

ORDINARY INCOME/EXPENSE

INCOME

410000 · Charges for Services			
411000 · Ambulance Fees			
411010 · Revenue Collected - F & R	699.52		
411015 · Consumable Equipment Reimbursement	3,004.06	5,000.00	5,000.00
411020 · Ambulance Collections	85,788.98	80,000.00	120,000.00
411025 · Ambulance Record Requests	19.00		
Total 411000 · Ambulance Fees	89,511.56	85,000.00	125,000.00
412000 · Misc Charges for Services			
412160 · Animal Control Fee Reimbursement	0.00	1,000.00	
412200 · Treasurer Fees	85.00		
412500 · Reimburse from Cemetery for DPW	0.00	11,988.00	4,000.00
Total 412000 · Misc Charges for Services	85.00	12,988.00	4,000.00
413000 · Clerk Fees	969.55	1,000.00	1,000.00
413310 · Culvert Installation Reimbursement	960.80	0.00	6,000.00
413320 · Engineering fee reimbursement	0.00		
413340 · Landfill Expansion Income	224,140.57	250,000.00	280,000.00
413345 · Legal Fee Reimbursement	5,480.00	3,000.00	3,000.00
413350 · Planning Commission Review Fee	10,215.00	8,000.00	10,000.00
413360 · State Reimbursed F & R Billing	0.00	5,000.00	
413370 · Fire Billing	14,146.23		15,000.00
413380 · Recycle income	182.00	500.00	500.00
413390 · Zoning Admin Fee Reimbursement	44,225.42	20,000.00	40,000.00
410000 · Charges for Services - Other	0.00	0.00	0.00
Total 410000 · Charges for Services	389,916.13	385,488.00	484,500.00
414000 · Fines & Forfeitures			
414110 · Court Forfeitures & Costs	39,385.85	27,000.00	30,000.00
414000 · Fines & Forfeitures - Other			
Total 414000 · Fines & Forfeitures	39,385.85	27,000.00	30,000.00
434000 · Intergovernmental			
434100 · State of WI			
434110 · Exempt computer state aid	4,902.17	4,900.00	4,902.00
434125 · Municipal Services Aid	54.23	55.00	55.00
434135 · State Fire Ins Dues	28,738.52	25,000.00	26,000.00
434145 · State EMS Grant Rev/ACT 102	6,985.28	6,000.00	6,000.00
434150 · State-Shared Revenue + Utility	22,409.53	58,167.00	57,272.41
434151 · Supplemental aid	0.00	96,214.00	98,426.67
434155 · State-Transportation Aid	112,818.51	150,425.00	150,944.00
434170 · State Payments - Other	7,118.39	6,675.00	12,128.55
434185 · State COVID Relief ARPA			
434190 · State Local Road Improvement	22,837.87		
Total 434100 · State of WI	205,864.50	347,436.00	355,728.63
Total 434000 · Intergovernmental	205,864.50	347,436.00	355,728.63
439000 · Investment Income			
439120 · Interest	84,028.81	72,000.00	95,000.00
Total 439000 · Investment Income	84,028.81	72,000.00	95,000.00

	Jan 1-Oct 17, 2024	2024 Budget	2025 Proposed
440000 · Licenses, Permits & Fees			
440020 · Building permits	233,707.60	110,000.00	145,000.00
440060 · Certified Survey Map Approv Fee	0.00	0.00	0.00
440080 · Conditional Use Permit Fee	0.00	0.00	0.00
440110 · Culvert Permit	500.00	350.00	350.00
440120 · Land Disturbance Permit	0.00	0.00	0.00
440170 · Variance Fee	0.00	0.00	0.00
440180 · Zoning Permit	13,438.00	18,000.00	18,000.00
441200 · Dog License	1,035.00	1,400.00	1,400.00
441500 · Firework Permits			
441510 · Fireworks seller permits	2,000.00	4,000.00	4,000.00
441520 · Fireworks permits possessors	75,128.00	80,000.00	110,000.00
Total 441500 · Firework Permits	77,128.00	84,000.00	114,000.00
441600 · License Fees			
441610 · Background & records check	203.00	200.00	200.00
441620 · License Publication Fees	250.00	250.00	250.00
441630 · Liquor License	5,009.00	5,400.00	5,400.00
441640 · Operator License	740.00	750.00	750.00
441650 · Dance, cig., soda, pool lic.	370.00	250.00	350.00
Total 441600 · License Fees	6,572.00	6,850.00	6,950.00
Total 440000 · Licenses, Permits & Fees	332,380.60	220,600.00	285,700.00
451000 Other Financing Sources			
451010 Debt/Loan Proceeds	78,000.00	78,000.00	
Total 451000 Other Financing Sources	78,000.00	78,000.00	0.00
455000 · Taxes			
455010 · Gen Property Taxes	784,976.22	1,099,565.00	1,039,869.00
455080 · Woodland Taxes			
Total 455000 · Taxes	784,976.22	1,099,565.00	1,039,869.00
4600000 · Miscellaneous Revenue			
46100 · Donations			
461020 - Dawson Donation - Oak Grove Cemetery	0.00		
461030 · Fire & Rescue Dept Donations	2,750.00		
Total 46100 · Donations	2,750.00		
462240 · Miscellaneous Income	3,892.96		
462400 · Rent of Village Property			
462420 · Hall rental	7,800.00	6,000.00	6,000.00
Total 462400 · Rent of Village Property	7,800.00	6,000.00	6,000.00
Total 4600000 · Miscellaneous Revenue	14,442.96	6,000.00	6,000.00
480100 · Equipment Sale			
Total Income	1,928,995.07	2,236,089.00	2,296,797.63
Gross Profit	1,928,995.07	2,236,089.00	2,296,797.63

EXPENSE

510000 · Payroll Expense			
510020 · FICA Tax			
510030 · Medicare Tax			
510090 · WI Retirement			
Total 510000 · Payroll Expense			
511000 · Conservation and Development			
511030 · Planning Commission	1,707.65	2,400.00	2,400.00
511035 · Plan Commiss - FICA/Medicare Ex	137.70	183.60	183.60
511050 · Reimbursable Planning/Zoning	47,448.52	20,000.00	40,000.00
511060 · Reimbursable Legal	2,654.40	3,000.00	3,000.00
Total 511000 · Conservation and Development	51,948.27	25,583.60	45,583.60
512000 · Culture, Rec and Education			
512350 · Charitable Donations	1,000.00	1,000.00	2,500.00
512380 · Rec Shelter Utilities	3,463.54	3,500.00	4,200.00
512000 · Culture, Rec and Education - Other	0.00		
Total 512000 · Culture, Rec and Education	4,463.54	4,500.00	6,700.00
513000 · Debt Service			
513040 · Principal-Long Term Debt	114,759.01	114,759.01	47,444.03
513080 · Interest-Long Term Debt	4,027.57	4,027.57	12,102.57
Total 513000 · Debt Service	118,786.58	118,786.58	59,546.60
514100 · Election			
514110 · Elections			
514115 · Ballots, Publications & Other	7,049.34	10,300.00	5,500.00
514125 · Elections Miscell Expense	683.40	700.00	500.00
514130 · Poll Workers	4,312.50	7,000.00	4,000.00
Total 514110 · Elections	12,045.24	18,000.00	10,000.00
Total 514100 · Election	12,045.24	18,000.00	10,000.00
514200 · General			
514210 · Address Signs	1,149.75	700.00	1,000.00
514250 · Ambulance billing service	14,203.49	12,000.00	16,000.00
514280 · Ordinance Recodification	3,102.40	3,250.00	3,250.00
514290 · V. Share-Storm Water assess	0.00	7,200.00	7,200.00
Total 514200 · General	18,455.64	23,150.00	27,450.00
514300 · Professional Services			
514320 · Accounting Fees	12,414.00	15,000.00	17,000.00
514330 · Engineering Expense	17,772.96	50,000.00	50,000.00
514340 · Legal Expenses	76,156.29	75,000.00	75,000.00
514360 · Planning/Engineering I-94	46,882.59	78,000.00	20,000.00
514380 · Zoning Administration	84,956.16	82,000.00	70,000.00
514390 · Code Enforcement			12,000.00
Total 514300 · Professional Services	238,182.00	300,000.00	244,000.00

	Jan 1-Oct 17, 2024	2024 Budget	2025 Proposed
514400 · Village Assessor			
514410 · Village Assessor Contract Fees	17,000.00	20,400.00	20,760.00
514420 · Assessor Expenses	2,655.66	1,700.00	1,700.00
Total 514400 · Village Assessor	19,655.66	22,100.00	22,460.00
514500 · Village Board			
514520 · Village Board Salaries	21,166.80	25,400.04	25,400.04
514525 · Village Board FICA/Medicare	1,457.42	1,943.10	1,943.10
514530 · V. Board Expenses	4,071.13	4,900.00	5,000.00
514500 · Village Board - Other	0.00		
Total 514500 · Village Board	26,695.35	32,243.14	32,343.14
514600 · Village Hall Bldgs & Grounds			
514610 · Custodian Wages & Fringes			
514615 · Custodian-Retirement	854.56	952.00	980.56
514620 · Custodian - Wages	11,124.00	14,000.00	14,420.00
514625 · Custodian-FICA/Medicare Exp	819.70	1,071.00	1,103.13
Total 514610 · Custodian Wages & Fringes	12,798.26	16,023.00	16,503.69
514650 · V. Hall Maint & Supplies	15,334.78	22,000.00	28,000.00
514670 · Village Hall Utilities	9,697.73	15,000.00	14,000.00
514680 · Waste Removal	3,445.96	3,950.00	4,500.00
514600 · Village Hall Bldgs & Grounds - Other			
Total 514600 · Village Hall Bldgs & Grounds	41,276.73	56,973.00	63,003.69
514700 · Treasurer			
514720 · Tax Collection Exp.	1,654.05	1,600.00	1,800.00
514750 · Treasurers Assoc/Trng.	0.00	100.00	100.00
514760 · Treasurer-Dogs	160.39	275.00	275.00
514770 · Mileage/Travel Reimbursement	640.94	850.00	850.00
514780 · Treasurer Salary & Fringes			
514785 · Treasurer Retirement	1,790.04	2,100.38	2,163.42
514790 · Treasurer - Salary	25,020.72	30,888.00	31,815.00
514795 · Treasurer- FICA/Medicare Exp	1,853.73	2,362.93	2,433.85
514780 · Treasurer Salary & Fringes - Other	0.00		
Total 514780 · Treasurer Salary & Fringes	28,664.49	35,351.32	36,412.27
Total 514700 · Treasurer	31,119.87	38,176.32	39,437.27
515000 · Municipal Court			
515020 · Clerk of Courts	8,893.03	10,010.00	10,310.00
515025 · Court Clrk - FICA/Medicare Exp	638.14	765.77	788.72
515040 · Judge Wages	2,500.00	3,000.00	3,090.00
515045 · Judge - FICA/Medicare Exp	172.13	229.50	236.39
515100 · Supplies/Membership			
515120 · Muni Court-Membership Dues Exp	100.00	145.00	195.00
515140 · Muni Court-Postage Expense	0.00	70.00	219.00
515150 · Muni Court-Office Supplies	2,117.39	1,100.00	1,680.00
515160 · Muni Court Reimbursement	0.00	0.00	0.00
515170 · Judge Expenses	0.00	100.00	100.00
515180 · Muni Court-Software	1,850.00		2,400.00
515100 · Supplies/Membership - Other	55.81		
Total 515100 · Supplies/Membership	4,123.20	1,415.00	4,594.00
515200 · Forfeit & Jail Assessment			
515220 · Muni Court - Jail Fees	3,580.00	2,500.00	2,500.00
515230 · Legal Expenses-Municipal Court	0.00	0.00	0.00
Total 515200 · Forfeit & Jail Assessment	3,580.00	2,500.00	2,500.00
515300 · Muni Court-Training Expense	0.00	1,500.00	2,104.40
Total 515000 · Municipal Court	19,906.50	19,420.27	23,623.50

	Jan 1-Oct 17, 2024	2024 Budget	2025 Proposed
515400 · Miscellaneous			
515420 · Background/Records Check	301.00	250.00	300.00
Total 515400 · Miscellaneous	301.00	250.00	300.00
516000 · Village			
516100 · Workers Comp/ST Disability/UC			
516120 · Unemployment Comp.	4,803.00	9,700.00	15,520.00
516100 · Workers Comp/ST Disability/UC - Other	419.00		
Total 516100 · Workers Comp/ST Disability/UC	5,222.00	9,700.00	15,520.00
516250 · Clerk/Admin Salary & Fringes			
516252 · Clerk/Admin - FICA/Medicare Expense	4,063.25	5,066.21	4,869.53
516255 · Clerk/Admin- Retirement	4,040.39	4,503.30	4,328.47
516256 · Clerk/Admin Salary	55,788.49	66,225.00	63,654.00
Total 516250 · Clerk/Admin Salary & Fringes	63,892.13	75,794.51	72,852.00
516260 · Clerk Assoc./Training	564.00	600.00	600.00
516270 · Deputy Clerk /Office Help wage	1,807.85	1,500.00	1,500.00
516272 · Deputy Clrk - FICA/Medicare Exp	109.72	114.75	114.75
516300 · Office Expense			
516305 · Computer & Internet Expense	2,171.71	2,200.00	2,500.00
516306 - Accounting Software	2,867.40		2,900.00
516310 · Newsletter Expense	572.24	500.00	650.00
516315 · Mileage/Travel Reimbursement	0.00	50.00	50.00
516318 · Miscell. Office Expense	10.00	1,000.00	1,000.00
516319 · Office Equipment Lease Expense	2,613.41	3,500.00	3,500.00
516320 · Office Equipment Maintenance			
516325 · Office Supplies	1,182.23	1,500.00	1,500.00
516330 · Postage	243.68	500.00	500.00
516340 · Telephone Expense	312.78	625.00	625.00
Total 516300 · Office Expense	9,973.45	9,875.00	13,225.00
516350 · Publications	880.20	1,200.00	1,200.00
Total 516000 · Village	82,449.35	98,784.26	105,011.75
516420 · Prop & Liab. Insurance	40,201.35	40,547.00	44,601.70
516425 - Insurance Reserve		0.00	0.00
516500 · Health and Human Services			
516505 · Weed Commisioner and Reimburse			
516540 · Weed Commissioner Wages	0.00	750.00	750.00
Total 516505 · Weed Commisioner and Reimburse	0.00	750.00	750.00
516620 · Animal Control Services	2,100.00	6,000.00	6,000.00
Total 516500 · Health and Human Services	2,100.00	6,750.00	6,750.00

520000 · Public Safety

521000 · Building Inspector

521020 · Building Inspector	151,633.44	71,500.00	91,000.00
521080 · Bldg Inspector-Supp & Office Ex	474.49	500.00	500.00

Total 521000 · Building Inspector	152,107.93	72,000.00	91,500.00
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522000 · Fire & Rescue Department

522001 · Fire & Rescue Wages	103,378.65	164,000.00	273,000.00
522002 · Fire & Rescue Training Pay	0.00		
522005 · F & R - FICA/Medicare Expense	7,915.60	12,546.00	20,884.50
522010 · F. Dept. Main & Supplies	32,745.63	30,000.00	30,000.00
522020 · F. Dept. Utilities	3,417.95	7,000.00	5,500.00
522030 · Fire Dept. Equipment	16,110.93	20,000.00	20,000.00
522040 · Fire Prevention dues	10,453.75	25,000.00	26,000.00
522050 · RFRD Fuel	5,147.92	11,000.00	9,000.00
522060 · RFRD Office Eqpt. & Supplies	4,210.31	6,500.00	6,000.00

522070 · Postage/Membership/Periodical

522200 · Fire Dept- Postage Expense			
522500 · Fire Dept-Membership Expense	1,234.03	2,500.00	2,500.00
522550 · Rescue Dept-Membership Expense	1,027.14	2,500.00	2,500.00

Total 522070 · Postage/Membership/Periodical	2,261.17	5,000.00	5,000.00
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523000 · Rescue Contract-Wind Lake	1,200.00	4,000.00	4,000.00
523010 · Rescue Squad-Supplies	8,644.08	12,000.00	12,000.00
523020 · Rescue Squad Utilities/Cell	2,433.63	4,000.00	3,300.00
523030 · Rescue Equipment	6,382.47	6,000.00	6,000.00
523040 · Act 102 (EMS)	5,206.83	6,000.00	6,000.00
523050 · RFRD Health & Safety	11,530.20	14,500.00	14,500.00

523070 · Training

523200 · Fire Dept-Training Expense	2,001.75	3,500.00	2,500.00
523230 · Rescue Dept-Training Expense	905.73	2,500.00	2,500.00

Total 523070 · Training	2,907.48	6,000.00	5,000.00
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523300 · F & R Capital Lease/Purchase	9,626.42	72,753.64	72,753.64
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Total 522000 · Fire & Rescue Department	233,573.02	406,299.64	518,938.14
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523400 · Police

523420 · Racine County Sheriff's Dept.	8,484.90	11,645.00	12,704.00
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Total 523400 · Police	8,484.90	11,645.00	12,704.00
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Total 520000 · Public Safety	394,165.85	489,944.64	623,142.14
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533000 · Public Works

533010 · Roads and Related Facilities

530015 · Maintenance

533100 · Supplies and Postage Expense

533120 · DPW - Supplies & Office Expense

174.31 2,000.00 2,000.00

Total 533100 · Supplies and Postage Expense

174.31 2,000.00 2,000.00

533200 · Fuel

15,525.69 30,000.00 30,000.00

533220 · Garage - Maintenance

23,718.55 28,000.00 28,000.00

533230 · Garage - Telephone

137.43 1,000.00 1,000.00

533240 · Garage Utilities

6,401.72 8,000.00 8,000.00

530015 · Maintenance - Other

2,948.08 4,000.00 4,000.00

Total 530015 · Maintenance

48,905.78 73,000.00 73,000.00

533300 · Retirement and Sick Benefits

533350 · Retirement Expense

11,614.15 15,402.00 15,844.00

533300 · Retirement and Sick Benefits - Other

11,614.15 15,402.00 15,844.00

Total 533300 · Retirement and Sick Benefits

11,614.15 15,402.00 15,844.00

533420 · Health Insurance

42,515.64 66,210.00 46,346.00

533430 · Life Insurance

359.22 725.00 725.00

533440 · Miscellaneous Expenses

371.00 2,000.00 2,000.00

533450 · Public Work's Wages

166,015.40 226,500.00 233,000.00

533455 · Public Wrks - FICA/Medicare Exp

12,141.91 17,327.25 17,824.50

533520 · Road Maintenance

427,890.96 360,000.00 411,704.74

533530 · Roads-Bridges & Culverts

773.80 6,000.00

533540 · Roads-Snow & Ice

16,734.00 70,000.00 70,000.00

533560 · Street Lights

2,028.66 2,300.00 2,400.00

533600 · Public Works Capital Purchase

21,967.86 75,000.00 35,000.00

533010 · Roads and Related Facilities - Other

0.00

Total 533010 · Roads and Related Facilities

690,798.45 820,062.25 825,000.24

534000 · Solid Waste

534010 · Recycling/Compactor Wages

0.00

Total 534000 · Solid Waste

0.00

Total 533000 · Public Works

751,318.38 908,464.25 913,844.24

	Jan 1-Oct 17, 2024	2024 Budget	2025 Proposed
541310 - Delinq PPT write offs	(22.45)		
542240 - DPW - Membership Expenses			
542510 - Equipment Capital Reserve	0.00	25,000.00	25,000.00
542520 - Building Capital Reserve	0.00	500.00	500.00
571000 - Capital Purchase			
571010 - ARPA Capital Purchase	4,663.73		
571000 - Capital Purchase - Other	0.00		
Total 571000 - Capital Purchase	4,663.73		
589050 - Miscellaneous Expense	0.00	4,000.00	3,000.00
690000 - Reconciliation Discrepancies	0.00		
692020 - Prior period adjustment	0.00		
700000 Bank service charges	443.20	500.00	500.00
Total Expense	1,858,155.79	2,233,673.06	2,296,797.63
Net Ordinary Income	70,839.28	2,415.94	(0.00)

NOTE: \$92,679 was moved forward by resolution from the 2023 budget to 2024 to be used for roads
And unbudgeted income from LRIP of \$22,837 to be used for roads in 2024