Village pay out 90% to City of Kenosha (accounted for in expenditures)
    - State Shared Revenue increased by \$265,666
      - (101-43000-43410)
      - This increase is due to the legislature changing the formula for Shared Revenue in June. The Legislature has added \$1.6 billion in aid to local governments which will be funded by using 20% of Wisconsin's five-cent sales tax.
      - Town's Shared Revenue
        - \$66,249
      - Village Shared Revenue
        - \$385,512
- Licenses and Permits revenue decreased by \$138,321
  - Contributing factors:
    - Building permits decreased by \$141,321
      - (101-44000-44300)
      - Last year the Village saw historic levels in building permit fees. These funds were used to close our budget gap in the 2023. Due to the increase in State Shared Revenue and a projected slowdown in the economy, Staff suggests being more conservative with the projected revenue in this line.

- The proposed revenue assumes that the Stream project will pull permits for at least one of their proposed buildings or that Becknell will move forward with their additional building.
- Fines and Forfeitures decreased by \$25
  - Contributing factors:
    - Court Penalties stayed at the 2023 amount of \$110,000, so there is no increase.
      - (101-45000-45100)
      - Note: The \$110,000 represents the average that has been collected over the past few years. This amount represents the Village's portion of fines that are received.
- Public Charges for Services increased by \$89,225
  - Contributing factors
    - Fire and Rescue Service increased by \$30,000
      - (101-46000-46220)
      - While this revenue is estimated at \$850,000 the Village accounts for an uncollected allowance for doubtful accounts (101-46000-46290). This is represented at \$280,000 with a net positive to the Village of \$570,000.
    - Fire Inspection Fees increased by \$10,000
      - (101-46000-46221)
      - Note: These are fees charged by the fire department for plan review, new building fire inspections and fire code reinspection fees. This figure is an presented by Fire Chief and Fire Inspector.
- Miscellaneous Revenue increased by \$203,406
  - Contributing factors
    - Interest income increased by \$200,000

- (101-48000-48110)
- Note: In 2023, the saw an average of \$39,000 a month of interest income to the General Fund. Staff feels that \$400,000 represented in this budget is a conservative number, given that the Fed has held the line on increased interest rates over the past year.
- Total Revenues in the 2024 budget totals \$6,787,284. This represents an increase over 2023 by \$652,120.

Key changes in expenditures from 2023 budget to 2024:

- Overall
  - Village health insurance premium increased by \$75,000 over all funds
  - 3% percent pay increase for non-contract employees. Overall increased to all funds \$26,138
  - Fire/EMS contract calls for a 4% increase in 2024. This represents an increase of \$172,000
  - The proposed budget added additional Fire/EMS positions and a Public Works Position.
    - 2 additional Fire/EMS positions
      - Increase of \$188,511 to general fund
      - Chief Andersen has provided the following below:

*“In the 2024 budget I am requesting 2 additional fulltime Firefighter Paramedics. I will do my best to explain the reasoning for this request. There are many factors that have led me to this request including increasing number of calls for service each year, more buildings and population that we are responsible to protect, and difficulty keeping part time, paid on premise, and paid on call employees. We currently only guarantee staffing of 4 firefighter/EMTs each day as shown below. With hiring these 2 additional Firefighter Paramedics we would increase our minimum staffing to 5 firefighter/Medics a day as shown below. I would also*

*like to remind you that fulltime firefighter/paramedics work every 3<sup>rd</sup> day so it takes 3 to equal one full-timer a day, we hired 1 two years ago so this would bring us up to an even number of full-time firefighter/paramedics at 4 a day.”*

Current Model	A-Shift	B-Shift	C-Shift
Station 1	Fulltime FF/Medic	Fulltime FF/Medic	Fulltime FF/Medic
Station 1	Fulltime FF/Medic	Fulltime FF/Medic	Fulltime FF/Medic
Station 2	Fulltime FF/Medic	Fulltime FF/Medic	Fulltime FF/Medic
Station 2	Part time FF/EMT	Part time FF/EMT	Fulltime FF/Medic

FF/Medic – Firefighter/Paramedic

2024 proposed Model	A-Shift	B-Shift	C-Shift
Station 1	Fulltime FF/Medic	Fulltime FF/Medic	Fulltime FF/Medic
Station 1	Fulltime FF/Medic	Fulltime FF/Medic	Fulltime FF/Medic
Station 1	Part time FF/EMT	Part time FF/EMT	Part time FF/EMT
Station 2	Fulltime FF/Medic	Fulltime FF/Medic	Fulltime FF/Medic
Station 2	Fulltime FF/Medic	Fulltime FF/Medic	Fulltime FF/Medic

*“This increase in full time staffing insures 2 firefighter/paramedics at each station each day covering the ambulance plus a part timer at station 1 every day who can staff either a fire truck or the 3<sup>rd</sup> ambulance. Our call volume is increasing, and the number of fire related calls is increasing so we need to start ensuring a fire engine is available even when both main ambulances are out. While these two Firefighter/Paramedics will be a huge help we are still below where we should be staffing wise. With our community size we should really be staffing 8-9 people a day and currently we are at 4 hoping to move to 5 with your assistance.”*

- 1 Public Works I position
  - Increase of \$93,479 over all funds

- Liability and Property Insurance premiums for 2024 are not known at this time. Staff is meeting with EMC on October 5<sup>th</sup>. Staff has estimated an increase in premiums of 10%. This would be an increase to all funds of \$26,179.
- Municipal Court expenditures increased by \$1,930
  - Contributing factors
    - Salary increase by \$1,730
      - (101-51210-50101)
- Village/Office Expenditures increased by \$43,484
  - Contributing factors
    - Driven by proposed increase in salaries and health insurance cost.
    - \$6,000 increase in computer and website
      - Increases in number of Microsoft licenses, increase in BSA, additional for Building Inspector, MFA licenses, added dog license software through BS&A
- Clerk/Treasurer expenditures increased by \$4,043
  - Contributing factors
    - Increase per Clerk/Treasurer contract
- Elections expenditures increased by \$17,769
  - Contributing factors
    - Driven by the fact that there will be a Presidential Election
- Assessor expenditures increased by \$26,500
  - Contributing factors
    - Increase due to new contract executed in 2023 for assessor services through 2028

- Note: This factors in that Staff is suggesting that the Town and Village’s full revaluation that will be completed in 2024 will be paid out of the General Fund in 2023.
- Other General Government expenditures increased by \$48,231
  - Contributing Factors
    - Increase is due to the Village recognizing payment due to the Town of Paris under our IGA. The Village is required to pay 1/2 the tax revenues on development in the Paris/Somers growth area. The revenues below represent the value added by the Flint 94 development.

Assesed Value Parcel 1	\$ 3,267,000.00	Parcel #82-4-221-131-0401
Assessed Value Parcel 2	\$ 3,257,500.00	Parcel #82-4-221-131-0402
Assessed Value Parcel 3	\$ 522,000.00	Parcel #82-4-221-131-0403
Assessed Value Parcel 4	\$ 10,173,000.00	Parcel #82-4-221-131-0404
Total Taxable Assessed Value	\$ 17,219,500.00	
Proposed Village Mill Rate	\$ 5.34315	
Total Estimated Taxes	\$ 92,006.32	Divide by 1000 * Proposed Village Mill Rate
Voluntary Payment to Paris 1/2 of Estimated Taxes	\$ 46,003.16	

- Payments for Municipal Services increased by \$18,000
  - Contributing factors
    - Village pays out 90% to the City of Kenosha out of revenue. This line accounts for this amount.
- Law Enforcement increased by \$3,000 over last year’s budget
  - Contributing factors
    - Last year’s budget amount was \$775,000. The Actual contract price for 2023 of \$744,035 was revised in January of 2023. This was the contracted amount for 4 full time shifts.
    - On September 20<sup>th</sup>, Administrator Peters received the proposed contract for 2024 for 4 full time shifts. The proposed contract amount is \$778,000. This amount is what is represented in our

proposed budget. The actual increase in the contract is \$34,000

- (101-52100-50406)
- Fire Department expenditures increased by \$357,704
  - Contributing Factors
    - Driven by salary increases and health insurance increases
    - Adding two additional Fire/EMS positions
- Building Inspection expenditures increased by \$7,752
  - Contributing factors
    - Increase in continuing education
- Public Works expenditures increased by \$9,894
  - Contributing factors
    - Driven by salary increases and health insurance increases
- Solid Waste expenditures increased by \$131,418
  - Contributing Factors
    - Increase in units served and an increase in the tipping fees.
    - By contract, Johns Disposal can raise their tipping fees by the CPI. The original number provided for the CPI increase was 4.62% Administrator Peters requested that this number be lowered to average Midwest CIP through July which was 4.34%. Johns agreed to this number. The table below shows the effect of said increase.

We are requesting a 4.34% / \$0.65 per unit per month increase for collection in 2024.

SERVICE	2023	2024	\$ INCREASE
GARBAGE	\$10.10	\$10.40	\$0.30
RECYCLE	\$5.05	\$5.40	\$0.35
<b>TOTAL</b>	\$15.15	\$15.80	\$0.65

- Total Expenditures in the 2024 budget totals \$6,754,095. This represents an increase over 2023 by \$625,583.

### 2023 Assessed Value-Preliminary

- The 2023 assessed value for the Village is \$1,041,778,800.
  - This is an increase of \$65,718,300 or 6.73% increase in assessed value from 2022.
  - This amount doesn't include manufacturing, which is done by the Department of Revenue.
- The 2023 assessed value for the Town is \$89,013,900.00. This is a decrease of \$310,300.00 or .35% in assessed value from 2022.
- Final assessed values are not confirmed by the Department of Revenue until mid-October.

### 2024 Proposed Levy

- General Fund Levy
  - The Village portion of the General Fund levy is proposed at \$3,570,313.00. This is an increase of \$254,617 from 2023 or a 7.68% increase.
  - The Town portion of the General Fund levy is proposed at \$325,410. This is an increase of \$244 from 2023 or a .08% increase.
  - Total General Fund Levy is proposed at \$3,895,723. This is an increase of \$254,861 from 2023 or a 7% increase.
- Debt Levy

- The Village portion of the Debt Levy is proposed at \$932,807. This is a decrease of \$104,985 from 2023 or 10.12%.
- The Town portion of the Debt Levy is proposed at \$79,418. This is a decrease of \$15,144 from 2023 or 16.01%.
- Total Debt Levy is proposed at \$1,012,225.00. This in a decrease of \$120,129 from 2023 or 10.61%.
- The total proposed tax levy is \$4,907,948. This is an increase of \$134,731.00 from 2023. The increase equates to an overall increase of 2.82%.
- The Village portion of the levy comprises 92.15% of the \$4,503,120 levied amount.
- The Town portion of the levy comprises 7.85% of the \$4,503,120 levied amount.

2023 Proposed Village Tax Rate- Preliminary

<b>Village Tax Rate based on 7% increase in Levy</b>		
2023		5.34315
2022		5.31586
<b>Cost for Village Taxes for \$200,000 Home</b>		
2023		\$1,068.63
2022		\$1,063.17
Difference	\$	5.46
<b>Cost for Village Taxes for \$300,000 Home</b>		
2023	\$	1,602.95
2022		\$1,594.76
Difference	\$	8.19
<b>Cost for Village Taxes for \$400,000 Home</b>		
2023		\$2,137.26
2022		\$2,126.34
Difference	\$	10.92
<b>Cost for Village Taxes for \$500,000 Home</b>		
2023		\$2,671.58
2022		\$2,657.93
Difference	\$	13.65
<b>Cost for Village Taxes for \$600,000 Home</b>		
2023	\$	3,205.89
2022		\$3,189.52
Difference	\$	16.37

2023 Proposed Town Tax Rate-Preliminary

<b>Town Tax Rate based on 7% increase in Levy</b>		
2023		4.54792
2022		4.69932
<b>Cost for Town Taxes for \$200,000 Home</b>		
2023		\$909.58
2022		\$939.86
Difference	\$	(30.28)
<b>Cost for Town Taxes for \$300,000 Home</b>		
2023	\$	1,364.38
2022		\$1,409.80
Difference	\$	(45.42)
<b>Cost for Town Taxes for \$400,000 Home</b>		
2023		\$1,819.17
2022		\$1,879.73
Difference	\$	(60.56)
<b>Cost for Town Taxes for \$500,000 Home</b>		
2023		\$2,273.96
2022		\$2,349.66
Difference	\$	(75.70)
<b>Cost for Town Taxes for \$600,000 Home</b>		
2023	\$	2,728.75
2022		\$2,819.59
Difference	\$	(90.84)

Other Key Points

- Net new construction in the Village caused a \$87,102,100 increase in equalized value or a 7.54% increase.
- The overall increase in equalized value for Tax Increment Value in 2023 is \$64,486,000.
- The Village Tax Levy consists of General Fund (Fund 101) operating costs and debt Service payments (Fund 301).

- The mill 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 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 3<sup>rd</sup>. 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 2021, 2022, and 2023. Along with projections for possible amounts in 2023 and 2024.

One Time Contributions in 2024		One Time Contributions in 2023	
<b>Possible</b>		Bobcat	\$ 58,440.00
Flint Building 2 lot 2	\$ 359,263.54	Darby/HSA	\$ 510,742.80
Grohs / Stream Building I	\$ 428,767.50	Mission 94	\$ 15,145.20
Becknell Building	\$ 640,018.00	Mister Car Wash	\$ 42,605.00
		Savannah	\$ 370,000.00
		Turn Key	\$ 4,590.00
			\$ 1,001,523.00
	\$ 1,428,049.04	<b>Possible</b>	
		Park 94	\$313,600.00
			\$ 1,315,123.00
One Time Contributions in 2022		One Time Contributions in 2021	
Becknell 49 acres	\$ 390,798.80	Dunkin Donuts	\$ 21,635.85
Carthage College	\$23,738.15	Houtz	\$ 4,590.00
Eagle Chateau	\$ 4,590.00	Kwik Trip	\$ 75,000.00
Flint Building 1 lot 1	\$ 375,593.93	Popeyes	\$ 19,981.45
Flint Building 3 Lot 4	\$ 260,219.38	Pritkzer	\$ 36,260.00
Market Lane Chipotle	\$ 14,863.15	Taco Bell	\$ 37,350.85
	\$ 1,069,803.41		\$ 194,818.15

ADMINISTRATOR COMMENTS:

Administration, Accounting, 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. This was Building Inspector Seymour and Public Works Superintendent Kreye first budget cycle with the Village/Town. They both have done a great job reviewing past numbers and making suggestions for current/future budgets.

Every budget cycle is a challenge. Our Boards have expressed their desire to add public safety personnel without the need to go to referendum. This current budget allows the Village/Town to accomplish this goal in a small measure. While the levy increase may be a large one over past years, this would be the year to take advantage of our allowed levy limit. It allows the Village/Town to add needed staff with a minimal increase to our resident's overall tax bill from the Village. As I state every year, 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.

The effect of the increase in State Aid has had a huge effect on the Village/Town being able to provide the services to our residents. I believe that the Village has used these funds in the manner intended and am thankful the Legislature finally heard our plea for relief.

I am very confident that we will continue to adhere to our schedule that was set out for the Village and Town even though we will still have work sessions regarding the CIP and presentations from Ehlers regarding the financial management plan.

ATTACHMENTS:

Proposed 2024 General Fund Budget



		2020	2021	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION				BUDGET	THRU 12/31/23	BUDGET
101-46000-46852	DEVELOPER FEES	20,935.75	87,931.62	268,362.97	30,000.00	165,692.32	30,000.00
101-46000-46853	PLAN COMMISSION FEES						
Totals for dept 46000 - PUBLIC CHARGES FOR SERVICES		428,983.77	476,021.07	732,855.26	584,190.00	459,421.39	673,415.00
Dept 47000 - INTERGOVERNMENTAL CHARGES FOR SERVICES							
101-47000-47222	STATE HIGHWAY FIRES						
Totals for dept 47000 - INTERGOVERNMENTAL CHARGES FOR SERVICES							
Dept 48000 - MISCELLANEOUS REVENUES							
101-48000-48110	INTEREST INCOME	55,481.66	6,756.45	182,830.27	200,000.00	310,148.37	400,000.00
101-48000-48115	PENALTIES AND INTEREST INCOME	9,792.32	7,327.67	6,362.97	5,000.00	1,769.91	6,000.00
101-48000-48120	INTERFUND LOAN INTEREST INCOME						
101-48000-48130	SPECIAL ASSESSMENT INCOME						
101-48000-48200	RENTAL INCOME	58,790.40	62,165.40	62,710.40	57,104.00	24,840.00	59,510.00
101-48000-48303	SALE OF HIGHWAY PROPERTY						
101-48000-48307	SALE OF RECYCLABLES	2,738.95	18,250.87	12,471.24	3,000.00	707.83	2,000.00
101-48000-48500	DONATIONS - OTHER	2,500.00	3,000.00	3,000.00	3,000.00	3,000.00	
101-48000-48510	DONATIONS - PARADE	1,550.00	7,850.00	10,475.00	7,000.00	10,553.00	10,000.00
101-48000-48520	DONATIONS - RECREATION	1,300.00					
101-48000-48900	MISCELLANEOUS REVENUE	2,399.70	3,828.34	4,432.77	2,000.00	41,147.66	3,000.00
Totals for dept 48000 - MISCELLANEOUS REVENUES		134,553.03	109,178.73	282,282.65	277,104.00	392,166.77	480,510.00
Dept 49000 - FINANCING SOURCES							
101-49000-49200	TRANSFER FROM OTHER FUNDS				86,000.00		
101-49000-49900	CONTINUING APPROPRIATIONS						5,000.00
Totals for dept 49000 - FINANCING SOURCES					86,000.00		5,000.00
TOTAL ESTIMATED REVENUES		5,540,959.17	5,316,870.10	7,627,563.78	6,135,164.01	7,347,306.87	6,754,095.00
APPROPRIATIONS							
Dept 51110 - VILLAGE BOARD							
101-51110-50101	SALARIES	48,361.11	48,180.60	47,996.00	48,000.00	34,151.00	48,000.00
101-51110-50201	FICA	3,699.87	3,685.86	3,650.23	3,672.00	2,611.75	3,672.00
101-51110-50202	RETIREMENT	937.90	236.81				
101-51110-50204	DENTAL INSURANCE						
101-51110-50301	OFFICE SUPPLIES						
101-51110-50404	LEGAL						
101-51110-50701	CONFERENCES & TRAINING	40.00	80.00	110.00	1,000.00	207.50	500.00
101-51110-50702	TRAVEL	2,400.00	2,400.00	2,400.00	2,400.00	1,948.69	2,400.00
Totals for dept 51110 - VILLAGE BOARD		55,438.88	54,583.27	54,156.23	55,072.00	38,918.94	54,572.00
Dept 51120 - TOWN BOARD							
101-51120-50101	SALARIES	24,182.74	24,090.30	23,998.00	24,000.00	17,075.50	24,000.00
101-51120-50201	FICA	1,849.97	1,842.92	1,835.85	1,836.00	1,306.26	1,836.00
101-51120-50202	RETIREMENT	1,345.85	355.15				
101-51120-50206	POST RETIREMENT BENEFITS	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		29,787.20	26,706.85	25,833.85	25,836.00	18,381.76	25,836.00
Dept 51130 - CIVIC COMMITTEE							
101-51130-50309	OTHER SUPPLIES AND EXPENSE		8,850.00	5,930.00	7,000.00	11,120.00	7,000.00
Totals for dept 51130 - CIVIC COMMITTEE			8,850.00	5,930.00	7,000.00	11,120.00	7,000.00
Dept 51210 - MUNICIPAL COURT							
101-51210-50101	SALARIES	52,360.57	55,460.26	57,832.98	59,554.60	42,082.36	60,936.00
101-51210-50102	WAGES						
101-51210-50201	FICA	4,018.31	4,243.17	4,233.36	4,556.00	3,204.66	4,662.00
101-51210-50202	RETIREMENT	2,718.20	2,464.83	3,365.01	3,130.00	2,223.90	3,272.00
101-51210-50203	HEALTH INSURANCE	23,765.46	21,269.02	8,592.95	9,094.00	6,820.20	10,421.00
101-51210-50204	DENTAL INSURANCE	1,545.80	1,476.75	1,745.25	556.00	680.55	556.00
101-51210-50205	LIFE INSURANCE	77.57	75.60	133.50	83.00	110.66	158.00
101-51210-50301	OFFICE SUPPLIES	281.89	620.30	1,615.54	400.00	386.50	600.00
101-51210-50303	POSTAGE						
101-51210-50309	OTHER SUPPLIES AND EXPENSE	7,515.45	4,870.48	5,329.71	5,500.00	5,658.60	5,700.00
101-51210-50404	LEGAL						
101-51210-50701	CONFERENCES & TRAINING	1,364.15	12,869.01	1,964.06	2,500.00	516.96	2,500.00
101-51210-50702	TRAVEL	61.53			250.00		250.00
101-51210-50806	CODE ENFORCEMENT						
101-51210-50902	EQUIPMENT CAPITAL OUTLAY				1,500.00	159.99	
Totals for dept 51210 - MUNICIPAL COURT		93,708.93	103,349.42	84,812.36	87,123.60	61,844.38	89,055.00
Dept 51410 - VILLAGE/TOWN OFFICE							
101-51410-50101	SALARIES	190,240.79	184,246.79	133,670.96	156,735.00	113,534.36	164,588.00
101-51410-50102	WAGES	56,066.12	48,356.22	49,213.60	51,623.00	43,032.75	52,143.00
101-51410-50104	OVERTIME	326.97	95.31	212.25	1,500.00		1,500.00
101-51410-50201	FICA	18,894.52	17,810.88	19,866.01	16,130.00	11,685.55	16,695.00
101-51410-50202	RETIREMENT	16,321.60	15,092.08	18,126.06	14,236.00	9,989.20	14,954.00
101-51410-50203	HEALTH INSURANCE	68,626.97	70,786.84	47,876.31	57,217.00	40,246.70	73,310.00
101-51410-50204	DENTAL INSURANCE	3,941.71	4,134.25	3,328.86	3,942.00	3,126.86	4,522.00
101-51410-50205	LIFE INSURANCE	619.90	470.58	503.94	414.00	320.02	538.00
101-51410-50206	POST RETIREMENT BENEFITS	1,076.10	1,752.00	2,268.34	2,358.84	1,816.92	2,547.00
101-51410-50207	UNEMPLOYMENT						
101-51410-50301	OFFICE SUPPLIES	3,271.51	4,007.50	4,117.50	4,000.00	3,397.71	6,000.00
101-51410-50302	COPIER	2,486.54	2,608.10	2,530.07	2,200.00	1,748.42	2,331.00
101-51410-50303	POSTAGE	2,147.07	2,029.01	3,930.36	3,200.00	3,251.25	3,500.00
101-51410-50309	OTHER SUPPLIES AND EXPENSE	12,681.22	9,909.17	9,440.78	10,000.00	7,631.43	15,000.00
101-51410-50404	LEGAL	18,452.75	22,372.75	23,295.50	20,000.00	14,647.00	30,000.00

		2020	2021	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION				BUDGET	THRU 12/31/23	BUDGET
101-51410-50405	COMPUTER AND WEBSITE	36,615.25	40,720.53	44,600.36	36,943.95	26,933.05	42,615.00
101-51410-50503	EQUIPMENT LEASE AND RENTAL	1,719.12	1,645.29	1,559.84	1,200.00	1,256.93	1,600.00
101-51410-50701	CONFERENCES & TRAINING	568.33	80.00	110.00	2,000.00	1,238.18	2,500.00
101-51410-50702	TRAVEL	300.00	300.00	1,620.30	1,800.00	1,592.08	1,800.00
101-51410-50801	NEWSLETTER	10,158.99					
101-51410-50805	ADMINISTRATIVE CHARGE	(126,358.62)	(109,409.73)	(93,260.27)	(111,002.28)	(75,364.37)	(118,161.00)
101-51410-50902	EQUIPMENT CAPITAL OUTLAY	10,916.91	119.00			358.98	
Totals for dept 51410 - VILLAGE/TOWN OFFICE		329,073.75	317,126.57	273,010.77	274,497.51	210,443.02	317,982.00
Dept 51420 - CLERK/TREASURER							
101-51420-50101	SALARIES	82,010.70	87,946.74	59,543.41	47,125.00	33,515.61	48,750.00
101-51420-50201	FICA	6,446.82	6,755.94	3,557.41	3,605.00	2,541.66	3,729.00
101-51420-50202	RETIREMENT	5,535.92	4,818.14	2,412.70	3,205.00	2,276.44	3,364.00
101-51420-50203	HEALTH INSURANCE	16,735.61	17,310.30	10,297.76	14,551.00	10,913.22	16,675.00
101-51420-50204	DENTAL INSURANCE	1,313.97	1,248.51	785.34	1,047.00	785.39	1,047.00
101-51420-50205	LIFE INSURANCE	644.89	192.39	36.92	55.00	21.59	45.00
101-51420-50206	POST RETIREMENT BENEFITS		184.50	246.00	246.00	218.25	266.00
101-51420-50301	OFFICE SUPPLIES	9.38		250.00			
101-51420-50309	OTHER SUPPLIES AND EXPENSE	17.80	39.03	250.00			
101-51420-50701	CONFERENCES & TRAINING	1,498.00	1,612.00	2,518.15	2,000.00	1,334.00	2,000.00
101-51420-50702	TRAVEL	1,751.40	1,333.60	1,640.13	1,800.00	1,489.52	1,800.00
101-51420-50902	EQUIPMENT CAPITAL OUTLAY						
Totals for dept 51420 - CLERK/TREASURER		115,964.49	121,441.15	81,537.82	73,634.00	53,095.68	77,676.00
Dept 51421 - LICENSE PUBLICATION FEES							
101-51421-50305	PRINTING AND PUBLISHING	819.95	957.56	948.34	1,000.00	152.52	1,000.00
Totals for dept 51421 - LICENSE PUBLICATION FEES		819.95	957.56	948.34	1,000.00	152.52	1,000.00
Dept 51430 - ELECTIONS							
101-51430-50101	SALARIES	16,897.13	6,330.00	19,762.75	8,500.00	7,419.75	20,000.00
101-51430-50104	OVERTIME						
101-51430-50201	FICA	1,291.50	484.28	1,511.89	650.25	567.65	1,530.00
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	2,534.05	1,500.00	510.10	3,990.00
101-51430-50309	OTHER SUPPLIES AND EXPENSE	6,588.27	115.36	2,368.65	2,000.00	(92.66)	4,000.00
101-51430-50409	OTHER CONTRACTED SERVICES	1,468.75					
101-51430-50701	CONFERENCES & TRAINING			169.00			
101-51430-50902	EQUIPMENT CAPITAL OUTLAY	4,070.00	1,297.50	1,362.38	500.00	2,538.38	1,400.00
Totals for dept 51430 - ELECTIONS		36,165.50	10,344.01	27,708.72	13,150.25	10,943.22	30,920.00
Dept 51510 - ASSESSOR							
101-51510-50301	OFFICE SUPPLIES	3,371.52	940.80	696.00	1,000.00	685.54	1,000.00
101-51510-50407	ASSESSMENT	68,500.00	32,000.00	32,005.00	33,000.00	24,075.00	59,500.00
Totals for dept 51510 - ASSESSOR		71,871.52	32,940.80	32,701.00	34,000.00	24,760.54	60,500.00
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		45.00		100.00		100.00
101-51520-50404	LEGAL				500.00		500.00
101-51520-50701	CONFERENCES & TRAINING			45.00	50.00		50.00
Totals for dept 51520 - BOARD OF REVIEW			45.00	45.00	1,081.00		1,081.00
Dept 51610 - VILLAGE/TOWN HALL							
101-51610-50309	OTHER SUPPLIES AND EXPENSE	5,662.29	2,024.21	4,008.32	4,000.00	2,274.40	4,000.00
101-51610-50409	OTHER CONTRACTED SERVICES	5,030.10	5,292.00	5,405.00	5,500.00	3,544.16	4,800.00
101-51610-50501	BUILDINGS AND GROUNDS	30,552.49	15,223.69	18,455.74	25,000.00	19,087.75	28,500.00
101-51610-50602	ELECTRICITY	11,605.39	8,771.84	12,617.07	12,600.00	7,252.34	12,823.00
101-51610-50603	GAS	3,870.92	4,120.90	6,329.80	5,250.00	3,166.43	5,500.00
101-51610-50604	TELEPHONE	3,958.15	3,935.11	4,756.76	4,500.00	2,573.25	3,900.00
101-51610-50606	WATER AND SEWER	4,870.22	8,151.56	3,243.24	6,000.00	4,807.42	6,300.00
101-51610-50902	EQUIPMENT CAPITAL OUTLAY						
Totals for dept 51610 - VILLAGE/TOWN HALL		65,549.56	47,519.31	54,815.93	62,850.00	42,705.75	65,823.00
Dept 51910 - OTHER GENERAL GOVERNMENT							
101-51910-50304	MEMBERSHIPS	4,017.47	7,490.09	4,496.02	3,821.02	665.00	4,289.00
101-51910-50305	PRINTING AND PUBLISHING	1,322.59	811.14	977.91	1,500.00	1,577.71	1,500.00
101-51910-50401	AUDITING AND ACCOUNTING	20,049.60	19,872.00	23,213.00	20,695.00	14,663.11	24,051.00
101-51910-50402	CONSULTING AND FINANCIAL ADVISOR	3,780.22	468.00	944.50	7,000.00		5,000.00
101-51910-50403	ENGINEERING AND INSPECTION	12,946.00	48,078.52	233,698.02	11,000.00	147,274.47	11,000.00
101-51910-50404	LEGAL	62,180.85	64,476.74	115,691.02	75,000.00	66,641.88	67,625.00
101-51910-50409	OTHER CONTRACTED SERVICES			20,000.00	6,000.00		5,000.00
101-51910-50802	ILLEGAL AND UNCOLLECTIBLE TAXES	2,235.48	1,386.09		5,000.00		5,000.00
101-51910-50803	COLLECTION EXPENSE	38,165.26	44,668.04	42,075.92	47,000.00	31,850.69	47,000.00
101-51910-50804	UNCOLLECTIBLE ACCOUNTS			2,614.57			
101-51910-50808	PRIOR YEAR EXPENSES			23,760.56	7,300.00		
101-51910-50809	OTHER MISCELLANEOUS EXPENSES	2,485.00	2,604.42	2,784.00	2,800.00	5,628.73	49,800.00
101-51910-50811	LIABILITY INSURANCE	127,764.03	147,073.45	172,520.13	220,690.75	143,819.10	235,773.00
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		274,946.50	336,928.49	642,775.65	407,806.77	412,120.69	456,038.00
Dept 51911 - UNION							
101-51911-50404	LEGAL	226.50	585.00	2,553.00	1,000.00		500.00
Totals for dept 51911 - UNION		226.50	585.00	2,553.00	1,000.00		500.00
Dept 51912 - INTERGOVERNMENTAL AGREEMENTS							
101-51912-50404	LEGAL						

		2020	2021	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION				BUDGET	THRU 12/31/23	BUDGET
Totals for dept 51912 - INTERGOVERNMENTAL AGREEMENTS							
Dept 51913 - PAYMENTS FOR MUNICIPAL SERVICES							
101-51913-50809	OTHER MISCELLANEOUS EXPENSES	107,239.48	174,988.94	160,837.98	162,000.00	176,389.07	180,000.00
Totals for dept 51913 - PAYMENTS FOR MUNICIPAL SERVICES		107,239.48	174,988.94	160,837.98	162,000.00	176,389.07	180,000.00
Dept 51999 - CONTINGENCY							
101-51999-50809	OTHER MISCELLANEOUS EXPENSES						
Totals for dept 51999 - CONTINGENCY							
Dept 52100 - LAW ENFORCEMENT							
101-52100-50406	LAW ENFORCEMENT	347,517.00	521,916.00	649,634.64	775,000.00	496,023.60	778,000.00
Totals for dept 52100 - LAW ENFORCEMENT		347,517.00	521,916.00	649,634.64	775,000.00	496,023.60	778,000.00
Dept 52210 - FIRE DEPARTMENT							
101-52210-50101	SALARIES	735,845.93	768,690.98	811,701.54	907,060.00	628,756.04	1,079,165.00
101-52210-50103	PART-TIME	133,142.28	110,362.00	121,769.49	307,040.00	142,667.87	200,000.00
101-52210-50104	OVERTIME	105,018.69	145,142.68	109,748.53	90,000.00	97,531.35	120,000.00
101-52210-50107	OFFICERS	16,213.08	16,394.63	15,613.40	18,500.00	12,320.10	18,500.00
101-52210-50108	PAID ON CALL	90,889.18	103,910.56	119,031.71	120,000.00	70,137.61	120,000.00
101-52210-50109	PAID ON PREMISES						110,000.00
101-52210-50201	FICA	83,006.36	87,797.50	86,700.87	110,358.90	72,605.39	126,046.00
101-52210-50202	RETIREMENT	112,235.34	120,278.94	121,767.54	165,898.00	106,788.98	193,636.00
101-52210-50203	HEALTH INSURANCE	220,705.67	232,728.43	231,169.24	274,464.00	186,607.67	356,684.00
101-52210-50204	DENTAL INSURANCE	14,441.72	15,281.45	15,517.60	17,737.84	12,078.05	20,443.00
101-52210-50205	LIFE INSURANCE	1,918.55	1,908.86	1,204.82	1,351.00	780.03	2,055.00
101-52210-50206	POST RETIREMENT BENEFITS	641.49	668.19	697.26	704.64	543.94	761.00
101-52210-50207	UNEMPLOYMENT	229.93	38.10				
101-52210-50208	LENGTH OF SERVICE						
101-52210-50302	COPIER	678.48	1,181.89	447.06	1,250.00	283.52	500.00
101-52210-50303	POSTAGE	46.30	47.10	73.43	75.00	114.41	150.00
101-52210-50306	MEDICAL SUPPLIES	31,267.31	36,389.98	35,724.41	38,500.00	33,517.39	43,000.00
101-52210-50307	GEAR AND CLOTHING	20,180.61	29,292.50	30,696.82	35,000.00	25,079.31	37,000.00
101-52210-50309	OTHER SUPPLIES AND EXPENSE	10,073.04	9,523.80	9,708.40	11,000.00	9,518.47	11,500.00
101-52210-50405	COMPUTER AND WEBSITE	17,785.78	17,871.62	17,381.33	18,977.46	13,801.19	22,082.00
101-52210-50502	EQUIPMENT MAINTENANCE	5,977.32	9,025.39	8,240.95	12,000.00	7,400.74	14,000.00
101-52210-50503	EQUIPMENT LEASE AND RENTAL	371.52	444.68	348.12	500.00	290.10	348.00
101-52210-50504	VEHICLE MAINTENANCE	28,076.70	34,396.81	28,190.73	38,000.00	31,497.91	42,500.00
101-52210-50601	FUEL - GASOLINE AND DIESEL	14,589.82	20,585.95	32,064.02	28,000.00	20,073.42	32,000.00
101-52210-50602	ELECTRICITY	16,507.31	17,363.25	17,163.75	19,000.00	9,558.44	19,000.00
101-52210-50603	GAS	5,260.61	7,789.31	9,051.42	10,000.00	4,603.56	10,000.00
101-52210-50604	TELEPHONE	3,715.39	4,699.06	10,025.42	14,000.00	4,356.62	12,000.00
101-52210-50606	WATER AND SEWER	7,346.82	9,643.86	8,648.00	10,750.00	6,872.45	10,750.00
101-52210-50609	PUBLIC FIRE PROTECTION						
101-52210-50701	CONFERENCES & TRAINING	17,989.04	22,188.80	21,479.87	24,000.00	11,443.61	26,000.00
101-52210-50703	FIRE PREVENTION	2,767.50	3,498.77	3,113.45	4,000.00	4,022.03	5,000.00
101-52210-50809	OTHER MISCELLANEOUS EXPENSES	11,489.65	15,225.64	16,658.70	19,000.00	13,799.17	20,000.00
101-52210-50812	WORKER'S COMPENSATION INSURANCE						
101-52210-50902	EQUIPMENT CAPITAL OUTLAY	30,927.31	32,059.11	54,802.68	32,000.00	61,990.44	33,750.00
Totals for dept 52210 - FIRE DEPARTMENT		1,739,338.73	1,874,429.84	1,938,740.56	2,329,166.84	1,589,039.81	2,686,870.00
Dept 52220 - FIRE COMMISSION							
101-52220-50101	SALARIES						
101-52220-50201	FICA						
101-52220-50701	CONFERENCES & TRAINING	96.00		140.00	500.00		500.00
Totals for dept 52220 - FIRE COMMISSION		96.00		140.00	500.00		500.00
Dept 52230 - PUBLIC FIRE PROTECTION							
101-52230-50609	PUBLIC FIRE PROTECTION	164,171.00	164,171.00	190,624.00	217,000.00	162,807.75	217,000.00
Totals for dept 52230 - PUBLIC FIRE PROTECTION		164,171.00	164,171.00	190,624.00	217,000.00	162,807.75	217,000.00
Dept 52300 - AMBULANCE							
101-52300-50804	UNCOLLECTIBLE ACCOUNTS						
Totals for dept 52300 - AMBULANCE							
Dept 52400 - BUILDING INSPECTIONS							
101-52400-50101	SALARIES	84,695.56	86,068.41	88,302.00	90,950.00	89,248.22	77,250.00
101-52400-50102	WAGES	6,237.48	5,866.60	6,469.67	6,744.00	5,520.33	6,863.00
101-52400-50201	FICA	7,049.31	7,126.33	7,048.32	7,474.00	7,257.59	6,435.00
101-52400-50202	RETIREMENT	6,137.85	6,207.75	6,115.21	6,643.00	4,780.56	5,804.00
101-52400-50203	HEALTH INSURANCE	25,593.68	26,411.53	25,579.42	26,927.00	9,952.36	28,812.00
101-52400-50204	DENTAL INSURANCE	1,604.66	1,706.77	1,735.88	1,695.00	665.45	1,611.00
101-52400-50205	LIFE INSURANCE	700.71	782.91	826.08	764.00	313.01	288.00
101-52400-50206	POST RETIREMENT BENEFITS						1,431.00
101-52400-50207	UNEMPLOYMENT						
101-52400-50309	OTHER SUPPLIES AND EXPENSE	1,166.12	370.00	570.05	1,000.00	1,675.75	1,500.00
101-52400-50403	ENGINEERING AND INSPECTION	593.78	1,188.16	1,178.53	1,000.00	2,044.13	1,500.00
101-52400-50405	COMPUTER AND WEBSITE	590.00	598.00	612.94	616.00	1,467.00	1,067.00
101-52400-50701	CONFERENCES & TRAINING						3,000.00
101-52400-50702	TRAVEL	1,393.81	1,225.28	793.26	1,500.00	1,953.91	2,000.00
101-52400-50806	CODE ENFORCEMENT	4,395.37			1,500.00	200.00	1,500.00
101-52400-50902	EQUIPMENT CAPITAL OUTLAY						
Totals for dept 52400 - BUILDING INSPECTIONS		140,158.33	137,551.74	139,231.36	146,813.00	125,078.31	139,061.00
Dept 53100 - PUBLIC WORKS							
101-53100-50101	SALARIES	44,640.47	33,820.36	33,030.32	32,970.60	23,328.79	34,030.00
101-53100-50102	WAGES	188,044.92	180,844.03	128,456.18	208,170.00	116,222.90	189,598.00
101-53100-50104	OVERTIME	451.06	1,997.77	1,419.52	3,500.00	1,974.70	3,500.00
101-53100-50105	SNOW REMOVAL	5,435.03	7,442.67	4,320.50	7,000.00	3,263.15	7,000.00
101-53100-50106	SEASONAL	47,073.45	27,114.00	22,558.25	40,000.00	16,863.75	40,000.00
101-53100-50201	FICA	21,819.40	19,228.44	14,424.20	22,311.00	12,306.99	20,971.00
101-53100-50202	RETIREMENT	16,008.19	14,034.46	11,555.47	16,779.00	9,749.68	15,817.00

		2020	2021	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION				BUDGET	THRU 12/31/23	BUDGET
101-53100-50203	HEALTH INSURANCE	73,536.43	69,896.01	48,927.52	74,861.00	47,105.93	72,036.00
101-53100-50204	DENTAL INSURANCE	5,128.41	4,664.82	3,602.61	4,933.08	3,372.05	4,977.00
101-53100-50205	LIFE INSURANCE	1,371.37	1,075.79	786.29	1,096.00	492.08	220.00
101-53100-50206	POST RETIREMENT BENEFITS	1,265.76	1,299.36	1,343.88	1,500.00	1,071.27	1,431.00
101-53100-50207	UNEMPLOYMENT	176.66		220.47	1,000.00	47.58	300.00
101-53100-50307	GEAR AND CLOTHING						1,000.00
101-53100-50309	OTHER SUPPLIES AND EXPENSE	9,497.75	9,611.50	14,813.33	13,000.00	12,073.80	14,000.00
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	16,012.16	11,546.95	10,628.72	12,500.00	12,252.34	14,000.00
101-53100-50505	ROAD MAINTENANCE	57,124.85	62,652.47	65,809.32	65,000.00	22,387.73	70,000.00
101-53100-50506	DITCHING AND DRAINAGE	2,438.21	219.30				
101-53100-50601	FUEL - GASOLINE AND DIESEL	9,309.24	19,515.15	16,226.11	15,100.00	4,249.34	15,000.00
101-53100-50602	ELECTRICITY	10,012.35	10,677.52	10,885.17	10,600.00	6,256.83	9,326.00
101-53100-50603	GAS	3,339.56	4,123.39	5,460.93	4,450.00	2,731.79	5,734.00
101-53100-50604	TELEPHONE	321.51	335.91	1,037.29	400.00	303.06	500.00
101-53100-50606	WATER AND SEWER	5,451.72	7,725.72	6,486.46	8,000.00	11,656.18	15,000.00
101-53100-50607	STREET LIGHTS	20,662.33	22,022.12	20,752.62	24,150.00	15,432.60	23,144.00
101-53100-50701	CONFERENCES & TRAINING	285.00	419.02	1,990.00	2,000.00	67.00	1,000.00
101-53100-50702	TRAVEL				250.00		250.00
101-53100-50902	EQUIPMENT CAPITAL OUTLAY	1,138.50		2,000.00	2,000.00		3,000.00
Totals for dept 53100 - PUBLIC WORKS		540,822.20	510,303.21	426,735.16	571,727.68	323,209.54	561,834.00
Dept 53620 - SOLID WASTE							
101-53620-50102	WAGES	8,376.06	7,042.30	11,912.84	9,323.00	7,955.13	9,237.00
101-53620-50201	FICA	638.55	539.26	855.39	713.00	601.88	707.00
101-53620-50202	RETIREMENT	565.41	447.25	830.24	634.00	533.39	637.00
101-53620-50203	HEALTH INSURANCE	3,561.81	3,056.20	4,256.08	3,511.00	3,473.96	3,848.00
101-53620-50204	DENTAL INSURANCE	231.73	191.79	303.89	242.00	239.02	242.00
101-53620-50205	LIFE INSURANCE	70.20	43.05	46.65	33.00	24.22	8.00
101-53620-50301	OFFICE SUPPLIES				1,000.00		1,000.00
101-53620-50408	GARBAGE COLLECTION	428,593.72	458,452.08	476,997.52	515,073.00	340,176.60	589,930.00
101-53620-50504	VEHICLE MAINTENANCE						
101-53620-50601	FUEL - GASOLINE AND DIESEL						
101-53620-50608	RECYCLING AND TIPPING FEES	219,126.71	221,655.12	233,753.28	250,036.00	167,488.30	306,374.00
Totals for dept 53620 - SOLID WASTE		661,164.19	691,427.05	728,955.89	780,565.00	520,492.50	911,983.00
Dept 54100 - ANIMAL CONTROL							
101-54100-50409	OTHER CONTRACTED SERVICES	13,717.68	14,297.08	13,224.68	15,000.00	8,000.81	10,733.00
Totals for dept 54100 - ANIMAL CONTROL		13,717.68	14,297.08	13,224.68	15,000.00	8,000.81	10,733.00
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	3,301.47	2,638.57	2,900.18	3,000.00	3,114.33	3,000.00
101-55200-50409	OTHER CONTRACTED SERVICES		157.50		50.00		200.00
101-55200-50501	BUILDINGS AND GROUNDS						
101-55200-50902	EQUIPMENT CAPITAL OUTLAY						4,000.00
Totals for dept 55200 - PARKS		3,301.47	2,796.07	2,900.18	3,588.00	3,114.33	7,738.00
Dept 55300 - RECREATION							
101-55300-50102	WAGES	8,951.76	5,757.39	5,989.51	12,664.00	3,510.33	5,778.00
101-55300-50104	OVERTIME						
101-55300-50106	SEASONAL	1,353.00		4,998.75	1,500.00		1,500.00
101-55300-50201	FICA	684.81	441.64	822.88	1,084.00	268.07	557.00
101-55300-50202	RETIREMENT	604.30	388.57	389.12	861.00	238.67	399.00
101-55300-50203	HEALTH INSURANCE	966.88	993.00	978.19	1,033.00	602.79	1,042.00
101-55300-50204	DENTAL INSURANCE	52.85	55.07	55.57	56.00	45.83	161.00
101-55300-50205	LIFE INSURANCE	4.05	4.36	4.55	4.00	2.47	5.00
101-55300-50309	OTHER SUPPLIES AND EXPENSE	1,139.32	1,000.00				
101-55300-50902	EQUIPMENT CAPITAL OUTLAY						
Totals for dept 55300 - RECREATION		13,756.97	8,640.03	13,238.57	17,202.00	4,668.16	9,442.00
Dept 56910 - PLAN COMMISSION							
101-56910-50101	SALARIES	47,580.49	29,862.02	31,519.97	36,400.00	25,603.76	37,772.00
101-56910-50102	WAGES	800.00	1,320.00	1,120.00	3,360.00	480.00	3,360.00
101-56910-50201	FICA	3,705.76	2,385.90	2,378.09	3,042.00	1,992.32	3,147.00
101-56910-50202	RETIREMENT	2,958.64	2,015.61	2,034.98	2,475.00	1,726.11	2,606.00
101-56910-50203	HEALTH INSURANCE	9,944.31	8,492.80	7,382.92	8,954.00	3,357.93	7,215.00
101-56910-50204	DENTAL INSURANCE	747.84	349.04	349.06	644.00	241.64	433.00
101-56910-50205	LIFE INSURANCE	93.37	32.16	32.28	35.00	28.96	57.00
101-56910-50206	POST RETIREMENT BENEFITS						
101-56910-50305	PRINTING AND PUBLISHING	362.84	530.92	415.76	450.00	289.43	400.00
101-56910-50309	OTHER SUPPLIES AND EXPENSE			40.00		30.00	30.00
101-56910-50403	ENGINEERING AND INSPECTION						
101-56910-50409	OTHER CONTRACTED SERVICES	31,840.00	34,925.00	10,315.00	10,000.00	51.00	7,500.00
Totals for dept 56910 - PLAN COMMISSION		98,033.25	79,913.45	55,588.06	65,360.00	33,801.15	62,520.00
Dept 56920 - BOARD OF APPEALS							
101-56920-50102	WAGES	199.75	440.00	320.00	500.00		400.00
101-56920-50201	FICA	15.28	33.66	24.48	38.00		31.00
101-56920-50202	RETIREMENT						
101-56920-50309	OTHER SUPPLIES AND EXPENSE						
Totals for dept 56920 - BOARD OF APPEALS		215.03	473.66	344.48	538.00		431.00
Dept 59100 - TRANSFER OUT							
101-59100-50000	TRANSFER TO OTHER FUNDS	1,012,948.32					
Totals for dept 59100 - TRANSFER OUT		1,012,948.32					
TOTAL APPROPRIATIONS		5,916,032.43	5,242,285.50	5,607,024.23	6,128,511.65	4,327,111.53	6,754,095.00

		2020	2021	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION				BUDGET	THRU 12/31/23	BUDGET
	NET OF REVENUES/APPROPRIATIONS - FUND 101	(375,073.26)	74,584.60	2,020,539.55	6,652.36	3,020,195.34	
	BEGINNING FUND BALANCE	3,401,475.73	3,026,402.47	3,100,987.07	5,121,526.62	5,121,526.62	5,121,526.62
	ENDING FUND BALANCE	3,026,402.47	3,100,987.07	5,121,526.62	5,128,178.98	8,141,721.96	5,121,526.62