

VILLAGE OF STURTEVANT

PRELIMINARY

2024 BUDGET

VILLAGE OF STURTEVANT NOTICE OF PUBLIC HEARING

Notice is hereby given the Village of Sturtevant will hold a PUBLIC HEARING on the 2024 PROPOSED BUDGET on November 21, 2023 at the Municipal Building, 2801 89th Street, Sturtevant, WI 53177 commencing at 6:00 p.m

The proposed budget in detail is available for inspection at the Municipal Building - Clerk's office, from 8:00 a.m. to 5:00 p.m., Monday through Friday.

The following is a summary of the General Fund 2024 Proposed Budget:

	2023 Budget	2024 Proposed Budget	% Change
General Fund			
REVENUES			
Property Tax Levy	3,815,070	3,986,572	4.5%
Property Tax Chargebacks	(143,675)	(143,675)	
Special Assessments	-	-	
Intergovernmental Revenue	1,800,773	1,984,141	
Licenses and Permits	241,000	265,500	
Fines, Forfeitures, and Penalties	220,000	230,000	
Public Charges for Services	11,050	11,050	
Intergovernmental Charges	19,000	22,000	
Miscellaneous Revenue	33,500	44,500	
Other Revenue	75,000	185,000	
TOTAL REVENUES	<u>6,071,718</u>	<u>6,585,088</u>	8.5%
EXPENDITURES			
General Government	981,974	1,034,366	
Public Safety	3,452,287	3,641,257	
Public Works	897,731	974,498	
Health and Human Services	8,800	9,900	
Culture, Recreation and Education	155,809	164,388	
Conservation and Development	17,128	29,056	
Capital Outlay			
Other Financial Uses	557,990	731,624	
TOTAL EXPENDITURES	<u>6,071,718</u>	<u>6,585,088</u>	8.5%
TAX RATE PER \$1,000	7.12215	6.81203	-4.4%

ALL GOVERNMENTAL AND PROPRIETARY FUNDS COMBINED

	Estimated Fund Balance Jan. 1, 2024	2024 Budget Revenues	2024 Budget Expenditures	Estimated Fund Balance Dec. 31, 2024	2024 Property Tax Contribution	2023 Property Tax Contribution
General Fund	3,143,279	6,475,088	6,585,088	3,033,279	3,951,072	3,785,070
Other Funds	3,232,938	4,254,682	7,348,985	138,636	-	
Debt Service Fund	175,343	1,089,661	1,089,661	175,343	1,048,928	999,930
Enterprise Fund	13,096,912	2,276,525	2,436,496	12,936,941		
TOTAL	19,648,472	14,095,957	17,460,230	16,284,199	5,000,000	4,785,000

FUND 101

GENERAL FUND

	Diff YTD to BUD	6 months YTD 2023	Actual - 2021	Actual - 2022	2023 - Budget	2024 - Budget	
Street Lighting							
101-53420-221 Electricity	62,397.61	42,602.39	87,192.38	97,722.46	105,000.00	105,000.00	
Total Street Lighting	62,397.61	42,602.39	87,192.38	97,722.46	105,000.00	105,000.00	
Mass Transit							
101-53520-290 Other contractual services	-	-	-	-	-	-	No Bus Contract in 2024
Total Mass Transit	-	-	-	-	-	-	
Refuse and Garbage Collection							
101-53620-290 Other contractual services	139,549.69	87,450.31	202,047.48	208,832.28	227,000.00	220,000.00	
Total Refuse & Garbage Collection	139,549.69	87,450.31	202,047.48	208,832.28	227,000.00	220,000.00	
Recycling							
101-53635-111 Regular salaries/wages	12,771.51	6,528.49	12,086.07	12,286.71	19,300.00	20,330.00	
101-53635-112 Over-time wages	6,659.60	2,340.40	415.80	6,917.89	9,000.00	8,000.00	OT hours for DPW
101-53635-113 Part-time wages	-	-	-	-	-	-	
101-53635-116 Vacation	(149.99)	149.99	23.88	334.04	-	-	
101-53635-117 Sick pay	-	-	-	14.35	-	-	
101-53635-131 FICA	1,209.44	545.16	730.88	1,190.09	1,754.60	1,756.46	
101-53635-132 Medicare	282.86	127.49	170.97	278.31	410.35	410.79	
101-53635-133 Pension	1,254.50	-	-	1,983.08	1,254.50	1,382.44	
101-53635-134 Health insurance	6,665.36	(226.22)	(345.09)	3,640.88	6,439.14	7,076.00	
101-53635-136 FLEX	-	-	-	384.76	605.00	605.00	
101-53635-290 Other contractual services	40,301.42	59,698.58	92,154.93	102,220.09	100,000.00	155,000.00	Recycle, Bulk Add'l Expenses
Total Recycling	68,994.70	69,163.89	105,237.44	129,250.20	138,763.59	194,560.63	
Health Services							
101-54100-290 Other contractual services	-	-	38,868.00	-	-	-	County Levy with Combined Health Dept
101-54100-390 Other supplies and exp- Dog ex	5,137.50	3,662.50	3,020.30	3,831.73	8,800.00	9,900.00	Humane Society
Total Health Services	5,137.50	3,662.50	41,888.30	3,831.73	8,800.00	9,900.00	
Parks							
101-55200-111 Regular salaries/wages	51,722.91	24,202.09	59,259.95	59,626.74	75,925.00	79,750.00	
101-55200-112 Over-time wages	(88.26)	88.26	85.89	312.55	-	-	
101-55200-113 Part-time wages	-	-	-	-	-	-	
101-55200-116 Vacation	(450.00)	450.00	71.65	1,002.14	-	-	
101-55200-117 Sick pay	-	-	-	43.05	-	-	
101-55200-131 FICA	3,214.86	1,492.49	3,608.12	3,702.19	4,707.35	4,944.50	
101-55200-132 Medicare	751.83	349.08	843.88	865.96	1,100.91	1,156.38	
101-55200-133 Pension	4,935.13	-	-	6,285.67	4,935.13	5,423.00	
101-55200-134 Health insurance	25,662.03	(670.51)	(1,973.60)	11,490.31	24,991.52	27,465.00	
101-55200-136 FLEX	-	-	-	1,215.68	2,375.00	2,375.00	
101-55200-210 Landscaping	4,060.74	939.26	4,887.98	5,349.62	5,000.00	5,000.00	
101-55200-223 Water and sewer	1,404.00	296.00	1,731.13	2,032.19	1,700.00	1,700.00	296 x 4 quarters + water
101-55200-240 Repair and maintenance service	913.45	86.55	465.95	166.89	1,000.00	1,000.00	
101-55200-290 Other contractual services	2,280.00	720.00	2,560.65	2,832.00	3,000.00	4,500.00	Port a Potties
101-55200-350 R&M Park Equipment	3,065.18	934.82	615.57	3,890.08	4,000.00	4,000.00	
101-55200-385 Grant Exp- Kirkorian restore	10,000.00	-	-	-	10,000.00	10,000.00	Kirkorian Grant Match - Carryover from 2023
101-55200-380 Grant exp- Forestry	-	-	-	10,452.69	-	-	
101-55200-390 Other supplies and expense	3,832.73	1,167.27	4,312.17	5,364.96	5,000.00	5,000.00	
101-55200-396 Dog Park	750.50	249.50	126.83	929.52	1,000.00	1,000.00	
Total Parks	112,055.10	30,304.81	76,596.17	116,662.24	144,734.91	153,313.88	
Recreation Programs & Events							
101-55300-111 Regular salaries/wages	7,500.00	-	6,731.75	7,328.13	7,500.00	7,500.00	
101-55300-113 Part-time wages	-	-	-	-	-	-	Payroll changed to part-time wage acct.
101-55300-131 FICA	465.00	-	417.37	454.33	465.00	465.00	
101-55300-132 Medicare	108.75	-	97.62	106.24	108.75	108.75	
101-55300-290 Other contractual services	-	-	-	-	-	-	
101-55300-390 Other supplies and expense	2,218.78	781.22	2,152.93	2,798.96	3,000.00	3,000.00	
Total Recreation Programs & Events	10,292.53	781.22	9,399.67	10,687.66	11,073.75	11,073.75	
Planning Commission Meetings							
101-56300-111 Regular salaries/wages	1,900.00	620.00	1,850.00	1,759.25	2,520.00	2,520.00	7 members *\$30/meet*12 months
101-56300-131 FICA	117.80	38.44	114.70	87.42	156.24	156.24	
101-56300-132 Medicare	27.51	9.03	27.06	20.55	36.54	36.54	
101-56300-290 Other contractual services	-	-	-	-	-	-	
101-56300-390 Other supplies and expense	-	-	-	-	10,000.00	10,000.00	Community Planning - Jeff Sanders
Total Planning Commission Meetings	2,045.31	667.47	1,991.76	1,867.22	2,712.78	12,712.78	
Board of Zoning							
101-56400-111 Regular salaries/wages	420.00	-	-	-	420.00	420.00	7 Members * \$30 per meeting * 2
101-56400-131 FICA	26.04	-	-	-	26.04	26.04	
101-56400-132 Medicare	6.09	-	-	-	6.09	6.09	
Total Board of Zoning	452.13	-	-	-	452.13	452.13	
Economic Development							
101-56700-111 Regular salaries/wages	2,224.60	295.40	870.00	1,975.40	2,520.00	3,150.00	7 members *\$30/meet* 15 meetings
101-56700-131 FICA	137.64	18.60	53.94	122.76	156.24	195.30	
101-56700-132 Medicare	32.14	4.40	12.72	28.86	36.54	45.68	
101-56700-290 Other contractual services	4,225.00	7,025.00	-	10,300.00	11,250.00	12,500.00	RCEDC *75% to TID #4 - assumed \$50,000
101-56700-390 Other supplies and expense	-	-	-	-	-	-	
Total Economic Development	6,619.38	7,343.40	936.66	12,427.02	13,962.78	15,890.98	
Police Commission							
101-56800-111 Regular salaries/wages	306.90	293.10	210.00	413.10	600.00	600.00	5 members *\$30/meet* 4 meetings
101-56800-131 FICA	18.60	18.60	13.02	26.04	37.20	37.20	
101-56800-132 Medicare	4.30	4.40	3.06	6.13	8.70	8.70	
101-56800-210 Professional services	-	-	-	-	-	-	
101-56800-390 Other supplies and expense	-	-	-	-	-	-	
Total Police Commission	329.80	316.10	226.08	445.27	645.90	645.90	
Sex Offender Residency Board							
101-56900-111 Regular salaries/wages	150.00	-	-	-	150.00	150.00	5 members *\$30/meet
101-56900-131 FICA	9.30	-	-	-	9.30	9.30	
101-56900-132 Medicare	-	-	-	-	2.18	2.18	
101-56900-210 Professional services	-	-	-	-	-	-	
Total Sex Offender Residency Board	159.30	-	-	-	161.48	161.48	

	DIF YTD to BUD	6 months YTD 2023	Actual - 2021	Actual - 2022	2023 - Budget	2024 - Budget
Capital Improvements						
101-57331-820 Capital Improvements	-	-	-	-	-	-
Other Expenses						
101-58200-620 Interest	-	-	-	-	-	-
101-69803-900 Transfer to Fund 803	-	-	-	-	-	-
101-69401-900 Transfer out to CIP 401	-	398,900.00	437,000.00	365,000.00	398,900.00	627,624.00
101-69402-900 Transfer out to CIP 402	-	35,000.00	-	-	35,000.00	-
101-69403-900 Transfer out to Fund 218	-	2,000.00	1,000.00	2,000.00	2,000.00	2,000.00
101-69408-900 Transfer out to 219	-	7,000.00	6,000.00	6,000.00	7,000.00	7,000.00
101-69409-900 Transfer out to 221	-	20,090.00	23,000.00	18,000.00	20,090.00	-
101-69404-900 Transfer to Fund 301	-	-	-	-	-	-
101-69701-900 Transfer to Fund 701	-	85,000.00	95,000.00	95,000.00	85,000.00	75,000.00
101-69407-900 Transfer out to Tree Removal	-	-	10,000.00	15,000.00	-	-
101-69406-900 Transfer out to Fireworks	-	10,000.00	34,000.00	15,000.00	10,000.00	20,000.00
Total Other	-	557,990.00	606,000.00	516,000.00	557,990.00	731,624.00
TOTAL FUND EXPENDITURES	2,915,217.81	3,140,926.65	5,526,739.85	5,674,892.05	6,071,718.23	6,585,088.27
TOTAL FUND REVENUES	1,609,211.32	4,462,506.91	5,742,231.12	6,095,254.15	6,071,718.23	6,585,088.27
NET REVENUES OVER EXPS	(1,306,006.49)	1,321,580.26	215,491.27	420,362.11	0.00	0.00
FOR NOTICE OF PUBLIC HEARING					2023	2024
					Budget	Budget
Expenditures						
Gen Gov					981,973.87	1,034,366.36
Public Safety					3,452,287.37	3,641,256.61
Public Works					897,730.64	974,497.79
Health and Human Services					8,800.00	9,900.00
Culture Rec & Ed					155,808.66	164,387.63
Conserv and Dev					17,127.69	29,055.89
Capital Outlay					-	-
Other Fin Sources					557,990.00	731,624.00
					6,071,718.23	6,585,088.27
Revenues						
Prop Tax Levy					3,671,395.00	3,842,897.20
Special Assessments					-	-
Intergov Revenue					1,800,773.23	1,984,141.07
License and Permits					241,000.00	265,500.00
Fines, Forfeits & Penalties					220,000.00	230,000.00
Public Charges					11,050.00	11,050.00
Intergov Charges					19,000.00	22,000.00
Misc Rev					33,500.00	44,500.00
Other Rev					75,000.00	185,000.00
					6,071,718.23	6,585,088.27
					(0.00)	(0.00)

FUND 204

SPECIAL REVENUE FUND

TID #4

**FUND 210
TRAIN DEPOT FUND**

**FUND 214
FIREWORKS FUND**

**FUND 215
PARK IMPACT FEES FUND**

**FUND 218
BEAUTIFICATION FUND**

	Diff YTD to BUD	6 months YTD 2023	Actual - 2021	Actual - 2022	2023 - Budget	2024 - Budget	
FUND 210 TRAIN DEPOT							
Notes							
Intergovernmental Revenues							
210-43610-000 Amtrak Expense Sharing Revenue	48,949.03	31,050.97	94,281.00	99,604.22	80,000.00	90,000.00	
210-43510-000 State Grants	300,000.00				300,000.00		
210-48200-000 Rent							
210-48300-000 Sales							
210-48400-000 Parking Revenue	17,185.00	27,815.00	35,493.00	56,751.00	45,000.00	50,000.00	
210-49300-000 Fund Balance Applied						38,833.91	
210-48600-000 Misc Revenue							
TOTAL FUND REVENUE	366,134.03	58,865.97	129,774.00	156,355.22	425,000.00	178,833.91	
Expenditures							
210-52300-290 Other contractual services	29,703.29	20,296.71	50,494.42	53,034.54	50,000.00	50,000.00	
210-52300-245 Pedestrian Bridge Painting			17,953.30				
210-52300-240 Repair and maintenance service			175.00		300,000.00	30,000.00	HVAC, Elevators
210-52300-390 Other supplies and expense	36,085.12	21,329.64	56,867.81	73,488.76	57,414.76	80,000.00	Facilities Master Plan, Normal Expenses
Total Expenditures	65,788.41	41,626.35	125,490.53	126,523.30	407,414.76	160,000.00	
210-59220-000 Transfer to General Fund							
Maintenance of Depot							
210-62832-111 Regular salaries/wages	9,526.26	2,048.75	514.10	6,761.78	11,575.00	12,290.00	
210-62832-112 Over-time wages			85.89				
210-62832-113 Part-time wages							
210-62832-116 Vacation		149.99	23.88	334.04	14.35		
210-62832-117 Sick pay							
210-62832-131 FICA	586.20	131.45	34.30	431.30	717.65	761.98	
210-62832-132 Medicare	137.12	30.72	8.02	100.62	167.84	178.21	
210-62832-133 Pension	752.38			637.30	752.38	835.72	
210-62832-134 Health insurance	134.05	(79.67)	(20.07)	1,237.72	4,007.37	4,403.00	
210-62832-136 FLEX				139.22	365.00	365.00	
Total Maintenance of Depot	11,136.00	2,281.24	646.12	9,656.53	17,585.24	18,833.91	
TOTAL FUND EXPENDITURES	76,924.41	43,907.59	126,136.65	136,179.83	425,000.00	178,833.91	
NET REVENUES OVER EXPENSES	289,209.62	14,958.38	3,637.35	20,175.39	-	-	
FUND 214 FIREWORKS							
Notes							
Revenues							
214-48500-000 Donations	8,000.00		500.00	6,653.00	8,000.00	10,000.00	
214-48600-000 Misc Revenue							
214-48700-000 Raffle Sales							
214-49210-000 Transfer in from General Fund		10,000.00	34,000.00	15,000.00	10,000.00	20,000.00	
214-49300-000 Fund Balance Applied	15,000.00				15,000.00	10,500.00	
Total Fund Revenue	23,000.00	10,000.00	34,500.00	21,653.00	33,000.00	40,500.00	
Expenditures							
214-59220-900 Transfer to Fund 101							
214-55300-290 Other contractual services		15,000.00	22,000.00	22,000.00	30,000.00	37,000.00	
214-55300-390 Other supplies and expense	2,901.64	98.36	2,875.32	3,160.00	3,000.00	3,500.00	Port a Potties/Dumpster/Misc
Total Expenditures	2,901.64	15,098.36	24,875.32	25,160.00	33,000.00	40,500.00	
NET REVENUES OVER EXPENSES	20,098.36	(5,098.36)	9,624.68	(3,507.00)	-	-	
FUND 215 PARK IMPACT FEES							
Notes							
Revenues							
215-46720-000 Park Impact Fees	(285,000.00)	290,000.00	12,500.00	6,250.00	5,000.00	5,000.00	Estimate 4 homes
215-48100-000 Interest Revenue	(130.74)	130.74	2.95	87.30			
215-49300-000 Fund Balance Applied						300,000.00	From 2023 Development Fees
215-48500-000 Donations							
Total Fund Revenue	(285,130.74)	290,130.74	12,502.95	6,337.30	5,000.00	305,000.00	
Expenditures							
215-55300-290 Other contractual services	(591.50)	591.50		10,249.99			
215-57210-810 Purchase Equipment						300,000.00	Fireman's Park Lights
215-57210-820 Purchase Wooden Walkways							
215-57210-830 Construct Building							
215-55300-390 Other supplies and expense	5,000.00				5,000.00	5,000.00	
Total Expenditures	4,408.50	591.50	-	10,249.99	5,000.00	305,000.00	
NET REVENUES OVER EXPENSES	(289,539.24)	289,539.24	12,502.95	(3,912.69)	-	-	
FUND 218 BEAUTIFICATION							
Notes							
Revenues							
218-48500-000 Donations	(240.00)	240.00	190.00	150.00			
218-49300-000 Fund Bal Applied							
218-49230-000 Transfer in from Community Eve							
218-49220-000 Transfer in from General Fund		2,000.00	1,000.00	2,000.00	2,000.00	2,000.00	
Total Fund Revenue	(240.00)	2,240.00	1,190.00	2,150.00	2,000.00	2,000.00	
Expenses							
218-52300-390 Other supplies and expense	1,435.55	564.45	775.18	909.57	2,000.00	2,000.00	
NET REVENUES OVER EXPENSES	(1,675.55)	1,675.55	414.82	1,240.43	-	-	

FUND 219
COMMUNITY EVENTS FUND

FUND 221
STORMWATER FUND

**FUND 225
AMERICAN RESCUE ACT FUND**

**FUND 301
DEBT SERVICE FUND**

**FUND 304
DEBT SERVICE FUND – TID #4**

		Diff YTD to BUD	6 months YTD 2023	Actual - 2021	Actual - 2022	2023 - Budget	2024 - Budget	
FUND 225 AMERICAN RESCUE ACT FUNDS								
Notes								
Revenues								
225-43300-000	Federal Grants - Other Fed Pay				87,516.41		572,736.81	
225-48200-000	Investment income					696,255.23		
225-49210-000	Transfers from General Fund	696,255.23				696,255.23		
	Total Fund Revenue	696,255.23			87,516.41	696,255.23	572,736.81	
Expenses								
225-58200-690	ARPA Project Expenses	690,556.95	5,698.28		87,516.41	696,255.23	572,736.81	North Park, Other Approved Projects
	Total Expenditures	690,556.95	5,698.28		87,516.41	696,255.23	572,736.81	
	NET REVENUES OVER EXPENSES	5,698.28	(5,698.28)					
FUND 301 DEBT SERVICE								
Notes								
Revenues								
301-41110-000	General property taxes	999,930.00		1,032,543.75	1,006,996.25	999,930.00	1,048,927.80	
301-42900-000	Interest revenues							
301-48100-000	Interest revenues							
301-48130-000	Special Assessments			(0.31)	7,290.82			
301-48200-000	Miscellaneous Revenues						40,733.45	
301-49200-000	Premium on Debt Issued							
301-49210-000	Transfers from General Fund							
301-49265-000	Transfers from Capital Project							
301-49500-000	Proceeds of refunding bonds							
301-49300-000	Fund balance applied							
	Total Fund Revenue	999,930.00		1,032,543.44	1,014,287.07	999,930.00	1,089,661.25	
Expenses								
301-58100-610	Principal		855,000.00	850,000.00	840,000.00	855,000.00	890,000.00	Ehlers's statement
301-58200-620	Interest	64,251.25	75,678.75	182,543.75	161,996.25	139,930.00	194,661.25	Ehlers's statement
301-58200-690	Fees	4,000.00	1,000.00	5,000.00	4,500.00	5,000.00	5,000.00	
301-58200-700	Discount							
301-59210-900	General Fund							
301-59220-900	Special Revenue Funds							
301-59240-900	Capital Projects Funds							
301-59500-900	Payment to Refunded Bond Escro							
301-59260-000	Enterprise Funds							
	Total Expenditures	68,251.25	931,678.75	1,037,543.75	1,006,496.25	999,930.00	1,089,661.25	
	NET REVENUES OVER EXPENSES	931,678.75	(931,678.75)	(5,000.31)	7,790.82			
FUND 304 DEBT SERVICE TID #4								
Notes								
Revenues								
304-49100-000	Proceeds of long-term debt						32,072.69	
304-49100-001	Premium on LT Debt							
304-49210-000	Transfers from 204	493,167.29		511,742.29	499,992.29	493,167.29	697,364.60	
304-49500-000	Proceeds of refunding bonds							
304-49220-000	Transfers from Special Revenue							
304-49300-000	Fund balance applied							
304-49230-000	Transfer to TIF C/P							
	Total Fund Revenue	493,167.29		511,742.29	499,992.29	493,167.29	729,437.29	
Expenses								
304-58100-610	Principal		418,854.47	407,946.60	410,849.73	418,854.47	596,927.21	Ehlers (includes States Trust Fund)
304-58200-620	Interest	25,843.75	48,469.07	103,795.69	89,142.56	74,312.82	132,510.08	Ehlers (includes States Trust Fund)
304-58300-630	Payment to Escrow Agent							
304-58200-700	Discount							
304-59500-900	Payment to Refunded Bond Escro							
304-58200-690	Fees							
	Total Expenditures	25,843.75	467,323.54	511,742.29	499,992.29	493,167.29	729,437.29	
	NET REVENUES OVER EXPENSES	467,323.54	(467,323.54)					

FUND 401
CAPITAL PROJECTS FUND

FUND 402
SIDEWALK FUND

	Diff YTD to BUD	6 months YTD 2023	Actual - 2021	Actual - 2022	2023 - Budget	2024 - Budget	Notes
FUND 401 CAPITAL PROJECTS FUND							
Misc Revenues							
401-47231-000	Intervyt charges - transport						
401-42300-000	Street improvements-Broadway	(2,102.14)	2,102.14	11,120.51	9,717.77		
401-42500-000	Sidewalks	(8,278.12)	8,278.12		2,725.63		
401-43210-000	Federal grants - public safety	-					
401-43520-000	State grants - public safety	-					
401-48100-000	Interest revenues	-					
401-48130-000	Interest on Special assessment	(21.33)	21.33		58.02		
401-48500-000	Donations	-					
401-48300-000	Property sales	-					
401-48400-000	Insurance recoveries	-					
401-48600-000	Misc Revenue	-					
401-49210-000	Transfers from General Fund	-	398,900.00	437,000.00	365,000.00	398,900.00	627,624.00
401-49260-000	Transfer from Water Utility	-					
401-49220-000	Transfers from Special Revenue	-					
401-49230-000	Transfers from Debt Service Fu	-					
Other Financing Sources							
401-49300-000	Fund balance applied	100,000.00				100,000.00	
	Total Fund Revenue	89,598.41	409,301.59	448,120.51	377,501.42	498,900.00	627,624.00
Highway and Streets							
401-57210-810	Law enforcement equipment	-		1,698.25	1,101.78		
401-57210-820	Law enforcement outlay	11,361.00	45,139.00	88,986.92	51,774.10	56,500.00	136,700.00
401-57324-810	General highway equipment	-					
401-57324-821	General highway outlay	-		1,731.60			
	Total LE/Highway Equipment	11,361.00	45,139.00	92,416.77	52,875.88	56,500.00	136,700.00
Highway and Streets							
401-57331-820	Highway and street equipment	22,892.84	155,107.16	49,741.03	27,083.39	178,000.00	220,500.00
401-57331-821	Highway and street outlay	(46,125.64)	46,125.64	13,257.47	934,042.74		
	Total Highway and Streets	(23,232.80)	201,232.80	62,998.50	961,126.13	178,000.00	220,500.00
FIRE							
401-57220-810	Fire department equipment	129,400.00		63,313.90	47,724.36	129,400.00	192,924.00
Village Hall							
401-57140-810	General building equipment	-			4,426.88		24,500.00
401-57140-820	General building outlay	40,692.34	9,307.66		16,500.75	50,000.00	38,000.00
401-57140-830	Emergency management	(1,239.00)	1,239.00	683.89	890.00		
401-57140-835	IT Upgrade	17,276.75	42,723.25			60,000.00	
401-57140-836	Software Upgrade	-					
	Total Village Hall	56,730.09	53,269.91	683.89	21,817.63	110,000.00	62,500.00
Parks							
401-57620-810	Parks equipment	14,034.55	10,965.45	31,700.00		25,000.00	15,000.00
401-57620-825	Skateboard Park-East Park	-					
401-57620-815	Park Improvement	-					
Sidewalks							
401-57344-820	Sidewalk outlay	-					
Street Lighting							
401-57342-820	Street lighting outlay	-					
	Total Expenditures	188,292.84	310,607.16	251,113.06	1,083,544.00	498,900.00	627,624.00
	NET REVENUES OVER EXPENSES	(98,694.43)	98,694.43	197,007.45	(706,042.58)	-	-
Note 1							
	Squad Cars (2)	100,000					
	Policy Manual	7,100					
	Cloud Storage	6,600					
	Body Cameras & Hardware	23,000					
		136,700					
Note 2							
	Keyless Entry System	20,000					
	Texting System	4,500					
		24,500					
Note 3							
	See List						
Note 4							
	Park Equipment					15,000	
Note 5							
	Plow Truck - 50%					125,000	
	1 Ton Dump Truck - 50%					47,500	
	Skid Steer - 80%					48,000	
						220,500	
FUND 402 SIDEWALK							
Revenues							
402-42500-000	Sidewalks	(4,790.73)	9,790.73	9,827.40	20,448.18	5,000.00	
402-48130-000	Interest Assessments	(10.16)	10.16	15.68	5.18		Sidewalks in Odd Years
402-48600-000	Misc Revenue	-					
402-49401-000	Trans from Cap Projects	-					
402-49300-000	Fund bal applied	10,000.00				10,000.00	
402-49402-000	Transfer from General Fund	-	35,000.00			35,000.00	
	Total Fund Revenue	5,199.11	44,800.89	9,843.06	20,453.36	50,000.00	
Expenditures							
402-57344-820	Sidewalk outlay	49,853.84	146.16	23,275.35		50,000.00	
	NET REVENUES OVER EXPENSES	(44,654.73)	44,654.73	(13,432.29)	20,453.36	-	-

**FUND 404
CAPITAL PROJECTS BORROWED
FUND**

**FUND 405
CAPITAL PROJECTS BORROWED
FUND – TID #4**

**FUND 406
TREE REMOVAL FUND**

	Diff YTD to BUD	6 months YTD 2023	Actual - 2021	Actual - 2022	2023 - Budget	2024 - Budget	Notes
FUND 404 CAPITAL PROJECTS BORROWED FUND							
Notes							
Misc Revenues							
404-41110-000							
404-42300-000							
404-43530-000		181,800.18					
404-48100-000				959,012.00			
404-48600-000	(16,469.70)	16,469.70	397.82	10,997.82			
404-48601-000							
Other Financing Sources							
404-49100-000	475,000.00				475,000.00		Promissory Notes
404-49100-001							
404-49401-900							
404-49999-000							
404-49300-000							
Total Fund Revenue	458,530.30	198,269.88	397.82	970,009.62	475,000.00	-	
Expenditures							
Fire							
404-57220-810							
Highway Equipment							
404-57140-810							
404-57324-810							
404-57324-821							
404-57327-810							
Highway and Streets							
404-57331-820	406,334.01	68,665.99		959,011.90	475,000.00		
404-57331-821							
404-57331-822							
404-57331-823							
404-57331-824							
404-57331-825							
404-57331-827							
404-57342-820							
404-57710-820							
404-57410-820							
Capital Outlay							
404-58200-620							
404-58200-690							
404-58200-700							
404-69404-900							
Total Expenditures	406,334.01	68,665.99	-	959,011.90	475,000.00	-	
NET REVENUES OVER EXPENSES	52,196.29	129,603.89	397.82	10,997.92	-	-	
FUND 405 CAPITAL PROJECTS FUND TID #4							
Notes							
Revenues							
405-48600-000							
405-48200-000							
405-48100-000							
405-49100-000	4,200,000.00				4,200,000.00		Lift Station, Enterprise Way
405-49100-001							
405-49240-000						150,000.00	
405-49300-000						150,000.00	
Total Fund Revenue	4,200,000.00	-	-	-	4,200,000.00	150,000.00	
Expenditures							
405-57331-820	4,159,427.19	40,572.81	6,068.12	88,954.22	4,200,000.00	150,000.00	84th Street - Carry Forward from 2023
405-57331-826							
405-57332-820							
405-57700-820							
405-58200-690							
Total Expenditures	4,159,427.19	40,572.81	6,068.12	88,954.22	4,200,000.00	150,000.00	
NET REVENUES OVER EXPENSES	40,572.81	(40,572.81)	(6,068.12)	(88,954.22)	-	-	
FUND 406 TREE REMOVAL FUND							
Notes							
Revenues							
406-42600-000		923.04	2,885.82	1,576.48			
406-49210-000			10,000.00	15,000.00			
406-49300-000						35,000.00	Tree Program in 2024
Total Fund Revenue	-	923.04	12,885.82	16,576.48	-	35,000.00	
Expenditures							
406-57331-820				24,826.41		35,000.00	
406-57700-820				24,826.41		35,000.00	
Total Expenditures	-	-	-	49,652.82	-	70,000.00	
NET REVENUES OVER EXPENSES	-	923.04	12,885.82	(8,249.93)	-	-	

FUND 407
SUMP PUMP FUND

FUND 501
K9 FUND

FUND 602
SEWER UTILITY FUND

	Diff YTD to BUD	6 months YTD 2023	Actual - 2021	Actual - 2022	2023 - Budget	2024 - Budget	Notes
FUND 407 SUMP PUMP FUND							
Revenues							
407-49263-000			10,000.00	-	-	-	
407-49262-000			10,000.00	-	10,000.00	-	
407-49300-000			-	-	-	-	
			20,000.00	-	10,000.00	-	
Total Fund Revenue							
Expenditures							
407-57331-820	10,000.00		-	-	10,000.00	-	
	10,000.00		-	-	10,000.00	-	
Total Expenditures							
	(10,000.00)	-	20,000.00	-	-	-	
FUND 501 K9 FUND							
Revenues							
501-48500-000	(29,266.65)	29,266.65	-	50.00	-	1,500.00	
501-49300-000						1,500.00	
501-48600-000						-	
	(29,266.65)	29,266.65	-	50.00	-	3,000.00	
Total Fund Revenue							
Expenditures							
501-55300-290	(2,500.00)	2,500.00			-	-	
501-55300-390	(10,332.88)	10,332.88		642.49	-	3,000.00	
	(12,832.88)	12,832.88		642.49	-	3,000.00	
Total Expenditures							
	(16,433.77)	16,433.77	-	(592.49)	-	-	
FUND 602 SEWER UTILITY FUND							
Revenues							
Metered Sales to General Customers							
602-42001-000	619,688.24	630,311.76	1,249,649.08	1,257,895.90	1,250,000.00	1,275,000.00	
602-42002-000	64,832.12	70,167.88	139,469.60	142,198.01	135,000.00	140,000.00	
602-42100-000							
602-42003-000	200,785.24	174,214.76	317,713.80	412,234.59	375,000.00	375,000.00	
602-42200-000				13,400.00			
	885,305.60	874,694.40	1,706,832.48	1,825,428.50	1,760,000.00	1,790,000.00	
Total Metered Sales							
Other sales							
602-43064-000	216,983.09	223,016.91	492,631.70	435,672.70	440,000.00	440,000.00	
602-43065-000	4,162.62	4,837.38	9,592.27	9,645.39	9,000.00	9,000.00	
602-43410-000				2,685.92	2,578.48	2,525.11	
	221,145.71	227,854.29	502,223.97	448,004.01	451,578.48	451,525.11	
Total Other Sales							
Miscellaneous Revenue							
602-48100-000			3,655.00	6,450.00	-	-	
602-48130-000							
602-48470-000	6,756.45	8,243.55	33,760.32	32,384.23	15,000.00	15,000.00	
602-48474-000	(413,342.00)	429,342.00	41,935.00	21,145.00	16,000.00	20,000.00	Sewer connection fees
602-48475-000							
602-49100-000						159,970.54	
602-49300-000						194,970.54	
	(406,585.55)	437,585.55	79,350.32	59,979.23	31,000.00	194,970.54	
Total Miscellaneous Revenue							
	699,865.76	1,540,134.24	2,288,406.77	2,333,411.74	2,242,578.48	2,436,495.65	
Total Fund Revenue							
Expenditures							
602-58200-690							
602-61904-390							
602-61905-390							
602-62403-540	150,000.00		127,159.00	127,755.00	150,000.00	150,000.00	
602-62403-541		265,000.00			265,000.00	275,000.00	Ehler's statement
	150,000.00	265,000.00	127,159.00	127,755.00	415,000.00	425,000.00	
Total Depreciation Expense							
Long Term Debt							
602-62427-620	8,695.00	12,670.00	48,371.00	41,177.00	21,365.00	108,885.00	Ehler's statement & Interest on New Issue
602-62427-621	3,677.87	322.13	9,890.68	3,201.86	4,000.00	4,000.00	
602-62427-700							
602-62428-690			(469.00)	(469.00)			
	12,372.87	12,992.13	57,792.68	43,909.86	25,365.00	112,885.00	
Total Debt Expense							
602-62800-000			(2,186.00)	(6,523.00)			
Supervision and Labor							
602-62820-111	5,270.09	10,129.91	23,774.55	18,892.98	15,400.00	17,000.00	
602-62820-112							
602-62820-113							
602-62820-115							
602-62820-116	(600.00)	600.00	179.14	1,336.21			
602-62820-117				57.41			
602-62820-119							
602-62820-131	311.35	643.45	1,397.11	1,228.93	954.80	1,054.00	
602-62820-132	72.81	150.49	326.71	287.35	223.30	246.50	
602-62820-133	1,001.00			1,203.44	1,001.00	1,156.00	
602-62820-134	2,530.20	3,772.22	5,339.13	10,413.75	6,302.42	6,920.00	
602-62820-136	472.87	27.13	215.48	743.06	500.00	500.00	
	9,058.32	15,323.20	29,046.12	27,640.13	24,381.52	26,876.50	
Total Supervision and Labor							
602-62821-221	(421.71)	2,421.71	3,520.05	3,022.34	2,000.00	3,500.00	
Other supplies and expenses							
602-62827-250		25,500.00			25,500.00	92,250.00	Plow Truck, 1 Ton (25%), Skid Steer (10%)
602-62827-390	5,676.65	4,323.35	4,293.60	12,390.72	10,000.00	20,000.00	
602-62827-391			225,166.09	77,323.47			
602-62827-392		274,805.00	255,941.00	258,899.00	274,805.00	280,404.00	
602-62827-393		1,993.20		(0.03)	1,993.20		principal & interest
	5,676.65	306,621.55	485,400.69	348,613.16	312,298.20	395,276.44	Need breakdown - Racine Water
Total Other Supplies and Expense							
602-62828-350	2,923.06	3,076.94	4,975.51	7,257.34	6,000.00	7,000.00	
602-62828-390	2,539.44	120.00	114.00	332.82	2,659.44	3,000.00	
	5,462.50	3,196.94	5,089.51	7,590.16	8,659.44	10,000.00	
Total Other Supplies and Expense							

	Diff YTD to BUD	6 months YTD 2023	Actual - 2021	Actual - 2022	2023 - Budget	2024 - Budget	
Maintenance of sewage collection							
602-62831-111 Regular salaries/wages	6,528.56	3,771.44	5,608.63	4,258.46	10,300.00	10,720.00	
602-62831-112 Over-time wages	(751.59)	751.59		380.97			
602-62831-113 Part-time wages	-	-					
602-62831-115 Misc wages	-	-					
602-62831-116 Vacation	-	-					
602-62831-117 Sick pay	-	-					
602-62831-119 Other	-	-					
602-62831-131 FICA	365.22	273.38	341.85	261.34	638.60	664.64	
602-62831-132 Medicare	85.44	63.91	79.91	65.83	149.35	155.44	
602-62831-133 Pension	669.50			672.89	669.50	728.96	
602-62831-134 Health insurance	3,355.81	(113.46)	(188.04)		3,242.35	3,564.00	
602-62831-136 FLEX	-	-		122.77	320.00	320.00	
602-62831-350 Maintenance of sewage collecti	965,217.03	299,782.97	1,012,096.06	891,001.44	1,265,000.00	1,265,000.00	Mt Pleasant & Racine
Total Maintenance of sewage collection	975,469.97	304,529.83	1,017,938.41	896,783.70	1,280,319.80	1,281,153.04	
Maintenance of collection system							
602-62832-111 Regular salaries/wages	(29.42)	29.42					
602-62832-112 Over-time wages	-	-					
602-62832-131 FICA	(1.79)	1.79					
602-62832-132 Medicare	(0.42)	0.42					
602-62832-350 Maintenance of collection syst	92,958.78	7,041.22	36,066.04	17,319.15	100,000.00	100,000.00	
Total Maintenance of collection system	92,927.15	7,072.85	36,066.04	17,319.15	100,000.00	100,000.00	
602-62834-350 Maintenance of general plant s	-	-	11.42				
Accounting and Collection Labor							
602-62840-111 Regular salaries/wages	4,939.75	3,460.25	11,733.79	9,248.78	8,400.00	8,730.00	
602-62840-112 Over-time wages	-	-		189.43			
602-62840-113 Part-time wages	-	-					
602-62840-115 Misc wages	-	-					
602-62840-116 Vacation	-	-	96.15	166.88			
602-62840-117 Sick pay	-	-	115.38	102.69			
602-62840-119 Other	-	-					
602-62840-131 FICA	306.28	214.52	701.69	600.67	520.80	541.26	
602-62840-132 Medicare	71.64	50.16	164.21	140.39	121.80	126.59	
602-62840-133 Pension	-	-					
602-62840-134 Health insurance	(1,034.42)	1,034.42	3,439.38	3,157.74			
602-62840-136 FLEX	(6.09)	6.09	338.95	1,160.47			
Total Accounting and Collection Labor	4,277.16	4,765.44	16,589.55	14,767.05	9,042.60	9,397.85	
Meter Reading							
602-62842-111 Regular salaries/wages	-	-					
602-62842-131 FICA	-	-					
602-62842-132 Medicare	-	-					
Total Meter Reading	-	-	-	-	-	-	
602-62843-390 Uncollectible accounts	-	-					
Admin and General Salaries							
602-62850-111 Regular salaries/wages	8,684.60	6,715.40	298.49	8,924.38	15,400.00	16,760.00	
602-62850-112 Over-time wages	-	-					
602-62850-113 Part-time wages	(876.92)	876.92	174.73	5,329.90			
602-62850-115 Holiday	-	-					
602-62850-116 Vacation	(405.77)	405.77	148.35	494.58			
602-62850-117 Sick pay	(246.15)	246.15		148.35			
602-62850-119 Other	-	-					
602-62850-131 FICA	457.31	497.49		903.60	954.80	1,039.12	
602-62850-132 Medicare	106.93	116.37		211.15	223.30	243.02	
602-62850-133 Pension	1,001.00			607.50	1,001.00	1,139.68	
602-62850-134 Health insurance	3,367.16	565.66	876.19	2,849.60	3,932.82	4,325.00	UHC & Delta Dental
602-62850-136 FLEX	193.91	206.09	(154.98)	575.21	400.00	400.00	
Total Admin and General Salaries	12,282.07	9,629.85	1,342.78	20,044.27	21,911.92	23,906.82	
602-62851-310 Office supplies and expenses	1,287.34	1,212.66	2,612.15	2,758.73	2,500.00	2,500.00	
602-62852-210 Outside services employed	11,785.95	8,214.05	16,369.50	11,703.13	20,000.00	35,000.00	Facilities Master Plan & Misc
602-62853-510 Property insurance	4,099.98	4,000.02	8,000.04	8,000.04	8,100.00	8,000.00	
Employee Pensions and Benefits							
602-62854-000 OPEB Expense	-	-		(788.00)			
602-62854-133 Pension	-	-					
602-62854-134 Health insurance	(4,681.96)	4,681.96	13,843.19	9,808.37			
602-62854-136 FLEX	(234.94)	234.94	694.73	817.79			
Total Employee Pensions and Benefits	(4,916.90)	4,916.90	14,537.92	9,838.16	-	-	
602-62856-290 Other contractual srvs-Invest	-	-	(13,804.00)				
602-62856-390 Miscellaneous general expenses	-	-	3,000.00				
602-62857-390 Rents	1,500.00	1,500.00		3,000.00	3,000.00	3,000.00	
602-69409-900 Transfer out to Sump Pump Fund	-	-	10,000.00		10,000.00		
602-69701-900 Transfer out Retiree Insurance	-	-					
602-69402-900 Transfer out to General Fund	-	-					
TOTAL FUND EXPENDITURES	1,280,861.35	951,397.13	1,820,671.86	1,542,744.88	2,242,578.48	2,436,495.65	
TOTAL FUND REVENUES	699,865.76	1,540,134.24	2,288,406.77	2,333,411.74	2,242,578.48	2,436,495.65	
NET REVENUES OVER EXPENSES	(580,995.59)	588,737.11	467,734.91	790,666.86	-	-	

FUND 701
POST RETIREMENT INSURANCE
FUND

FUND 803
OPEB IRREVOCABLE TRUST FUND

		Dif YTD to BUD	6 months YTD 2023	Actual - 2021	Actual - 2022	2023 - Budget	2024 - Budget	
FUND 701 POST RETIREMENT INSURANCE								Notes
Revenues								
701-49210-000	Transfers from General Fund	-	85,000.00	95,000.00	95,000.00	85,000.00	75,000.00	
701-49262-000	Transfer in from Sewer Utility	-	85,000.00	95,000.00	95,000.00	85,000.00	75,000.00	
	Total Fund Revenue	-	85,000.00	95,000.00	95,000.00	85,000.00	75,000.00	
Expenditures								
701-52100-134	Health Insurance	-	43,237.56	63,314.30	77,389.96	85,000.00	75,000.00	4 Retirees HRA
701-52100-136	FLEX	-	-	-	-	-	-	
701-58200-690	Fees	-	-	-	-	-	-	
	Total Expenditures	-	43,237.56	63,314.30	77,389.96	85,000.00	75,000.00	
	NET REVENUES OVER EXPENSES	-	41,762.44	31,685.70	17,610.04	-	-	
FUND 803 OPEB IRREVOCABLE TRUST								Notes
Revenues								
803-48200-000	Investment Income	(2,712.47)	22,712.47	34,367.18	(56,808.00)	20,000.00	20,000.00	
803-49210-000	Transfers from General Fund	(2,712.47)	22,712.47	34,367.18	(56,808.00)	20,000.00	20,000.00	
	Total Fund Revenue	(2,712.47)	22,712.47	34,367.18	(56,808.00)	20,000.00	20,000.00	
Expenditures								
803-58200-690	Fees	-	-	-	-	5,000.00	5,000.00	
	Total Expenditures	-	-	-	-	5,000.00	5,000.00	
	NET REVENUES OVER EXPENSES	(2,712.47)	22,712.47	34,367.18	(56,808.00)	15,000.00	15,000.00	