Resolution #2023-10

2024 Annual Budget Summary Establishing the 2023 Property Tax Levy

	2021 Actual	2022 Actual	1.1.2023 - 9.13.2023 Actual	2023 Estimated Thru YE	2023 Actual + Estimated	2023 Budget	2024 Budget (approved 11.13.2023)
100- GENERAL FUND BUDGET SUMMARY							
REVENUES:							
Property Taxes	666,430.77	642,397.69	649,312.38	-	649,312.38	649,312.65	665,756.99
Other Taxes:	8,239.47	6,241.71	11,444.07	19,552.80	30,996.87	26,237.00	11,325.00
Intergovernmental	196,246.71	192,103.47	122,791.47	80,796.51	203,587.98	204,102.35	305,856.51
Regulation and Compliance	130,209.79	161,332.11	161,950.93	28,675.00	186,575.93	172,955.00	186,030.00
Fines, Forfeitures & Penalties	5,746.52	7,871.78	8,891.54	500.00	9,391.54	8,500.00	9,000.00
Public Charges for Services	273,932.00	275,344.37	288,955.10	850.00	289,805.10	291,475.00	299,795.00
Intergovernmental Charges for Services	48,672.00	48,549.00	52,190.00	-	52,190.00	52,190.00	40,121.00
Miscellaneous	10,896.76	60,664.77	48,810.86	18,500.00	67,310.86	57,217.00	68,200.00
Other Financing Sources	-	-	-	-	-	-	
Total Revenues	1,340,374.02	1,394,504.90	1,344,346.35	148,874.31	1,489,170.66	1,461,989.00	1,586,084.50
EXPENDITURES:							
General Government	321,601.33	355,265.00	288,226.97	103,002.25	391,229.22	399,125.00	440,531.00
Public Safety	355,359.00	362,307.11	344,303.63	42,011.00	386,314.63	386,999.00	397,842.50
Public Works	493,979.66	442,939.23	348,584.32	149,709.50	498,293.82	509,629.00	599,943.00
Health and Human Services	33,279.75	4,089.99	1,695.33	957.50	2,652.83	2,650.00	3,660.00
Culture and Recreation	15,947.14	15,195.61	11,308.67	6,200.00	17,508.67	18,100.00	18,300.00
Conservation and Development	30,382.50	57,983.46	73,252.27	27,341.50	100,593.77	100,687.00	105,308.00
Capital Outlay	11,073.80	21,763.80	7,415.00	31,591.00	39,006.00	44,799.00	93,500.00
Transfer to Capital Projects Fund	-	2,484.00	-	-	-	-	55,517.00
Transfer to Debt Service Fund	-	39,839.35	-	-	-	-	-
Insurance Premium Adj/Exp to Prior Year		11,541.30					
Total Expenditures	1,261,623.18	1,313,408.85	1,074,786.19	360,812.75	1,435,598.94	1,461,989.00	1,714,601.50
Excess of Revenues Over (Under) Expenditures	78,750.84	81,096.05	269,560.16	(211,938.44)	53,571.72	-	(128,517.00)
Transfer In (Fund Balance)							128,517.00
Fund Balance - January 1	396,338.55	475,089.39			556,185.44	556,185.44	609,757.16
Fund Balance - December 31 *(*2023 Estimated)*	475,089.39	556,185.44			609,757.16	556,185.44	481,240.16

Village of Rochester

Resolution #2023-10

2024 Annual Budget Summary Establishing the 2023 Property Tax Levy

Approved: 11.13.2023

200- LIBRARY FUND BUDGET SUMMARY	**2021 Actual**	**2022 Actual**	**1.1.2023 - 9.13.2023 Actual**	**2023 Estimated Thru YE**	**2023 Actual + Estimated**	**2023 Budget**	**2024 Budget**
REVENUES:							
Grants/ Donations	41,591.00	38,341.00	48,062.00	-	48,062.00	48,037.00	63,464.00
Public Charges for Services	499.68	606.48	-	500.00	500.00	500.00	500.00
Fines, Forfeitures & Penalties	855.00	125.00	402.58	321.30	723.88	700.00	800.00
Total Revenues	42,945.68	39,072.48	48,464.58	821.30	49,285.88	49,237.00	64,764.00
EXPENDITURES:							
Employee Related Expenses	115,230.69	127,044.90	89,250.23	41,140.15	130,390.38	126,678.00	136,964.00
Building Expenses	11,831.66	12,920.95	7,316.39	4,852.00	12,168.39	12,916.00	16,386.00
Office Expense	4,151.09	3,171.51	2,762.02	690.00	3,452.02	3,900.00	4,410.00
Technology Expense	3,466.63	4,034.81	5,069.65	-	5,069.65	5,853.00	9,477.00
Acquisition of Materials	18,136.09	15,664.21	10,612.80	7,096.00	17,708.80	16,685.00	19,725.00
Program Expense	3,211.17	2,472.31	2,231.89	269.00	2,500.89	2,500.00	4,000.00
Capital Equipment	323.66	-	180.37	250.00	430.37	2,500.00	2,366.00
Total Expenditures	156,350.99	165,308.69	117,423.35	54,297.15	171,720.50	171,032.00	193,328.00
	-						
Excess of Revenues Over (Under) Expenditures	(113,405.31)	(126,236.21)	(68,958.77)	(53,475.85)	(122,434.62)	(121,795.00)	(128,564.00)
Excess Fund Balance Used to Offset Tax Levy:	-						
Library Property Tax Levy:	119,795.00	119,795.00	121,795.00	-	121,795.00	121,795.00	128,564.00
Fund Balance - January 1	6,520.32				8,055.91	8,055.91	7,416.29
Fund Balance - December 31 (***Estimated***)	12,910.01	(6,441.21)	52,836.23	(53,475.85)	7,416.29	8,055.91	7,416.29

300 - DEBT SERVICE FUND BUDGET SUMMARY	**2021 Actual**	**2022 Actual**	**1.1.2023 - 9.13.2023 Actual**	**2023 Estimated Thru YE**	**2023 Actual + Estimated**	**2023 Budget**	**2024 Budget**
REVENUES & OTHER FINANCING SOURCES:	679,113.90	39,839.35	-	-	-	-	-
EXPENDITURES & OTHER FINANCING USES:	920,035.76	312,948.71	255,662.50	16,521.25	272,183.75	272,183.75	283,493.75
Excess of Revenues Over (Under) Expenditures	(240,921.86)	(273,109.36)	(255,662.50)	(16,521.25)	(272,183.75)	(272,183.75)	(283,493.75)
Debt Service Property Tax Levy:	**240,921.86**	**273,109.36**	**255,662.50**	**16,521.25**	**272,183.75**	**272,183.75**	**283,493.75**
Outstanding General Obligation Debt- Dec 31	3,720,615.35	3,485,000.00			3,285,000.00	3,285,000.00	3,070,000.00

400- CAPITAL PROJECTS FUND BUDGET SUMMARY	**2021 Actual**	**2022 Actual**	**1.1.2023 - 9.13.2023 Actual**	**2023 Estimated Thru YE**	**2023 Actual + Estimated**	**2023 Budget**	**2024 Budget**
REVENUES & OTHER FINANCING SOURCES:	1,495,263.14	2,484.00	-	-	-	-	322,742.00
EXPENDITURES & OTHER FINANCING USES:	1,264,688.70	129,372.97	69,573.98	76,221.02	132,314.00	145,795.00	322,742.00
Excess of Revenues Over (Under) Expenditures	230,574.44						
Capital Projects Property Tax Levy:	-	-	-	-	-	-	-

Fund Balance - January 1	47,720.98	278,295.42	151,406.45	-	151,406.45	151,406.45	*19,092.45*
Fund Balance - December 31 (***Estimated***)	278,295.42	151,406.45	81,832.47	(76,221.02)	*19,092.45*	5,611.45	*19,092.45*
800- ARPA FUND BUDGET SUMMARY	**2021 Actual**	**2022 Actual**	**1.1.2023 - 9.13.2023 Actual**	**2023 Estimated Thru YE**	**2023 Actual + Estimated**	**2023 Budget**	**2024 Budget**
REVENUES & OTHER FINANCING SOURCES:	202,376.65	202,376.65	-	-	-	-	-
EXPENDITURES & OTHER FINANCING USES:	-	49,902.64	172,238.74	69,807.65	242,046.39	250,500.00	
Excess of Revenues Over (Under) Expenditures	**202,376.65**	**152,474.01**	**(172,238.74)**	**(69,807.65)**	**(242,046.39)**	**(250,500.00)**	-
Fund Balance - January 1	202,376.65	202,376.65	354,850.66		354,850.66	354,850.66	***112,804.27***
Fund Balance - December 31 (***Estimated***)	202,376.65	354,850.66	182,611.92		***112,804.27***	104,350.66	***112,804.27***

Account	Account Name	2021 Actual	2022 Actual	1.1.2023 - 9.13.2023 Actual	2023 Estimated Thru YE	2023 Actual + Estimated	2023 Budget	2024 Budget
REVENUES:								
TAXES								
100-00-000-41800	Interest on Del. Pers Prop tax	17.06	3.61	1.77	-	1.77	25.00	25.00
100-00-000-41900	Ag Use Values Penalties	3,633.07	4,037.82	8,728.20	19,552.80	28,281.00	24,012.00	8,000.00
100-00-000-43640	Forest Crop/ Managed Forest	4,589.34	2,200.28	2,714.10	-	2,714.10	2,200.00	3,300.00
	Total:	8,239.47	6,241.71	11,444.07	19,552.80	30,996.87	26,237.00	11,325.00
						-		
INTERGOVERNMENTAL						-		
100-00-700-43410	State Shared Revenue	66,547.32	66,665.06	9,817.24	55,572.65	65,389.89	67,550.00	65,236.00
	Personal Property Tax Aid			1,057.44				1,057.44
	Supplemental Municipal Aid							94,106.00
100-00-700-43410	Video Service Provider	8,497.53	8,497.53	8,497.53	-	8,497.53	8,500.00	8,500.00
100-41-700-43420	2% Fire Dues (Pass Thru)	14,882.97	14,851.28	15,541.58	-	15,541.58	14,900.00	15,250.00
100-00-700-43430	Exempt Computer Aids	288.92	288.92	288.92	-	288.92	289.00	289.00
100-50-700-43531	Transportation Aids	93,026.78	87,735.09	75,671.49	25,223.86	100,895.35	100,895.35	109,350.07
100-60-700-43545	Recycling Grant	6,164.11	6,147.88	6,151.48	-	6,151.48	6,150.00	6,150.00
100-00-700-43550	Misc Grants	3,225.98	2,500.00	392.70	-	392.70	400.00	500.00
100-00-000-43620	In Lieu of Taxes St. Conserv (s. 70.113)	789.99	2,573.16	2,573.16	-	2,573.16	2,573.00	2,573.00
100-00-000-43660	In Lieu of Taxes St. Conserv (s, 70.114)	2,823.11	2,844.55	2,799.93	-	2,799.93	2,845.00	2,845.00
	Total:	196,246.71	192,103.47	122,791.47	80,796.51	203,587.98	204,102.35	305,856.51
REGULATION AND COMPLIANCE								
100-11-000-44101	Business Liquor Licenses	5,275.00	5,706.59	5,280.00	-	5,280.00	5,400.00	5,300.00
100-11-000-44102	Operator's Licenses	1,380.00	1,150.00	1,165.00	100.00	1,265.00	1,500.00	1,300.00
100-11-000-44103	Cigarette & Soda Licenses	610.00	830.00	630.00	-	630.00	730.00	630.00
100-11-000-44104	Cable T.V. Fees	35,753.29	37,461.42	18,084.80	19,000.00	37,084.80	37,000.00	37,000.00
100-11-000-44105	Dance Hall Licenses	600.00	600.00	600.00	-	600.00	600.00	600.00
100-71-000-44109	Dog Licenses	4,970.00	4,973.00	4,601.00	-	4,601.00	4,800.00	4,600.00
100-71-000-44110	Special Animal Permits	100.00	100.00	200.00	-	200.00	50.00	50.00
100-71-000-44111	Kennel Applications	200.00	200.00	200.00	-	200.00	200.00	200.00
100-42-000-44300	Building Permits	74,063.88	81,884.24	110,561.55	6,000.00	116,561.55	100,000.00	110,000.00
100-90-000-44400	Zoning Permits	4,550.00	15,070.00	18,345.00	3,225.00	17,520.00	18,250.00	24,000.00
100-50-000-44900	Parking Permits	6.82	136.66	28.58	-	28.58	140.00	50.00
100-40-000-44901	Fireworks Permits	240.00	135.00	210.00	-	210.00	135.00	200.00
100-40-000-44920	Sellers Permits	25.00	143.00	595.00	-	595.00	150.00	100.00
100-50-000-44930	Driveway Permits	900.00	700.00	700.00	100.00	800.00	1,000.00	1,000.00
100-50-000-44941	Right of Way Permits	1,535.80	12,242.20	750.00	250.00	1,000.00	3,000.00	1,000.00
	Total:	130,209.79	161,332.11	161,950.93	28,675.00	186,575.93	172,955.00	186,030.00

Account	Account Name	2021 Actual	2022 Actual	1.1.2023 - 9.13.2023 Actual	2023 Estimated Thru YE	2023 Actual + Estimated	2023 Budget	2024 Budget
FINES, FORFEITURES, & PENALTIES								
100-40-000-45100	Court Forfeitures	5,746.52	7,871.78	8,891.54	500.00	9,391.54	8,500.00	9,000.00
PUBLIC CHARGES FOR SERVICES								
100-11-000-46101	Legal Publication Fees	60.00	83.37	55.00	-	55.00	60.00	60.00
100-11-000-46102	Assessment Letters	5,200.00	4,000.00	2,300.00	500.00	2,800.00	4,000.00	3,000.00
100-11-000-46103	Passport Application Fees	1,680.00	2,730.00	1,960.00	350.00	2,310.00	2,400.00	2,200.00
100-11-000-46104	Public Record Copy Fees	-	-	-	-	-	10.00	10.00
100-55-209-43622	Honey Creek Lighting District	1,105.00	1,105.00	1,140.10	-	1,140.10	1,105.00	750.00
100-60-000-46420	Garbage and Recycling Fees	265,457.00	267,426.00	283,500.00	-	283,500.00	283,500.00	293,475.00
100-40-000-46440	Weed & Nuisance Control	430.00	-	-	-	-	400.00	300.00
	Total:	273,932.00	275,344.37	288,955.10	850.00	289,805.10	291,475.00	299,795.00
INTERGOVERNMENTAL CHARGES FOR SERVICES								
100-11-000-47400	Storm Sewer Utility Administration Fees	22,000.00	22,000.00	24,000.00	-	24,000.00	24,000.00	12,000.00
100-11-000-47401	Sewer Utility Administration Fees	26,672.00	26,549.00	28,190.00	-	28,190.00	28,190.00	28,121.00
	Total:	48,672.00	48,549.00	52,190.00	-	52,190.00	52,190.00	40,121.00
MISCELLANEOUS								
100-00-000-48100	Interest on Temporary Investments	1,966.54	10,619.72	46,014.81	18,000.00	64,014.81	55,017.00	65,000.00
100-30-000-48200	Rental Income- Buildings & Facilities	1,051.00	2,551.00	2,451.00	500.00	2,951.00	2,000.00	3,000.00
100-00-000-48250	Miscellaneous Revenue	278.61	54.09	345.05	-	345.05	200.00	200.00
100-41-000-48500	Rental Income- Ambulance Lease	7,600.61	47,439.96	-	-	-	-	-
	Total:	10,896.76	60,664.77	48,810.86	18,500.00	67,310.86	57,217.00	68,200.00
OTHER FINANCING SOURCES								
100-00-000-49100	Proceeds from Long Term Debt							
	Total:	-	-	-	-	-	-	
	TOTAL GENERAL FUND REVENUES:	**673,943.25**	**752,107.21**	**695,033.97**	**148,874.31**	**839,858.28**	**812,676.35**	**920,327.51**
EXPENDITURES:								
GENERAL GOVERNMENT- LEGISLATIVE								
100-01-110-51100	Trustee Salary	31,500.30	31,177.22	23,069.40	9,153.90	32,223.30	32,890.00	34,750.00
100-01-110-51101	Trustee Meeting Pay (Per Diem)	6,795.00	6,925.00	5,745.00	2,800.00	8,545.00	8,000.00	9,000.00
100-01-110-51102	Trustee Wages- FICA	2,980.87	2,975.06	2,280.42	915.00	3,195.42	3,290.00	3,350.00
100-01-110-51104	Board Expenses	251.07	416.23	357.16	-	357.16	500.00	500.00
100-01-110-51105	Citizen Meeting Pay (Per Diem)	3,455.00	3,959.00	2,846.00	1,050.00	3,896.00	4,000.00	4,000.00
100-01-110-51107	Committee Wages- FICA	246.41	242.77	141.78	81.00	222.78	306.00	306.00
100-01-300-51103	Board Association Fees	1,558.18	1,685.80	1,741.14	-	1,741.14	1,742.00	1,883.00

Account	Account Name	2021 Actual	2022 Actual	1.1.2023 - 9.13.2023 Actual	2023 Estimated Thru YE	2023 Actual + Estimated	2023 Budget	2024 Budget
100-02-250-51300	Village Attorney Fees	19,094.00	12,130.90	6,449.18	1,000.00	7,449.18	14,000.00	7,500.00
100-02-250-51301	Prosecuting Attorney Fees	5,824.90	9,951.58	-	-	-	-	-
	Total:	71,705.73	69,463.56	42,630.08	14,999.90	57,629.98	64,728.00	61,289.00
GENERAL GOVERNMENT- ADMINISTRATIVE								
100-11-110-51101	Trustee Meeting Pay (Per Diem)	1,800.00	2,025.00	1,680.00	500.00	2,180.00	2,500.00	2,200.00
100-11-110-51105	Citizen Meeting Pay (Per Diem)	851.00	629.00	518.00	148.00	666.00	1,000.00	841.00
100-11-110-51401	Clerk-Treasurer's Offices Wages	142,237.76	165,302.77	149,081.60	54,925.40	204,007.00	204,007.00	210,535.00
100-11-110-51402	Clerk-Treasurer's Office FICA	10,891.28	12,713.22	11,453.60	4,153.40	15,607.00	15,607.00	16,340.00
100-11-110-51403	Clerk-Treasurer's Office WRS (Pension)	8,613.36	10,124.70	10,293.89	3,579.11	13,873.00	13,873.00	14,402.00
100-11-110-51404	Life Insurance Benefit	580.49	702.60	638.02	242.79	880.81	750.00	750.00
100-11-110-51405	Health Insurance Benefit	6,479.98	7,104.01	5,500.50	2,026.50	7,527.00	7,527.00	29,274.00
100-11-110-51407	Professional Dev- Education	1,421.76	1,529.58	2,436.77	-	2,436.77	2,500.00	3,000.00
100-11-300-51406	Professional Assoc Memberships	480.00	660.00	340.00	-	340.00	600.00	660.00
100-11-301-51410	Office Supplies/ Repairs	1,131.36	1,644.91	1,374.49	425.00	1,799.49	1,800.00	1,900.00
100-11-302-51411	Computer/ IT Expenses	4,344.74	4,357.06	5,431.83	500.00	5,931.83	6,700.00	6,200.00
100-11-303-51412	Copier Expenses	1,021.29	1,303.30	656.05	250.00	906.05	1,500.00	1,200.00
100-11-304-51413	Website Charges	2,863.00	1,853.00	4,166.83	1,000.00	5,166.83	1,950.00	4,000.00
100-11-305-51415	Newsletter Expenses	942.00	1,015.00	1,120.00	25.00	1,145.00	1,100.00	1,200.00
100-11-305-51416	Notice Publishing	1,194.80	1,552.37	1,216.62	275.00	1,491.62	1,500.00	1,500.00
100-11-307-51417	Administrative Expense	3,284.61	3,129.79	2,005.85	995.00	3,000.85	3,000.00	3,000.00
100-12-199-51440	Election Wages	1,695.00	4,243.67	1,563.69	240.00	1,803.69	1,700.00	4,200.00
100-12-200-51441	Election Machine Maint. Contract	814.84	839.15	846.62	-	846.62	850.00	860.00
100-12-307-51442	Election Expense	3,459.19	7,766.90	3,211.58	-	3,211.58	4,000.00	7,000.00
	Total:	194,106.46	228,496.03	203,535.94	69,285.20	272,821.14	272,464.00	309,062.00
GENERAL GOVERNMENT- FINANCIAL ADMINISTRATION								
100-13-251-51510	Auditor Expense	3,955.00	4,130.00	4,362.75	-	4,362.75	4,305.00	5,425.00
100-13-251-51511	Bond Counsel Fee	1,950.00	1,550.00	1,650.00	-	1,650.00	1,600.00	1,700.00
100-14-110-51530	Assessor Wages	16,940.79	17,671.98	13,793.54	4,954.00	18,747.54	19,000.00	21,000.00
100-14-110-51532	Assessment- FICA	1,295.91	1,351.88	1,055.24	379.00	1,434.24	1,455.00	1,607.00
100-14-110-51534	Assessor Expenses	398.54	312.37	642.90	-	642.90	600.00	650.00
100-14-120-51531	Board of Review Wages	538.25	538.25	538.25	-	538.25	540.00	550.00
100-14-200-51533	Manufacturing Property Assessment	154.22	149.74	-	200.00	200.00	200.00	200.00
100-14-307-51535	Tax Collection Expenses	2,699.14	2,024.72	-	2,100.00	2,100.00	2,100.00	2,200.00
	Total:	27,931.85	27,728.94	22,042.68	7,633.00	29,675.68	29,800.00	33,332.00
GENERAL GOVERNMENT- BUILDINGS								
100-30-110-51600	Building Custodian Wages	1,510.22	1,756.60	1,938.19	650.00	2,588.19	2,888.00	2,500.00
100-30-110-51601	Building Custodian- FICA	115.54	134.42	148.17	50.00	198.17	221.00	200.00
100-30-201-51602	Village Hall- Gas	938.91	977.50	394.84	500.00	894.84	1,353.00	1,100.00

Account	Account Name	2021 Actual	2022 Actual	1.1.2023 - 9.13.2023 Actual	2023 Estimated Thru YE	2023 Actual + Estimated	2023 Budget	2024 Budget
100-30-202-51603	Village Hall- Electric	2,026.62	2,235.30	1,828.08	662.00	2,490.08	2,150.00	2,600.00
100-30-203-51604	Village Hall Phone- Internet Access	2,613.81	2,609.10	1,977.03	660.00	2,637.03	2,800.00	2,800.00
100-30-204-51605	Village Hall Sewer Utility	516.00	516.00	258.00	258.00	516.00	516.00	536.00
100-30-205-51606	Village Hall Stormwater Utility	134.23	134.23	134.23	-	134.23	135.00	142.00
100-30-206-51607	Village Hall Building Supplies	309.66	510.27	347.02	250.00	597.02	600.00	600.00
100-30-207-51608	Village Hall Building Maintenance	1,809.62	1,798.24	732.27	1,232.27	1,964.54	1,600.00	2,500.00
100-41-207-51631	Fire Station Building Maintenance	40.00	40.00	40.00	-	40.00	500.00	500.00
100-41-205-51630	Fire Station Stormwater Utility	260.40	260.40	260.40	-	260.40	270.00	270.00
100-80-207-51641	Library Building Maintenance	2,295.86	2,419.45	698.74	568.00	1,266.74	1,000.00	3,000.00
	Total:	12,570.87	13,391.51	8,756.97	4,830.27	13,587.24	14,033.00	16,748.00
100-14-307-51901	Tax Refund Due to Error	-	-	-	-	-	-	-
INSURANCE AND BONDS:								
100-00-500-51930	Liability Insurance	5,340.50	5,911.76	6,388.30	706.80	7,095.10	7,000.00	7,250.00
100-00-505-51933	Surety Bonds	565.00	565.00	517.92	47.08	565.00	600.00	600.00
100-00-510-51931	Property Insurance	4,601.92	5,005.36	-	5,500.00	5,500.00	5,500.00	6,250.00
100-00-511-51932	Workmans Comp Insurance	4,779.00	4,702.84	4,355.08	-	4,355.08	5,000.00	6,000.00
	Total:	15,286.42	16,184.96	11,261.30	6,253.88	17,515.18	18,100.00	20,100.00
PUBLIC SAFETY:								
100-40-200-52100	Law Enforcement Contract	115,701.36	115,701.36	77,102.64	38,551.00	115,653.64	115,654.00	119,719.50
	Humane Officer Wages							2,000.00
	Humane Officer- FICA							153.00
100-41-200-52200	Fire & EMS Contract	184,345.00	186,308.00	190,945.00	-	190,945.00	190,945.00	199,720.00
100-41-700-52201	2% Fire Dues Rebate (Pass Thru)	14,882.97	14,851.28	15,541.58	-	15,541.58	14,900.00	15,250.00
100-42-200-52400	Building Inspection Contract	40,429.67	45,107.28	60,374.35	3,300.00	63,674.35	65,000.00	60,500.00
100-42-249-52401	Building Inspection Expense	-	339.19	340.06	160.00	500.06	500.00	500.00
	Total:	355,359.00	362,307.11	344,303.63	42,011.00	386,314.63	386,999.00	397,842.50
PUBLIC WORKS								
100-30-208-53300	Rental Fees- Equipment Storage	750.00	750.00	562.50	792.50	1,355.00	750.00	1,600.00
100-50-110-51407	Professional Dev- Education							2,000.00
100-50-110-53301	Public Works Dept Wages	46,744.11	48,170.52	38,528.36	13,800.00	52,328.36	52,000.00	61,005.00
100-50-110-51101	Trustee Meeting Pay (Per Diem)	396.55	308.00	288.75	116.00	404.75	400.00	400.00
100-50-110-53302	Public Works- FICA	3,453.28	3,604.20	2,868.54	1,056.00	3,924.54	3,978.00	4,700.00
100-50-110-53303	Public Works- WRS (Pension)	3,128.46	3,111.92	2,478.06	778.00	3,256.06	3,364.00	3,664.00
100-50-110-53304	Life Insurance Benefit	381.09	394.23	304.15	50.00	354.15	400.00	500.00
100-50-110-53305	Health Insurance Benefit	4,989.66	5,470.14	4,179.57	1,500.00	5,679.57	5,796.00	13,598.00
100-50-225-53306	Cellular Phone	411.70	359.69	262.66	90.00	352.66	400.00	210.00

Account	Account Name	2021 Actual	2022 Actual	1.1.2023 - 9.13.2023 Actual	2023 Estimated Thru YE	2023 Actual + Estimated	2023 Budget	2024 Budget
100-50-301-53310	Street Expense- General	2,098.67	4,394.01	999.74	3,000.00	3,999.74	4,000.00	5,000.00
100-50-255-53311	Engineering Fees	880.21	437.50	475.00	1,500.00	1,975.00	2,000.00	4,000.00
100-50-110-53320	Right of Way Mowing	4,022.03	4,403.57	2,400.89	2,000.00	4,400.89	4,700.00	5,000.00
100-50-200-53312	Contracted Street Maintenance	44,779.85	-	-		-	-	56,000.00
100-50-200-53321	Right of Way Tree/ Brush Removal	10,074.25	2,477.50	2,733.39	6,000.00	8,733.39	10,000.00	20,000.00
100-50-200-53322	Mowing of Private Lots	430.00	-	240.00	-	240.00	300.00	300.00
100-50-200-53330	Contracted Snow Removal	45,701.03	35,000.00	30,652.93	15,000.00	45,652.93	56,000.00	50,000.00
100-50-301-53331	Road Salt	26,404.95	28,551.45	28,131.15	7,000.00	35,131.15	35,000.00	30,000.00
100-50-301-53332	Street & Traffic Signs	2,796.26	3,824.08	2,528.49	1,000.00	3,528.49	3,500.00	3,500.00
100-50-301-53333	Snow Removal Expense	707.53	337.86	122.24	375.00	497.24	400.00	500.00
100-50-301-53340	House Numbers	638.83	485.02	495.64	200.00	695.64	500.00	750.00
100-50-110-53350	DPW Truck Maintenance	1,285.27	2,489.50	553.31	4,525.00	5,078.31	5,100.00	3,000.00
100-50-380-53351	DPW Truck Fuel	1,354.21	1,240.84	1,552.25	450.00	2,002.25	1,600.00	2,000.00
100-50-209-53420	General Street Lighting	17,294.50	17,581.61	14,275.71	5,895.00	20,170.71	19,000.00	22,000.00
100-55-209-53421	Honey Creek Lighting District	1,085.69	1,042.27	493.04	247.00	740.04	1,101.00	750.00
100-50-803-53432	Sidewalk Repairs	3,921.33	312.28	-	10,300.00	10,300.00	10,000.00	10,000.00
100-60-200-53620	Garbage Collection Contract	167,282.40	172,844.61	136,034.20	45,960.00	181,994.20	180,600.00	190,212.00
100-60-200-53635	Recycling Collection Contract	102,327.00	103,017.00	77,423.75	25,875.00	103,298.75	106,740.00	106,554.00
100-60-200-53680	Hazardous Waste Collection Costs	640.80	2,331.43	-	2,200.00	2,200.00	2,000.00	2,700.00
	Total:	493,979.66	442,939.23	348,584.32	149,709.50	498,293.82	509,629.00	599,943.00
HEALTH & HUMAN SERVICES								
100-70-200-54100	Public Health Contract	29,652.00	-	-		-	-	-
100-71-301-54150	Animal Control Costs	2,995.00	3,658.38	1,695.33	307.50	2,002.83	2,000.00	3,060.00
100-71-301-54151	Animal Control License Fees	632.75	431.61	-	650.00	650.00	650.00	600.00
	Total:	33,279.75	4,089.99	1,695.33	957.50	2,652.83	2,650.00	3,660.00
CULTURE, RECREATION & EDUCATION								
100-81-310-55190	Community Events	680.00	775.00	300.00	700.00	1,000.00	1,100.00	1,100.00
100-82-310-55191	Historical Society	200.00	200.00	200.00	-	200.00	200.00	200.00
100-85-200-55201	Park Mowing (Contracted)	10,545.00	10,187.00	6,426.00	4,000.00	10,426.00	10,800.00	10,000.00
100-85-301-55200	Park Maintenance	4,522.14	4,033.61	4,382.67	1,500.00	5,882.67	6,000.00	7,000.00
	Total:	15,947.14	15,195.61	11,308.67	6,200.00	17,508.67	18,100.00	18,300.00
CONSERVATION & DEVELOPMENT								
100-90-110-51101	Trustee Meeting Pay (Per Diem)	-	260.00	874.00	225.00	1,099.00	900.00	1,200.00
100-90-110-56400	Administrator Salary- Zoning	-	28,848.00	57,000.00	21,000.00	78,000.00	78,000.00	80,496.00
100-90-110-56402	Administrator FICA - Zoning	-	2,178.70	4,310.89	1,624.00	5,934.89	5,967.00	6,250.00
100-90-110-56403	Administrator WRS - Zoning	-	1,894.85	3,937.98	1,444.00	5,381.98	5,304.00	5,555.00
100-90-110-56404	Life Insurance Benefit	-	36.75	66.15	22.00	88.15	89.00	89.00
100-90-110-56405	Health Insurance Benefit	-	3,978.91	5,500.50	2,026.50	7,527.00	7,527.00	8,318.00

Account	Account Name	2021 Actual	2022 Actual	1.1.2023 - 9.13.2023 Actual	2023 Estimated Thru YE	2023 Actual + Estimated	2023 Budget	2024 Budget
100-90-200-56901	Zoning Administration	30,000.00	20,000.00	-	-	-	-	
100-90-110-51407	Professional Dev- Education	-	-	-	1,000.00	1,000.00	1,000.00	2,000.00
100-90-300-51406	Professional Assoc Memberships	-	-	362.75	-	362.75	400.00	400.00
100-90-255-56900	Planning & Development- Engineering Fees	382.50	786.25	1,200.00	-	1,200.00	1,500.00	1,000.00
	Total:	30,382.50	57,983.46	73,252.27	27,341.50	100,593.77	100,687.00	105,308.00
CAPITAL OUTLAY								
100-11-800-57120	Administrative Outlay	-	1,872.30	-		-	-	
100-30-800-57140	Public Building Outlay- Village Hall	-	-	-	1,692.00	1,692.00	6,000.00	1,000.00
100-41-801-57141	Public Building Outlay- Fire Station	-	-	1,000.00	12,287.00	13,287.00	13,287.00	1,000.00
100-41-801-57220	Fire Protection Outlay				9,012.00	9,012.00	9,012.00	-
100-41-801-57290	Fire- Small Equipment Purchases	11,073.80	17,324.00	6,415.00	6,500.00	12,915.00	13,000.00	16,500.00
100-50-803-57143	Public Building Outlay- Public Works Garage							50,000.00
100-80-802-57142	Public Building Outlay- Library Building	-	-	-		-	1,000.00	24,000.00
100-85-804-57620	Park Outlay	-	2,567.50	-	2,100.00	2,100.00	2,500.00	1,000.00
	Total:	11,073.80	21,763.80	7,415.00	31,591.00	39,006.00	44,799.00	93,500.00
	TOTAL GENERAL FUND EXPENDITURES:	1,261,623.18	1,259,544.20	1,074,786.19	360,812.75	1,435,598.94	1,461,989.00	1,659,084.50
	REVENUES MINUS (-) EXPENDITURES:	(587,679.93)	(507,436.99)	(379,752.22)	(211,938.44)	(595,740.66)	(649,312.65)	(738,756.99)
	Transfer In (Fund Balance):							128,517.00
100-00-000-59230	Transfer to Debt Service Fund		(39,839.35)					
100-00-000-59240	Transfer to Capital Projects Fund		(2,484.00)					55,517.00
100-00-000-41110	General Property Taxes	666,430.77	642,397.69	649,312.38		649,312.38	649,312.65	665,756.99
100-00-000-31100	Fund Bal. Adjust to correct 2021 pre-pmt of ins		(11,541.30)					
	Fund Balance - January 1	396,338.55	475,089.39			556,185.44		609,757.16
	Fund Balance - December 31 (2023 Estimated)	475,089.39	556,185.44			*609,757.16*		481,240.16

Account	Account Name	2021 Actual	2022 Actual	1.1.23-8.31.23	Estimated thru 12.31.23	Actual + Estimated 2023	2023 Budget	2024 Budget
200-00-000-41113	Library Tax	119,795.00	119,795.00	121,795.00	-	121,795.00	121,795.00	128,564.00
200-00-000-43790	Lakeshores Library Resource Grant	36,739.00	37,854.00	47,762.00		47,762.00	40,452.00	63,164.00
200-00-000-43791	Other Library Grants	4,616.50	-	300.00		300.00	7,310.00	300.00
200-00-000-46712	Library Access Grant	235.50	-	-		-	-	
200-00-000-46714	Library Copy Fees	142.00	-	128.70	171.30	300.00	200.00	300.00
200-00-000-46715	Library Fines	872.12	714.99	150.03	150.00	300.03	500.00	500.00
200-00-000-46716	Historical Society Utility Payments	499.68	606.48	-	500.00	500.00	500.00	500.00
200-00-000-46717	Library Misc Income/ Donation/ Sale of Dmgd Materi	713.00	125.00	123.85		123.85	-	
200-00-000-46719	Summer Program Donations	-	487.00	-	-	-	275.00	
	Excess Cash Balance used to offset Expenditures:							
	Total Revenues:	**163,612.80**	**159,582.47**	**170,259.58**	**821.30**	**171,080.88**	**171,032.00**	**193,328.00**
200-80-101-55151	Library- Staff & Volunteer Development	109.02	125.15	20.55	125.00	145.55	150.00	650.00
200-80-110-51600	Building Custodian Wages	3,540.78	1,736.03	-	-	-	-	-
200-80-110-51601	Building Custodian- FICA	273.29	136.67	-	-	-	-	-
200-80-110-55153	Library- Staff Wages	98,375.61	111,161.02	79,381.89	35,894.00	115,275.89	111,302.00	120,195.00
200-80-110-55154	Library- FICA	6,824.55	7,736.38	5,491.65	3,263.00	8,754.65	8,512.00	9,265.00
200-80-110-55155	Library WRS (Pension)	5,726.02	6,039.86	4,265.29	1,841.00	6,106.29	6,106.00	6,746.00
200-80-110-55156	Life Insurance Benefit	106.42	109.79	90.85	17.15	108.00	108.00	108.00
200-80-110-55158	Library Staff and Volunteer Development	275.00	-	-	-	-	500.00	-
200-80-201-55120	Library Building- Wisconsin Gass	1,325.74	1,834.19	973.00	695.00	1,668.00	2,112.00	2,418.00
200-80-202-55121	Library Building- Electricity	3,408.35	4,607.73	2,478.00	1,770.00	4,248.00	4,656.00	5,820.00
200-80-203-55122	Library Building- Phone	1,734.81	1,726.95	1,152.93	600.00	1,752.93	1,800.00	1,900.00
200-80-203-55125	Library Internet Line & Access Charges	600.00	600.00	-	1,200.00	1,200.00	1,200.00	1,200.00
200-80-204-55123	Library Building- Sewer	1,548.00	1,548.00	1,161.00	387.00	1,548.00	1,548.00	1,548.00
200-80-207-55124	Library Building Repair- Maintenance	3,214.76	2,604.08	1,551.46	200.00	1,751.46	1,600.00	3,500.00
200-80-301-55170	Library Office Supplies- Repairs	2,041.15	1,676.49	1,613.98	200.00	1,813.98	1,500.00	1,900.00
200-80-302-55171	Library Computer/ IT Expense	1,139.89	90.00	1,008.00	-	1,008.00	2,100.00	6,000.00
200-80-302-55180	Library Wave Consortium/ O.C.L.C.	1,726.74	3,144.81	2,861.65	-	2,861.65	3,553.00	3,277.00
200-80-302-55181	Library WISCAT	600.00	800.00	1,200.00	-	1,200.00	200.00	200.00
200-80-303-51412	Copier Expenses	1,304.89	1,136.71	990.62	390.00	1,380.62	1,400.00	1,510.00
200-80-307-55172	Library Administrative Expense	805.05	358.31	157.42	100.00	257.42	1,000.00	1,000.00
200-80-375-55101	Library- Audio Books	1,214.51	358.55	116.01	884.00	1,000.01	1,000.00	2,000.00
200-80-375-55102	Library- Books	13,898.09	13,336.10	9,380.66	5,180.00	14,560.66	13,560.00	15,000.00
200-80-375-55103	Library- Music CDs	85.45	-	22.98	-	22.98	-	100.00
200-80-375-55104	Library- Periodicals	1,000.29	240.94	309.71	315.00	624.71	625.00	625.00
200-80-375-55105	Library- Program Expense	3,211.17	2,472.31	2,231.89	269.00	2,500.89	2,500.00	4,000.00
200-80-375-55106	Library- Video Materials/ DVDs	1,937.75	1,728.62	783.44	717.00	1,500.44	1,500.00	2,000.00

Account	Account Name	2021 Actual	2022 Actual	1.1.23-8.31.23	Estimated thru 12.31.23	Actual + Estimated 2023	2023 Budget	2024 Budget
200-80-802-55130	Library- Capital Equipment	323.66	-	180.37	250.00	430.37	2,500.00	2,366.00
	Total Expenditures:	**156,350.99**	**165,308.69**	**117,423.35**	**54,297.15**	**171,720.50**	**171,032.00**	**193,328.00**
	Revenues Minus (-) Expenditures:	7,261.81	(5,726.22)	52,836.23	(53,475.85)	(639.62)	-	-
	Excess Fund Balance Used to Offset Tax Levy:							
	Fund Balance - January 1	6,520.32	13,782.13			8,055.91		7,416.29
	Fund Balance - December 31 (2023 is Estimated)	13,782.13	8,055.91			7,416.29		7,416.29

	Account Name	**2021 Actual**	**2022 Actual**	**1.1.2023-10.12.2023**	**Estimated thru 12.31.2023**	**Actual + Estimated 2023**	**2023 Budget**	**2024 Budget**
	300- DEBT SERVICE FUND							
300-00-000-49100	Proceeds from Long Term Debt	553,697.65	-	-	-	-	-	
300-00-000-49210	Transfer In from General Fund	-	39,839.35	-	-	-	-	
300-00-000-49500	Proceeds of Refunding Bonds	125,416.25	-	-	-	-	-	
	Total Revenues:	679,113.90	39,839.35	-	-	-		
300-30-600-58104	Debt Pmt: Village Hall Construction Principal	35,000.00	35,000.00	35,000.00	-	35,000.00	35,000.00	35,000.00
300-30-600-58204	Debt Pmt: Village Hall Construction Interest	7,667.50	7,186.25	3,466.25	3,195.00	6,661.25	6,661.25	6,101.25
300-41-600-58101	Debt Pmt: Fire Dept Equipment Principal	25,000.00	30,000.00	50,000.00	-	50,000.00	50,000.00	50,000.00
300-41-600-58102	Debt Pmt: Ambulance/ EMS Principal	5,553.84	45,615.35	-	-	-	-	
300-41-600-58201	Debt Pmt: Fire Dept Equipment Interest	14,115.56	20,496.25	16,532.50	3,288.75	19,821.25	19,821.25	18,921.25
300-41-600-58202	Debt Pmt: Ambulance/ EMS Interest	2,046.77	1,824.61	-	-	-	-	
300-41-600-58300	Bonding Costs	23,714.42	-	-	-	-	-	
300-50-600-58103	Debt Pmt: Street Construction Principal	710,000.00	120,000.00	110,000.00	-	110,000.00	110,000.00	125,000.00
300-50-600-58203	Debt Pmt: Street Construction Interest	48,672.78	47,176.25	35,113.75	10,037.50	45,151.25	45,151.25	43,021.25
300-50-600-58300	Bonding Costs	46,698.51	-	-	-	-	-	
300-80-600-58105	Debt Pmt: Library Building Principal	-	5,000.00	5,000.00	-	5,000.00	5,000.00	5,000.00
300-80-600-58205	Debt Pmt: Library Building Interest	346.11	650.00	550.00	-	550.00	550.00	450.00
300-80-600-58300	Bonding Costs	1,220.27	-	-	-	-		
	Total Expenditures:	920,035.76	312,948.71	255,662.50	16,521.25	272,183.75	272,183.75	283,493.75
	Excess of Revenues Over (Under) Expenditures	(240,921.86)	(273,109.36)	(255,662.50)	(16,521.25)	(272,183.75)	(272,183.75)	(283,493.75)
300-00-000-41114	Debt Service Tax	240,921.86	273,109.36	255,662.50	16,521.25	272,183.75	272,183.75	283,493.75
	400- CAPTL PROJECTS FUND							
Account	**Account Name**							
400-00-000-49100	Proceeds from Long Term Debt	780,457.35				-		
400-41-801-49100	Proceeds from Long Term Debt (Fire & EMS)	660,845.00				-		242,742.00
400-50-803-49100	Proceeds from Long Term Debt (Streets)					-		
400-80-802-49100	Proceeds from Long Term Debt (Library)	35,000.00				-		
400-50-000-49210	Transfer In from General Fund		2,484.00			-		55,517.00
400-50-803-43534	L.R.I.P. Funding Grant	18,960.79				-		24,483.00
	Total Revenues:	1,495,263.14	2,484.00	-	-	-	-	322,742.00
400-41-801-57220	Fire Protection Outlay	660,845.00				-		
400-41-801-57230	Ambulance/ EMS Outlay					-		242,742.00
400-50-803-53340	House Numbers					-		
400-50-803-57324	Public Works Equipment Outlay					-		

400-50-803-57331	Street Construction Outlay	603,843.70	91,888.97	68,518.98	13,481.02	68,519.00	82,000.00	80,000.00
400-50-803-57350	Wayfinding Signage Project			1,055.00	62,740.00	63,795.00	63,795.00	
400-80-802-51642	Library Building Outlay		37,484.00			-		
	Total Expenditures:	1,264,688.70	129,372.97	69,573.98	76,221.02	132,314.00	145,795.00	322,742.00
	REVENUES MINUS (-) EXPENDITURES:	230,574.44	(126,888.97)	(69,573.98)	(76,221.02)	(132,314.00)	(145,795.00)	-
	Fund Balance Used to Offset Levy						145,795.00	
400-50-803-41115	**Capital Projects Tax**							
	Fund Balance - January 1	47,720.98	278,295.42	151,406.45		151,406.45	151,406.45	19,092.45
	Fund Balance - December 31 (*Estimated*)	278,295.42	151,406.45	81,832.47	(76,221.02)	***19,092.45***	***5,611.45***	*19,092.45*

Account Name	2021 Actual	2022 Actual	Actual 1.1.23 - 10.12.2023	Estimated thru 12.31.2023	Actual + Estimated 2023	2023 Budget	2024 Budget
REVENUES:							
Routes to Recovery Grants- COVID	202,376.65	202,376.65	-	-	-	-	-
Misc Grants			-	-	-	-	-
Total Revenues:	**202,376.65**	**202,376.65**	**-**	**-**	**-**	**-**	**-**
Fund Balance Carried Over From Previous Year:	-	202,376.65	354,850.66	-	354,850.66	354,850.66	112,804.27
Operating/ Capital Project Funds:	202,376.65	404,753.30	354,850.66	-	354,850.66	354,850.66	112,804.27
EXPENDITURES:							
Board Expenses		30,667.00	-	-	-		
Computer/ IT Expenses		16,023.48	12,046.35	3,585.00	15,631.35	15,000.00	
Broadband Expansion Contributions			-	50,000.00	50,000.00	50,000.00	
Public Building Outlay- Fire Station			146,415.04	-	146,415.04	155,500.00	
Captl Bldg Project - Library- Hist Society		3,212.16	13,777.35	16,222.65	30,000.00	30,000.00	
Total Expenditures:	-	49,902.64	172,238.74	69,807.65	242,046.39	250,500.00	-
Excess of Revenues Over (Under) Expenditures:	202,376.65	354,850.66			112,804.27	104,350.66	112,804.27
Transfer to Capital Projects Fund	(202,376.65)	(354,850.66)			(112,804.27)	104,350.66	112,804.27