VILLAGE OF WILLIAMS BAY

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NOTICE

FINANCE & PERSONNEL (F&P) COMMITTEE MEETING

TUESDAY, OCTOBER 4, 2022 AT 10:30 AM

AGENDA

The following agenda items may be considered for Discussion, Consideration, or Action

I. Call to Order

II. Roll Call

III. Levy Limit Worksheet

IV. Review 2023 Draft Budget

V. Consider a motion to convene into closed session pursuant to the exemption contained in Wis. Stats. § 19.85(1)(c) for the purpose of considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility.
- 2023 Wages

VI. Motion to reconvene into open session

VII. Possible discussion of/action for those items discussed in closed session

VIII. Adjourn

Lowell Wright
Finance & Personnel Chair

Requests from persons with disabilities, who need assistance to participate in this meeting or hearing, should be made to the Village Clerk's office in advance so the appropriate accommodations can be made.

Posted: 10/03/2022 10:00 AM

Form SL-202m	2022 Municipal Levy Limit Worksheet	WI Dept of Revenue

Year	Co-muni Code	County	Municipality	Account No.	Report Type
2022	64192	WALWORTH	VILLAGE OF WILLIAMS BAY	1754	

Section A: Determination of 2022 Payable 2023 Allowable Levy Limit

1	2021 payable 2022 actual levy plus 2022 personal property aid (2,691.28)	$2,756,576
2	Exclude prior year levy for unreimbursed expenses related to an emergency	$0
3	Exclude 2021 levy for new general obligation debt authorized **after** July 1, 2005	$705,386
4	2021 payable 2022 adjusted actual county levy *(Line 1 minus Lines 2 and 3)*	$2,051,190
5	0.00% growth, plus terminated TID (0 %), plus TID subtraction (0 %) applied to 2021 adjusted actual levy	$2,051,190
6	Net new construction (1.674 %), plus terminated TID (0 %), plus TID subtraction (0 %) applied to 2021 adjusted actual levy	$2,085,527
7	Greater of Line 5 or Line 6	$2,085,527
8	2022 levy limit before adjustments **less 2023 personal property aid** ($2,691.28)	$2,082,836
9	Total adjustments *(from Sec. D, Line U)*	$899,460
10	**2022 Payable 2023 Allowable Levy** *(sum of Lines 8 and 9)*	$2,982,296
11	Higher levy approved by special resolution at a special meeting of Town electors	

Section B: Adjustment for Previous Year's Unused Levy (sec. 66.0602(3)(f), Wis. Stats.)

1	Previous year's allowable levy	$2,753,886
2	Previous year's actual levy	$2,753,885
3	Previous year's unused levy *(Line 1 minus Line 2)*	$1
4	Previous year's actual levy $2,753,885 x 0.015	$41,308
5	**Allowable Increase** *(lesser of Lines 3 or 4)*	$1

Section C: Adjustment for Prior Years Unused Levy Carryforward (sec. 66.0602(3)(fm), Wis. Stats.)

1	2021 unused percentage	0.000%
2	2020 unused percentage	0.000%
3	2019 unused percentage	0.000%
4	2018 unused percentage	0.000%
5	2017 unused percentage	0.000%
6	Total unused percentage *(sum of Lines 1-5)*	0.000%
7	Previous year's actual levy due to valuation factor	$2,042,585
8	**Allowable Increase** *(Line 6 multiplied by Line 7)*	$0

2022 Municipal Levy Limit Worksheet

Section D: Adjustments to Allowable Levy Limit

		Additions	Subtractions
A	Increase for unused levy from previous year *(from Sec. B, Line 5)*	$0	
B	Decrease in 2023 debt service levy as compared to 2022 debt service levy for debt authorized **prior to** July 1, 2005		$0
C	Increase in 2023 debt service levy as compared to 2022 debt service levy for debt authorized **prior to** July 1, 2005	$0	
D	Increase for town, village, or city's share of refunded or rescinded taxes certified under sec. 74.41(5), Wis. Stats.	$0	
E	Debt service levy for general obligation debt authorized **after** July 1, 2005	$899,460	
F	Increase in 2022 payable 2023 levy approved by a referendum.	$0	
G	Amount levied in 2022 to pay unreimbursed expenses related to an emergency	$0	
H	Increase/decrease in costs associated with an intergovernmental cooperation agreement	$0	$0
I	Adjustment to 2022 payable 2023 levy for increase in charges assessed by a joint fire department or a joint emergency medical services district	$0	
J	Adjustment to 2022 payable 2023 levy for transfer of services during 2022 **to** other governmental units		$0
K	Adjustment to 2022 payable 2023 for transfer of services during 2022 **from** other governmental units	$0	
L	Adjustment to 2022 payable 2023 levy for annexation of land during 2022 by a city or village *(towns only)*		
M	Adjustment to 2022 payable 2023 levy for annexation of land during 2022 from a town *(villages or cities only)*	$0	
N	Lease payment for lease revenue bond issued **before** July 1, 2005	$0	
O	Levy for shortfall of debt service on revenue bond issued under sec. 66.0621, Wis. Stats., or special assessment B bond issued under sec. 66.0713(4), Wis. Stats.	$0	
P	Increase in levy for shortfall in general fund due to loss of revenue from the sale of water or other commodity to a manufacturer that has discontinued operations	$0	
Q	Adjustment to 2022 payable 2023 levy for the adoption of a new fee or fee increase for covered services partly or wholly funded by levy in 2013		$0
R	Increase for unused levy carryforward from prior years *(from Sec. C, Line 8)*	$0	
S	Increase in levy for each occupancy permit issued in 2021 for qualifying new single-family residential dwelling units	$0	
T	Increase in levy due to a reduced utility aid payment for a decommissioned or closed plant	$0	
U	**Total Adjustments** *(sum of Lines A-T)*		$899,460

Levy Limits

The net new construction for 2022 is 1.674% or $34,337. The increase of $194,234 in debt service is exempt from levy limits.
The 2023 allowable levy including debt service is $2,982,963; an increase of $190,210 over the 2022 levy of $2,792,086.
Budget being reviewed at the 10-4-2022 meeting does not include the EMS Referendum.

General Fund Impacts

Revenues:

Proposed increase for tourist rooming house permits from $225 to $450 due to additional costs for enforcement; estimated additonal revenue of $3,375.
Proposed increase for resident beach tags from $3 each to $5 each; estimated additional $3,000 of revenue
Proposed increase for resident parking passes from $2 each to $3 each; estimated additional $6,600 of revenues
Proposed increase of $10 for non-resident baseball registration fees
Increase in Recreation Department revenues for new programs in 2023.
Increase in Recreation Department baseball sponsorship revenues.

Expenditures

2023 expenditures increased by 1.87 % or $61,721 over 2022 expenditures
Proposed wage increase of 4%
Included $15,000 for laserfiche project to start digitizing Village records.
Telephone costs will continue to be analyzed to find ways to reduce costs.
Crib repairs of $50,000 were not done in 2022; moved expenditure and transfer from pier sinking fund revenue to 2023.
Contribution to sinking funds eliminated in 2023 due to projects and equipment being included in borrowing.
Recreation Department includes an additional part time position.

Insurance Costs

Employer annual cost

2022	2023	
$17,345.28	$17,290.08	Family Coverage
$7,087.20	$7,055.16	Single Coverage

Employee cost -Family Coverage

2022	2023		
$3,591.60	$4,229.04	Dean Health Insurance	1 employee
$1,138.80	$2,357.76	MercyCare Health Plans	7 employees
$9,330.48	$13,429.44	Quartz-Community	
$8,085.60	N/A	*WEA Trust (no longer available in 2023)*	*2 employees - need to enroll in different plan*
$13,027.92	$11,485.20	Local IYC Access Plan	

Employee cost - Single Coverage

2022	2023		
$1,457.04	$1,710.60	Dean Health Insurance	3 employees
$475.92	$962.04	MercyCare Health Plans	4 employees
$3,752.64	$5,390.76	Quartz-Community	
$3,254.64	N/A	*WEA Trust (no longer available in 2023)*	*4 employees- need to enroll in different plan*
$5,231.52	$4,612.92	Local IYC Access Plan	

Library Budget

The proposed budget for wages reflect a 2%- 3% increase for employees. There is one employee with a proposed 4% increase
because they also work for the Rec Dept and it will keep the hourly wage the same for each department.
If a 4% increase was provided to all Library employees, the total impact would be $4,088.81.
At the September 21st F&P budget meeting it was the consensus to include the telephone costs in the building maintenace portion of the budget.
The Library Building Repairs/Maintenance account (400-58100-150) includes $5,000 for carpet replacement.
The proposed budget shows a balanced budget for the Library. This would require an additional levy contribution of $27,156 over the required mimimum.

Walworth County Minimum Levy Contribuition compared to actual

2020

Minimum	Actual	
	$152,562.00	Operating Expenses
	$9,330.00	Administration
	$27,200.00	Building Expenses
$163,319.00	$189,092.00	
Increase over minimum	**15.78%**	

2021

Minimum	Actual	
	$154,570.00	Operating Expenses
	$9,856.00	Administration
	$27,200.00	Building Expenses
$179,613.00	$191,626.00	

Increase over minimum **6.69%**

2022

Minimum	Actual	
	$157,414.00	Operating Expenses
	$9,760.00	Administration
	$23,870.00	Building Expenses
$184,655.00	$191,044.00	
Increase over minimum	**3.46%**	

2023 Proposed

Minimum	Actual	
	$191,565.00	Operating Expenses
	$9,500.00	Administration
	$31,750.00	Building Expenses
$205,659.00	$232,815.00	
Increase over minimum	**13.20%**	

	Title	2022 Budget	Estimated 12/31/2022	2023 Proposed Budget	Total Variance
	2023 PROPOSED REVENUES				
100-41100	GENERAL TAX LEVY	1,720,376	1,720,376	1,765,397	45,021
100-41101	DELINQUENT PP TAX	-	298	150	**150**
100-41104	TAX EQUIVALENT	109,000	100,800	100,800	**(8,200)**
100-41105	ROOM TAX	45,000	52,000	52,000	7,000
100-41106	CABLE FRANCHISE FEES	52,000	51,393	51,000	(1,000)
100-41110	MERCY PILOT	55,000	55,774	55,000	-
100-41200	EMS REFERENDUM TAX LEVY	-		-	-
	TOTAL TAXES	**1,981,376**	**1,980,641**	**2,024,347**	**42,971**
100-42001	EXEMPT COMPUTER AID	470	470	470	-
100-42002	STATE SHARED REVENUE	64,696	65,744	64,314	(382)
100-42006	TRANSPORTATION AID	191,734	191,734	191,000	(734)
100-42007	POLICE TRAINING FROM STATE	1,120	15,880	1,120	-
100-42008	OTHER STATE AIDS	16,000	18,165	16,400	400
100-42009	POLICE GRANT FROM CTY	3,500	4,000	2,500	(1,000)
100-42010	POLICE SRO REVENUE	66,954	66,954	69,668	2,714
100-42011	POLICE GRANT FROM LWMMI	-	2,500	-	-
100-42020	LAND USE CONVERSION FEES	-	1,000	-	-
	TOTAL INTERGOVERNMENTAL	**344,474**	**366,447**	**345,472**	**998**
100-43001	LIQUOR/BEER LICENSE	6,025	17,248	6,425	400
100-43002	OPERATOR LICENSE	2,200	2,520	2,000	(200)
100-43006	BUILDING PERMITS	75,000	75,000	80,000	5,000
100-43007	ELECTRICAL PERMITS	13,000	13,000	15,000	2,000
100-43008	PLUMBING PERMITS	13,000	14,000	15,000	2,000
100-43009	ROOM TAX PERMIT	625	725	800	175
100-43013	RENTAL PROP ADMIN	-	10	-	-
100-43014	CIGARETTE LIC.	300	300	300	-
100-43015	ZONING AND PLANNING FEES	18,000	24,000	21,000	3,000
100-43016	TREE PERMIT	2,500	4,000	4,000	1,500
100-43018	DOG LICENSE	600	600	600	-

		2022	Estimated	2023	Total
	Title	Budget	12/31/2022	Proposed Budget	Variance
100-43021	TOURIST ROOMING HOUSE PERMIT	1,575	3,375	6,750	5,175
100-43022	SHORT TERM RENTAL PERMIT	13,300	19,000	19,000	5,700
100-43025	TRANSIENT MERCHANT PERMIT	150	150	-	(150)
100-43090	INVOICED SERVICE PAYMENTS	-	30,000	10,000	10,000
	TOTAL LICENSES & PERMITS	**146,275**	**203,928**	**180,875**	**34,600**
100-44040	POLICE GEN REVENUE	3,000	200	250	**(2,750)**
100-44043	POLICE ALARM PERMITS	-	-	-	**-**
100-44049	SPECIAL ASSESSMENT LETTERS	6,000	4,000	4,000	(2,000)
100-44060	STREET OPENING REVENUE	200	1,400	1,000	800
100-44093	SPORTS CAMP REVENUES	-	-	3,000	3,000
100-44095	TENNIS REVENUES	-	-	750	750
100-44096	GOLF REVENUES	500	400	500	-
100-44098	ZUMBA REVENUES	3,500	2,300	3,000	(500)
100-44099	TAI CHI REVENUES	1,000	-	-	(1,000)
100-44100	BASEBALL/SOFTBALL REG FEES	5,900	7,795	8,865	2,965
100-44102	ADULT PROGRAM REVENUES	1,500	2,900	3,000	1,500
100-44103	SUMMER PROGRAM REVENUES	3,500	2,200	3,500	-
100-44106	DONATION FOR REC DEPT	2,000	1,500	4,050	2,050
100-44107	FIELD HOUSE RENTALS	1,200	2,400	3,000	1,800
100-44301	WATERWAY MARKERS	6,000	6,309	6,100	100
100-44620	LAKEFRONT/SHORE INCOME	8,600	9,745	11,600	3,000
100-44621	BEACH REVENUE	88,600	93,677	96,600	8,000
100-44622	LAUNCH REVENUE	170,000	17,000	170,000	-
100-44623	HORVATH DRY STORAGE REVENUE	21,600	24,231	24,000	2,400
100-44625	TOWN OF LINN BEACH REVENUE	10,000	16,380	15,000	5,000
100-44630	KAYAK/PADDLEBOARD RENTAL REVENUE	18,000	16,500	18,000	-
	TOTAL PUBLIC CHARGES FOR SERVICE	**351,100**	**208,937**	**376,215**	**25,115**
100-45001	COURT FINE REVENUE	52,000	40,000	40,000	(12,000)
100-45002	PARKING TICKET REVENUE	1,500	6,500	1,750	250

		2022	Estimated	2023	Total
	Title	Budget	12/31/2022	Proposed Budget	Variance
100-46000	WEED & NUISANCE CONTROL	500	1,050	500	-
	TOTAL FINES & FORFEITURES	**54,000**	**47,550**	**42,250**	**(11,750)**
					-
100-48004	INTEREST ON INVESTMENTS	4,000	37,000	37,000	33,000
100-48013	BOAT SLIP RENTAL	235,995	248,140	250,545	14,550
100-48015	GENEVA LK LAW ENFORCEMENT AGCY	30,000	36,071	44,000	14,000
100-48016	MUNICIPAL BUSINESS LEASE PAYMENTS	-	1,100	1,100	1,100
	TOTAL COMMERCIAL	**269,995**	**322,311**	**332,645**	**62,650**
100-49001	AURORA DONATION	3,250	3,250	3,250	-
100-49002	INSURANCE REBATE	10,000	16,946	5,000	(5,000)
100-49003	SALE OF VILLAGE ASSETS	-	26,811	5,000	5,000
100-49009	GENERAL MISC UNCLASS	1,000	1,000	1,000	-
	TOTAL MISCELLANEOUS	**14,250**	**48,007**	**14,250**	**-**
100-49200	TRANSFER FROM UNDESIGNATED FUND BALANCE	92,863	142,863	-	(92,863)
100-49200	TRANSFER FROM SINKING FUNDS	-	-	-	-
100-49200	TRANSFER FROM PIER SLIPS	50,000	-	50,000	-
100-49200	TRANSFER FROM ARPA		-	-	-
	TOTAL OPERATING TRANSFER	**142,863**	**142,863**	**50,000**	**(92,863)**
	TOTAL REVENUES	**3,304,333**	**3,320,684**	**3,366,054**	**61,721**

2022 PROPOSED EXPENDITURES

		200	Estimated	2023	Total
GL Account Numb	Title	Budget	12/31/2022	Budget	Variance
100-51110-110	VILLAGE BOARD WAGES	22,050	22,050	22,050	-
100-51110-121	VILLAGE BOARD FICA	1,687	1,687	1,687	-
100-51110-130	VILLAGE BOARD OTHER EXPENSE	300	600	600	300
100-51120-241	GENEVA LAKE USE COMMITTEE	-	-	-	-

		2022	Estimated	2023	Total
	Title	Budget	12/31/2022	Proposed Budget	Variance
100-51210-110	MUNICIPAL COURT WAGES	31,905	31,905	32,745	840
100-51210-121	MUNICIPAL COURT FICA	2,441	2,441	2,505	64
100-51210-150	MUNCIPAL COURT IT FEES/SUPPORT	5,000	5,000	5,000	-
100-51210-160	MUNICIPAL COURT SUPPLIES	1,200	1,200	1,200	-
100-51210-161	MUNICIPAL COURT POSTAGE	500	500	500	-
100-51210-190	MUNICIPAL COURT TRAINING	2,000	2,000	2,000	-
100-51405-000	BILLABLE SERVICES	-	30,000	10,000	10,000
100-51410-110	GEN ADMIN WAGES	129,342	139,843	131,738	2,396
100-51410-121	GEN ADMIN FICA	9,895	10,698	10,078	183
100-51410-122	GEN ADMIN RETIREMENT	9,700	9,465	10,276	576
100-51410-123	GEN ADMIN HEALTH INSURANCE	28,495	32,502	28,572	77
100-51410-124	GEN ADMIN LIFE INSURANCE	420	444	450	30
100-51410-127	GEN ADMIN HSA FUNDING	8,000	8,395	8,250	250
100-51410-130	GEN ADMIN IT EXPENSE	-	-	900	900
100-51410-160	GEN ADMIN SUPPLIES	6,500	6,500	6,500	-
100-51410-161	GEN ADMIN POSTAGE	6,500	6,500	6,500	-
100-51410-162	GEN ADMIN COPIER EXPENSE	3,000	3,000	3,000	-
100-51410-190	GEN ADMIN TRAINING	5,300	2,455	4,000	(1,300)
100-51410-200	GEN ADMIN TELEPHONE	5,000	8,400	8,400	3,400
100-51410-210	GEN ADMIN PUBLICATIONS	5,000	3,500	3,500	(1,500)
100-51410-300	GEN ADMIN CODIFICATION	6,000	7,362	6,200	200
100-51412-000	ELECTION EXPENSE	4,985	2,600	1,740	(3,245)
100-51412-110	ELECTION WAGES	20,000	7,300	5,000	(15,000)
100-51412-121	ELECTION FICA	-	20	20	20
100-51414-000	SOFTWARE LICENSE & IT SUPPORT	28,000	28,000	31,590	3,590
100-51414-100	LASERFICHE EXPENSE	-	2,878	15,000	15,000
100-51415-000	LEAGUE EXPENSES/DUES	2,880	2,878	3,162	282
100-51510-000	INSURANCE EXPENSE	65,000	53,063	65,000	-
100-51520-000	ASSESSOR CONTRACT	19,600	19,600	19,900	300
100-51521-000	PROPERTY REASSESSMENT	34,500	54,050	7,900	(26,600)
100-51560-000	CONTINGENCY	25,000	1,000	141,101	116,101
100-51570-000	AUDIT EXPENSE	12,150	21,250	20,000	7,850

		2022	Estimated	2023	Total
	Title	Budget	12/31/2022	Proposed Budget	Variance
100-51575-000	FINANCIAL MGT PLAN EXPENSE	6,500	6,500	-	(6,500)
100-51610-000	LEGAL SERVICES	50,000	50,000	50,000	-
	TOTAL GENERAL ADMINSTRATION	**558,850**	**585,586**	**667,064**	**108,214**
100-51720-150	LIONS FIELD HOUSE REPAIRS/MAINT	1,300	1,300	1,300	-
100-51720-160	LIONS FIELD HOUSE SUPPLIES	200	1,000	200	-
100-51720-170	LIONS FIELD HOUSE GAS	1,600	1,600	1,800	200
100-51720-171	LIONS FIELD HOUSE ELECTRIC	1,300	1,400	1,400	100
100-51720-173	LIONS FIELD HOUSE W&S	1,000	1,000	1,140	140
100-51720-175	LIONS FIELD HOUSE JANITORIAL	5,230	5,230	5,230	-
100-51720-200	LIONS FIELD HOUSE TELEPHONE	1,000	-	-	(1,000)
	TOTAL LIONS FIELD HOUSE	**11,630**	**11,530**	**11,070**	**(560)**
100-51730-150	VH BLDG REPAIRS/MAINT	12,965	12,965	13,000	35
100-51730-160	VH BLDG SUPPLIES	2,000	3,000	3,000	1,000
100-51730-170	VH BLDG GAS	2,000	2,000	2,200	200
100-51730-171	VH BLDG ELECTRIC	7,500	7,500	7,700	200
100-51730-173	VH BLDG WATER & SEWER	1,700	1,800	1,938	238
100-51730-175	JANITORIAL SERVICES	8,100	8,100	8,100	-
	TOTAL MUNICIPAL BUILDING	**34,265**	**35,365**	**35,938**	**1,673**
100-51965-000	WMS BAY BUSINESS ASSOC	31,500	3,600	36,400	4,900
100-51970-000	SHORT TERM RENTAL ADMINISTRATION	8,343	8,343	6,600	(1,743)
	TOTAL MISC GENERAL ADMINISTRATION	**39,843**	**11,943**	**43,000**	**3,157**
100-52120-110	POLICE WAGES	594,074	425,850	583,005	(11,069)
100-52120-111	POLICE PT SHIFT PREMIUM	-	750	750	750
100-52120-112	POLICE OT WAGES	26,444	45,000	24,654	(1,790)
100-52120-120	POLICE CONSULTANT WAGES	1,000	-	-	(1,000)
100-52120-121	POLICE FICA	47,470	36,078	46,543	(927)
100-52120-122	POLICE RETIREMENT	72,775	76,597	77,021	4,246
100-52120-123	POLICE HEALTH INSURANCE	129,488	91,214	90,063	(39,425)

		2022	Estimated	2023	Total
	Title	Budget	12/31/2022	Proposed Budget	Variance
100-52120-124	POLICE LIFE INSURANCE	625	702	846	221
100-52120-125	POLICE UNIFORMS	7,000	9,000	9,000	2,000
100-52120-127	POLICE HSA FUNDING	36,250	21,005	26,250	(10,000)
100-52120-130	POLICE IT	30,626	32,000	33,450	2,824
100-52120-150	POLICE REPAIRS/ MAINTENANCE	6,500	8,000	12,024	5,524
100-52120-160	POLICE SUPPLIES	4,500	3,500	2,500	(2,000)
100-52120-161	POLICE POSTAGE & CONFINEMENT	500	125	150	(350)
100-52120-180	POLICE FUEL	16,000	18,000	20,000	4,000
100-52120-190	POLICE TRAINING	21,920	21,000	18,000	(3,920)
100-52120-200	POLICE TELEPHONE	7,000	7,000	7,000	-
100-52120-210	POLICE COMMUNITY PROGRAM	2,500	2,000	2,500	-
100-52120-215	POLICE GRANT EXPENDITURES	-	7,000	7,000	7,000
100-52120-300	SCHOOL RESOURCE OFFICER	89,272	89,272	92,891	3,619
100-52120-400	POLICE ACADEMY EXPENSES	-	8,000	-	-
	TOTAL POLICE	**1,093,944**	**902,093**	**1,053,647**	**(40,297)**
100-52130-110	WATER SAFETY PATROL	28,285	28,285	29,431	1,146
100-52130-120	GENEVA LAKE ENVIRONMENTAL AGCY	35,000	35,000	35,000	-
100-52130-130	GENEVA LAKE LAW ENFORCEMENT	63,000	63,000	73,000	10,000
100-52130-150	EMERGENCY MANAGEMENT	5,000	5,000	5,000	-
100-52320-106	FIRE DEPT OFFICER PAY	22,550	22,550	22,550	-
100-52320-107	FIRE DEPT MEETING PAY	4,200	4,200	4,200	-
100-52320-108	FIRE DEPT DRILL PAY	16,000	16,000	16,000	-
100-52320-109	FIRE DEPT CALLS PAY	24,000	24,000	24,000	-
100-52320-120	FIRE DEPT TRAINING PAY	3,900	3,900	3,900	-
100-52320-121	FIRE DEPT FICA	5,400	5,405	5,405	5
100-52320-122	FIRE DEPT RETIREMENT	1,110	1,100	1,100	(10)
100-52320-130	FIRE DEPT IT	-	1,000	1,000	1,000
100-52320-150	FIRE DEPT REPAIRS/MAINT	16,000	16,000	16,000	-
100-52320-160	FIRE DEPT SUPPLIES	5,000	5,000	5,000	-
100-52320-170	FIRE DEPT GAS	4,500	5,100	5,100	600
100-52320-171	FIRE DEPT ELECTRIC	2,500	2,500	2,500	-

		2022	Estimated	2023	Total
	Title	Budget	12/31/2022	Proposed Budget	Variance
100-52320-173	FIRE DEPT WATER & SEWER	700	700	800	100
100-52320-180	FIRE DEPT FUEL	1,000	1,300	1,000	-
100-52320-190	FIRE DEPT TRAINING	5,500	5,500	5,500	-
100-52320-200	FIRE DEPT TELEPHONE	3,500	3,500	3,500	-
100-52340-106	DIVE TEAM OFFICER PAY	900	900	900	-
100-52340-107	DIVE TEAM MEETING PAY	160	90	100	(60)
100-52340-108	DIVE TEAM DRILL PAY	1,600	1,100	1,600	-
100-52340-121	DIVE TEAM FICA	204	160	200	(4)
100-52340-145	DIVE TEAM TANK MAINTENANCE	1,788	1,900	1,900	112
100-52340-150	DIVE TEAM REPAIRS/MAINT	600	600	600	-
100-52340-190	DIVE TEAM TRAINING	1,000	1,600	3,110	2,110
100-52360-106	RESCUE DEPT OFFICER PAY	5,400	5,400	5,400	-
100-52360-107	RESCUE DEPT MEETING PAY	2,000	700	1,000	(1,000)
100-52360-108	RESCUE DEPT DRILL PAY	4,000	2,500	4,000	-
100-52360-109	RESCUE DEPT CALLS PAY	16,000	6,500	6,500	(9,500)
100-52360-120	RESCUE DEPT STIPEND PAY	-	-	-	-
100-52360-121	RESCUE DEPT FICA	2,100	1,155	1,293	(807)
100-52360-122	RESCUE DEPT RETIREMENT	100	20	20	(80)
100-52360-130	RESCUE DEPT IT EXPENSE	-	300	300	300
100-52360-150	RESCUE DEPT REPAIRS/MAINT	2,200	500	1,500	(700)
100-52360-160	RESCUE DEPT SUPPLIES	5,000	2,500	2,500	(2,500)
100-52360-170	RESCUE DEPT INTERGOVERNMENTAL AGREEMENT	-	-	-	-
100-52360-180	RESCUE DEPT FUEL	500	700	500	-
100-52360-190	RESCUE DEPT TRAINING	2,000	500	500	**(1,500)**
100-52360-200	RESCUE DEPT TELEPHONE	200	780	780	580
	TOTAL PROTECTIVE SERVICES	**292,897**	**276,945**	**292,689**	**(208)**
100-53100-160	BLDG INSP SUPPLIES	1,000	1,200	2,000	1,000
100-53100-210	ZONING INSPECTION CONTRACT	16,200	19,000	19,000	2,800
100-53100-211	BUILDING INSPECTION CONTRACT	85,850	81,600	88,000	2,150
100-53100-215	CODE ENFORCEMENT	17,000	20,000	20,000	3,000
100-53100-220	STR ENFORCEMENT ENFORCEMENT	-	1,000	5,000	5,000

	Title	2022 Budget	Estimated 12/31/2022	2023 Proposed Budget	Total Variance
	TOTAL BUILDING INSPECTION	**120,050**	**122,800**	**134,000**	**13,950**
100-54100-110	DPW ADMIN WAGES	37,950	37,950	39,461	1,511
100-54100-121	DPW ADMIN FICA	2,900	2,900	3,019	119
100-54100-122	DPW ADMIN RETIREMENT	2,845	2,845	3,078	233
100-54100-123	DPW ADMIN HEALTH INSURANCE	9,100	9,100	9,100	-
100-54100-127	DPW H.S.A FUNDING	2,500	2,500	2,500	-
100-54100-300	ENGINEERING	15,000	11,000	15,000	-
100-54310-110	STREETS WAGES	92,795	90,895	94,200	1,405
100-54310-112	STREETS OT WAGES	-	1,200	1,959	1,959
100-54310-113	STREETS DBL OT WAGES	-	700	1,000	1,000
100-54310-115	STREETS UNEMPLOYMENT	1,265	-	-	(1,265)
100-54310-121	STREETS FICA	7,100	6,953	7,421	321
100-54310-122	STREETS RETIREMENT	6,200	6,200	6,774	574
100-54310-123	STREETS HEALTH INSURANCE	19,900	19,900	20,004	104
100-54310-124	STREETS LIFE INSURANCE	190	190	235	45
100-54310-125	STREETS UNIFORMS	2,500	2,500	2,500	-
100-54310-127	STREETS H.S.A. FUNDING	5,835	5,835	5,835	-
100-54310-150	STREETS EQUIP REPAIRS/MAINT	20,000	20,000	20,000	-
100-54310-160	STREETS SUPPLIES	6,500	6,500	6,500	-
100-54310-170	STREETS GAS	4,000	4,000	4,000	-
100-54310-171	STREETS ELECTRIC	6,000	6,000	6,000	-
100-54310-173	STREETS WATER & SEWER	840	840	960	120
100-54310-175	STREETS ROAD MAINTENANCE/CRACK FILLING	25,000	25,000	25,000	-
100-54310-180	STREETS FUEL	9,000	9,000	9,500	500
100-54310-190	STREETS TRAINING	1,000	1,000	1,000	-
100-54310-200	STREETS TELEPHONE	1,000	1,000	1,000	-
100-54310-280	SNOW/ICE CONTROL MATERIALS	17,500	17,500	17,500	-
100-54310-281	TRAFFIC SIGNS/MARKINGS	2,000	2,400	2,000	-
100-54310-282	HIGHWAY STRIPING/MARKING	1,000	1,000	1,000	-
100-54420-000	STREET LIGHTING	34,000	34,000	35,000	1,000
100-54710-000	REFUSE COLLECTIONS	148,980	148,980	167,550	18,570

		2022	Estimated	2023	Total
	Title	Budget	12/31/2022	Proposed Budget	Variance
	TOTAL PUBLIC WORKS	**482,900**	**477,888**	**509,096**	**26,196**
100-55210-110	REC DEPT WAGES	80,695	78,000	101,999	21,304
100-55210-121	REC DEPT FICA	6,175	5,967	7,803	1,628
100-55210-122	REC DEPT RETIREMENT	4,100	4,100	4,813	713
100-55210-123	REC DEPT HEALTH INSURANCE	7,600	7,087	7,056	(544)
100-55210-124	REC DEPT LIFE INSURANCE	60	55	60	-
100-55210-127	REC DEPT H.S.A. FUNDING	2,500	2,500	2,500	-
100-55210-130	REC DEPT IT	-	700	1,545	1,545
100-55210-143	BASEBALL FIELD UPKEEP	4,500	4,500	4,500	-
100-55210-150	REC DEPT REPAIRS/MAINTENANCE	-	-	3,000	3,000
100-55210-160	REC DEPT SUPPLIES	2,200	2,200	2,200	-
100-55210-190	REC DEPT CONFERENCES/TRAINING	1,250	1,250	1,250	-
100-55210-200	REC DEPT TELEPHONE	2,000	1,200	300	(1,700)
100-55210-210	REC DEPT PUBLICATIONS	-	-	3,500	3,500
100-55210-220	REC DEPT XPRESS BILL PAY EXPENSE	-	-	2,100	2,100
100-55210-270	REC DEPT BASEBALL UNIFORMS	3,000	3,000	3,000	-
100-55210-271	REC DEPT BASEBALL EXPENSES	8,000	8,200	8,000	-
100-55210-274	REC DEPT ADULT FITNESS	4,000	2,000	2,300	(1,700)
100-55210-275	REC DEPT PROGRAM EXPENSES	5,800	6,200	5,800	-
100-55210-277	REC DEPT GOLF EXPENSES	500	400	500	-
100-55210-278	REC DEPT BOO IN THE BAY	1,000	1,000	1,000	-
100-55210-279	REC DEPT DONATION EXPENSES	-	-	-	-
100-55210-280	KAYAK/PADDLEBOARD EXPENSE	1,000	1,000	1,000	-
	TOTAL REC DEPARTMENT	**134,380**	**129,359**	**164,226**	**29,846**
100-55410-110	PARKS WAGES	41,660	41,260	42,396	736
100-55410-112	PARKS OT WAGES	-	300	465	465
100-55410-113	PARKS DBL OT WAGES	-	100	465	465
100-55410-115	PARKS CONTRACT LABOR	7,500	7,500	7,500	-
100-55410-120	PARKS UNEMPLOYMENT	1,265	-	100	(1,165)
100-55410-121	PARKS FICA	3,200	3,200	3,314	114

		2022	Estimated	2023	Total
	Title	Budget	12/31/2022	Proposed Budget	Variance
100-55410-122	PARKS RETIREMENT	2,300	2,300	2,587	287
100-55410-123	PARKS HEALTH INSURANCE	9,100	9,100	9,093	(7)
100-55410-124	PARKS LIFE INSURANCE	160	160	162	2
100-55410-125	PARKS UNIFORMS	2,000	2,000	2,000	-
100-55410-127	PARKS H.S.A. FUNDING	2,500	2,500	2,500	-
100-55410-148	TENNIS COURT MAINTENANCE	4,000	4,000	4,000	-
100-55410-150	PARKS REPAIRS/MAINT	18,000	18,000	19,000	1,000
100-55410-160	PARKS SUPPLIES	100	1,500	1,500	1,400
100-55410-170	PARKS GAS	3,400	4,000	4,000	600
100-55410-171	PARKS ELECTRIC	5,700	5,000	5,700	-
100-55410-173	PARKS WATER & SEWER	3,250	3,240	3,740	**490**
100-55410-180	PARKS FUEL	6,000	7,300	7,500	1,500
	TOTAL PARKS DEPARTMENT	**110,135**	**111,460**	**116,022**	**5,887**
100-55411-110	LAKEFRONT WAGES	75,000	95,000	85,000	10,000
100-55411-121	LAKEFRONT FICA	5,740	7,268	6,502	762
100-55411-125	LAKEFRONT UNIFORMS	1,000	-	1,000	-
100-55411-130	LAKEFRONT IT EXPENSE	-	350	500	500
100-55411-150	LAKEFRONT REPAIRS/MAINT	11,715	8,500	11,000	(715)
100-55411-153	LAKEFRONT PIER REPAIRS	125,000	80,000	130,000	5,000
100-55411-154	LAKEFRONT PIER INSTALLATION	65,000	65,000	80,000	15,000
100-55411-160	LAKEFRONT SUPPLIES	8,300	13,200	9,000	700
100-55411-200	LAKEFRONT TELEPHONE	1,500	1,200	1,500	-
	TOTAL LAKEFRONT	**293,255**	**270,518**	**324,502**	**31,247**
100-55412-000	GENEVA LK LEVEL CORP	-	-	3,000	**3,000**
100-55415-000	ENHANCEMENT COMMITTEE	800	800	800	-
100-56120-000	HOLIDAY DECORATIONS SUPPLIES	1,500	1,500	1,500	-
100-56130-000	TREE ENHANCEMENT	8,500	8,500	8,500	-
100-56420-190	HORVATH PROPERTY EXPENSE	250	650	1,000	750
100-57000-000	OPERATING TRANSFER OUT TO SINKING FUNDS	121,134	121,134	-	**(121,134)**
	TOTAL OTHER EXPENSES	**132,184**	**132,584**	**14,800**	**(117,384)**

	Title	2022 Budget	Estimated 12/31/2022	2023 Proposed Budget	Total Variance
	TOTAL GENERAL FUND REVENUES	**3,304,333**	**3,320,684**	**3,366,054**	**61,721**
	TOTAL GENERAL FUND EXPENDITURES	**3,304,333**	**3,068,071**	**3,366,054**	**61,721**
	OVER/UNDER BUDGET	**-**	**252,613**	**-**	
	RECYCLING FUND REVENUES				
225-41100	GENERAL TAX LEVY	111,335	111,335	84,464	(26,871)
225-42500	STATE RECYCLING GRANTS	8,500	8,500	8,500	-
225-49200	OPERATING TRANSFER IN	5,000	5,000	16,261	11,261
	TOTAL REVENUES	**124,835**	**124,835**	**109,225**	**(15,610)**
	RECYCLING FUND EXPENDITURES				
225-54635-130	RECYCLING OTHER EXPENSE	20,000	20,000	19,000	(1,000)
225-54635-131	RECYCLING FEES	78,585	78,585	81,725	3,140
225-54635-150	RECYCLING PROGRAM REPAIRS/MAINT	3,000	3,000	3,000	-
225-54635-160	RECYCLING PROGRAM SUPPLIES	500	500	500	-
225-54635-165	RECYCLING TIPPING FEES	22,750	5,000	5,000	(17,750)
	TOTAL EXPENDITURES	**124,835**	**107,085**	**109,225**	**(15,610)**
	TOTAL RECYCLING FUND REVENUES	**124,835**	**124,835**	**109,225**	**(15,610)**
	TOTAL RECYCLING FUND EXPENDITURES	**124,835**	**107,085**	**109,225**	**(15,610)**
	OVER/UNDER BUDGET	**-**	**17,750**	**-**	
	LIBRARY FUND REVENUES				
400-41100	GENERAL TAX LEVY	157,414	157,414	191,565	34,151
	ADMINISTRATION LEVY FOR TREASURER	9,760	9,760	9,500	(260)
	BLDG EXPENSE LEVY	23,870	23,870	31,750	7,880
	TOTAL LEVY	**191,044**	**191,044**	**232,815**	**41,771**
400-48004	INTEREST ON INVESTMENTS	300	1,100	300	-
400-48905	COUNTY REIMBURSEMENT	134,630	134,630	117,149	(17,481)
400-48915	LIBRARY FINE REVENUE	-	-	-	-

		2022	Estimated	2023	Total
	Title	Budget	12/31/2022	Proposed Budget	Variance
400-48960	BOARD DESIGNATED DONATIONS	14,832	-	-	(14,832)
400-49200	OPERATING TRANSFER IN	-	-		-
	TOTAL OTHER OPERATING REVENUES	**149,762**	**135,730**	**117,449**	**(32,313)**
410-48925	FRIENDS REVENUE	3,000	3,000	3,000	-
410-48940	LIBRARY CHAPIN REVENUE	3,500	3,500	3,500	-
410-48955	DONOR DESIGNATED FUNDS	3,140	11,385	-	(3,140)
410-48960	MISC REVENUE FOR BOARD COMMITTED	12,900	14,883	2,250	(10,650)
	TOTAL DONATION REVENUE	**22,540**	**32,768**	**8,750**	(13,790)
	GRAND TOTAL REVENUES	**363,346**	**359,542**	**359,014**	**(4,332)**
	LIBRARY FUND EXPENDITURES				
400-58100-110	LIBRARY WAGES	196,654	199,308	197,913	1,259
400-58100-121	LIBRARY FICA	15,044	15,247	15,141	97
400-58100-122	LIBRARY RETIREMENT	10,325	11,871	12,360	2,035
400-58100-123	LIBRARY HEALTH INSURANCE	26,450	26,450	29,930	3,480
400-58100-127	LIBRARY HSA FUNDING	8,125	1,000	8,750	625
400-58100-130	LIBRARY EQUIPMENT	6,000	3,300	2,900	(3,100)
400-58100-140	LIBRARY CAPITAL OUTLAY	-	-	-	-
400-58100-160	LIBRARY SUPPLIES	4,000	4,000	4,000	-
400-58100-161	LIBRARY POSTAGE	48	58	48	-
400-58200-000	ADULT PRINT	10,000	1,000	9,000	(1,000)
400-58200-100	ADULT DIGITAL	3,000	3,000	2,000	(1,000)
400-58201-000	CHILDREN PRINT	5,000	5,000	4,000	(1,000)
400-58201-100	CHILDREN DIGITAL	3,000	3,000	1,000	(2,000)
400-58210-000	LIBRARY TRAINING & CONFERENCES	800	800	800	-
400-58220-000	LIBRARY MILEAGE EXPENSE	300	300	300	-
400-58230-000	PROGRAMS FOR CHILDREN & ADULTS	2,000	2,000	2,000	-
400-58232-000	LIBRARY CRAFTS	500	500	500	-
400-58240-000	LIBRARY MEDIA	4,000	4,000	2,000	(2,000)

		2022	Estimated	2023	Total
	Title	Budget	12/31/2022	Proposed Budget	Variance
400-58280-000	LIBRARY PERIODICALS	3,000	3,000	2,220	(780)
400-58310-000	IT/LICENSES/CONTRACTED SERVICE	16,870	16,870	14,152	(2,718)
	TOTAL OPERATING EXPENDITURES	**315,116**	**300,704**	**309,014**	**(6,102)**
400-58100-135	LIBRARY ADMINISTRATION COSTS	9,760	8,500	9,500	(260)
400-58100-150	LIBRARY BLDG REPAIRS & MAINT	3,400	3,400	8,400	5,000
400-58100-155	LIBRARY BLDG SUPPLIES	1,000	1,000	1,000	-
400-58100-170	LIBRARY BLDG GAS	3,590	3,600	3,500	(90)
400-58100-171	LIBRARY BLDG ELECTRIC	6,800	7,000	6,800	-
400-58100-173	LIBRARY BLDG WATER & SEWER	980	1,000	1,130	150
400-58100-175	LIBRARY JANITORIAL	8,100	8,100	8,100	-
400-58100-200	LIBRARY TELEPHONE	1,400	3,300	2,820	1,420
	TOTAL BUILDING/ADMIN EXPENDITURES	**35,030**	**35,900**	**41,250**	**6,220**
410-58100-140	LIBRARY CAPITAL	-	-	-	-
410-58200-101	BOOKS, BOARD COMMITTED	200	280	-	(200)
410-58200-102	BOOKS, DONOR DESIGNATED	1,000	1,200	1,000	-
410-58240-101	MEDIA, DONOR DESIGNATED	100	100	100	-
410-58250-000	LIBRARY CHAPIN EXPENDITURES	3,000	3,000	3,500	500
410-58255-000	LIBRARY FRIENDS EXPENDITURE	3,000	12,961	3,000	-
410-58320-000	CAPITAL, BOARD DESIGNATED	2,000	-	-	(2,000)
410-58330-000	DONOR DESIGNATED EXPENDITURE	700	6,690	-	(700)
410-58340-000	BOARD COMMITTED EXPENDITURES	3,200	3,200	3,344	144
	TOTAL DONATION EXPENDITURES	**13,200**	**27,431**	**10,944**	**(2,256)**
	TOTAL LIBRARY FUND REVENUES	**363,346**	**359,542**	**359,014**	**(4,332)**
	TOTAL LIBRARY FUND EXPENDITURES	**363,346**	**364,035**	**361,208**	**(2,138)**
	OVER/UNDER BUDGET	**-**	**(4,493)**	**(2,194)**	
	DEBT SERVICE REVENUE				
600-41100	GENERAL TAX LEVY	705,386	705,386	899,620	194,234

	Title	2022 Budget	Estimated 12/31/2022	2023 Proposed Budget	Total Variance
600-49200	TRANSFER FROM UNDESIGNATED FUND BALANCE	-	-		-
	TOTAL REVENUES	**705,386**	**705,386**	**899,620**	**194,234**
	DEBT SERVICE EXPENDITURES				
600-59160-000	PRINCIPAL - LONG TERM DEBT	573,413	573,413	611,427	38,014
600-59260-000	INTEREST- LONG TERM DEBT	131,973	131,973	288,034	156,061
600-59360-000	DEBT SERVICE MISC EXPENSE	-	159	159	159
	TOTAL DEBT	**705,386**	**705,545**	**899,620**	**194,234**
	TOTAL DEBT SERVICE REVENUES	**705,386**	**705,386**	**899,620**	**194,234**
	TOTAL DEBT SERVICE EXPENDITURES	**705,386**	**705,545**	**899,620**	**194,234**

		2022 Budget		2023 Proposed Budget	Total Variance
	LEVY REVENUES				
100-41100	GENERAL FUND LEVY	1,720,376	-	1,765,397	45,021
100-41200	EMS REFERENDUM LEVY	-	-	-	
225-41100	RECYCLING LEVY	124,835	-	84,464	(40,371)
400-41100	LIBRARY OPERATIONS LEVY	157,414	-	191,565	34,151
400-41100	LIBRARY ADMINISTRATION LEVY FOR TREASURER	9,760	-	9,500	(260)
400-41100	LIBRARY BLDG EXPENSES LEVY	23,870	-	31,750	7,880
550-41100	CAPITAL EQUIPMENT LEVY	50,445	-	-	(50,445)
600-41100	DEBT SERVICE LEVY	705,386	686,367	899,620	194,234
	TOTAL LEVY	**2,792,086**	**686,367**	**2,982,296**	**190,210**
	ALLOWABLE LEVY			**2,982,296**	
	OVER/UNDER ALLOWABLE INCREASE			**-**	
	EXCESS LEVY RESERVED FOR EMS			**-**	
	AVAILABLE LEVY			**-**	
	OTHER REVENUES (LESS TAX LEVY)				
	OTHER TAXES	261,000	260,265	258,950	(2,050)
	INTERGOVERNMENTAL	344,474	366,447	345,472	998

	Title	2022 Budget	Estimated 12/31/2022	2023 Proposed Budget	Total Variance
	LICENSES & PERMITS	146,275	203,928	180,875	34,600
	PUBLIC CHARGES FOR SERVICE	351,100	208,937	376,215	25,115
	FINES & FORFEITURES	54,000	47,550	42,250	(11,750)
	COMMERCIAL	269,995	322,311	332,645	62,650
	MISCELLANEOUS	14,250	48,007	14,250	-
	STATE RECYCLING GRANT	8,500	8,500	8,500	-
	RECYCLING FUND BALANCE	5,000	5,000	16,261	
	LIBRARY OPERATING REVENUE	134,930	135,730	117,449	(17,481)
	LIBRARY DONATION REVENUE	14,832	32,768	8,750	(6,082)
	TRANSFER FROM LIBRARY SINKING FUNDS	-	-	-	-
	TRANSFER FROM UNDESIGNATED FUND BALANCE	92,863	142,863	-	
	TRANSFER FROM SINKING FUNDS	24,700	-	-	(24,700)
	TRANSFER FROM PIER SLIPS	50,000	-	50,000	-
	TRANSFER FROM ARPA	-	-	-	
	TRANSFER FROM DEBT PROCEEDS FOR CAPITAL OUTLAY	194,197	-	-	(194,197)
	TOTAL OTHER REVENUES	**1,966,116**	**1,782,306**	**1,751,617**	**(214,499)**
	TOTAL LEVY AND OTHER REVENUES	**4,758,202**	**2,468,673**	**4,733,913**	**(24,289)**
	EXPENDITURES				
	GENERAL FUND	3,304,333	3,068,071	3,366,054	61,721
	CAPITAL PROJECTS FROM LEVY	25,745	-	-	(25,745)
	CAPITAL PROJECTS FROM SINKING FUNDS	24,700	-	-	(24,700)
	RECYCLING	124,835	107,085	109,225	(15,610)
	LIBRARY OPERATIONS	315,116	300,704	309,014	(6,102)
	LIBRARY BUILDING & ADMINISTRATION COSTS	35,030	35,900	41,250	6,220
	LIBRARY DONATION EXPENSE	13,200	27,431	10,944	(2,256)
	DEBT SERVICE	705,386	705,545	899,620	194,234
	CAPITAL PROJECTS FROM BORROWING	167,197	-	-	(167,197)

		2022	Estimated	2023	Total
	Title	Budget	12/31/2022	Proposed Budget	Variance
	TOTAL EXPENDITURES	**4,715,542**	**4,244,736**	**4,736,107**	20,565
	AVAILABLE LEVY			**(2,194)**	