

Village of Colfax
Audit & Finance Committee Meeting
Wednesday, November 29th, 2023
6:00 p.m.
Village Hall, 613 Main Street, Colfax WI

1. Call to Order
2. Roll Call
3. Review 2024 Budget
 - General Fund
 - Rescue Squad
 - Solid Waste & Recycling
 - Water
 - Sewer
4. Discussion or Questions
5. Adjourn

Any person who has a qualifying disability as defined by the American With Disabilities Act that requires the meeting or materials at the meeting to be in an accessible location or format must contact: Lynn M. Niggemann - Clerk-Treasurer, 613 Main Street, Colfax, WI (715) 962-3311 by 2:00 p.m. the day prior to the meeting so that any necessary arrangements can be made to accommodate each request.

It is possible that members of and possibly a quorum of members of the governmental bodies of the municipality may be in attendance at the above-stated meeting to gather information; no action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to above in this notice.

**VILLAGE OF COLFAX
PUBLIC NOTICE**

A Public hearing of the Village of Colfax Board of Trustees is scheduled for,
Thursday, December 7, 2023 at 6:00 p.m. at the Village Hall, 613 Main St, Colfax, WI
for the purpose of receiving public comments regarding the Year 2024 Budget.

Year 2024 Village of Colfax Proposed Budget

Description	2022 Budget	2022 Actual	2023 Budget	2023 11.17.23	2023 Expected	2024 Proposed	Percent Change
General Fund Revenues							
Taxes	\$ 701,296	\$ 688,708	\$ 730,695	\$ 236,749	\$ 715,093	\$ 688,640	-5.76%
Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Grants & Aids	\$ 471,041	\$ 417,359	\$ 494,525	\$ 477,123	\$ 498,662	\$ 547,847	10.78%
Licenses & Permits	\$ 9,310	\$ 9,613	\$ 9,569	\$ 9,080	\$ 9,151	\$ 8,660	-9.50%
Fines & Forfeitures	\$ 2,500	\$ 1,866	\$ 1,550	\$ 1,718	\$ 1,800	\$ 1,650	6.45%
Public Charges for Services	\$ 32,482	\$ 37,153	\$ 32,268	\$ 28,629	\$ 33,675	\$ 32,050	-0.68%
Intergovernmental Services	\$ 7,500	\$ 24,640	\$ 18,730	\$ -	\$ 19,730	\$ 19,730	5.34%
Miscellaneous Revenue	\$ 11,480	\$ 54,567	\$ 9,582	\$ 54,766	\$ 56,832	\$ 14,365	49.92%
Other Financing Sources	\$ 9,896	\$ 7,304	\$ 10,300	\$ -	\$ 10,300	\$ 10,300	0.00%
Revenues-Total	\$ 1,245,505	\$ 1,241,210	\$ 1,307,219	\$ 808,066	\$ 1,345,243	\$ 1,323,242	1.23%
General Fund Expenses							
Legislative (Board)	\$ 31,450	\$ 24,822	\$ 31,450	\$ 24,309	\$ 28,592	\$ 31,450	0.00%
Municipal Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Administration	\$ 177,611	\$ 172,889	\$ 193,720	\$ 150,511	\$ 173,231	\$ 186,770	-3.59%
Village Hall/Other	\$ 11,600	\$ 8,452	\$ 15,400	\$ 8,580	\$ 10,187	\$ 13,450	-12.66%
Police	\$ 214,683	\$ 177,654	\$ 219,750	\$ 176,640	\$ 200,505	\$ 226,950	3.28%
Fire Protection	\$ 131,242	\$ 130,969	\$ 127,130	\$ 36,865	\$ 138,945	\$ 132,663	4.35%
Rescue	\$ 24,356	\$ 24,357	\$ 32,777	\$ -	\$ 32,777	\$ 43,901	33.94%
Inspections	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,100	\$ 1,200	\$ 1,200	0.00%
Streets	\$ 191,966	\$ 198,742	\$ 208,558	\$ 233,892	\$ 258,947	\$ 220,127	5.55%
Street Lighting	\$ 21,000	\$ 22,850	\$ 22,100	\$ 26,683	\$ 29,600	\$ 22,500	1.81%
Solid Waste	\$ 17,685	\$ 17,879	\$ 22,189	\$ 22,189	\$ 22,189	\$ 20,300	-8.51%
Recycling	\$ 35,323	\$ 35,323	\$ 36,247	\$ 31,261	\$ 37,513	\$ 35,000	-3.44%
Animal Control	\$ 2,193	\$ 2,352	\$ 2,430	\$ 2,254	\$ 2,254	\$ -	-100.00%
Cemetery	\$ 19,000	\$ 8,816	\$ 15,300	\$ 9,428	\$ 11,054	\$ 19,962	30.47%
Library	\$ 158,926	\$ 150,576	\$ 162,852	\$ 129,551	\$ 148,212	\$ 161,266	-0.97%
Parks	\$ 62,940	\$ 54,408	\$ 58,850	\$ 50,776	\$ 57,295	\$ 68,250	15.97%
Urban Development	\$ -	\$ 214	\$ 500	\$ 214	\$ 214	\$ 500	0.00%
Economic Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Capital	\$ 65,509	\$ 276,912	\$ 79,045	\$ -	\$ 79,046	\$ 76,153	-3.66%
Debt Service	\$ 78,820	\$ 318,331	\$ 77,721	\$ 18,267	\$ 77,721	\$ 62,800	-19.20%
Expenses - Total	\$ 1,245,504	\$ 1,626,746	\$ 1,307,219	\$ 922,520	\$ 1,309,482	\$ 1,323,242	1.23%

Revenues							
Colfax Rescue	\$ 448,038	\$ 487,582	\$ 511,948	\$ 331,833	\$ 450,000	\$ 594,623	16.15%
Water Utility	\$ 279,112	\$ 282,046	\$ 281,260	\$ 186,477	\$ 254,612	\$ 285,640	1.56%
Sewer Utility	\$ 209,600	\$ 208,624	\$ 207,970	\$ 797,927	\$ 798,053	\$ 233,078	12.07%
Solid Waste & Recycling	\$ 354,684	\$ 440,620	\$ 354,686	\$ 351,863	\$ 446,494	\$ 323,633	-8.76%
Expenses							
Colfax Rescue	\$ 448,038	\$ 440,085	\$ 511,948	\$ 447,890	\$ 525,000	\$ 594,623	16.15%
Water Utility	\$ 279,112	\$ 283,991	\$ 281,260	\$ 137,878	\$ 264,701	\$ 285,640	1.56%
Sewer Utility	\$ 209,600	\$ 231,558	\$ 207,970	\$ 94,888	\$ 307,356	\$ 233,078	12.07%
Solid Waste & Recycling	\$ 354,684	\$ 339,259	\$ 354,686	\$ 198,956	\$ 314,206	\$ 323,633	-8.76%

Lynn Niggemann
Administrator-Clerk-Treasurer

SUMMARY OF REVENUES

	2021	2021	2022	2022	2023	2024	2024
	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	REVENUE	REVENUE
						11.17.23	EXPECTED
Taxes and Special Assessments	697,239	690,128	701,296	688,708	730,695	236,749	715,093
Intergovernmental Revenues	466,418	489,095	471,041	417,359	494,525	477,123	498,662
Licenses & Permits	10,560	10,383	9,310	9,613	9,569	9,080	9,151
Fine, forfeitures and penalties	2,000	2,958	2,500	1,866	1,550	1,718	1,800
Public charges for services	26,000	36,876	32,482	37,153	32,268	28,629	33,675
Intergovernment charges for services	9,630	11,302	7,500	24,640	18,730	0	19,730
Miscellaneous Revenues	18,580	53,477	11,480	54,567	9,582	54,766	56,832
Other Financing Sources	9,896	9,896	9,896	7,304	10,300	0	10,300
TOTAL REVENUES	1,240,323	1,304,115	1,245,505	1,241,210	1,307,219	808,066	1,345,243
							1,323,242

SUMMARY OF EXPENSES

	2021	2021	2022	2022	2023	2024	2024
	BUDGET	ACTUAL	PROPOSED	11.22.22	PROPOSED	EXPENSES	EXPENSES
						11.17.23	EXPECTED
General Government	213,700	212,205	220,662	220,662	240,570	183,400	183,400
Public Safety	364,421	246,911	370,911	370,911	380,857	214,605	214,605
Public Works	270,529	239,761	268,167	268,167	291,524	316,279	316,279
Health & Human Services	24,200	12,655	19,000	19,000	15,300	9,428	9,428
Culture, Recreation & Education	204,253	207,277	221,866	221,866	221,702	180,327	180,327
Conservation and Development	0	438	0	0	500	214	214
Capital Outlay	63,950	267,447	65,509	65,509	79,045	0	0
Debt Service/Other Financial Sources	79,921	197,323	78,820	78,820	77,721	18,267	18,267
TOTAL EXPENDITURES	1,220,974	1,384,017	1,244,935	1,244,935	1,307,219	922,520	922,520
							1,323,242

CONTINGENCY (- = OVER ;+ = UNDER)

	1,220,974	1,384,017	1,245,505	1,244,935	1,307,219	922,520	922,520
			570		0		

REVENUE

	1,240,323	1,246,353	1,245,505	1,241,210	1,307,219
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	Allowable Budget Levy	\$486,182
	2023 Levy	\$486,182
	Decrease	-\$1,100
	PY Unused Levy carryforward	\$5,411
	Max Budget Levy w/Resolution	\$490,493
		\$485,082

SUMMARY OF EXPENSES

Account Description	2021 BUDGET	2021 EXPENSES	2022 BUDGET	2022 EXPENSES	2023 PROPOSED	2023 EXPENSES 11-17-23	EXPENSES EXPECTED	2024 BUDGET	2024 EXPENSES
GENERAL GOVERNMENT									
Legislative (Board)	29,650	29,957	31,450	24,822	31,450	24,309	28,592	31,450	0.00%
Municipal Court	0	0	0	0	0	0	0	0	0.00%
Administration	173,400	173,396	177,612	172,889	193,720	150,511	173,231	186,770	9.07%
Village Hall/Other	10,650	8,851	11,600	8,452	15,400	8,580	10,187	13,450	32.76%
TOTAL GENERAL GOVERNMENT	213,700	212,205	220,662	206,163	240,570	183,400	212,011	231,670	9.02%
PUBLIC SAFETY									
Police	210,400	193,382	214,112	177,654	219,750	176,640	200,505	226,950	2.63%
Fire Protection	133,372	32,980	131,242	130,969	127,130	36,865	138,945	132,663	-3.13%
Rescue	19,349	19,349	24,357	24,357	32,777	0	32,777	43,901	34.57%
Inspections	1,300	1,200	1,200	1,200	1,200	1,100	1,200	1,200	0.00%
TOTAL PUBLIC SAFETY	364,421	246,911	370,911	334,180	380,857	214,605	373,427	404,714	2.68%
PUBLIC WORKS									
Streets	196,200	167,333	191,966	198,742	208,558	233,892	258,947	220,127	8.64%
Street Lighting	20,000	18,332	21,000	22,850	23,100	26,683	29,600	22,500	5.24%
Solid Waste	17,685	16,594	17,685	17,879	22,189	22,189	22,189	20,300	25.47%
Recycling	34,445	35,323	35,323	35,323	36,547	31,261	37,513	35,000	2.62%
Animal	2,199	2,179	2,193	2,352	2,430	2,254	2,254	0	10.81%
TOTAL PUBLIC WORKS	270,529	239,761	268,167	277,146	291,524	316,279	350,503	297,927	8.71%
HEALTH & HUMAN SERVICES									
Cemetery	24,200	12,655	19,000	8,816	15,300	9,428	11,054	19,962	-19.47%
TOTAL HEALTH & HUMAN SERVICES	24,200	12,655	19,000	8,816	15,300	9,428	11,054	19,962	-19.47%
CULTURE, RECREATION & EDUCATION									
Library	149,803	154,544	158,926	150,576	162,852	129,551	148,212	161,266	2.47%
Parks	54,450	52,733	62,940	54,408	58,850	50,776	57,295	68,250	-6.50%
TOTAL CULTURE, RECREATION & EDU.	204,253	207,277	221,866	204,984	221,702	180,327	205,508	229,516	-0.07%
CONSERVATION & DEVELOPMENT									
Urban Development	0	438	0	214	500	214	214	500	0.00%
Economic Development	0	0	0	0	0	0	0	0	0.00%
TOTAL CONSERVATION & DEV.	0	438	0	214	500	214	214	500	0.00%
CAPITAL OUTLAY									
Capital	63,950	267,447	65,509	276,912	79,045	0	79,045	76,153	20.66%
TOTAL CAPITAL OUTLAY	63,950	267,447	65,509	276,912	79,045	0	79,045	76,153	20.66%
DEBT SERVICE/OTHER FINANCING									
Debt Service/Transfer to Other Funds	79,921	197,323	78,820	318,331	77,721	18,267	77,721	62,800	-1.39%
TOTAL DEBT SER./OTHER FINANCE	79,921	197,323	78,820	318,331	77,721	18,267	77,721	62,800	-1.39%
TOTAL GOVERNMENT	1,220,974	1,384,017	1,244,935	1,626,748	1,307,219	922,520	1,309,482	1,323,242	
GENERAL GOVERNMENT									
VH Door			3000	CAPITAL OUTLAY		VH Door		8000	
Police- Squad			5500			Police- Squad		8000	
Streets - Equipment			12500			Streets - Equipment		12500	
Streets-Local Streets			57045			Streets-Local Streets		57045	10392
Library			1000			Library		1000	
Street ARPA			0			60,603 Street ARPA		0	
			79045					86545	

REVENUES

Account Number	Account Description	2021 BUDGET	2021 REVENUE	2022 BUDGET	2022 REVENUE	2023 BUDGET	REVENUE 11.17.2023	REVENUE EXPECTED	2024 BUDGET	Percent
TAXES										
Village SOT										
100-00-41110-100-000	General Property Tax/Amb	328,696	328,696	308,667	308,670	312,889	219,808	312,889	321,275	1.37%
110-00-41110-110-000	Property Tax - Debt (110)	79,921	79,921	78,821	78,821	77,721	0	77,721	62,800	-1.40%
100-00-41110-120-000	Property Tax - Ambulance	19,349	19,349	24,357	24,357	32,777	0	32,777	43,901	34.57%
100-00-41110-130-000	Property Tax - Library	59,383	59,383	60,000	60,000	61,695	0	61,695	61,674	2.83%
100-00-41110-140-000	Mobile Home Park Permit Fee	14,000	9,602	15,000	10,520	15,500	14,171	15,459	15,500	3.33%
103-00-41120-100-000	Property Tax-Tid3	85,408	85,409	97,677	97,963	68,696	0	68,696	101,402	-29.67%
104-00-41120-110-000	Property Tax-Tid4 PPT AID	47,128	47,128	52,989	53,145	88,783	0	88,783	0	67.55%
105-00-41220-110-000	Property Tax-Tid5	0	0	0	0	9,187	0	9,187	34,480	0.00%
100-00-41140-100-000	Mobile Home Lottery Credit	3,238	3,669	3,669	3,331	3,331	2,770	2,770	2,492	-9.21%
100-00-41310-000-000	Pilot-Water	45,116	41,971	45,116	36,895	45,116	0	45,116	45,116	0.00%
100-00-41320-000-000	Taxes from Coifax Rehab	15,000	15,000	15,000	15,000	15,000	0	0	0	0.00%
100-00-41800-000-000	Interest on Taxes-Del. PP	0	0	0	7	0	0	0	0	0.00%
TOTAL TAXES		697,239	690,128	701,296	688,708	730,695	236,749	715,093	688,640	4.19%
INTERGOVERNMENTAL REVENUES										
100-00-43410-100-000	Shared Taxes from State	276,265	276,265	276,271	267,976	276,271	269,323	276,271	331,512	0.00%
100-00-43415-100-000	State Aid - Exp. Restraint	15,121	15,121	14,656	14,657	14,591	0	14,591	14,989	-0.44%
100-00-43420-100-000	Fire Ins. Tax from State	2,400	2,537	2,537	2,711	2,710	2,920	2,920	2,900	6.82%
100-00-43430-100-000	State Aid Exempt Computers	248	248	248	248	248	248	248	248	0.00%
103-00-43430-100-000	State Aid Exem Comp- TID 3	652	653	652	653	653	653	653	653	0.15%
104-00-43440-110-000	State Aid Exempt Comp-TID 4	433	433	433	691	433	691	691	433	0.00%
100-00-43440-100-000	State Aid-Personal Property Aid	0	1,950	0	1,805	1,805	1,805	1,805	1,805	0.00%
103-00-43440-100-000	State Aid-Personal Property Aid-TID 3	0	24,239	0	15,605	15,605	15,605	15,605	15,605	0.00%
104-00-43440-110-000	State Aid-Personal Property Aid-TID4	0	735	0	691	691	691	691	691	0.00%
100-00-43450-100-000	State Aid - Video Serv Prov Aid	2,727	2,728	2,728	2,728	2,728	2,728	2,728	2,728	0.00%
100-00-43521-100-000	State Aid for Police Training	400	320	0	320	320	3,432	3,432	320	0.00%
100-00-43531-100-000	State Aid - General Trans Aid	78,756	78,653	76,090	75,880	77,215	77,225	77,225	77,090	1.48%
100-00-43534-100-000	State Aid - Other State funds LRIP	0	0	0	0	0	0	0	0	0.00%
100-00-43690-110-000	State Funds-Other	0	122	0	-60,603	0	72	72	0	0.00%
100-00-43790-100-000	County Aid - Library & ACT 150	89,416	85,091	97,426	93,997	101,255	101,730	101,730	98,873	3.93%
TOTAL INTERGOV. REVENUES		466,418	489,095	471,041	417,359	494,525	477,123	498,662	547,847	4.99%
LICENSE AND PERMITS										
100-00-44100-110-000	Liquor/Beer License	1,980	2,330	2,000	2,330	2,330	2,330	2,330	2,330	0.00%
100-00-44100-120-000	Operators License	900	840	850	760	700	830	850	750	-17.65%
100-00-44100-130-000	Cigarette License	30	30	30	30	30	30	30	30	0.00%
100-00-44100-140-000	Cable Franchise License	6,400	5,699	5,200	5,289	5,200	4,952	4,952	4,500	0.00%
100-00-44100-150-000	Mobile Home License	200	200	200	200	200	200	200	200	0.00%
100-00-44100-160-000	Licenses -Pub. Fee	150	215	210	180	200	180	180	200	-4.76%
100-00-44100-160-000	Other Business License	300	445	260	180	300	180	200	200	15.38%
100-00-44200-100-000	Dog/Cat License	450	369	360	339	339	269	300	300	-5.83%
100-00-44300-100-000	Building Permits	150	255	200	305	270	109	109	150	35.00%

REVENUES

	10,560	10,383	9,310	9,613	9,569	9,080	9,151	8,660	2.78%
TOTAL LICENSES & PERMITS									
FINES, FORFEITS AND PENALTIES									
100-00-45100-100-000	2,000	2,958	2,500	1,866	1,550	1,718	1,800	1,650	0.00%
TOTAL FINES, FORFEITS & PENALTIES	2,000	2,958	2,500	1,866	1,550	1,718	1,800	1,650	-38.00%
PUBLIC CHARGES FOR SERVICES									
100-00-46100-100-000	500	0	100	0	0	100	100	50	-100.00%
100-00-46110-100-000	200	5,128	5,000	5,323	5,000	131	5,131	5,500	0.00%
100-00-46120-000-000	0	0	0	0	0	0	0	0	0.00%
100-00-46310-110-000	0	0	0	30	0	0	0	0	0.00%
100-00-46435-100-000	18,000	18,019	18,014	19,275	18,500	19,468	19,468	19,000	2.70%
100-00-46440-100-000	0	150	100	850	300	300	300	300	200.00%
100-00-46540-100-000	500	4,935	1,000	4,000	1,200	2,000	2,000	1,200	20.00%
100-00-46710-100-000	600	861	800	673	200	454	500	200	-75.00%
100-00-46710-110-000	400	781	700	621	700	847	847	500	0.00%
100-00-46720-100-000	700	1,792	1,400	1,014	1,000	265	265	300	-28.57%
100-00-46840-000-000	5,100	5,210	5,368	5,368	5,368	5,064	5,064	5,000	0.00%
TOTAL PUBLIC CHARGES FOR SERV.	26,000	36,876	32,482	37,153	32,268	28,629	33,675	32,050	-0.66%
INTERGOVERNMENTAL CHARGES FOR SERVICES									
100-00-47323-100-000	9,630	7,378	7,500	8,730	8,730	0	8,730	8,730	16.40%
100-00-47390-100-000	0	3,924	0	15,910	10,000	0	11,000	11,000	0.00%
TOTAL INTERGOV. CHARGES FOR SERV.	9,630	11,302	7,500	24,640	18,730	0	19,730	19,730	149.73%
MISC. REVENUES									
100-00-48110-100-000	10,000	4,680	5,000	7,290	5,000	28,214	28,214	10,000	0.00%
100-00-48110-110-000	0	2,178	0	2,593	1,962	0	1,962	2,000	0.00%
100-00-48110-120-000	0	0	0	0	0	1	1	0	0.00%
100-00-48110-130-000	450	250	200	84	40	0	40	40	-80.00%
100-00-48110-150-000	50	0	0	81	20	6	6	10	0.00%
100-00-48309-100-000	50	301	300	0	0	0	3	5	-100.00%
103-00-48110-160-000	0	0	0	116	0	273	273	150	0.00%
104-00-48110-170-000	0	0	0	0	0	0	0	0	0.00%
100-00-48309-120-000	0	0	0	0	0	0	0	0	0.00%
100-00-48309-140-000	0	0	0	0	0	0	0	0	0.00%
100-00-48440-100-000	0	0	0	15,093	0	0	0	0	0.00%
100-00-48440-140-000	5,000	5,404	5,000	1,640	1,500	1,352	1,352	1,000	-70.00%
100-00-48500-110-000	0	31,956	0	18,189	0	18,510	18,510	0	0.00%
100-00-48500-111-000	0	1,595	0	800	0	0	0	0	0.00%
100-00-48500-120-000	0	3,285	0	7,815	0	6,351	6,351	1,000	0.00%
100-00-48500-140-000	0	0	0	0	0	0	0	0	0.00%
100-00-48500-150-000	0	1,719	0	40	0	0	0	0	0.00%
100-00-48500-160-000	3,000	2,068	940	767	1,000	60	60	100	6.38%
100-00-48900-100-000	30	41	40	60	60	0	60	60	50.00%
100-00-48900-110-000									
TOTAL MISC REVENUE	18,580	53,477	11,480	54,567	9,582	54,766	56,832	14,365	-16.53%
OTHER FINANCING SOURCES									
100-00-49100-000-000	0	0	0	0	0	0	0	0	0.00%
100-00-49200-000-000	9,896	9,896	9,896	7,304	10,300	0	10,300	10,300	4.08%
TOTAL OTHER FINANCING SOURCES	9,896	9,896	9,896	7,304	10,300	0	10,300	10,300	4.08%
	1,240,323	1,246,353	1,245,505	1,241,210	1,307,219	808,066	1,345,243	1,323,242	4.95%

LEGISLATIVE BOARD

Account Number	Account Description	2021		2022		2023		EXPENSES 11.17.23		EXPENSES EXPECTED		2024 Percent	
		BUDGET	EXPENSES	BUDGET	EXPENSES	BUDGET	EXPENSES	BUDGET	EXPENSES	BUDGET	EXPENSES	BUDGET	change
100-00-51100-106-000	BOARD- WAGES	15,000	14,130	15,000	13,550	15,000	13,530	13,530	13,530	15,000	13,530	15,000	0.00%
100-00-51100-206-000	BOARD- TRAVEL	300	45	300	45	300	40	40	40	300	40	300	0.00%
100-00-51100-208-000	BOARD-EMPLOYEE BENEFITS	1,000	1,081	1,100	1,037	1,100	1,035	1,035	1,035	1,100	1,035	1,100	0.00%
100-00-51100-300-000	BOARD- OFFICE SUPPLIES	100	29	100	63	100	0	0	0	100	0	100	0.00%
100-00-51100-501-000	BOARD- INSURANCE-LIABILITY	650	1,775	1,200	166	1,200	1,078	1,437	1,437	1,200	1,437	1,200	0.00%
100-00-51100-504-000	BOARD- INSURANCE-WORK COMP	0	35	50	51	50	35	50	50	50	50	50	0.00%
100-00-51100-600-000	BOARD- OUTSIDE SERVICES	6,500	8,801	7,500	6,952	7,500	6,461	7,500	7,500	7,500	7,500	7,500	0.00%
100-00-51100-603-000	BOARD- OUTSIDE SERVICES-LEGAL	4,000	2,043	4,000	743	4,000	130	3,000	3,000	4,000	3,000	4,000	0.00%
100-00-51100-610-000	BOARD- OUTSIDE SERV.-DUES/SUBS	2,100	2,251	2,200	2,217	2,200	2,000	2,000	2,000	2,200	2,000	2,200	0.00%
TOTAL EXPENSES		29,650	29,957	31,450	24,822	31,450	24,309	28,592	28,592	31,450	28,592	31,450	0.00%

ADMINISTRATION

Account Number	Account Description	2021		2022		2023		2024		Percent change
		BUDGET	EXPENSES	BUDGET	EXPENSES	BUDGET	EXPENSES	BUDGET	EXPENSES	
100-00-51400-101-000	ADMIN-CLERK-TREAS-SALARIES ACT 75%-\$71,261* 75%=\$53,446/74.112x75%=\$55,584	48,000	50,191	49,000	46,558	57,000	48,795	57,000	55,159	16.33%
100-00-51400-103-000	ADMIN-CLERK-TREAS-DEPUTY WAGES DCT 38,940*55%=\$21,417/40,496*55%=\$22,273	19,500	21,200	22,300	28,653	24,000	21,629	25,000	24,450	0.00%
100-00-51400-104-000	ADMIN-WAGES-PT/NON RETIREMENT	0	0	0	0	0	0	0	0	0.00%
100-00-51400-201-000	ADMIN-EMP. BENEFITS-RETIREMENT	4,700	4,889	5,454	4,890	5,673	4,792	5,320	5,417	4.01%
100-00-51400-202-000	ADMIN-EMP. BENEFITS-INSURANCES	38,000	34,603	38,053	37,542	40,000	27,090	35,000	29,553	5.12%
100-00-51400-205-000	ADMIN-EMP. BENEFITS-UNEMPLOY	0	0	0	0	0	0	0	0	0.00%
100-00-51400-206-000	ADMIN-CLERK TREASURER-TRAVEL	500	215	500	195	500	307	500	400	0.00%
100-00-51400-208-000	ADMIN-PAYROLL TAX-SS-MEDICARE	5,200	5,222	5,454	5,373	6,197	5,065	6,100	5,726	13.61%
100-00-51400-300-000	ADMIN-CLERK TREAS-OFFICE SUPP	3,500	2,850	3,000	4,391	4,000	2,188	4,000	3,000	33.33%
100-00-51400-302-000	ADMIN-SUPPLIES-GEN/SM EQUIP	300	85	300	4	200	2,180	200	2,180	0.00%
100-00-51400-310-000	ADMIN-CLERK TREASURER-PHONE	2,200	2,600	2,650	2,552	2,650	2,110	2,650	2,532	0.00%
100-00-51400-313-000	ADMIN-CLERK TREASURER-UTILITY	0	0	0	0	0	0	0	0	0.00%
100-00-51400-501-000	ADMIN-INSURANCE-LIABILITY	1,500	2,499	2,500	1,775	2,500	2,351	3,200	3,135	0.00%
100-00-51400-504-000	ADMIN-INSURANCE-WORK COMP	1,000	186	500	396	500	244	500	326	0.00%
100-00-51400-600-000	ADMIN-OUTSIDE SERVICES	6,000	5,282	6,000	5,493	6,000	5,351	6,500	6,000	0.00%
100-00-51400-601-000	ADMIN-OUTSIDE SERV.- ASSESSING	15,700	23,105	12,800	12,655	12,800	11,365	12,800	12,265	0.00%
100-00-51400-602-000	ADMIN-OUTSIDE SERVICE-AUDITING	22,000	15,445	23,000	17,863	26,400	12,050	20,000	18,000	14.78%
100-00-51400-603-000	ADMIN-OUTSIDE SERVICE-LEGAL	300	252	300	20	300	575	500	575	0.00%
100-00-51400-610-000	ADMIN-OUTSIDE SERV.-DUE/SUBSCR	2,500	4,061	3,300	2,917	3,000	3,404	3,500	3,500	-9.09%
100-00-51440-105-000	ADMIN-ELECTION-WAGES	2,500	711	2,500	1,610	2,000	1,013	4,000	1,013	-20.00%
	TOTAL EXPENSES	173,400	173,396	177,612	172,889	193,720	150,511	186,770	173,231	9.07%
100-00-57190-000-000	CAPITAL - Election Equipment	9,000		3,000		3,000	2,075	0		0.00%
		182,400		180,612		196,720	152,586	186,770		8.92%

VILLAGE HALL/OTHER

Account Number	Account Description	2021		2021		2022		2022		2023		2023		2024		Percent change
		BUDGET	EXPENSES	BUDGET	EXPENSES	BUDGET	EXPENSES	BUDGET	EXPENSES	BUDGET	EXPENSES	BUDGET	EXPENSES	BUDGET	EXPENSES	
100-00-51600-300-000	VILLAGE HALL-OFFICE SUPPLIES	100	0	100	0	0	0	100	0	100	0	100	100	100	0	0.00%
100-00-51600-302-000	V.H.-SUPPLIES GEN/SM EQUIP	500	188	500	479	500	479	500	522	500	522	500	522	550	522	0.00%
100-00-51600-311-000	VILLAGE HALL-UTILITY-HEAT	1,500	1,340	1,500	1,984	1,500	1,984	1,500	1,250	2,500	1,250	2,500	2,500	2,500	1,500	66.67%
100-00-51600-312-000	VILLAGE HALL-UTILITY-ELECTRIC	1,800	1,350	1,800	1,757	1,800	1,757	1,800	1,278	1,800	1,278	1,800	1,800	1,800	1,534	0.00%
100-00-51600-313-000	VILLAGE HALL-UTILITY-COMMUNICA(SIREN)	1,000	2,176	1,000	417	1,000	417	1,000	940	1,000	940	1,000	1,000	1,000	940	0.00%
100-00-51600-314-000	VILLAGE HALL-UTILITIES-W/S	250	205	250	174	250	174	250	147	250	147	250	250	250	200	0.00%
100-00-51600-403-000	V.H.-REPAIRS/MAINT-EQUIPMENT	500	0	500	0	500	0	500	0	5,000	0	500	500	500	0	0.00%
100-00-51600-405-000	V.H.-REPAIRS/MAINT-BLDG/GROUND	1,100	174	3,000	1,499	3,000	1,499	3,000	1,997	5,000	1,997	3,000	3,000	3,000	2,396	66.67%
100-00-51600-406-000	V.H.-REPAIRS/MAINT-VILL. AUTO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
100-00-51600-501-000	VILLAGE HALL-INS.-LIABILITY	400	838	250	-281	250	-281	250	0	250	0	250	250	250	0	0.00%
100-00-51600-502-000	VILLAGE HALL-INS.-PROPERTY	1,500	614	1,500	1,253	1,500	1,253	1,500	1,345	1,800	1,345	1,800	1,800	1,800	1,793	20.00%
100-00-51600-504-000	VILLAGE HALL-INS.-WORK COMP	0	71	0	-29	0	-29	0	0	0	0	0	0	0	0	0.00%
100-00-51600-600-000	VILLAGE HALL-OUTSIDE SERVICES	1,500	969	1,200	910	1,200	910	1,200	877	1,200	877	1,200	1,200	1,200	957	0.00%
100-00-51600-611-000	VILLAGE HALL-MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
100-00-51600-612-000	VILLAGE HALL-ADMIN EXP ELEVATOR PRJ	0	637	0	290	0	290	0	225	500	225	500	500	500	245	0.00%
100-00-51910-000-000	ILLEGAL TAXES/REFUNDS/UNCOLLEC	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
100-00-51920-000-000	JUDGEMENTS & LOSSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
100-00-51920-001-000	WRITE OFF PERS. PROP. TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
100-00-51938-501-000	INSURANCE-LIABILITY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
100-00-51938-502-000	INSURANCE-PROPERTY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
100-00-51938-504-000	INSURANCE-WORK COMP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
	TOTAL EXPENSES	10,650	8,851	11,600	8,452	11,600	8,452	15,400	8,580	15,400	8,580	10,187	13,450	13,450	10,187	32.76%
100-00-57140-000-000	CAPITAL OUTLAY-GEN. PUBLIC BLDG	0	0	0	10,333	0	10,333	0	0	0	0	0	0	0	0	0.00%
		10,650	8,851	11,600	18,785	11,600	18,785	15,400	8,580	15,400	8,580	10,187	13,450	13,450	10,187	32.76%

INSPECTION

Account Number	Account Description	2021		2022		2023		2024		Percent change
		BUDGET	EXPENSES	BUDGET	EXPENSES	BUDGET	EXPENSES	BUDGET	EXPENSES	
100-00-52400-100-000	BUILDING INSPECTIONS-SALARIES	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	0.00%
100-00-52400-104-000	BUILDING INSPECTIONS-WAGES	0	0	0	0	0	0	0	0	0.00%
100-00-52400-206-000	BUILDING INSPECT.-EMP BEN-T/TRAVEL	0	0	0	0	0	0	0	0	0.00%
100-00-52400-208-000	BLDG:INSPECT.-PAYROLL TAX-SS-MED	0	0	0	0	0	0	0	0	0.00%
100-00-52400-300-000	BLDG:INSPECT.-SUPPLIES-OFFICE	100	0	0	0	0	0	0	0	0.00%
100-00-52400-301-000	BLDG:INSPECT-SUPPLIES-TECH	0	0	0	0	0	0	0	0	0.00%
100-00-52400-501-000	BLDG:INSPECT.-INS.LIABILITY	0	0	0	0	0	0	0	0	0.00%
100-00-52400-504-000	BLDG:INSPECT.-INS WORK COMP	0	0	0	0	0	0	0	0	0.00%
100-00-52400-600-000	BLDG:INSPECT.-OUTSIDE SERV	0	0	0	0	0	0	0	0	0.00%
100-00-52400-603-000	BLD:INSP.-OUTSIDE SERV-LEGAL	0	0	0	0	0	0	0	0	0.00%
100-00-52400-610-000	BLD:INSP.-OUTSIDE SERV-DUE/SUB	0	0	0	0	0	0	0	0	0.00%
Total Expenses		1,300	1,200	1,200	1,200	1,200	1,100	1,200	1,200	0.00%

STREET

Account Number	Account Description	2021		2022		2023		EXPENSES 11.17.2023		EXPENSES EXPECTED		2024		Percent change
		BUDGET	EXPENSES	BUDGET	EXPENSES	BUDGET	EXPENSES	EXPENSES	EXPENSES	BUDGET	BUDGET	BUDGET	BUDGET	
100-00-53311-000-000	STREET MAINT.-MISC(DESCRIBE)	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
100-00-53311-001-000	STREET MAINT.-SURPLUS	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
100-00-53311-002-000	STREET MAINT.-BUDGET LEVY	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
100-00-53311-100-000	STREET MAINT.-SALARIES	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
100-00-53311-101-000	STREET MAINT.-WAGES	75,500	65,444	75,500	81,721	76,986	82,780	93,577	83,000	83,000	83,000	83,000	83,000	1.97%
	PW Director *60.070*25% = 15,018/862,473*25%=15619	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
	Street Supervisor @ \$55,744	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
	Full time staff \$21 = 43680*25%=10,920	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
100-00-53311-103-000	STREET MAINT.-WAGES-PT-RETIRE	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
100-00-53311-104-000	STREET MAINT.-WAGES-PT-N/RETI	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
100-00-53311-201-000	ST. MAINT.-EMP.BEN.-RETIREMENT	5,300	5,181	5,300	5,315	5,235	5,624	6,357	5,727	6,357	5,727	5,727	5,727	-1.23%
100-00-53311-202-000	ST. MAINT.-EMP.BEN.-INSURANCES	26,000	24,390	26,685	28,221	32,748	18,812	20,522	30,000	20,522	30,000	30,000	30,000	22.72%
100-00-53311-205-000	ST. MAINT.-EMP.BEN.-UNEMPLOYME	0	347	0	0	0	0	0	0	1,203	0	0	0	0.00%
100-00-53311-206-000	ST. MAINT.-EMP.BEN.-TRAIN/TRAV	500	175	500	911	1,500	132	400	1,500	400	1,500	1,500	1,500	200.00%
100-00-53311-208-000	ST. MAINT.-PAYROLLTAX-SS-MEDIC	5,600	5,683	6,181	5,938	5,889	6,134	6,934	6,500	6,934	6,500	6,500	6,500	-4.73%
100-00-53311-300-000	ST. MAINT.-SUPPLIES-OFFICE	200	0	200	-10	0	145	200	200	200	200	200	200	-100.00%
100-00-53311-301-000	ST. MAINT.-SUPPLIES-TECHNICAL	100	28	100	0	0	1,017	1,200	1,200	1,200	1,200	1,200	1,200	-100.00%
100-00-53311-302-000	ST. MAINT.-SUPP.-GEN./SM EQUIP	1,000	75	1,000	1,196	1,200	161	250	1,000	250	1,000	1,000	1,000	20.00%
100-00-53311-303-000	ST. MAINT.-SUPP.-GAS/OIL VEHIC	6,000	5,643	5,500	10,075	8,500	9,248	10,089	10,000	10,089	10,000	10,000	10,000	54.55%
100-00-53311-311-000	ST. MAINT.-UTILITIES-HEAT	2,000	996	1,500	1,565	1,800	1,042	1,250	1,800	1,250	1,800	1,800	1,800	20.00%
100-00-53311-312-000	ST. MAINT.-UTILITIES-ELECTRIC	3,000	2,320	3,000	3,002	3,000	2,267	2,474	3,000	2,474	3,000	3,000	3,000	0.00%
100-00-53311-313-000	ST. MAINT.-UTILITIES-COMMUNICA	700	762	700	1,122	1,200	819	982	1,200	982	1,200	1,200	1,200	71.43%
100-00-53311-314-000	ST. MAINT.-UTILITIES-WATER/SEW	400	334	400	282	400	207	275	400	275	400	400	400	0.00%
100-00-53311-401-000	ST. MAINT.-REPAIRS/MAINT-STREE	22,000	8,125	17,000	7,883	17,000	14,672	15,822	17,000	15,822	17,000	17,000	17,000	0.00%
100-00-53311-402-000	ST. MAINT.-REPAIRS/MAINT-FLEET	2,000	5,169	2,000	2,964	3,500	2,579	3,000	3,500	3,000	3,500	3,500	3,500	75.00%
100-00-53311-403-000	ST. MAINT.-REPAIRS/MAINT-EQUIP	5,000	1,628	5,000	1,173	7,000	4,150	5,000	7,000	5,000	7,000	7,000	7,000	40.00%
100-00-53311-405-000	ST. MAINT.-REP./MAINT-BLDG/GRO	4,000	4,520	4,000	1,512	4,000	9,346	10,000	5,000	10,000	5,000	5,000	5,000	0.00%
100-00-53311-501-000	STREET MAINT.-INS.-LIABILITY	1,000	1,073	1,000	493	1,000	707	942	1,000	942	1,000	1,000	1,000	0.00%
100-00-53311-502-000	STREET MAINT.-INS.-PROPERTY	2,200	245	1,800	1,912	2,000	1,614	2,152	2,500	2,152	2,500	2,500	2,500	11.11%
100-00-53311-503-000	STREET MAINT.-INS.-VEHICLE	1,100	1,565	1,500	693	1,500	1,111	1,482	1,500	1,482	1,500	1,500	1,500	0.00%
100-00-53311-504-000	STREET MAINT.-INS.-WORK COMP	4,500	5,783	5,000	4,935	5,000	7,376	9,834	10,000	9,834	10,000	10,000	10,000	0.00%
100-00-53311-600-000	STREET MAINT.-OUTSIDE SERVICES	15,000	27,707	20,000	36,159	20,000	62,745	65,000	20,000	65,000	20,000	20,000	20,000	0.00%
100-00-53311-603-000	ST. MAINT-OUTSIDE SERV-LEGAL	0	140	0	0	0	0	0	0	0	0	0	0	0.00%
100-00-53311-606-000	ST. MAINT-OUTSIDE SERV-STORMSE	1,000	0	1,000	1,680	2,000	0	0	2,000	0	0	0	0	100.00%
100-00-53311-607-000	ST. MAINT-OUTSIDE SERV-SIDEWAL	2,000	0	2,000	0	2,000	0	0	2,000	0	2,000	2,000	2,000	0.00%
100-00-53311-609-000	ST. MAINT-OUTSIDE SERV-CURB/GU	10,000	0	5,000	0	5,000	0	0	5,000	0	5,000	5,000	5,000	0.00%
100-00-53311-610-000	ST. MAINT-OUTSIDE SERV-DUE/SUB	100	0	100	0	100	0	0	100	0	100	100	100	0.00%
	Total Expenses	196,200	167,333	191,966	198,742	208,558	233,892	258,947	220,127	258,947	220,127	220,127	220,127	8.64%
100-00-57324-000-000	CAPITAL OUTLAY-STREET EQUIP	10,000	10,000	10,000	0	12,500	1,050	1,050	12,500	1,050	12,500	12,500	12,500	0.00%
100-00-57331-000-000	CAPITAL OUTLAY-LOCAL STREETS	35,000	320,967	42,709	25,890	63,045	406,646	406,646	60,000	406,646	60,000	60,000	60,000	25.00%
	TOTAL CAPITAL OUTLAY	45,000	330,967	52,709	25,890	75,545	641,587	407,696	72,500	407,696	72,500	72,500	72,500	43.32%
		241,200	498,300	244,675	224,632	284,103			292,627		292,627	292,627	292,627	16.11%

SOLID WASTE

Account Number	Account Description	2021		2022		2023		2024		Percent Change
		BUDGET	ACTUAL	BUDGET	EXPENSES	BUDGET	EXPENSES	BUDGET	EXPENSES	
100-00-53631-600-000	SOLID WASTE-LANDFILL MONITORING	3,400	2,315	3,400	3,600	4,300	4,300	4,300	4,300	26.47%
100-00-53631-605-000	SOLID WASTE-OUTSIDE SERVICES	14,285	14,279	14,285	14,279	17,889	17,889	17,889	17,889	25.23%
Total Expenses		17,685	16,594	17,685	17,879	22,189	22,189	22,189	20,300	25.47%

RECYCLING

Account Number	Account Description	2021		2022		2023		2024		Percent Change
		PROPOSED	END EST.	PROPOSED	EXPECTED	PROPOSED	EXPECTED	BUDGET	EXPENSES	
100-00-53635-604-000	RECYCLING-OUTSIDE SERVICES	34,445	35,323	35,323	35,323	36,247	31,261	35,000	37,513	2.62%
Total Expenses		34,445	35,323	35,323	35,323	36,247	31,261	35,000	37,513	2.62%

ANIMAL CONTROL

Account Number	Account Description	2021		2022		2023		2024		Percent Change
		PROPOSED	END EST.	PROPOSED	EXPECTED	PROPOSED	EXPECTED	BUDGET	EXPENSES	
100-00-54100-600-000	ANIMAL CONTROL	2,199	2,179	2,193	2,352	2,430	2,254	0	2,254	10.81%
Total Expenses		2,199	2,179	2,193	2,352	2,430	2,254	0	2,254	10.81%

CEMETERY

Account Number	Account Description	2020 BUDGET	2020 EXPENSES	2021 BUDGET	2021 EXPENSES	2022 BUDGET	2022 EXPENSES	2023 BUDGET	EXPENSES 11.17.2023	EXPENSES EXPECTED	2024 BUDGET	Percent change
100-00-54910-101-000	CEMETERY-WAGES-FT-RETIREMENT	5,446	5,486	10,500	5,708	6,000	5,827	6,000	5,305	5,997	6,247	0.00%
	PW Director -60,070*10%=6007/62473*10%=6247											0.00%
100-00-54910-103-000	CEMETERY-WAGES-PT-RETIREMENT	10,000	3,996	5,000	0	0	0	0	0	0	3,750	0.00%
	Seasonal - 250 hrs @ \$15 = \$3750											0.00%
100-00-54910-104-000	CEMETERY-WAGES-PT-NON-RETIRE	0	0	0	3,309	5,000	96	0	0	0	0	0.00%
100-00-54910-201-000	CEMETERY-EMP. BEN.-RETIREMENT	1,012	640	1,000	385	450	379	450	360	408	450	0.00%
100-00-54910-202-000	CEMETERY-EMP. BEN.-INSURANCE	0	0	0	0	0	0	0	0	0	0	0.00%
100-00-54910-205-000	CEMETERY-EMP. BEN.-UNEMPLOYMENT	0	0	0	0	0	0	0	0	0	0	0.00%
100-00-54910-206-000	CEMETERY-EMP. BEN.-TRAIN/TRAVEL	0	0	0	0	0	0	0	0	0	0	0.00%
100-00-54910-208-000	CEMETERY-PAYROLLTX-SS-MEDICARE	1,182	703	1,000	669	850	430	500	395	459	765	-41.18%
100-00-54910-301-000	CEMETERY-SUPPLIES-TECHNICAL	0	0	0	0	0	0	0	0	0	0	0.00%
100-00-54910-302-000	CEMETERY-SUPPLIES-GEN/SM EQUIP	300	0	300	23	300	7	300	0	0	0	0.00%
100-00-54910-303-000	CEMETERY-GAS/OIL-VEHICLES	800	166	500	288	500	220	500	324	324	500	0.00%
100-00-54910-312-000	CEMETERY-UTILITIES-ELECTRIC	750	695	750	643	750	603	750	512	614	750	0.00%
100-00-54910-313-000	CEMETERY-UTILITIES-COMMUNICATI	300	0	300	0	300	0	300	0	0	300	0.00%
100-00-54910-314-000	CEMETERY-UTILITIES-WATER/SEWER	200	80	200	94	200	62	200	221	294	300	0.00%
100-00-54910-403-000	CEMETERY-REPAIRS/MAINT-EQUIP	1,000	0	1,000	341	1,000	81	100	0	0	100	-90.00%
100-00-54910-405-000	CEMETERY-REPAIRS/MAINT-BLDG/GR	500	73	2,000	251	2,000	314	5,000	375	375	4,000	150.00%
100-00-54910-501-000	CEMETERY-INSURANCE-LIABILITY	500	386	500	608	500	278	500	442	589	600	0.00%
100-00-54910-502-000	CEMETERY-INSURANCE-PROPERTY	200	97	200	45	200	90	200	99	132	200	0.00%
100-00-54910-504-000	CEMETERY-INSURANCE-WORK COMP	500	616	500	914	500	429	500	1,395	1,861	2,000	0.00%
100-00-54910-600-000	CEMETERY-OUTSIDE SERVICES	250	0	250	0	250	0	0	0	0	0	-100.00%
100-00-54910-603-000	CEMETERY-OUTSIDE SERVICE-LEGAL	100	0	100	0	100	0	0	0	0	0	-100.00%
100-00-54910-610-000	CEMETERY-OUTSIDE SERV-DUES/SUB	100	0	100	0	100	0	0	0	0	0	-100.00%
	Total Expenses	23,139	12,939	24,200	12,655	19,000	8,816	15,300	9,428	11,054	19,962	-19.47%
100-00-57190-001-000	CAPITAL OUTLAY-CEMETERY	0	0	3,500	2,599	800	0	0	0	0	0	0.00%
				27,700	15,254	19,800	8,816	15,300			19,962	-22.73%

LIBRARY

Account Number	Account Description	2021		2022		2022		2023		REVENUES		2024		Percent change
		EXPENSES	BUDGET	BUDGET	EXPENSES	BUDGET	EXPENSES	BUDGET	11.17.2023	REVENUES EXPECTED	BUDGET	2024 BUDGET	Percent change	
100-00-41110-130-000	PROPERTY TAXES- LIBRARY	-59,383	-60,000	-60,000	-60,000	-61,695	0	-61,695	0	-61,695	-61,674	2.83%		
100-00-43790-100-000	COUNTY AID- LIBRARY	-85,091	-97,426	-93,997	-93,997	-101,255	-101,730	-101,729	-101,730	-101,729	-98,873	3.93%		
100-00-46710-100-000	FINES- LIBRARY	-861	-800	-673	-673	-200	-454	-465	-454	-465	-200	-75.00%		
100-00-46710-110-000	PUBLIC CHARGES- LIBRARY	-781	-700	-621	-621	-700	-847	-617	-847	-617	-500	0.00%		
100-00-48110-150-000	INTEREST INCOME-LIBRARY	-301	0	-81	-81	-2	-6	-4	-6	-4	-3	0.00%		
100-00-48309-130-000	PROP. SALES-LIBRARY SURPLUS	0	0	0	0	0	0	0	0	0	0	0.00%		
100-00-48500-140-000	DONATIONS-LIBRARY	-3,285	0	-7,815	-7,815	0	-6,351	-2,402	-6,351	-2,402	-1,000	0.00%		
Total Revenues		-149,702	-158,926	-163,187	-163,187	-163,852	-109,387	-166,912	-109,387	-166,912	-162,250	3.10%		
		2021		2022		2023		EXPENSES		2024				
		ACTUAL	BUDGET	EXPECTED	EXPECTED	PROPOSED	11.17.2023	EXPECTED	EXPECTED	BUDGET				
100-00-55110-100-000	LIBRARY-SALARIES	0	0	0	0	0	0	0	0	0	0	0.00%		
100-00-55110-101-000	LIBRARY-WAGES (L-B-H)	41,548	42,432	43,056	43,056	45,624	39,179	44,290	39,179	44,290	46,000	7.52%		
100-00-55110-103-000	LIBRARY-WAGES-PT-RETIREMENT	23,857	25,000	24,367	24,367	25,000	22,548	25,489	22,548	25,489	27,000	0.00%		
100-00-55110-104-000	LIBRARY-WAGES-PT/NON RETIRE	9,368	11,220	10,706	10,706	11,500	9,595	10,846	9,595	10,846	15,000	2.50%		
100-00-55110-201-000	LIBRARY-EMP. BEN.-RETIREMENT	4,386	5,200	4,355	4,355	4,802	4,197	4,745	4,197	4,745	5,200	-7.65%		
100-00-55110-202-000	LIBRARY-EMP. BEN.-INSURANCE	25,169	26,469	20,490	20,490	23,244	10,131	13,508	10,131	13,508	15,000	-12.18%		
100-00-55110-205-000	LIBRARY-EMP. BEN.-UNEMPLOYMENT	0	0	0	0	0	0	0	0	0	0	0.00%		
100-00-55110-206-000	LIBRARY-EMP. BEN.-TRAIN/TRAVEL	143	975	596	596	700	1,018	1,100	1,018	1,100	700	-28.21%		
100-00-55110-208-000	LIBRARY-PAYROLLTX-SS-MEDICARE	5,498	5,600	5,796	5,796	6,358	5,371	6,072	5,371	6,072	7,000	13.54%		
100-00-55110-300-000	LIBRARY-OFFICE SUPPLIES	128	0	0	0	0	0	0	0	0	0	0.00%		
100-00-55110-301-000	LIBRARY-SUPPLIES-TECHNICAL	9,304	10,800	8,770	8,770	9,906	7,944	8,253	7,944	8,253	11,000	-8.28%		
100-00-55110-302-000	LIBRARY-SUPPLIES-GEN./SM EQUIP	569	350	3,566	3,566	4,000	3,067	3,238	3,067	3,238	5,000	1042.86%		
100-00-55110-304-000	LIBRARY-SUPPLIES-CIRCULATION	13,596	10,250	10,868	10,868	12,000	10,963	11,549	10,963	11,549	8,000	17.07%		
100-00-55110-311-000	LIBRARY-HEAT	1,340	1,500	1,984	1,984	1,736	1,250	2,043	1,250	2,043	2,500	15.73%		
100-00-55110-312-000	LIBRARY-ELECTRIC	1,350	1,500	1,757	1,757	1,636	1,278	1,534	1,278	1,534	1,636	9.07%		
100-00-55110-313-000	LIBRARY-TELEPHONE	2,128	2,200	2,150	2,150	1,916	1,859	1,953	1,859	1,953	2,100	-12.91%		
100-00-55110-314-000	LIBRARY-WATER/SEWER	205	180	174	174	180	147	195	147	195	180	0.00%		
100-00-55110-403-000	LIBRARY-REPAIRS/MAINT-EQUIP	1,310	1,550	599	599	1,550	41	800	41	800	1,550	0.00%		
100-00-55110-501-000	LIBRARY-INSURANCE-LIABILITY	3,341	3,500	1,447	1,447	2,000	2,351	2,351	2,351	2,351	2,200	-42.86%		
100-00-55110-502-000	LIBRARY-INSURANCE-PROPERTY	614	2,000	1,253	1,253	2,000	1,345	2,306	1,345	2,306	2,500	0.00%		
100-00-55110-504-000	LIBRARY-INSURANCE-WORK COMP	190	1,000	272	272	500	196	261	196	261	500	-50.00%		
100-00-55110-600-000	LIBRARY-OUTSIDE SERVICES	8,311	7,200	8,294	8,294	8,000	6,704	7,314	6,704	7,314	8,000	11.11%		
100-00-55110-603-000	LIBRARY-OUTSIDE SERVICE-LEGAL	0	0	0	0	0	0	0	0	0	0	0.00%		
100-00-55110-610-000	LIBRARY-OUTSIDE SERV.-DUES/SUB	531	0	75	75	200	366	366	366	366	200	0.00%		
Total Expenses		154,544	158,926	150,576	150,576	162,852	129,551	148,212	129,551	148,212	161,266	2.47%		
100-00-57610-000-000	CAPITAL OUTLAY-LIBRARY	0	0	0	0	1,000	0	0	0	0	1,000	0.00%		
		154,544	158,926	150,576	150,576	163,852	129,551	148,212	129,551	148,212	162,266	3.10%		

PARKS

Account Number	Account Description	2020 EXPENSES	2021 BUDGET	2021 EXPENSES	2022 BUDGET	2022 EXPENSES	2023 BUDGET	EXPENSES 11.17.2023	EXPENSES EXPECTED	2024 BUDGET	Percent change
100-00-55200-100-000	PARKS-WAGES	17,101	0	19,842	20,440	22,817	20,000	17,632	19,932	21,000	0.00%
100-00-55200-101-000	PARKS-WAGES-FT-RETIREMENT										-2.15%
	PW Director \$60070x 15% =59,010/64,473*15%=9371										0.00%
	FT LABORER 43,680*25%=10,920/45,427=11,357										0.00%
100-00-55200-103-000	PARKS-WAGES-PT-RETIREMENT	601	0	0	0	0	0	0	0	0	0.00%
100-00-55200-104-000	PARKS-WAGES-PT-NON-RETIREMENT	3,018	4,000	7,515	8,000	0	0	3,045	3,045	4,000	-100.00%
100-00-55200-201-000	PARKS-EMP BEN-RETIREMENT	1,196	1,250	1,339	1,600	1,483	1,600	1,197	1,355	1,500	0.00%
100-00-55200-202-000	PARKS-EMP BEN-INSURANCE	2,887	2,500	2,335	2,500	3,656	5,750	3,814	4,160	5,750	130.00%
100-00-55200-205-000	PARKS-EMP BEN-UNEMPLOYMENT	0	0	347	0	0	0	1,203	1,203	0	0.00%
100-00-55200-206-000	PARKS-EMP BEN-TRAIN/TRAVEL	0	0	0	0	0	0	0	0	0	0.00%
100-00-55200-208-000	PARKS-PAYROLL TAX-SS-MEDICARE	1,508	1,800	2,035	2,000	1,633	2,000	1,534	1,734	2,000	0.00%
100-00-55200-301-000	PARKS-SUPPLIES-TECHNICAL	0	0	0	0	0	0	0	0	0	0.00%
100-00-55200-302-000	PARKS-SUPPLIES-GENERAL/SM EQUI	166	500	397	500	0	500	0	0	0	0.00%
100-00-55200-303-000	PARKS-SUPPLIES-GAS/OIL-VEHICLE	494	1,000	846	1,000	1,004	1,000	845	922	1,000	0.00%
100-00-55200-312-000	PARKS-ELECTRIC	3,834	4,800	5,117	5,000	5,548	5,500	5,227	6,273	6,500	10.00%
100-00-55200-313-000	PARKS-UTILITIES-COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0.00%
100-00-55200-314-000	PARKS-WATER/SEWER	305	600	472	600	1,223	1,500	2,664	2,664	2,500	150.00%
100-00-55200-403-000	PARKS-REPAIRS/MAINT-EQUIPMENT	770	1,000	499	1,000	1,154	1,500	832	900	1,500	50.00%
100-00-55200-405-000	PARKS-REPAIRS/MAINT-BLDG/GROUN	18,446	10,000	3,955	10,000	5,134	10,000	4,588	5,000	10,000	0.00%
100-00-55200-501-000	PARKS-INSURANCE-LIABILITY	1,450	1,500	2,285	1,800	1,037	1,500	1,660	2,213	2,500	-16.67%
100-00-55200-502-000	PARKS-INSURANCE-PROPERTY	1,908	2,000	892	2,000	1,590	2,000	2,233	2,977	3,000	0.00%
100-00-55200-504-000	PARKS-INSURANCE-WORK COMP	760	1,000	1,096	1,000	809	1,000	1,437	1,916	2,000	0.00%
100-00-55200-600-000	PARKS-OUTSIDE SERVICES	546	2,500	2,998	3,500	5,198	3,500	1,367	1,500	3,500	0.00%
100-00-55200-603-000	PARKS-OUTSIDE SERVICES-LEGAL	0	0	0	0	0	0	0	0	0	0.00%
100-00-55200-610-000	PARKS-OUTSIDE SERV.-DUES/SUBSC	0	1,500	1,500	1,500	1,825	1,500	1,500	1,500	1,500	0.00%
100-00-55300-000-000	SUMMER REC - SOFTBALL DONATION	475	500	0	500	294	0	-3	0	0	-100.00%
	Total Expenses	55,464	54,450	52,733	62,940	54,408	58,850	50,776	57,295	68,250	-6.50%
	CAPITAL OUTLAY- PARKS	1,075	3,000	10,600	1,000	3,100	0	1,050	1,050	3,000	-100.00%

DEBT SERVICE

Account Number	Account Description	2020 BUDGET	2020 REVENUE	2021 BUDGET	2021 REVENUE	2022 BUDGET	2022 REVENUE	2023 BUDGET	2023 REVENUE	REVENUE EXPECTED	2024 BUDGET	Percent change
100-00-41100-110-000	PROPERTY TAXES-DEBT SERV	0	0	0	0	0	0	0	0	0	0	0.00%
103-00-41120-100-000	PROPERTY TAXES-TID 3	84,000	80,790	85,408	85,409	97,677	97,963	68,696	0	68,696	101,402	-29.67%
103-00-43430-100-000	STATE AID -EXEMPT COMPUTER -TID 3	653	653	650	653	652	653	653	653	653	653	0.15%
103-00-43440-100-000	STATE AID-PERS PROP AID TID 3	0	0	0	24,239	0	15,605	15,605	15,605	15,605	15,605	0.00%
103-00-44810-160-000	INTEREST INCOME-TID 3	0	0	0	68	0	116	80	273	273	273	0.00%
104-00-41120-110-000	PROPERTY TAXES-TID 4	32,000	30,653	47,128	47,128	52,389	53,145	46,743	0	46,743	46,743	67.55%
104-00-43430-110-000	STATE AID -EXEMPT COMPUTER -TID 4	433	433	433	433	433	433	433	433	433	433	34.18%
104-00-43440-110-000	STATE AID-PERS PROP AID-TID 4	0	0	0	735	0	691	691	691	691	691	0.00%
104-00-48110-170-000	INTEREST INCOME-TID 4	0	0	0	0	0	0	0	0	0	0	0.00%
105-00-41120-110-000	PROPERTY TAX-TID 5	0	0	0	0	0	0	9,187	0	9,187	34,479	0.00%
105-00-43430-110-000	STATE AID -EXEMPT COMPUTER TID 5	0	0	0	0	0	0	0	0	0	0	0.00%
105-00-43440-110-000	STATE AID-PERS PROP AID TID 5	0	0	0	0	0	0	0	0	0	0	0.00%
105-00-49100-000-000	PROCEEDS FROM LONG TERM	0	0	0	0	0	0	0	0	0	0	0.00%
105-00-49200-000-000	TRANSFER FROM OTHER FUNDS	0	0	0	0	0	0	9,187	0	9,187	34,479	0.00%
110-00-41110-110-000	PROPERTY TAX-DEBT SERVICE	80,911	80,911	79,921	79,921	78,821	78,821	77,721	0	77,721	62,800	-1.40%
110-00-48110-100-000	INTEREST INCOME	187	121	100	68	50	0	0	0	0	0	-100.00%
110-00-49100-000-000	PROCEEDS FROM LONG TERM DEBT	0	0	0	0	0	0	0	0	0	0	0.00%
110-00-49200-000-000	OTHER FINANCING-SOURCES	0	0	0	91,028	0	213,386	0	0	0	0	0.00%
110-00-49200-000-000	OTHER FINANCING-SOURCES	81,098	81,032	80,021	171,017	78,871	292,707	77,721	0	77,721	62,800	-1.46%
TOTAL REVENUES		198,184	191,389	213,640	329,682	230,622	460,812	261,997	17,655	262,042	216,336	13.60%
Account Number	Account Description	2020 BUDGET	2020 EXPENSES	2021 BUDGET	2021 EXPENSES	2022 BUDGET	2022 EXPENSES	2023 BUDGET	2023 EXPENSES	EXPENSES EXPECTED	2024 BUDGET	Percent change
100-00-58100-000-000	DEBT SERVICE -PRINCIPAL (short term)	0	0	0	0	0	0	0	0	0	0	0.00%
100-00-58211-000-000	DEBT SERVICE-INTEREST-HWY/ST	0	0	0	0	0	0	0	0	0	0	0.00%
103-00-51100-700-000	OUTSIDE SERVICE-TID 3	0	0	0	0	0	0	0	0	0	0	0.00%
103-00-58100-000-000	DEBT SERVICE -PRINCIPAL TID 3	0	0	0	1,588	1,438	1,925	2,000	1,150	1,150	2,000	39.08%
103-00-58211-000-000	DEBT SERVICE-INTEREST TID 3	0	0	0	0	108,574	85,513	110,513	85,513	110,513	63,225	1.79%
103-00-59200-000-000	TRANSFER TO OTHER FUNDS	0	0	0	91,028	8,329	90,778	5,890	5,212	5,890	3,360	-29.28%
104-00-51100-800-000	OUTSIDE SERVICES-TIF 4	0	0	0	92,616	118,341	92,703	118,403	91,875	117,553	68,585	0
104-00-58100-000-000	DEBT SERVICE -PRINCIPAL-TID 4	1,200	1,234	0	19,299	1,438	19,142	19,217	17,367	19,217	19,217	1236.37%
104-00-58211-000-000	DEBT SERVICE-INTEREST-TID 4	0	0	0	0	0	0	0	0	0	0	0.00%
105-00-51100-800-000	OUTSIDE SERVICES-TID 5	0	0	0	19,299	1,438	19,142	19,217	17,367	19,217	19,217	1236.37%
105-00-57331-000-000	CAPITAL OUTLAY-LOCAL STREETS	0	0	0	25,099	1,425	1,425	2,000	7,166	7,166	2,000	0.00%
105-00-58100-000-000	DEBT SERVICE-PRINCIPAL TID 5	0	0	0	34,408	274,373	0	0	0	0	0	0.00%
105-00-58211-000-000	DEBT SERVICE-INTEREST TID 5	0	0	0	0	0	0	0	0	0	0	0.00%
105-00-59200-000-000	TRANSFER TO OTHER FUNDS	0	0	0	59,507	0	275,798	2,000	7,166	7,166	2,000	0.00%
110-00-58100-000-000	DEBT SERVICE-PRIN & INT GF	80,911	87,661	79,921	174,594	68,175	296,779	68,440	13,440	68,440	55,000	0.39%
110-00-58211-000-000	DEBT SERVICE-PRIN & INT TIF	112,763	14,804	117,403	22,729	10,645	21,553	9,281	4,827	9,281	7,800	-12.81%
110-00-59200-000-000	TRANSFER TO OTHER FUNDS	0	0	0	0	0	0	0	0	0	0	0.00%
TOTAL EXPENSES		194,874	103,699	197,324	368,745	198,599	705,973	217,341	134,674	221,657	152,602	9.44%

DEBT SERVICE

CBDG

Account Number	Account Description	2020	2020	2021	2021	2021	2022	2022	2022	2022	2023	2023	2023	2023	2024	2024	Percent
		BUDGET	EXP/REV	BUDGET	EXP/REV	BUDGET	EXP/REV	BUDGET	EXP/REV	BUDGET	BUDGET	BUDGET	REV/EXP	REV/EXP	BUDGET	BUDGET	Change
120-00-46840-000-000	CDBG REPAYMENT		-27,013	0	-27,653	0	4,130	0	7,251	0	7,251	0	7,251	0	0	0.00%	
	PUBLIC CHARGES FOR SERVICES		0	0	0	0	0	0	22	0	100	0	22	100	0	0.00%	
120-00-48110-180-000	INTEREST INCOME		-28	0	-39	0	166	0	0	0	0	0	0	0	0	0.00%	
	MISCELLANEOUS REVENUES		0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
			-27,041	0	-27,692	0	4,296	0	7,273	0	7,273	0	7,273	0	0	0.00%	
120-00-56600-600-000	CDBG PAYMENTS		1,623	0	1,524	1,500	24,845	1,500	20,428	3,500	20,428	3,500	20,428	3,500	3,500	133.33%	
	CONSERVATION AND DEVELOPMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
			1,623	0	1,524	1,500	24,845	1,500	20,428	3,500	20,428	3,500	20,428	3,500	3,500	133.33%	

WATER UTILITY

Account Number	Account Description	2021		2022		2022		2023		EXPENSES		2024	Percent change
		REVENUE	BUDGET	REVENUE	BUDGET	BUDGET	EXPENSES	11.17.2023	EXPENSES	BUDGET	BUDGET		
610-00-46450-000-419	INTEREST & DIVIDENDS	-21	-20	-190	-20	-529	-529	-500	-500	0.00%	0.00%		
610-00-46450-000-463	PUBLIC FIRE PROTECTION	-96,640	-96,640	-96,640	-96,640	0	-96,640	-96,640	-96,640	0.00%	0.00%		
610-00-46450-000-466	SALES-RESALE	-1,287	-400	-518	-400	-874	-874	-800	-800	0.00%	0.00%		
610-00-46450-000-467	SALES-INTERDEPARTMENTAL	0	0	0	0	0	0	0	0	0.00%	0.00%		
610-00-46450-000-470	LATE FEES	-533	-500	-729	-500	-708	-708	-700	-700	0.00%	0.00%		
610-00-46450-000-472	RENTS-WATER PROPERTY	-16,318	-15,772	-14,203	-16,000	-14,590	-14,590	-15,000	-15,000	1.45%	1.45%		
610-00-46450-001-460	UNMETERED SALES-GENERAL CUST	0	0	0	0	0	0	0	0	0.00%	0.00%		
610-00-46450-001-461	METERED SALES-GEN CUST-RESID	-105,244	-105,200	-104,879	-105,200	-105,687	-105,687	-106,000	-106,000	0.00%	0.00%		
610-00-46450-001-470	FORFEITED DISCOUNTS	0	0	0	0	0	0	0	0	0.00%	0.00%		
610-00-46450-001-474	MISC. NON OPERATING INCOME	-1,805	0	-1,900	0	-97	-97	0	0	0.00%	0.00%		
610-00-46450-002-461	METERED SALES-GEN CUST-COMM	43,303	-43,000	-43,618	-43,500	-41,743	-41,743	-43,000	-43,000	1.16%	1.16%		
610-00-46450-002-474	OTHER REVENUES	-4,584	-350	-630	-500	-43	-50	-200	-200	42.86%	42.86%		
610-00-46450-003-421	MISC CREDITS TO SURPLUS	0	0	0	0	0	0	0	0	0.00%	0.00%		
610-00-46450-003-461	METERED SALES-GEN CUST-INDUST	-7,918	-7,500	-7,223	-7,500	-7,874	-7,874	-7,800	-7,800	0.00%	0.00%		
610-00-46450-004-460	SALES-PUBLIC AUTHORITY	-9,411	-9,500	-11,858	-11,000	-14,328	-15,000	-15,000	-15,000	15.79%	15.79%		
610-00-45450-005-461	SALES-IRRIGATION CUSTOMER	0	0	0	0	0	0	0	0	0.00%	0.00%		
610-00-49300-000-421	CAPITAL CONTRIB. FR GEN FUND	0	0	-53,804	0	0	0	0	0	0.00%	0.00%		
Total Revenue		-200,458	-278,882	-336,191	-281,260	-186,471	-254,612	-285,640	-285,640	0.85%	0.85%		
DEPRECIATION EXPENSE		59,633	58,000	60,760	58,000	0	60,000	61,000	61,000	0.00%	0.00%		
TAXES		48,219	48,000	43,664	48,000	0	48,000	48,000	48,000	0.00%	0.00%		
INTEREST EXPENSE		10,597	9,538	9,420	8,533	4,144	4,144	4,000	4,000	-10.54%	-10.54%		
AMORT DISC & ISSUE COST		0	0	0	0	0	0	0	0	0.00%	0.00%		
MISC. DEBITS TO SURPLUS		0	0	0	0	0	0	0	0	0.00%	0.00%		
PRINCIPAL ON DEBT PAYMENT		0	0	0	0	0	0	0	0	0.00%	0.00%		
OPERATOR WAGES		31,315	32,000	38,584	30,820	30,356	34,316	32,654	32,654	-3.69%	-3.69%		
PW Director \$60,070*25% = 15,018/562,473*25%=15619		0	0	0	0	0	0	0	0	0.00%	0.00%		
Full time staff \$21 = 43680*37.5%=16,380/45427*37.5%=17,035		0	0	0	0	0	0	0	0	0.00%	0.00%		
WATER-WAGES-PT -RETIREMENT		0	0	0	0	0	0	0	0	0.00%	0.00%		
PURCHASED WATER		0	0	0	0	0	0	0	0	0.00%	0.00%		
FUEL OR POWER PURCH FOR PUMP		14,684	15,400	19,823	16,000	12,795	15,354	16,500	16,500	3.90%	3.90%		
SUPPLIES/EXPENSES		1,548	3,000	1,926	3,500	7,950	8,000	3,986	3,986	16.67%	16.67%		
REPAIRS TO PLANT		2,081	20,000	5,600	20,000	3,234	4,000	20,000	20,000	0.00%	0.00%		
TRANSPORTATION EXPENSES		452	2,500	963	2,500	759	2,500	2,500	2,500	0.00%	0.00%		
CHEMICALS		16,307	15,000	19,218	20,000	18,071	18,071	20,000	20,000	33.33%	33.33%		
OFFICE SUPPLIES & EXPENSES		2,232	2,200	2,238	2,200	2,086	2,200	2,200	2,200	0.00%	0.00%		
OUTSIDESERVICES EMPLOYED		23,514	25,000	20,479	25,000	19,523	22,000	25,000	25,000	0.00%	0.00%		
INSURANCE EXPENSE		7,757	10,187	5,487	8,000	6,686	8,915	9,000	9,000	-21.47%	-21.47%		
EMPLOYEE BENEFITS-SS/MEDICARE		0	6,400	-3	5,000	6,177	6,983	8,500	8,500	-21.88%	-21.88%		
REGULATORY COMMISSION EXPENSE		0	1,800	125	1,800	382	800	1,800	1,800	0.00%	0.00%		
MISC. GENERAL EXPENSE (UI)		910	0	439	0	1,403	1,403	0	0	0.00%	0.00%		
UNCOLLECTIBLE ACCOUNTS		0	0	0	0	0	0	0	0	0.00%	0.00%		
ADMINISTRATION WAGES		13,543	13,550	14,173	14,500	13,338	15,077	15,000	15,000	7.01%	7.01%		
ACT (12.5%) 8910/DEPUTY (15%) 55840		0	0	0	0	0	0	0	0	0.00%	0.00%		
EMPLOYEE BENEFITS-RETIREMENT		-5,034	1,600	-6,062	0	0	0	0	0	-100.00%	-100.00%		
EMPLOYEE BENEFITS-INSURANCE		10,577	13,207	12,551	15,907	9,796	11,755	14,000	14,000	20.44%	20.44%		
EMPLOYEE BENEFITS-TRAIN/TRAVEL		1,736	1,500	1,319	1,500	1,176	1,283	1,500	1,500	0.00%	0.00%		
Total Expenses		240,071	278,882	250,704	281,260	137,878	264,701	285,640	285,640	0.85%	0.85%		
CAPITAL OUTLAY -WATER READ SYSTEM		255,836	278,882	250,704	281,260	137,878	264,701	285,640	285,640	0.85%	0.85%		

SEWER UTILITY

Account Number	Account Description	2022 BUDGET	2022 REVENUE	2023 BUDGET	2023 REVENUE	2024 BUDGET	2024 REVENUE	Percent change
			11.17.2023		11.17.2023		11.17.2023	
620-00-46410-000-625	QUARTERLY MAINTENANCE FEE	-24,000	-22,520	-23,783	-22,664	-25,000	-22,664	-0.91%
620-00-46410-000-631	LATE FEES	-700	-997	-1,000	-962	-1,000	-962	42.86%
620-00-46410-000-632	SERVICING CUSTOMER LATERALS	0	0	0	0	0	0	0.00%
620-00-46410-000-635	INTEREST & DIVIDENDS	-200	-598	-220	-1,305	-1,400	-1,400	10.00%
620-00-46410-001-621	FLAT RATE CHARGE-RESIDENT	-118,000	-115,375	-116,975	-116,158	-117,000	-116,158	-0.87%
620-00-46410-001-631	FORFEITED DISCOUNTS	0	0	0	0	0	0	0.00%
620-00-46410-001-635	MISC. NON OPERATING INCOME	0	-33	0	-54	0	-54	0.00%
620-00-46410-002-621	FLAT RATE CHARGE-COMMERCIAL	-56,500	-55,933	-57,348	-52,822	-57,000	-52,822	1.50%
620-00-46410-002-635	MISC. OPERATING REVENUES	-100	-224	-100	-113	-100	-150	0.00%
620-00-46410-003-621	FLAT RATE CHARGE-INDUSTRIAL	-1,000	-1,209	-1,224	-1,378	-20,278	-1,378	22.40%
620-00-46410-003-635	OTHER REVENUES	-1,000	-1,360	-1,300	-592,055	-1,300	-592,055	30.00%
620-00-46410-004-621	FLAT RATE CHARGE-PUBLIC AUTH	-8,000	-9,562	-9,800	-10,411	-10,000	-10,411	22.50%
620-00-46410-004-635	CONTRIBUTIONS/AID OF CONSTRUCT	0	0	0	0	0	0	0.00%
620-00-49300-000-421	CONTRIBUTIONS/AID OF CONSTRUCT	0	-79,438	-211,749	-797,921	-798,053	-798,053	1.07%
	Total Revenue	-209,500	-287,248	-211,749	-797,921	-233,078	-798,053	1.07%
								0.00%
620-00-53610-000-403	DEPRECIATION EXPENSE	60,000	63,436	60,000	0	63,000	0	0.00%
620-00-53610-000-408	TAXES	0	3,463	0	0	0	0	0.00%
620-00-53610-000-427	INTEREST EXPENSE	17,500	19,846	19,276	15,333	18,399	19,000	10.15%
620-00-53610-000-428	AMORT DISC & ISSUE COST	0	0	0	0	0	0	0.00%
620-00-53610-000-500	PRINCIPAL ON DEBT PAYMENT	0	0	0	61,677	61,677	0	0.00%
620-00-53610-000-819	SEWER-WAGES-PT- RETIREMENT	0	-4,256	0	0	0	0	0.00%
620-00-53610-000-820	OPERATOR WAGES	20,000	23,685	20,000	18,121	20,485	22,500	0.00%
		0	0	0	0	0	0	0.00%
		0	0	0	0	0	0	0.00%
620-00-53610-000-821	POWER & FUEL FOR PUMPING	6,500	6,289	6,000	4,254	5,104	6,000	-7.69%
620-00-53610-000-822	FUEL FOR TREATMENT PLANT	2,000	2,961	2,500	1,597	1,917	2,500	25.00%
620-00-53610-000-823	CHLORINE	0	0	0	0	0	0	0.00%
620-00-53610-000-824	PHOSPHORUS REMOVAL CHEMICAL	12,500	12,159	12,500	9,740	10,625	12,500	0.00%
620-00-53610-000-825	SLUDGE CONDITIONING CHEMICAL	0	0	0	0	0	0	0.00%
620-00-53610-000-826	OTHER CHEM. FOR SEWAGE TREATME	0	0	0	0	0	0	0.00%
620-00-53610-000-827	OTHER OPER. SUPPLIES & EXPENSE	3,000	3,104	3,000	3,211	3,503	4,000	0.00%
620-00-53610-000-828	TRANSPORTATION EXPENSES	1,000	874	1,000	703	1,000	1,000	0.00%
620-00-53610-000-829	RENTS	0	0	0	0	0	0	0.00%
620-00-53610-000-832	MAINT. OF COLLECTION SYSTEM	1,500	1,066	1,500	20	1,200	1,500	0.00%
620-00-53610-000-833	MAINT. TRMT. DISP. PLANT/EQUIP	9,000	149	4,777	8,134	8,500	8,500	-46.92%
620-00-53610-000-834	MAINT. OF GENERAL PLANT EQUIP	500	0	8,500	0	0	8,500	1600.00%
620-00-53610-000-840	BILLING/COLLECTING/ACCOUNTING	0	0	0	0	0	0	0.00%
620-00-53610-000-841	FLAT RATE INSPECTIONS	100	0	100	0	100	0	0.00%
620-00-53610-000-842	METER READING	0	0	0	0	0	0	0.00%
620-00-53610-000-843	UNCOLLECTIBLE ACCOUNTS	0	0	0	0	0	0	0.00%
620-00-53610-000-850	ADMINISTRATION WAGES	14,000	14,173	14,500	13,309	15,045	17,500	3.57%
	ACT (12.5%) 8910/9264/DEPUTY (20%) 57	0	0	0	0	0	0	0.00%
620-00-53610-000-851	OFFICE SUPPLIES & EXPENSES	1,500	1,420	1,500	1,398	1,500	1,500	0.00%
620-00-53610-000-852	OUTSIDE TESTING SERVICE	4,000	4,173	4,000	3,351	4,000	4,000	0.00%
620-00-53610-000-853	INSURANCE EXPENSE	10,000	7,212	9,000	10,690	11,000	11,000	-10.00%
620-00-53610-000-855	REGULATORY COMMISSION EXPENSE	1,000	561	1,000	568	1,000	1,000	0.00%
620-00-53610-000-856	MISC. GENERAL EXPENSES	500	1,847	500	1,403	1,500	1,500	0.00%
620-00-53610-000-857	RENTS	0	0	0	0	0	0	0.00%
620-00-53610-001-822	POWER & FUEL AERATION EQUIPMEN	0	0	0	0	0	0	0.00%
620-00-53610-001-832	LAGOON MAINTENANCE	10,000	25,398	10,000	3,308	3,308	10,000	0.00%
620-00-53610-001-852	OUTSIDE SERVICES EMPLOYED	14,000	20,055	16,978	58,826	58,826	16,978	21.27%
620-00-53610-001-854	EMPLOYEE BENEFITS-SS/MEDICARE	2,600	0	2,600	2,301	2,601	3,000	0.00%
620-00-53610-002-832	MAINT. COLLECT. SYSTEM PUMP SY	0	0	1,500	0	0	1,500	0.00%
620-00-53610-002-854	EMPLOYEE BENEFITS-RETIREMENT	2,300	2,462	2,000	2,139	2,418	2,500	-13.04%
620-00-53610-003-854	EMPLOYEE BENEFITS-INSURANCE	12,000	12,571	6,518	9,796	10,686	11,000	-45.68%
620-00-53610-004-854	EMPLOYEE BENEFITS-TRAIN/TRAVEL	2,500	1,286	2,117	1,109	1,200	2,500	0.00%
	Total Expenses	208,000	223,933	211,749	94,888	307,536	233,078	1.80%

PW Director \$60,070*2.5% = 15,018/562,473*2.5% = 13619
 Full time staff \$21 = 43680*12.5% = 5,460/45427*12.5% = 5680