AGENDA
SPECIAL BUDGET & FINANCE and VILLAGE BOARD
Budget Workshop Meeting
Monday, October 18, 2021 at 7:00 p.m.
Jackson Village Hall
N168 W20733 Main Street
Jackson, WI 53037

1. Call to Order and Roll Call

2. 2022 Proposed Budget – Discussion

3. Adjourn

Persons with disabilities requiring special accommodations for attendance at the meeting should contact the Village Hall at least one (1) business day prior to the meeting.

It is possible that members of the Village Board may attend the above meeting. No action will be taken by any governmental body at this meeting other than the governmental body specifically referred to in this meeting notice. This notice is given so that members of the Village Board may attend the meeting without violating the open meeting law.

VILLAGE OF JACKSON

Taking the lead in Washington County.

MEMO

TO: Mike Schwab, Village President; Board of Trustees

FROM: Jen Keller, Village Administrator

RE: 2022 Budget Worksheets

DATE: October 15, 2021

Attached you will find the proposed 2022 Village of Jackson Budget. Funds that rely upon collection of property taxes include the General Fund, Debt Service Fund, Capital Projects Fund, and contributions from the Village for the Fire and Rescue Fund as well as the Recreation Fund. Changes made during preparations of this budget include the separation of wages with taxes, fringe benefits, and WRS, as requested by the Village Auditors. Additionally, some categories of expenditures were adjusted to accommodate for departments moving to the new Municipal Complex.

The 2022 Proposed Budget Worksheets are in the following order:

1. General Fund
    a. 100 Accounts – General Fund Expenditures and Revenues Workbooks
2. Fire and Rescue Fund
    a. 900 Accounts – Fire and Rescue Workbook
3. Debt Service Fund
    a. 650 Accounts – TID 5 Workbook
    b. 660 Accounts – TID 6 Workbook
    c. 670 Accounts – TID 7 Workbook
    d. 700 Accounts – Debt Service Workbook
4. Capital Projects Fund
    a. 600 Accounts – Capital Projects Workbook
5. Recreation Fund
    a. 500 Accounts – Joint Recreation Workbook
6. Non-levy Funds
    a. 150 Accounts – Hotel/Motel Tourism Workbook
    b. 800 Accounts – Park Fund Workbook
    c. 200 Accounts – Water Utility Workbook
    d. 300 Accounts – Sewer Utility Workbook

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P.O. Box 637

www.villageofjackson.com

VILLAGE OF JACKSON
GENERAL FUND
2022 BUDGET DOCUMENT

ACCOUNT NUMBER					EXPENDITURES	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	ACTUAL THRU 8/12/2021	2022 BUDGET	
					GENERAL GOVERNMENT							
100	00	51100	110	000	VILLAGE BOARD - WAGES	27,787	28,222	28,000	28,000	29,054	28,000	Village Board Meetings, and all other meeting pay
100	00	51100	111	000	APPOINTED COMMITTEE WAGES	2,511	1,668	2,000	1,750	953	1,750	Committees - No Village Board compensation
100	00	51100	310	000	VILLAGE BOARD - OFFICE EXPENSES	258	154	200	100	69	100	Nameplates
100	00	51100	340	000	VILLAGE BOARD - EDUC/TRAVEL/DUES	640	757	500	550	219	550	Mid Moraine Dinners,Assoc Dues
100	00	51100	390	000	VILLAGE BOARD - MISCELLANEOUS	337	0	250	150	190	200	Lunches,Flowers,Health Consortium,BOR Training
100	00	51300	310	000	ADMIN - PROFFESSIONAL SERVICES	21,730	52,590	45,000	45,000	19,597	55,000	Attorneys & Planners Fees
100	00	51320	000	000	ADMIN - DOG LICENSE EXPENDITURES	1,791	2,021	1,800	1,800	0	2,000	tags - settle with County at EOY
100	00	51330	000	000	ADMIN - CAT LICENSE EXPENDITURES	52	57	57	75	0	75	
100	00	51410	110	000	ADMIN - WAGES	322,025	325,159	387,000	412,000	231,784	284,594	office salaries
100	00	51410		000	ADMIN - FRINGE BENEFITS - HEALTH & LIFE INS						3,900	Estimating a 5% Health Increase
100	00	51410		000	ADMIN - WRS						17,329	6.5% Split Village / Employee
100	00	51410		000	ADMIN - SOCIAL SECURITY						17,645	6.20%
100	00	51410		000	ADMIN - MEDICARE						4,127	1.45%
100	00	51410	315	000	ADMIN - OFFICE SUPPLIES	2,596	2,847	1,500	1,000	819	1,250	Maintenance/Supplies
100	00	51410	325	000	ADMIN - PRINTING AND PUBLISHING	1,919	3,189	1,500	750	220	3,200	Newspapers Notices & Ads; Tax Bills $2600 (printing, folding, inserting & postage)
100	00	51410	330	000	ADMIN - TELEPHONE / INTERNET	1,820	2,483	2,500	2,750	1,713	6,000	USC $1,000, Charter $300 annually , TSR (2022 Phone Support $3,000 - village pay
100	00	51410	335	000	ADMIN - POSTAGE	3,946	4,570	3,800	4,000	1,686	2,300	
100	00	51410	340	000	ADMIN - EDUC/TRAVEL/DUES	5,985	6,759	6,500	6,500	4,741	10,000	This covers training certification requirements for Treasurer & Clerk; training for new
25	00	51410	350	000	ADMIN - TASC	1,868	1,444	1,950	2,100	2,200	2,600	Third party administrator for FSA
100	00	51410	400	000	ADMIN - COPIER/SHREDDER	2,987	3,368	3,200	3,200	2,059	3,200	Maintenance/Supplies - plus shredder contract
100	00	51410	402	000	ADMIN - COMPUTER SOFTWARE	8,752	5,685	5,000	3,500	4,759	6,000	Workhorse, Transcendent
100	00	51440	110	000	ADMIN - ELECTION WAGES	19,022	6,997	25,000	10,000	7,646	18,000	4 elections plus training
100	00	51440	301	0	ADMIN - ELECTION POSTAGE						4,000	
100	00	51440	305	0	ADMIN - ELECTION SUPPLIES / EQUIPMENT						3,000	1300 equipment maintenance
100	00	51440	310	0	ADMIN - ELECTION MEALS						500	
100	00	51510	310	000	ADMIN - AUDIT & ACCOUNTING	19,690	18,602	18,975	28,000	9,650	28,000	New Auditor - 2021
100	00	51530	310	000	ADMIN - ASSESSMENT SERVICES	33,439	29,160	36,866	39,000	27,919	40,000	Assess Res & Mfg Prop (+WI-Comm) (Grota Contract thru 2023 $35,267
100	00	51540	311	000	ADMIN - COMPUTER EQUIPMENT	2,361	3,910	5,000	5,000	89	4,000	
100	00	51540	315	000	ADMIN - WEB SITE	1,150	850	1,150	1,100	1,020	2,500	Potential Redesign
100	00	51600	110	000	VILLAGE - ADMINISTRATIVE WAGES	799	1,488	1,239	1,267	3,570	0	
100	00	51605	110	000	VILLAGE - OPERATION WAGES	20,598	10,292	16,184	16,814	16,843	0	
100	00	51610	310	000	VILLAGE - MISCELLANEOUS	1,200	0	2,000	3,200	90	0	
100	00	51610	320	000	ADMIN - BUILDING MAINTENANCE	12,967	10,833	10,000	7,500	8,463	16,000	Village Hall $10,000, Municipal Complex $6,000 pending maintenance for HVAC & g
100	00	51610	325	000	ADMIN - JANITORIAL	2,046	2,001	3,000	1,750	1,035	19,500	Supplies $1,500, Cleaning Contract Admin $9,000, plus windows $3,000 & carpet $
100	00	51610	330	000	ADMIN - PHONE SYS MAINTENANCE	0	329	300	200	0	0	
100	00	51610	331	000	ADMIN - WATER/SEWER	1,698	1,415	1,800	1,500	631	3,500	Village Hall and Admin (1000 VH & 2500 Admin)
100	00	51610	333	000	ADMIN - WE ENERGIES	15,877	15,239	17,500	17,000	7,584	15,701	Village Hall and Admin (5000 VH & 10,701 Admin)
100	00	51610	334	000	ADMIN - COMPUTER SERVICES	8,065	12,704	9,000	9,750	6,657	13,752	Pros4 Tech
100	00	51807	000	000	ADMIN - NORTHWEST BUSINESS PARK SIGN	1,412	1,244	1,500	1,500	739	1,500	Electric
100	00	51910	000	000	ILLEGAL TAXES / TAX REFUNDS	7,177	0	0	755	0	0	Personal Property Tax Write-Offs
100	00	51940	350	000	ADMIN - PROP & LIABILITY INSURANCE	63,998	48,655	55,000	58,000	19,056	95,000	Property & Liability (2022 Premiums Estimate Report) Less premium reimbursed - ir
100	00	51996	000	000	COVID-19 EXPENSES		0	0	0	0	0	Routes to Recovery
100	00	51997	000	000	ADMIN - UNEMPLOYMENT COMPENSATION	0	0	1,500	1,500	67	750	
100	00	51998	000	000	ADMIN - SALES TAX PAID	173	111	200	100	87	100	Sales & Use Tax - Quarterly Report
100	00	51999	905	000	ADMIN - BANK SERVICE FEES	564	0	100	100	0	100	
					TOTAL GENERAL GOVERNMENT	619,240	604,803	697,071	717,261	411,209	715,723	

VILLAGE OF JACKSON
GENERAL FUND
2022 BUDGET DOCUMENT

ACCOUNT NUMBER	EXPENDITURES	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	ACTUAL THRU 8/12/2021	2022 BUDGET	
	PUBLIC SAFETY							
100 00 52100 110 000	POLICE - PATROL WAGES	1,248,777	1,235,315	1,351,866	1,510,012	868,003	1,121,087	
100 00 52100 521 000	FD & PD FUNDRAISER EXPENSE		0	0	0	3,282	0	
100 00 52100 000	POLICE - FRINGE BENEFITS - HEALTH & LIFE INS						279,409	Estimating a 5% Health Increase
100 00 52100 000	POLICE - WRS						134,524	12% Split Village / 6.5% Employee
100 00 52100 000	POLICE - SOCIAL SECURITY						69,508	6.20%
100 00 52100 000	POLICE - MEDICARE						16,256	1.45%
100 00 52102 110 000	POLICE - ADMIN ASST WAGES	62,333	60,234	72,758	96,563	38,634	68,014	
100 00 52102 000	POLICE - FRINGE BENEFITS - HEALTH & LIFE INS						22,660	Estimating a 5% Health Increase
100 00 52102 000	POLICE - WRS						3,113	6.5% Split Village / Employee
100 00 52102 000	POLICE - SOCIAL SECURITY						4,216	6.20%
100 00 52102 000	POLICE - MEDICARE						986	1.45%
100 00 52104 110 000	POLICE - CROSSING GUARD WAGES	6,591	6,504	7,000	7,000	4,273	7,210	
100 00 52110 310 000	POLICE - ATTORNEY FEES	10,536	9,825	9,500	9,500	1,938	8,000	
100 00 52110 312 000	POLICE - CRIME PREVENTION	1,045	1,996	1,800	1,800	180	1,800	
100 00 52110 314 000	POLICE - UNIFORMS/CLEANING	5,252	8,017	8,000	8,000	2,145	8,000	
100 00 52110 315 000	POLICE - GUNS/EQUIPMENT	4,080	6,117	6,800	9,800	4,800	9,000	
100 00 52110 317 000	POLICE - COPYING/PRINTING	1,055	2,012	2,000	2,000	1,114	2,000	
100 00 52110 318 000	POLICE - OFFICE SUPPLIES/POSTAGE	2,390	1,831	2,000	2,000	1,027	2,000	
100 00 52110 320 000	POLICE - ELECTRONICS MAINTENANCE	14,115	3,127	3,000	3,000	1,777	3,000	
100 00 52110 321 000	POLICE - RANGE SUPPLIES	2,380	4,007	4,000	4,000	3,108	5,000	
100 00 52110 322 000	POLICE - INVESTIGATIONS/OWI TESTS	3,402	2,582	3,600	3,600	2,333	3,800	
100 00 52110 323 000	POLICE - SQUAD PURCHASE/SETUP	35,951	38,426	41,714	40,000	40,000	35,716	
100 00 52110 324 000	POLICE - EQUIPMENT MAINTENANCE	3,166	6,141	6,000	6,000	2,757	6,000	
100 00 52110 325 000	POLICE - VEHICLES MAINTENANCE	6,582	7,900	7,500	7,500	4,355	5,000	
100 00 52110 326 000	POLICE - TIRES	1,755	2,048	2,600	2,600	0	3,000	State Price
100 00 52110 327 000	POLICE - FUEL/LUBRICANTS	18,956	16,248	20,000	20,000	11,815	18,000	
100 00 52110 328 000	POLICE - COMPUTER MAINTENANCE	10,197	20,515	20,438	20,438	10,331	25,028	Pros4technology agr. / Server,hardware / Phoenix RMS
100 00 52110 329 000	POLICE - HUMANE SOCIETY CONTRACT	1,150	1,729	2,280	2,128	2,128	1,900	
100 00 52110 330 000	POLICE - TIME/AIR CARDS	3,402	3,818	3,600	3,600	2,590	4,200	State Price
100 00 52110 331 000	POLICE - TELEPHONE/CELL PHONES	2,451	4,463	4,248	4,248	2,569	4,930	State Price
100 00 52110 332 000	POLICE - PROPHOENIX SUPPORT	6,694	5,601	3,960	4,157	4,156	4,365	Contract
100 00 52110 333 000	POLICE - BROADBAND SERVICE	714	969	960	1,300	835	860	
100 00 52110 336 000	POLICE - UTILITIES						25,053	New line Item 2022
100 00 52110 338 000	POLICE - CLEANING						11,000	New line Item 2022
100 00 52110 340 000	POLICE - EDUC/TRAVEL/DUES	6,531	8,910	7,700	7,700	4,659	8,333	
100 00 52110 390 000	POLICE - MISCELLANEOUS	1,779	20	0	0	166	0	
100 00 52110 500 000	POLICE - DONATIONS	6,885	3,345	0	0	390	0	
100 00 52210 300 000	FIRE - DEPT REVENUE	310,304	329,676	350,403	379,083	0	484,917	Village's portion
100 00 52375 110 000	EMERG. GOVT - SALARIES/FRINGES	0	0	500	1,000	0	1,000	Make sure to budget for in 2019.
100 00 52375 111 000	EMERG. GOVT - EQUIPMENT	0	0	500	1,000	0	2,000	
100 00 52375 116 000	EMERG. GOVT- GENERATOR MAINT.	675	30	1,000	500	0	2,000	Generator needs new battery chrgrs for existing batteries.
100 00 52410 110 000	BLDG INSP - WAGES	89,080	90,644	123,450	150,833	63,844	130,062	
100 00 52410 000	BLDG INSP - FRINGE BENEFITS - HEALTH & LIFE INS				9,168		10,127	Estimating a 5% Health Increase
100 00 52410 000	BLDG INSP - WRS				4,819		4,939	6.5% Split Village / Employee
100 00 52410 000	BLDG INSP - SOCIAL SECURITY				7,949		8,064	6.20%
100 00 52410 000	BLDG INSP - MEDICARE				1,859		1,886	1.45%
100 00 52410 315 000	BLDG INSP - EQUIPMENT/REPAIR	282	1,128	1,000	1,000	0	1,000	Inspection Vehicle / Office Equipment
100 00 52410 320 000	BLDG INSP - FUEL/MILEAGE	341	457	700	500	75	500	Inspection Vehicle
100 00 52410 325 000	BLDG INSP - OFFICE SUPP/POST	694	444	500	500	363	500	
100 00 52410 330 000	BLDG INSP - CLOTHING	0	251	300	300	124	300	
100 00 52410 335 000	BLDG INSP - CONTRACT INSPECTIONS	5,253	3,586	12,500	10,000	6,446	10,000	
100 00 52410 340 000	BLDG INSP - EDUC/TRAVEL/DUES	788	1,484	1,500	1,700	1,132	1,700	Cont.Education, Conferences, Training, Certifications
100 00 52410 345 000	BLDG INSP - PRINTING	416	0	250	250	0	250	Inspection Forms
100 00 52410 350 000	BLDG INSP - WI PERMIT SEALS	499	994	1,000	1,000	0	1,000	State Permit Seals
100 00 52410 355 000	BLDG INSP - ADDRESS/FIRE NUMBERS	1,426	655	1,200	1,200	1,200	1,200	
100 00 52410 360 000	BLDG INSP - CELL PHONE	447	874	750	750	364	750	
100 00 52410 400 000	BLDG INSP - DATA CONVERSION	0	0	1,000	1,000	0	1,000	Data Entry for new permit tracking sysytem
100 00 52410 410 000	BLDG INSP - COMPUTER & SOFTWARE	698	159	1,000	1,000	14	1,000	
	TOTAL PUBLIC SAFETY	1,879,069	1,892,082	2,090,877	2,352,357	1,092,927	2,587,163	

VILLAGE OF JACKSON
GENERAL FUND
2022 BUDGET DOCUMENT

ACCOUNT NUMBER	EXPENDITURES	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	ACTUAL THRU 8/12/2021	2022 BUDGET	
	PUBLIC WORKS							
100 00 53200 110 000	ENGINEERING - WAGES	23,266	28,475	24,771	25,345	17,780	18,898	
100 00 53200 000	ENGINEERING - FRINGE BENEFITS - HEALTH & LIFE INS						4,741	Estimating a 5% Health Increase
100 00 53200 000	ENGINEERING - WRS						1,228	6.5% Split Village / Employee
100 00 53200 000	ENGINEERING - SOCIAL SECURITY						1,172	6.20%
100 00 53200 000	ENGINEERING - MEDICARE						274	1.45%
100 00 53200 110 005	ENG/DPW - ACTION IN JACKSON	256	1,426	1,000	1,000	619	1,000	
100 00 53200 300 000	ENGINEERING - CELL/TELEPHONES	349	440	800	500	311	500	
100 00 53200 305 000	ENGINEERING - POSTAGE	70	42	100	100	0	100	
100 00 53200 310 000	ENGINEERING - MATERIALS/SUPPLIES	1,576	229	1,000	1,000	0	1,000	
100 00 53200 320 000	ENGINEERING - FUEL/LUBRICANTS	457	338	600	500	75	300	
100 00 53200 335 000	ENGINEERING - UNIFORMS/SHOES	314	(35)	200	200	0	200	
100 00 53200 340 000	ENGINEERING - EDUC/TRAVEL/DUES	2,545	2,073	2,500	2,500	299	2,500	
100 00 53200 410 000	ENGINEERING - COMPUTER UPGRADES	368	301	500	500	14	500	
100 00 53200 411 000	ENGINEERING - COPIER	14	0	500	500	0	0	**Moved expense to Water & Sewer Utilities**
100 00 53300 110 000	STREETS - ADMIN WAGES	799	1,488	1,293	1,267	215	945	Director of Public Works
100 00 53300 000	STREETS - FRINGE BENEFITS - HEALTH & LIFE INS						237	Estimating a 5% Health Increase
100 00 53300 000	STREETS - WRS						61	6.5% Split Village / Employee
100 00 53300 000	STREETS - SOCIAL SECURITY						59	6.20%
100 00 53300 000	STREETS - MEDICARE						14	1.45%
100 00 53302 110 000	STREETS - OPERATION WAGES	186,145	232,846	223,111	254,943	136,727	170,569	Moved money from parks wages
100 00 53302 000	STREETS - FRINGE BENEFITS - HEALTH & LIFE INS						54,334	Estimating a 5% Health Increase
100 00 53302 000	STREETS - WRS						11,087	6.5% Split Village / Employee
100 00 53302 000	STREETS - SOCIAL SECURITY						10,575	6.20%
100 00 53302 000	STREETS - MEDICARE						2,473	1.45%
100 00 53310 310 000	STREETS - MACHINERY/EQUIPMENT	28,874	33,373	28,000	30,000	14,029	30,000	
100 00 53310 311 000	STREETS - FUEL/LUBRICANTS	11,134	12,693	15,000	17,000	8,065	18,000	**Gas prices are increasing**
100 00 53310 312 000	STREETS - WEED CONTROL/GRASS	146	0	500	500	75	500	In Right of Way
100 00 53310 313 000	STREETS - STREET SWEEPING	10,323	10,051	9,000	15,000	3,856	15,000	**More streets to sweep**
100 00 53310 314 000	STREETS - SIGNS	1,502	2,226	2,500	3,000	1,039	3,000	
100 00 53310 315 000	STREETS - TOOLS	1,239	1,629	2,000	2,500	2,722	2,500	
100 00 53310 316 000	STREETS - SALT/SAND	53,725	49,296	64,915	67,511	59,631	59,602	**720 ton @ $82.78 per ton**
100 00 53310 317 000	STREETS - ASPHALT PATCHING	558	2,396	3,000	3,000	633	3,000	
100 00 53310 318 000	STREETS - CURB/GUTTER/SIDEWALK	0	0	5,000	5,000	0	5,000	
100 00 53310 319 000	STREETS - PAINTING/STRIPING	4,142	6,542	6,000	6,000	0	6,000	Shortage of paint in 2021
100 00 53310 320 000	STREETS - SNOW/ ICE REMOVAL	574	829	1,000	1,000	446	1,000	
100 00 53310 322 000	STREETS - OPERATING SUPPLIES	1,197	1,247	1,200	1,200	827	1,200	
100 00 53310 323 000	STREETS - STREET REPAIR	456	655	15,000	15,000	3,678	15,000	
100 00 53310 324 000	STREETS - BUILDINGS/GROUNDS	6,505	7,816	10,000	12,000	2,543	12,000	
100 00 53310 325 000	STREETS - CELL PHONES	670	897	1,200	1,000	488	1,000	
100 00 53310 326 000	STREETS - UNIFORMS/MED SUPPLIES	2,867	3,906	4,000	4,000	2,089	4,200	
100 00 53310 340 000	STREETS - EDUC/TRAVEL/DUES	634	538	1,500	1,500	245	1,500	Drug Testing
100 00 53310 412 000	STREETS - CRACK FILLING	22,000	20,000	20,000	20,000	0	20,000	
100 00 53310 416 000	STREETS - PORTABLE RADIOS	248	988	3,000	3,000	0	3,000	
100 00 53310 422 000	STREETS - UTILITIES	14,570	13,836	19,000	19,000	7,638	19,000	We Energies, Water, Telephone
100 00 53420 330 000	STREETS LIGHTING-ELECTRICITY	124,167	129,350	125,000	125,000	62,514	130,000	
100 00 53420 331 000	STREETS LIGHTING-POLES	1,594	1,744	6,000	6,000	0	10,000	
100 00 53441 310 000	STORM SEWER - CLEANING/REPAIR	3,154	4,190	1,000	3,000	0	3,000	
100 00 53620 110 000	TRASH - ADMIN WAGES	799	1,488	1,239	1,267	215	945	Director of Public Works
100 00 53620 000	TRASH - FRINGE BENEFITS - HEALTH & LIFE INS						237	Estimating a 5% Health Increase
100 00 53620 000	TRASH - WRS						61	6.5% Split Village / Employee
100 00 53620 000	TRASH - SOCIAL SECURITY						59	6.20%
100 00 53620 000	TRASH - MEDICARE						14	1.45%
100 00 53624 110 000	TRASH - CHIPPING/BRUSH WAGES	21,719	31,388	47,363	52,705	18,288	39,141	
100 00 53624 000	TRASH - FRINGE BENEFITS - HEALTH & LIFE INS						12,419	Estimating a 5% Health Increase
100 00 53624 000	TRASH - WRS						2,544	6.5% Split Village / Employee
100 00 53624 000	TRASH - SOCIAL SECURITY						2,427	6.20%
100 00 53624 000	TRASH - MEDICARE						568	1.45%
100 00 53625 315 000	TRASH - CURBSIDE PICKUP	230,090	254,620	257,949	258,999	105,905	252,295	**This includes 75 additional properties**
100 00 53625 325 000	TRASH - CHIPPING/BRUSH (CONTRACTED)	17,450	15,528	20,000	20,000	170	20,000	GFL - Additional Help
100 00 53635 325 000	RECYCLING - CURBSIDE PICKUP	165,625	185,570	181,739	182,310	93,031	191,788	**This includes 75 additional properties**
	TOTAL PUBLIC WORKS	942,122	1,060,419	1,108,480	1,164,847	544,164	1,168,767	

VILLAGE OF JACKSON
GENERAL FUND
2022 BUDGET DOCUMENT

ACCOUNT NUMBER	EXPENDITURES	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	ACTUAL THRU 8/12/2021	2022 BUDGET	
	CULTURE AND RECREATION							
100 00 55200 110 000	PARKS - ADMIN WAGES	799	1,488	1,239	1,267	215	945	Director of Public Works
100 00 55200 000	PARKS - FRINGE BENEFITS - HEALTH & LIFE INS						237	Estimating a 5% Health Increase
100 00 55200 000	PARKS - WRS						61	6.5% Split Village / Employee
100 00 55200 000	PARKS - SOCIAL SECURITY						59	6.20%
100 00 55200 000	PARKS - MEDICARE						14	1.45%
100 00 55202 110 000	PARKS - OPERATIONS WAGES	102,747	105,984	124,502	124,127	91,454	74,571	
100 00 55202 000	PARKS - FRINGE BENEFITS - HEALTH & LIFE INS						23,836	Estimating a 5% Health Increase
100 00 55202 000	PARKS - WRS						4,847	6.5% Split Village / Employee
100 00 55202 000	PARKS - SOCIAL SECURITY						4,623	6.20%
100 00 55202 000	PARKS - MEDICARE						1,081	1.45%
100 00 55210 310 000	PARKS - MACHINERY/EQUIPMENT	2,371	3,498	4,000	4,000	1,549	4,000	
100 00 55210 311 000	PARKS - BUILDING MAINTENANCE	5,144	4,546	5,000	5,000	9,490	6,000	
100 00 55210 312 000	PARKS - TREES/SHRUBS	21,172	10,422	12,000	12,000	11,502	12,000	Additional Ash tree removal
100 00 55210 313 000	PARKS - TOOLS	78	242	500	500	223	500	
100 00 55210 314 000	PARKS - OPERATING SUPPLIES	146	878	1,500	1,500	68	1,500	
100 00 55210 315 000	PARKS - TABLES AND BENCHES	0	303	1,000	1,000	880	1,000	
100 00 55210 316 000	PARKS - PAPER/CLEANING PRODUCTS	1,630	1,602	3,500	3,500	1,683	3,500	
100 00 55210 317 000	PARKS - BALLFIELD MAINTENANCE	2,201	3,902	3,000	3,000	2,307	3,000	
100 00 55210 319 000	PARKS - PLAY APPARATUS MAINT	4	214	500	500	126	500	
100 00 55210 330 000	PARKS - TELEPHONE	1,104	1,432	1,500	1,500	1,212	2,200	**Emergency Phone Splash Pad**
100 00 55210 331 000	PARKS - FUEL/LUBRICANTS	2,587	3,273	3,000	3,000	2,363	4,000	
100 00 55210 332 000	PARKS - ELECTRICITY/GAS	9,865	9,418	12,000	10,000	5,089	13,000	
100 00 55210 333 000	PARKS - WATER/SEWER	6,739	5,639	7,000	6,000	3,371	7,000	
100 00 55210 334 000	PARKS - GROUNDS MAINTENANCE	0	0	1,500	1,500	0	1,500	Picnic Tables, Trash Containers, Restoration
100 00 55210 340 000	PARKS - EDUC/TRAVEL/DUES	390	154	1,000	1,000	0	1,000	
100 00 55210 422 000	PARKS- SPLASH PARK CHEMICALS	3,535	3,436	3,000	3,000	2,398	3,000	
100 00 55210 425 000	PARKS - BANNERS/FLAGS	925	2,095	1,000	1,000	637	1,000	
100 00 55210 433 000	PARKS - PARK PROJECTS	12,445	0	0	0	0	0	Park Projects - Building Maintenance
100 00 55210 436 000	PARKS - FERTILIZE/WEED CONTROL	6,280	6,051	7,000	7,000	191	7,000	
100 00 55210 439 000	PARKS - CAPITAL PROJECTS	2,150	12,390	13,000	17,000	4,284	15,000	**Skate Park Parts**
	TOTAL CULTURE AND RECREATION	182,312	176,967	206,741	207,394	139,041	196,974	
	TRANSFERS TO OTHER FUNDS							
100 00 59200 000 000	TRANSFERS TO OTHER FUNDS		92,790	0	0	0	0	deficit in recreation fund in 2019
	TOTAL TRANSFERS TO OTHER FUNDS	232,392	92,790	0	0	0	0	
	TOTAL EXPENDITURES	3,622,743	3,827,061	4,103,169	4,441,859	2,187,341	4,668,627	
							5.1	**% increase from last year**

VILLAGE OF JACKSON
GENERAL FUND
2022 BUDGET DOCUMENT

ACCOUNT NUMBER	REVENUES	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	ACTUAL THRU 8/12/2021	2022 BUDGET	
	TAXES							
100 00 41110 000 000	GENERAL PROPERTY TAXES	2,148,552	2,345,237	2,493,734	2,768,570	0	3,004,691	ACCT 100-00-12111
100 00 41120 000 000	AG VALUE PENALTY REVENUES	0	13,017	0	0	0	0	Per Auditor
100 00 41140 000 000	MOBILE HOME PARKING FEES	95,420	92,076	108,000	100,000	83,825	95,000	
100 00 41310 000 000	TAXES FROM UTILITIES	251,801	251,271	260,000	260,000	0	260,000	
100 00 41490 000 000	INTEREST ON TAXES	1,356	261	1,000	200	1,912	500	PP Taxes & int not in Feb settlement
	TOTAL TAXES	2,497,130	2,701,862	2,862,734	3,128,770	85,737	3,360,191	
	INTERGOVERNMENTAL							
100 00 42210 000 000	SHARED TAXES FROM STATE	335,458	330,849	326,520	319,717	133,869	315,322	Shared Revenues
100 00 42211 000 000	STATE PERSONAL PROPERTY AID	0	24,587	16,743	8,900	16,743	16,743	
100 00 42212 000 000	STATE VIDEO SERVICE AID	0	0	9,748	19,431	19,431	19,431	New Aid for 2020
100 00 42213 000 000	COVID-19 GRANTS	0	0	0	0	0	0	Routes to Recovery Program & WEC Grant
100 00 42215 000 000	STATE AIDS - EXEMPT COMPUTER EQUIPMENT	17,393	20,689	20,689	20,689	20,689	20,689	
100 00 42220 000 000	STATE RECYCLING GRANTS	10,535	10,553	10,553	10,550	10,590	10,590	
100 00 42540 000 000	POLICE - STATE/FEDERAL AIDS	2,044	1,943	1,900	1,900	4,064	4,500	State & Federal Reimbursement
100 00 42620 000 000	STATE AID - IN LIEU OF TAXES	541	474	550	500	1,045	1,000	
100 00 42650 000 000	STATE TRANSPORTATION AIDS	272,988	296,398	340,857	315,019	235,955	313,262	
	TOTAL INTERGOVERNMENTAL	638,960	685,493	727,560	696,706	442,386	701,537	
	LICENSES AND PERMITS							
100 00 43110 000 000	LIQUOR LICENSE	3,740	3,677	3,677	3,740	3,750	3,750	
100 00 43115 000 000	HOTEL/MOTEL LICENSE	300	300	300	300	300	300	AMA Hospitality and Jackson Main Street Motel
100 00 43120 000 000	OPERATORS LICENSE	4,620	4,994	5,000	5,000	4,046	5,000	
100 00 43160 000 000	CIGARETTE LICENSE	250	250	250	250	300	300	5 @ 50
100 00 43210 000 000	VIDEO FRANCHISE FEES	78,526	96,848	100,000	100,000	43,686	90,000	Charter, AT&T
100 00 43320 000 000	DOG LICENSE	6,162	8,907	6,500	6,000	5,146	6,000	
100 00 43330 000 000	CAT LICENSE	466	735	600	500	425	500	
100 00 43500 000 000	OTHER LICENSES	1,526	1,850	800	1,000	813	1,000	Peddler, Entertainment, misc.
100 00 43510 000 000	BUILDING PERMITS	124,719	189,388	130,000	190,000	177,255	160,000	Bldg,Plumb,HVAC,Driveway/Sidewalk
100 00 43512 000 000	WI PERMIT SEALS	405	170	1,500	1,500	2,070	1,500	
100 00 43520 000 000	ADDRESS/FIRE #	2,076	861	1,500	1,500	2,595	1,750	
100 00 43540 000 000	EROSION CONTROL PERMITS	2,570	3,350	3,500	3,500	7,870	4,000	
100 00 43550 000 000	PUBLICATION FEES	270	151	300	250	178	250	For Public Hearings
	TOTAL LICENSES AND PERMITS	225,629	311,481	253,927	313,540	248,435	274,350	
	FORFEITURES AND PENALTIES							
100 00 44100 000 000	POLICE - COURT PENALTIES	44,927	50,513	58,000	58,000	18,770	60,000	Fines & Forteitures
100 00 44150 000 000	POLICE - SALE OF VEHICLES	5,980	0	6,000	6,000	6,335	1,000	Police Cars, Impounds
100 00 44151 000 000	POLICE - SALE OF PROPERTY	1,134	0	500	0	258	500	Abandoned/Surplus Property
100 00 44200 000 000	POLICE - PARKING FINES		3,530	4,500	4,500	703	4,500	
	TOTAL FINES AND FORFEITURES	52,040	54,043	69,000	68,500	26,066	66,000	
	PUBLIC CHARGES FOR SERVICES							
100 00 44152 000 000	POLICE - ACCIDENT REPORTS	340	328	400	400	240	500	
100 00 44153 000 000	POLICE - OWI TEST/FINGERPRINTING	1,601	1,355	1,600	1,600	1,306	2,000	
100 00 44155 000 000	POLICE & FIRE IMPACT FEES	51,790	123,427	40,000	50,000	77,045	125,000	
100 00 44600 000 000	POLICE - DONATIONS	6,791	3,316	0	0	4,830	0	
100 00 44700 000 000	POLICE - WARRANT FEES	838	849	1,500	1,000	132	500	
100 00 44900 000 000	POLICE - FALSE ALARM REVENUE	50	103	100	100	0	100	
100 0 44940 000 000	FD & PD FUNDRAISER		0	0	0	8,768	0	
100 00 45110 000 000	CLERKS FEES	11,983	13,276	11,500	10,200	8,380	9,000	Work Permits, Copies, Special Assess Letters
100 0 49980 0 0	PROFESSIONAL SERVICES REIMBURSE						5,000	Attorneys & Planners Fees Reimbursed
100 00 45410 000 000	PUBLIC WORKS REVENUE	1,510	8	100	100	9,769	100	Hwy department, mapping, etc.
100 00 45430 000 000	RECYCLING REVENUE	996	237	100	100	0	0	
100 00 45720 000 000	STREET OPENING PERMITS	2,235	225	100	100	5,810	1,000	Driveways
100 00 45730 000 000	PLANNING/ZONING APPLICATION FEES	4,350	3,675	3,500	3,500	2,605	3,500	Conditional Use - Concept Plan
100 00 45790 000 000	NSF CHARGES	120	50	80	80	0	120	
100 00 46850 000 000	AURORA HEALTHCARE PAYMENT	39,560	38,789	39,000	39,000	40,389	39,000	From 41115 Gen Prop Tax - Aurora Payment Agrment
	TOTAL PUBLIC CHARGES FOR SERVICES	122,162	185,638	97,980	106,180	159,273	185,820	
	MISCELLANEOUS							
100 00 48110 000 000	INTEREST ON TEMPORARY INVESTMENTS	16,027	24,899	20,000	20,000	4,217	7,200	Money Market Interest
100 00 48400 000 000	INSURANCE DIVIDENDS	48,216	33,662	11,600	25,000	10,437	9,490	Liability/Workers Comp Dividends Calculation from Gen
100 00 48601 000 000	VERIZON LEASE	26,623	26,623	26,623	26,623	26,623	29,295	Tower Lease Agrmnt 5**th 5yr extension begins 2022**
100 00 48602 000 000	US CELLULAR LEASE	23,121	28,731	30,745	30,745	30,745	33,744	Tower Lease Agrmnt 5th **5yr extension begins 2022**
100 00 49990 000 000	MISCELLANEOUS GENERAL REVENUE	30,271	4,099	3,000	2,000	0	1,000	Uncashed checks,misc sales, unclaimed property
	TOTAL MISCELLANEOUS	144,257	118,014	91,968	104,368	72,021	80,729	
	TOTAL REVENUES	3,680,179	4,056,531	4,103,169	4,418,064	1,033,918	4,668,627	
							5.7	**% increase from last year**

10/14/2021

VILLAGE OF JACKSON												
FIRE DEPARTMENT AND RESCUE SQUAD												
2022 BUDGET DOCUMENT												
						2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	ACTUAL THRU 0812/2021	2022 BUDGET	
ACCOUNT NUMBER					**REVENUES**							
					INTERGOVERNMENTAL							
900	00	42230	000	000	FIRE - STATE 2% DUES	45,564	59,056	59,056	60,266	39,674	60,266	Towns' portion of 2% dues
900	00	42240	000	000	FIRE - EMS FAP FUNDS	5,401	5,955	5,600	6,000	0	6,000	FAP Funds; usually arrive mid-Sept.
900	00	42260	000	000	FIRE - OTHER STATE AID	6,546	8,536	5,807	6,000	0	8,000	Arrives in November
					PUBLIC CHARGES FOR SERVICES							
900	00	43510	000	000	CPR TRAINING	2,169	2,275	2,000	1,300	940	1,300	
900	00	43520	000	000	ANTIQUE FIRE TRUCK	0	0	0	0	0	0	
900	00	43530	000	000	EMS - BILLINGS	311,432	282,427	260,000	260,000	203,009	280,000	
900	00	43540	000	000	EXTRACTION/FIRE/FUEL SPILL	0	0	0	0	0	0	
900	00	43550	000	000	HAZARDOUS MATERIAL INCIDENTS	1,018	1,179	800	800	1	800	
900	00	43560	000	000	INTEREST	0	0	0	0	0	0	
900	00	43570	000	000	MISCELLANEOUS	14,234	1,372	1,000	1,000	4,728	1,000	
900	00	43580	000	000	FIRE - OCCUPANCY PERMITS	650	1,400	500	660	2,508	2,000	
900	00	43590	000	000	FIRE - OFFICE FEES	55	10	0	0	0	0	
900	00	43600	000	000	FIRE - PERMIT FEES	1,118	3,420	2,000	3,500	930	1,000	
					INTERGOVERNMENTAL CHARGES FOR SERVICES							% Increases
900	00	47210	000	000	FIRE - VILLAGE CONTRIBUTION	310,304	329,676	350,403	379,083	0	484,917	38.388
900	00	47220	000	000	FIRE - TOWN OF JACKSON CONTRIBUTI	219,905	234,732	247,761	263,717	131,858	256,371	3.475
900	00	47220	001	000	FIRE - TOWN OF POLK CONTRIBUTION	58,847	62,550	64,924	70,511	35,256	83,084	27.972
900	00	48100	000	000	FIRE - DONATIONS	3,880	16,553	1,000	1,000	9,710	1,000	
900	00	48110	000	000	FIRE - INTEREST ON INVESTMENTS	224	271	100	100	4	100	
900	00	48610	000	000	FIRE - SALE ON EQUIPMENT	0	50,000	0	0	0	5,000	
					OTHER FINANCING SOURCES							
900	00	49500	000	000	PROCEEDS FROM LT DEBT	600,000	0	0	0	0	0	
900	00	49997	000	000	FIRE - RESERVE FUND BALANCE	0	0	65,625	70,000	0	280,000	1253 Ambulance
					TOTAL REVENUES	1,581,346	1,059,412	1,066,576	1,123,937	428,619	1,470,838	
											30.9	**% increase from last year**

VILLAGE OF JACKSON
FIRE DEPARTMENT AND RESCUE SQUAD
2022 BUDGET DOCUMENT

ACCOUNT NUMBER					EXPENSES	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	ACTUAL THRU 0812/2021	2022 BUDGET	
900	00	52210	110	000	FIRE - SALARIES / WAGES	471,389	533,735	703,220	734,956	419,516	625,059	2.5% increase, promotions, Paternity leave(OT)
900	00	52210		000	FIRE - FRINGE BENEFITS - HEALTH & LIFE INS						110,153	Estimating a 5% Health Increase
900	00	52210		000	FIRE - WRS						54,369	6.5% Split Village / Employee
900	00	52210		000	FIRE - SOCIAL SECURITY						38,753	6.20%
900	00	52210		000	FIRE - MEDICARE						9,063	1.45%
900	00	52210	310	000	FIRE - EQUIPMENT / REPAIR	5,116	129,614	6,500	23,000	19,841	10,000	2 New computer, 2 lap tops, 5 pager, 1 mobile radios
900	00	52210	311	000	FIRE - FUEL/LUBRICANTS	11,176	11,782	10,500	10,800	8,645	17,242	Quote per Village Mart/ increase call volume
900	00	52210	312	000	FIRE - BLDG/GRNDS MAINTENANCE	1,315	5,064	5,550	6,300	3,673	10,000	Larger building
900	00	52210	314	000	FIRE - NEW/REPLACEMENT EQUIPMENT	9,849	5,525	10,000	10,000	772	10,000	exhause work
900	00	52210	315	000	FIRE - TRUCK/EQUIP MAINTENANCE	14,177	19,921	16,000	16,000	20,293	16,000	Same
900	00	52210	317	000	FIRE - OFFICE SUPPLIES/PC SUPPORT	7,420	7,504	8,500	8,500	6,590	9,000	slight increase
900	00	52210	319	000	FIRE - PRE-EMPLOYMENT PHYSICALS	3,471	3,332	3,000	3,000	1,184	3,000	Same
900	00	52210	320	000	FIRE - LENGTH OF SERVICE (LOSA)	10,500	10,500	11,000	11,500	11,000	12,000	match state contribution - LOSAP
900	00	52210	321	000	FIRE - INTERCEPT & HEALTHCARE BILL	29,757	28,367	30,000	25,175	13,766	25,000	
900	00	52210	322	000	FIRE - FIRE PREVENTION / INSPECTIONS	2,468	2,373	2,500	3,500	45	3,500	lack of donations
900	00	52210	324	000	FIRE - SCENE ASSISTANCE	541	805	1,500	1,600	288	1,700	banquet and call increase
900	00	52210	325	000	FIRE - TURN OUT GEAR/UNIFORMS	20,212	14,016	18,500	20,000	13,204	20,000	increase cost
900	00	52210	327	000	FIRE - SCBA TESTING/REPAIR	1,439	0	3,000	3,000	1,416	3,000	Same
900	00	52210	328	000	FIRE - LADDER TESTING	1,173	1,481	1,550	1,550	0	1,550	Same
900	00	52210	329	000	FIRE - AUDIT & ACCOUNTING	0	600	600	600	0	600	Same
900	00	52210	330	000	FIRE - UTILITIES	14,758	16,072	15,500	16,800	12,197	48,693	Gas/Water/Electric/Pros 4/Internet/Cable (larger buiding)
900	00	52210	331	000	FIRE - TELEPHONE	3,300	3,871	3,500	4,000	1,811	6,000	new service
900	00	52210	332	000	FIRE - ATTORNEY FEES	0	0	500	500	0	500	Same
900	00	52210	333	000	FIRE - MEDICAL SUPPLIES	15,559	15,313	17,500	17,500	14,625	20,000	supplies have went up substantially
900	00	52210	334	000	FIRE - FAP FUNDING	5,401	5,955	6,100	6,100	4,128	6,100	Same
900	00	52210	336	000	FIRE - DONATIONS	2,630	12,354	1,500	1,500	1,155	1,500	Same
900	00	52210	340	000	FIRE - EDUCATION/TRAVEL/DUES	15,501	16,941	16,000	16,000	11,398	16,000	Same
900	00	52210	341	000	FIRE - ANTIQUE FIRE TRUCK	91	39	100	100	5	100	Same
900	00	52210	350	000	FIRE - PROPERTY/LIABILITY INSURANCE	14,545	18,934	25,000	25,000	21,687	25,000	Workers comp prem up
900	00	52210	500	000	FIRE - EQUIPMENT REPLACEMENT FUNI	593	229,739	4,000	12,000	4,164	12,000	
900	00	52210	510	000	FIRE - TRUCK REPLACEMENT FUND	1,057,534	0	0	0	0	280,000	Ambulance
900	00	52210	540	000	FIRE - EMS EQUIPMENT REPLACEMENT	53,719	3,167	3,500	3,500	0	3,500	Same
900	00	52210	554	000	FIRE - 1280 COMMAND PAYMENT				70,000	0	0	Carry over from last year replacement of 1281
900	00	52210	997	000	FIRE - RESERVE FUND	0	0	0	0	0	0	
900	00	52210	998	000	FIRE - HIPAA ACCT NON-BUDGETED	960	0	0	0	0	0	
900	00	59200	000	000	FIRE - TRANSFER TO DEBT SRV FND	26,360	71,454	0	71,456	71,454	71,456	Ladder Payment
					TOTAL EXPENDITURES	1,800,952	1,168,459	925,120	1,123,937	662,859	1,470,838	
											30.9	**% increase from last year**

VILLAGE OF JACKSON
TID #5
2022 BUDGET DOCUMENT

ACCOUNT NUMBER	REVENUES	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	ACTUAL THRU 8/12/2021	2022 BUDGET	
650 00 41120 000 000	TID #5 - TAX INCREMENT	124,947	120,662	125,000	110,000	110000	113,000	Refer to TID annual report (PE-300)
650 00 42215 000 000	TID #5 - EXEMPT COMPUTER EQUIP	0	0	0	0	0	0	
650 00 42220 000 000	TID #5 - STATE PERSONAL PROP AID	0	683	500	500	500	500	DOR Notice (-683.18) per recast correction
	TOTAL REVENUES	124,947	121,345	125,500	110,500	110,500	113,500	

2.7 % increase from last year

ACCOUNT NUMBER	EXPENDITURES	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	ACTUAL THRU 8/12/2021	2022 BUDGET	
650 00 56700 000 000	TID #5 - DEVELOPER AGREEMNTS	117,450	113,422	117,500	108,000	52,127	111,000	Kerry & Wash Cty - Calculated by Ehlers
650 00 56700 460 000	TID #5 - MISC TID EXPENSES	500	1,700	8,000	2,500	625	2,500	DOR Fee, Ehlers, Auditor
	TOTAL EXPENDITURES	117,950	115,122	125,500	110,500	52,752	113,500	

2.7 % increase from last year

VILLAGE OF JACKSON
TID #6
2022 BUDGET DOCUMENT

ACCOUNT NUMBER	REVENUES	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	ACTUAL THRU 8/12/2021	2022 BUDGET	
660 00 41100 000 000	TID #6 - SPECIAL ASSESS - PRINCIPL	0	74,486	5,896	4,279	22,757	4,708	Dittmar, Schumacher, Tinlin
660 00 41110 000 000	TID #6 - SPECIAL ASSESS - INTEREST	0	0	2,948	1,712	0	1,320	Rosewood 2018
660 00 41120 000 000	TID #6 - TAX INCREMENT	0	0	0		0	154,000	
660 00 42215 000 000	TID #6 - EXEMPT COMPUTER EQUIP	0	0	0	0	0	0	
660 00 49500 000 000	TID #6 - LT DEBT PROCEEDS	0	2,255,000	0	0	0	0	
660 00 49600 000 000	TID #6 - PREMIUM ON LT DEBT	0	0	0	0	0	0	
	TOTAL REVENUES	0	2,329,486	8,845	5,990	22,757	160,028	

2,571 % increase from last year

ACCOUNT NUMBER	EXPENDITURES	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	ACTUAL THRU 8/12/2021	2022 BUDGET	
660 00 56700 000 000	TID #6 - MISC TID EXPENSES	1,500	39,627	68,695	43,000	99,432	60,640	DOR Fees, Auditor, Curbing & Sidewalks, Light Pole Installation - Caymes Way - anticipating $200,000 in expenses
660 00 56700 460 000	TID #6 - DEVELOPER AGREEMNTS	0		0	0	0	0	
660 00 58300 000 000	TID #6 - DEBT ISSUANCE EXP	0		0	0	0	0	
660 00 59200 000 000	TRANSFER TO DEBT SERVICE FUND	0	1,976,360	66,385	116,385	0	0	
660 0 59250 0 0	TRANSFER TO CAPITAL PROJECTS						99,388	
	TOTAL EXPENDITURES	1,500	2,015,987	135,080	159,385	99,432	160,028	

0.4 % increase from last year

VILLAGE OF JACKSON
TID #7
2022 BUDGET DOCUMENT

ACCOUNT NUMBER	REVENUES	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	ACTUAL THRU 8/12/2021	2022 BUDGET
670 00 41120 000 000	TID #7 - TAX INCREMENT	0	0	0	0	0	0
670 00 42215 000 000	TID #7 - EXEMPT COMPUTER EQUIP	0	0	0	0	0	0
670 00 49500 000 000	TID #7 - LT DEBT PROCEEDS	0	8,355,000	2,500,000	0	0	0
670 00 49500 100 000	TID #7 - INTEREST-32%-6.4M	0	0	0	2,500	-97	0
670 00 49600 000 000	TID #7 - PREMIUM ON LT DEBT	0	53,838	0	0	0	0
670 00 49700 000 000	TID #7 - MISC REVENUE	0	2,500	0	0	0	0
	TOTAL REVENUES	0	8,355,000	2,500,000	2,500	-97	0

-100 % decrease from last year

ACCOUNT NUMBER	EXPENDITURES	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	ACTUAL THRU 8/12/2021	2022 BUDGET	
670 00 56700 000 000	TID #7 - MISC TID EXPENSES	0	117,642	2,442,162	2,000	11,630	0	Future Incentives paid when there is an increment
670 00 56700 460 000	TID #7 - DEVELOPER AGREEMNTS	0	0	0	0	0	0	
670 00 56700 470 000	TID #7 - LAND PURCHASE	0	0	0	0	0	0	
670 00 56700 480 000	TID #7 - LT DEBT PRINCIPAL	0	0	0	32,000	0	0	Debt Services pays until there is a increment
670 00 56700 490 000	TID #7 - LT DEBT INTEREST	0	0	0	49,509	0	0	Debt Services pays until there is a increment
670 00 56710 000 000	TID #7 - SPRUCE ST EXTENSION	0	0	0	150,000	299,516	0	Final Lift of Asphalt 2023 - $150,000
670 00 58300 000 000	TID #7 - DEBT ISSUANCE EXP	0	0	0	0	0	0	
	TOTAL EXPENDITURES	0	117,642	2,442,162	233,509	311,146	0	

-100 % decrease from last year

VILLAGE OF JACKSON
DEBT SERVICE FUND
2022 BUDGET DOCUMENT

ACCOUNT NUMBER	REVENUES	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	ACTUAL THRU 8/12/2021	2022 BUDGET	
700 00 41115 000 000	DEBT SRV - TAX LEVY	1,725,158	1,717,940	1,773,751	1,875,577	0	2,419,430	
700 0 48110 000 000	INTEREST ON TEMPORARY INVESTMENT				0	10	0	What TIF 2 closed, there were funds leftover in Cap Project Fund to pay remaining debt. 2018 or 2019 those dollars were transferred into debt service fund to make those paymnets i
700 00 49200 000 000	FUNDS ON HAND FROM TID 2	574,836	0	81,008	79,387	0	78,365	
700 00 49201 000 000	TRANSFER FROM TID 4	558,330	171,342	363,888	166,600	0	0	2022 Last year per JF, 167,680 put in capital projects (Ehlers - unrecovered costs)
700 00 49203 000 000	TRANSFER FROM TID 6	0	160,418	66,385	115,635	0	0	Transfer increment to Capital Projects? $154,000 minus $60,640 expenses
700 00 49203 100 000	FUNDS ON HAND FROM TID 6-CAPITALIZED INTEREST	0	0	0	0	0	0	
700 00 49204 000 000	TRANSFER FROM TID 7	0	0	0	81,509	0	0	2019D - Capitalized Principal & Interest - 2.5 years $46,989
700 00 49205 000 000	TRANSFER FROM FIRE DEPT	26,360	71,454	71,454	71,456	71,454	71,456	
700 00 49700 000 000	PREMIUM ON LT DEBT	26,360	0	0	0	0	284,163	2021 borrow premium for interest, 2022 rev. The 2023 reve 81,579 is rev for this item.
	TOTAL REVENUES	2,911,043	2,121,154	2,356,486	2,390,164	71,464	2,853,414	

19.4 % increase from last year

ACCOUNT NUMBER	EXPENSES	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	ACTUAL THRU 8/12/2021	2022 BUDGET	
700 00 59100 000 000	DEBT SRV - LT DEBT PRINCIPAL	2,270,059	1,795,721	1,898,537	1,987,357	802,357	2,221,211	Ehlers
700 00 59200 000 000	DEBT SRV - LT DEBT INTEREST	297,607	274,951	457,949	402,807	223,984	631,203	Ehlers
700 00 59450 000 000	DEBT SRV - PAYING AGENT FEE	2,649	1,200	0	0	800	1,000	
700 00 59451 000 000	DEBT SRV - DEBT ISSUANCE COSTS	2,649	0	0	0	0	0	
	TOTAL EXPENDITURES	2,572,963	2,071,872	2,356,486	2,390,164	1,027,141	2,853,414	

19.4 % increase from last year

VILLAGE OF JACKSON
CAPITAL PROJECT FUND
2022 BUDGET DOCUMENT

ACCOUNT NUMBER	REVENUES	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	ACTUAL THRU 8/12/2021	2022 BUDGET	
600 00 41110 000 000	CAP PRJT TAX LEVY	435,000	456,750	395,750	186,350	0	108,029	Subtract Building Expense
600 00 41140 000 000	CAP PRJT TID #4	785,271	784,393	785,000	835,000	0	884,000	Total 2022 Increment Value $884,000
600 00 41210 000 000	AG VALUE PENALTY REVENUES	0	0	0	0	0	0	
600 00 42290 000 000	STATE LOCAL ROAD IMPRV GRANT	0	0	43,000	0	0	40,000	
600 00 42400 000 000	DNR GRANTS	0	0	45,000	0	0	0	
600 00 42500 000 000	CAP PRJT EXEMPT COMPUTER AID	7,775	5,088	5,088	5,088	5,088	5,088	TID #4
600 00 42510 000 000	STATE PERSONAL PROPERTY AID	0	4,294	19,823	35,352	26,825	35,351	TID #4
600 00 46000 000 000	SPECIAL ASSESSMENT - PRINCIPAL	139,515	111,998	36,172	28,885	11,520	28,885	
600 00 46100 000 000	SPECIAL ASSESSMENT - INTEREST	15,015	11,947	8,807	6,741	0	6,741	
600 00 49500 000 000	LONG-TERM DEBT PROCEEDS	0	6,323,000	0	6,900,000	0	1,059,000	
600 00 49500 100 000	INTERST-68% 6.4M	0	0	0	15,000	4,004	0	
600 00 49500 200 000	INTERST-1.8M	0	0	0	2,000	2,000	0	
600 00 49700 000 000	MISC CAP PJCT REVENUE	151,237	0	0	0	30,912	0	Midwest Fiber Proceeds, Laurel Springs LOC
600 00 49700 0 0	TRANSFER FROM TID #6						99,388	
600 00 49800 000 000	PREMIUM ON LT DEBT	151,237	114,407	0	0	0	0	
	TOTAL REVENUES	457,003	7,811,877	1,338,640	8,014,416	80,349	2,266,482	
							-71.7 % decrease from last year	
ACCOUNT NUMBER	**EXPENDITURES**							
600 00 53310 428 000	CAP PRJT - STORM WATER STUDY	0	0	0	0	0	0	
600 0 53310 450 000	CAP PRJT - STREETS MACHINERY	138,876	0	70,000	190,000	108,432	195,000	Snowplow Replacement
600 00 56700 000 000	CAP PRJT - MISC PROJECT COSTS	0	1,367,673	500,000	525,000	195,176	985,000	Road Repairs $650,000 / Light Replacements $250,000
600 00 56700 400 000	CAP PRJT - REPAIRS / CONSTRUCT	0	0	0	0	0	0	
600 00 56700 401 000	CAP PRJT - DEVELOPER AGREEMENTS	93,251	66,444	60,302	60,302	-342,926	20,000	Delaney
600 00 56700 460 000	CAP PRJT - MISC TID EXPENSES	43,291	17,833	30,000	5,200	-22,070	7,482	Economic Develop, DOR Fees, Auditor
600 00 56700 470 000	LAND PURCHASES	11,865	330,180	0	0	0	0	
600 00 56710 000 000	MUNICIPAL BLDG EXPENSES	11,865	0	0	6,900,000	6,339,057	1,059,000	Remaining Expense from 2021 Borrow
600 00 58300 000 000	ISSUANCE EXPENSES	11,865	115,119	0	0	0	0	
600 00 59200 000 000	CAP PRJT - TRANSFER TO DEBT SRV	1,133,166	171,342	363,888	166,600	0	0	YE Journal Entry - transfer from TID #4 (final year)
	TOTAL EXPENDITURES	1,444,178	2,068,591	1,024,190	7,847,102	6,277,669	2,266,482	
							-71.1 % decrease from last year	

10/14/2021

					VILLAGE OF JACKSON							
					JOINT VILLAGE / TOWN RECREATION							
					2022 BUDGET DOCUMENT							
										ACTUAL	Town Formula	
						2018	2019	2020	2021	THRU	2022	
						ACTUAL	ACTUAL	BUDGET	BUDGET	8/12/2021	BUDGET	
ACCOUNT NUMBER					**REVENUES**							
500	00	45620	201	000	REC - VILLAGE SUBSIDY	188,000	188,000	191,915	194,015	194,015	209,185	2021 DOA Pop. is 67% Village and 33% Town, shows attachment
500	00	45620	202	000	REC - TOWN SUBSIDY	39,761	40,697	43,661	42,959	21,480	38,709	Formula (minus Director S/B)
500	00	45620	204	000	REC - GRNTS/DONATIONS/SPNSRS	7,313	7,395	6,000	4,000	4,587	5,000	Includes guide advertising
500	00	45620	205	000	REC - GIFT CERTIFICATES	0	0	200	0	380	0	
500	00	45620	206	000	REC - ADULT PROGRAM FEES	19,027	21,250	18,000	17,000	11,698	18,000	
500	00	45620	208	000	REC - YOUTH PROGRAM FEES	34,458	39,870	35,000	33,000	21,924	36,000	
500	00	45620	209	000	REC - SENIOR PROGRAMS	0	2,482	2,000	2,000	440	2,000	
500	00	45620	210	000	REC - ADULT LEAGUES FEES	5,620	5,515	5,000	5,000	2,100	4,000	
500	00	45620	211	000	REC - YOUTH LEAGUES FEES	2,875	2,305	3,000	3,000	2,100	3,000	
500	00	45620	214	000	REC - CONCESSIONS	6,475	7,847	7,000	4,000	8,424	7,243	
500	00	45620	224	000	REC - SPECIAL EVENTS	34,157	24,803	30,000	27,000	6,761	24,000	
500	00	45620	228	000	REC - TICKET SALES	24,307	18,636	24,000	17,000	5,128	12,000	WPRA ticket sales fundraiser declining
500	00	45620	232	000	REC - BOYS & GIRLS CLUB RENT	10,000	10,000	10,000	10,000	3,333	10,000	
500	00	45620	234	000	REC - WASH CO AGING RENT	6,000	7,589	6,000	6,000	6,000	6,000	Received through annual grant program
500	00	45620	236	000	REC - BLDG / SHELTER RENTALS	25,545	34,391	34,000	34,000	36,285	37,700	Includes WBSD Head Start
500	00	45620	237	000	REC - OPEN GYM FEES	457	1,153	500	500	989	800	
500	00	45620	238	000	REC - FITNESS MEMBERSHIPS	19,602	16,673	17,000	17,000	6,296	16,000	Includes portion of CVMIC Grant
500	00	45620	240	000	REC - KETTLEBROOK CHURCH RENT	26,587	28,996	29,000	29,000	16,536	29,000	
500	00	45620	243	000	REC - POSTAGE/COPY MACHINE	385	48	600	600	52	600	
500	00	45620	245	000	REC - VENDING MACHINE	1,049	1,119	800	800	0	0	Not part of concession revenue
500	00	45620	250	000	REC - WBSD 4K PROGRAM	106,920	105,730	80,606	93,800	51,150	95,000	Revenues in October & February, includes H.S.
500	00	45620	252	000	REC - VILLAGE WELLNESS PROGRAM	0	0	2,500	1,500	0	1,500	
					TOTAL REVENUES	558,538	564,497	546,782	542,174	399,678	555,737	
											7.8	**% increase from last year**
ACCOUNT NUMBER					**EXPENSES**							
500	00	55310	200	000	REC - ADMIN SALARIES	247,298	251,712	258,000	263,000	165,761	193,080	2.5% increase (per JPD agreement)
500	00	55310		000	REC - HEALTH & LIFE INS.						50,429	Estimating a 5% health increase
500	00	55310		000	REC - WRS						12,551	6.5% Split Employee/Village
500	00	55310		000	REC - SOCIAL SECURTIY						11,971	6.20%
500	00	55310		000	REC - MEDICARE						2,800	1.45%
500	00	55310	201	000	REC - EVENING & WEEKEND WAGES	32,322	34,659	32,000	33,000	25,804	36,000	
500	00	55310	202	000	REC - EDUC/TRAVEL/DUES	4,121	3,360	4,500	4,124	653	4,000	
500	00	55310	204	000	REC - PROGRAM / ACCT REFUNDS	5,378	7,209	5,000	8,000	1,452	5,000	High in 2020 due to covid
500	00	55310	205	000	REC - PROP & LIABILITY INSURANCE	2,909	2,840	4,032	4,000	3,253	4,000	MPIC
500	00	55310	206	000	REC - COMPUTER EQUIP	795	575	850	850	1,065	600	
500	00	55310	207	000	REC - GAS/ELECTRIC	35,515	35,723	38,000	34,000	19,641	33,000	WeEnergies gas & electric
500	00	55310	208	000	REC - OFFICE SUPPIES	1,638	1,898	2,500	2,500	880	2,000	
500	00	55310	209	000	REC - WATER/SEWER	2,536	2,620	2,000	2,000	1,340	2,000	Jackson Utility
500	00	55310	210	000	REC - CELL PHONE	1,260	1,155	1,800	1,800	245	1,800	
500	00	55310	211	000	REC - COMM CTR PHONE	1,547	1,945	1,700	2,000	1,333	2,000	Includes new phone system and internet
500	00	55310	212	000	REC - SOFTWARE FEES	2,790	3,312	3,800	3,500	6,286	7,800	maintenance/ recdesk annual renewal
500	00	55310	213	000	REC - BUILDING EQUIPMENT/REPAIR	25,870	31,851	17,000	22,000	10,994	15,000	
500	00	55310	214	000	REC - YOUTH PROGRAMS	1,513	1,398	1,500	1,500	1,405	1,500	Equipment and Supplies
500	00	55310	215	000	REC - JANITORIAL/BLDG SUPPLIES	4,171	5,657	4,500	5,500	1,988	6,000	Equipment, Supplies, PT Salary
500	00	55310	216	000	REC - ADULT PROGRAM SUPPLIES	1,296	867	1,200	1,200	359	1,200	Equipment and Supplies
500	00	55310	217	000	REC - SENIOR PROGRAM SUPPLIES	0	2,337	300	600	615	1,500	Equipment and Supplies
500	00	55310	218	000	REC - PART TIME/SEASONAL WAGES	17,311	17,217	18,000	10,400	4,664	14,000	Rec Staff/Seasonals, NO Committee People
500	00	55310	220	000	REC - SPECIAL EVENTS	7,911	5,351	7,000	7,000	2,387	5,169	
500	00	55310	222	000	REC - PRINTING	4,452	5,586	5,500	1,000	0	6,000	Online guides, not printed during covid
500	00	55310	224	000	REC - POSTAGE/COPIER	8,359	8,218	8,500	8,500	3,033	7,000	Guide postage deducted during covid
500	00	55310	228	000	REC - STAFF UNIFORMS	473	0	800	800	800	800	
500	00	55310	230	000	REC - CONCESSIONS-RESALABLE	3,749	5,031	5,000	6,000	6,424	6,957	Food,Supplies, splash park ice cream
500	00	55310	232	000	REC - SUMMER TICKET SALES	21,284	18,210	20,000	14,000	0	11,600	Net changes with the amount of sales
500	00	55310	254	000	REC - ADULT LEAGUES	67	2,541	2,500	2,500	368	2,300	Softball, Volleyball, Etc.
500	00	55310	258	000	REC - CONTRACTUAL WAGES	28,975	34,163	31,000	31,000	15,912	35,000	Contract Instructors
500	00	55310	260	000	REC - REC. VEHICLE MAINT.	55	40	100	0	0	0	No more Hooptie
500	00	55310	262	000	REC - CONTINGENCY	373	634	600	600	344	500	Dept. funeral flowers and staff recognition
500	00	55310	268	000	REC - CONCESSION STAND MAINT	1,467	328	1,500	1,500	957	800	CO2,licenses,repairs
500	00	55310	269	000	REC - FIRE/SECURITY MONITORING	4,884	3,615	3,200	3,600	0	3,800	Security/Safety Monitoring & Annual Inspections
500	00	55310	270	000	REC - SALES & USE TAX	2,714	3,194	2,900	3,200	3,089	3,200	ST - 12 Use
500	00	55310	280	000	REC - WBSD 4K PROGRAM	57,031	60,412	60,000	61,000	36,135	63,180	Teacher salaries & supplies/offset by 4K revenue
500	00	55310	282	000	REC - VILL WELLNESS PROGRAM		1,551	1,500	1,500	718	1,200	Cvmic Grant
					TOTAL EXPENSE	530,065	555,207	546,782	542,174	317,902	555,737	
											2.5	**% increase from last year**

VILLAGE OF JACKSON
HOTEL MOTEL TOURISM
2022 BUDGET DOCUMENT

ACCOUNT NUMBER	REVENUES	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	ACTUAL THRU 8/12/2021	2022 BUDGET	
150 00 41210 000 000	HOTEL/MOTEL ROOM TAX	57,000	48,484	52,750	52,750	24,711	40,000	
							-24.2	% decrease from last year

ACCOUNT NUMBER	EXPENDITURES	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	ACTUAL THRU 8/12/2021	2022 BUDGET	
150 00 51100 395 000	VILLAGE - HOTEL/MOTEL ROOM TAX	52,000	116,774	52,750	100,000	45,231	55,900	Include street signs & muni bldg sign
							-44.1	% decrease from last year

VILLAGE OF JACKSON
PARK FUND
2022 BUDGET DOCUMENT

ACCOUNT NUMBER	REVENUES	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	ACTUAL THRU 8/12/2021	2022 BUDGET	
800 00 45830 000 000	PARK FUND - FEES COLLECTED	25,630	66,410	25,000	25,000	49,050	40,000	
800 00 48110 000 000	PARK FUND - INT ON INVESTMENTS	2,735	4,089	2,500	2,000	90	100	
	TOTAL REVENUES	28,365	70,499	27,500	27,000	49,140	40,100	
								48.5 % decrease from last year

ACCOUNT NUMBER	EXPENDITURES	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	ACTUAL THRU 8/12/2021	2022 BUDGET	
800 00 55210 420 000	PARK FUND - IMPACT PROJECTS	0	0	27,500	25,000	0	200,000	Pickball Tennis Court
800 00 55210 421 000	PARK FUND - PLAY APPARATUS	97,093	108,194	0	0	0	0	
	TOTAL EXPENDITURES	97,093	108,194	27,500	25,000	0	200,000	
								700 % increase from last year

					VILLAGE OF JACKSON							
					WATER UTILITY							
					2022 BUDGET DOCUMENT							
						2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	ACTUAL THRU 8/13/2021	2022 BUDGET	
ACCOUNT NUMBER					**REVENUES**							
200	00	45612	000	632	WATER - IMPACT FEES	32,800	86,909	20,500	20,500	44,280	20,500	residential
200	00	46100	451	000	WATER - RESIDENT METERED SALES	600,512	623,466	630,319	700,000	335,287	725,000	residential credit bureau checks, refunds
200	00	46100	452	000	WATER - COMMERCIAL METERED SALES	76,832	73,697	120,000	90,000	40,900	85,000	Commercial
200	00	46100	453	000	WATER - INDUSTRIAL METERED SALES	61,743	63,347	60,388	65,000	25,830	65,000	industrial
200	00	46100	454	000	WATER - PUB AUTH METERED SALES	12,994	10,114	16,000	7,000	4,839	7,000	Public Authority
200	00	46100	455	000	WATER - MULTI FAMILY RESIDENT	49,599	49,681	0	0	42,248	95,000	Audit Use
200	00	46100	461	000	WATER - PUBLIC AUTH PRIVATE FIRE	2,160	2,528	0	0	1,118	0	
200	00	46100	462	000	WATER - PRIVATE FIRE PROTECTION	46,982	47,722	46,000	50,000	23,999	50,000	
200	00	46100	463	000	WATER - PUBLIC FIRE PROTECTION	383,839	400,919	367,000	440,000	193,629	390,664	tax roll charge
200	00	46100	465	000	WATER - FIRE PROTECTION	0	0	0	0	0	0	
200	00	46100	470	000	WATER - PENALTIES	4,597	4,846	3,000	3,000	1,990	3,000	
200	00	46100	471	000	WATER - SERVICE REVENUES	1,738	1,642	0	0	0	0	Recycling, scrap metal
200	00	46100	474	000	WATER - OTHER WATER REVENUES	4,376	4,433	5,000	0	0	0	Bankruptcy deposits
200	00	46100	500	000	WATER - RADIO READ CONTROL	625	1,000	0	0	125	0	
200	00	46200	419	000	WATER - INTEREST ON INVESTMENTS	14,043	6,656	2,000	1,000	58	1,000	receipts/statements
200	00	46200	421	000	WATER - CONTRIBUTIONS	20,180	0	0	0	0	0	
200	00	46200	426	000	WATER - INCOME DEDUCTION	-248,742	-255,941	0	0	0	0	
200	00	46200	500	000	WATER - BULK WATER USAGE	16,230	3,350	8,242	12,000	13,376	12,000	
200	00	46200	550	000	WATER - PRIVATE WELL PERMIT FEE	640	0	0	0	0	0	
200	00	46412	000	474	WATER - OTHER OPERATING REVENUES	640	0	0	0	0	0	Not used since 2015
200	00	46500	000	419	WATER - MISC REVENUE	4,020	0	0	0	11,643	0	
					TOTAL REVENUES	1,085,807	1,124,368	1,278,449	1,388,500	739,321	1,454,164	

10/15/2021

					VILLAGE OF JACKSON								
					WATER UTILITY								
					2022 BUDGET DOCUMENT								
						2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	ACTUAL THRU 8/13/2021	2022 BUDGET		
ACCOUNT NUMBER					EXPENDITURES								
200	00	51104	000	000	WATER - TWIN CREEKS EXP	675	782	0	0	385	0	WE Energies	
200	00	52000	620	000	WATER - PUMPING PLANT-WAGES	36,767	40,035	50,000	50,000	15,861	60,000	3% Increase (per JPD contract)	
200	00	54000		000	WATER - FRINGE BENEFITS - HEALTH & LIFE INS						0	Estimating a 5% Health Increase	
200	00	54000		000	WATER - WRS						0	6.5% Split Village / Employee	
200	00	54000		000	WATER - SOCIAL SECURITY						0	6.20%	
200	00	54000		000	WATER - MEDICARE						0	1.45%	
200	00	52000	622	000	WATER - POWER FOR PUMPING	56,564	60,295	70,000	70,000	32,939	70,000	gas/electricity	
200	00	52000	623	000	WATER - PUMPING PLANT OPERATIONS	18,388	18,851	20,000	22,000	15,437	22,000	WE Energies	
200	00	52000	623	300	WATER - PUMPING PLANT EQUIPMENT	3,008	5,055	17,000	17,000	6,065	17,000	machinery & equipment	
200	00	52000	624	000	WATER - TELEPHONE	2,655	672	1,500	1,500	1,463	2,000	677-2858/wells	
200	00	52000	625	300	WATER - PUMPING MAINTENANCE	3,057	0	0	0	0	0	machinery & equipment	
200	00	52000	625	301	WATER - PUMPING EXPENSE Bldg & Grounds	5,257	7,969	175,000	175,000	96,029	175,000	building & grounds; Journal Entries	
200	00	52000	625	403	WATER - WELL MAINTENANCE	17,543	1,641	0	0	12,770	50,000	inspection & maintenance	
200	00	52000	625	405	WATER - WATER TOWER MAINTENANCE	7,048	0	0	0	0	0	tower inspection, cleaning, painting	
200	00	53000	630	000	WATER - DIGGERS HOTLINE LABOR	2,719	4,523	11,500	10,000	4,182	10,000		
200	00	53000	631	000	WATER - TREATMENT CHEMICALS	18,914	22,343	22,000	22,000	11,097	22,000		
200	00	54000	640	000	WATER - DISTRIBUTION-WAGES	165,877	165,005	272,917	283,139	149,623	183,345	3% Increase (per JPD contract)	
200	00	54000		000	WATER - FRINGE BENEFITS - HEALTH & LIFE INS						63,965	Estimating a 5% Health Increase	
200	00	54000		000	WATER - WRS						13,672	6.5% Split Village / Employee	
200	00	54000		000	WATER - SOCIAL SECURITY						13,041	6.20%	
200	00	54000		000	WATER - MEDICARE						3,050	1.45%	
200	00	54000	641	300	WATER - TOOLS	2,573	289	6,000	6,000	3,160	6,000		
200	00	54000	650	300	WATER - MONITORING MAINTENANCE	1,344	22	4,500	4,500	0	4,500	maintenance	
200	00	54000	650	301	WATER - CATHODIC PROTECTION	1,995	2,055	2,000	2,000	0	3,000		
200	00	54000	650	404	WATER - THERMAL BONDING	0	2,090	2,000	2,000	0	2,000		
200	00	54000	651	000	WATER - MAINTENANCE OF MAINS	635	1,594	0	0	2	0		
200	00	54000	651	300	WATER - MAIN REPLACEMENT/REPAIR	15,406	33,513	40,000	40,000	42,780	50,000		
200	00	54000	651	402	WATER - SYSTEM STUDY	12,795	14,855	30,000	20,000	0	20,000		
200	00	54000	651	403	WATER - SYSTEM MAPPING	3,968	3,387	25,000	25,000	3,089	25,000		
200	00	54000	653	000	WATER - METERS/REGISTER/WIRES	21,535	17,438	50,000	50,000	72,440	75,000		
200	00	54000	653	301	WATER - LARGE METER TESTING	2,428	684	2,500	3,500	0	3,500		
200	00	54000	654	000	WATER - HYDRANTS MAINTENANCE	4,556	10,139	4,000	4,000	933	4,000		
200	00	54000	654	300	WATER - HYDRANT PAINTING	7,980	0	8,000	8,000	0	8,000		
200	00	55000	901	000	WATER - METER READING LABOR	34	2,848	2,000	2,000	0	2,000		
200	00	55000	902	000	WATER - ACCT/BILLING WAGES	15,480	27,845	45,000	45,000	21,758	50,000	Utility Clerks	

					VILLAGE OF JACKSON							
					WATER UTILITY							
					2022 BUDGET DOCUMENT							
										ACTUAL		
						2018	2019	2020	2021	THRU	2022	
						ACTUAL	ACTUAL	BUDGET	BUDGET	8/13/2021	BUDGET	
200	00	55000	923	300	WATER - CELL PHONE	470	685	1,600	1,600	684	1,600	
200	00	55000	923	301	WATER - AUDIT/ACCOUNTING	7,000	8,650	10,000	15,000	1,200	15,000	
200	00	57000	920	000	WATER - ADMINISTRATION WAGES	33,468	30,908	47,064	48,156	29,042	36,379	
200	00	57000		000	WATER - FRINGE BENEFITS - HEALTH & LIFE INS						8,465	
200	00	57000		000	WATER - WRS						2,365	
200	00	57000		000	WATER - SOCIAL SECURITY						2,255	
200	00	57000		000	WATER - MEDICARE						527	
200	00	57000	921	000	WATER - OFFICE SUPPLIES	1,300	1,706	2,000	2,000	642	2,000	
200	00	57000	921	300	WATER - POSTAGE/COPIES	2,345	4,253	5,000	6,000	3,973	7,000	water bills
200	00	57000	922	000	WATER - UNIFORMS/SHOES-SAFETY EQUIP	1,109	1,295	6,000	6,000	1,073	6,000	
200	00	57000	923	000	WATER - OUTSIDE SERVICES	0	0	0	0	0	0	Consultants,Legal
200	00	57000	924	000	WATER - PROPERTY/LIABILITY INSURANCE	31,999	48,282	82,368	90,604	69,398	96,000	property & liability
200	00	57000	926	000	WATER - EMPLOYEE PENSION/BENEF	66,911	75,563	0	0	0	0	
200	00	57000	928	000	WATER - REGULATORY COMMISSION	353	0	3,500	3,500	618	3,500	PSC rate increase
200	00	57000	930	000	WATER - GENERAL EXPENSES	4,701	2,408	10,000	10,000	1,416	10,000	testing, sampling, ads, business cards, folding
200	00	57000	930	300	WATER - EDUCATION/TRAVEL/DUES	5,106	5,269	8,000	8,000	4,854	8,000	
200	00	57000	930	301	WATER - EMERGENCY RESPONSE BOARD	1,025	0	2,000	2,000	1,025	2,000	
200	00	57000	931	000	WATER - FORMS PRINTING	1,151	144	1,000	1,000	169	1,000	water bills, disconnects, etc.
200	00	57000	933	000	WATER - FUEL/LUBRICANTS	5,942	6,198	10,000	10,000	2,882	10,000	fuels & lubricants
200	00	57000	933	300	WATER - VEHICLE MACHINERY/EQUIP	3,418	423	9,000	9,000	6,313	9,000	
200	00	57000	933	400	WATER - NEW TRUCK	0	0	55,000	38,000	49,029	0	
200	00	57000	933	401	WATER - BULK WATER PROJECT	0	0	0	0	0	0	
200	00	57000	933	452	WATER - SCADA SYSTEM/COMPUTERS	0	8,718	15,000	15,000	4,823	15,000	
200	00	57590	403	000	WATER - DEPRECIATION EXPENSE	227,861	236,917	0	0	0	0	
200	00	58000	403	000	METER DEPRECIATION EXPENSE	-25,791	-26,408	0	0	0	0	
200	00	58000	408	300	PSC ANNUAL ASSESSMENT	1,335	1,267	0	0	0	0	annual assessments
200	00	58000	408	301	WATER - PAYMENT IN LIEU OF TAXES	244,365	248,379	150,000	260,000	0	260,000	
200	00	58000	408	302	SOCIAL SECURITY TAXES	19,113	19,650	0	0	0	0	
200	00	58000	427	000	WATER - LT DEBT PRIN & INTEREST	192	0	0	0	0	0	long term debt
200	00	58000	428	000	AMORTIZATION OF DEBT DISCOUNT	0	0	0	0	0	0	Not used since 2015
					TOTAL EXPENDITURES	1,062,570	1,118,237	1,278,449	1,388,499	667,153	1,454,164	
									30.7953		**4.7292**	% increase

					VILLAGE OF JACKSON							
					SEWER UTILITY							
					2022 BUDGET DOCUMENT							
						2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	ACTUAL THRU 8/13/2021	2022 BUDGET	
ACCOUNT NUMBER					**REVENUES**							
300	00	45611	610	622	SEWER - RESIDENTIAL METERED	1,183,755	1,187,329	1,163,461	1,250,000	613,833	1,283,263	
300	00	45611	611	622	SEWER - COMMERCIAL METERED	264,771	149,236	256,826	210,287	84,743	205,981	down from COVID
300	00	45611	612	622	SEWER - INDUSTRIAL METERED	169,152	174,539	90,000	100,000	27,639	50,000	
300	00	45611	613	622	SEWER - INDUSTRIAL SURCHARGES	24,570	19,841	75,000	75,000	26,516	60,000	Quarterly Billings
300	00	45611	615	622	SEWER - PUBLIC AUTHORITIES	19,538	19,054	15,000	15,000	9,060	15,000	
300	00	45611	616	622	SEWER - HOLDING & SEPTIC TANK	246,092	220,098	200,000	200,000	118,608	200,000	Monthly Hauler Billings
300	00	45611	616	625	SEWER - TAX ROLL CHARGE	0	0	0	0	0	0	
300	00	45611	617	622	SEWER - MULTIFAMILY METERED		0	0	0	54,516	110,000	Added in 2020
300	00	45612	000	631	SEWER - FORFEITED DISCOUNTS	6,170	6,467	0	0	2,488	0	
300	00	45612	000	632	SEWER - CONNECTION FEES	160,000	372,000	150,000	100,000	212,000	100,000	
300	00	45612	000	633	SEWER - S INTERCEPTOR IMPACT FEE	3,096	12,430	0	0	3,096	0	
300	00	45614	000	420	SEWER - PRIVATE WELL TESTING	1,120	1,040	0	0	960	0	water sample
300	00	45614	000	421	SEWER - NON-OPERATING INCOME	0	0	0	0	1,122	0	Scrap Metal
300	00	45614	000	422	SEWER - JETTER USAGE REVENUE	0	0	0	0	0	0	
300	00	48110	000	419	SEWER - INT ON TEMP INVESTMENTS	47,063	59,155	0	0	1,125	0	Interest on Statements
300	00	49000	951	000	SEWER - SPECIAL ASSESSMENTS	7,740	0	0	0	0	0	
					TOTAL REVENUES	2,133,068	2,221,189	1,950,287	1,950,287	1,155,707	2,024,244	
ACCOUNT NUMBER					**EXPENDITURES**							
300	00	57310	820	000	SEWER - SUPERVISION/LABOR WAGES	339,966	332,513	350,280	354,947	216,603	281,306	3% Increase (per JPD contract)
300	00	57310		000	SEWER - FRINGE BENEFITS - HEALTH & LIFE INS						51,465	Estimating a 5% Health Increase
300	00	57310		000	SEWER - WRS						14,515	6.5% Split Village / Employee
300	00	57310		000	SEWER - SOCIAL SECURITY						13,845	6.20%
300	00	57310		000	SEWER - MEDICARE						3,238	1.45%
300	00	57310	821	000	SEWER - DIGGERS HOTLINE WAGES	2,763	4,373	13,000	10,000	2,046	10,000	3% Increase (per JPD contract)
300	00	57310		000	SEWER - FRINGE BENEFITS - HEALTH & LIFE INS						0	Estimating a 5% Health Increase
300	00	57310		000	SEWER - WRS						0	6.5% Split Village / Employee
300	00	57310		000	SEWER - SOCIAL SECURITY						0	6.20%
300	00	57310		000	SEWER - MEDICARE						0	1.45%
300	00	57310	823	300	SEWER - CHLORINE	2,784	3,074	3,000	3,000	1,717	3,000	
300	00	57310	823	301	SEWER - ALUMINUM SULFATE	25,869	27,821	54,000	54,000	17,943	54,000	
300	00	57310	823	302	SEWER - POLYMER	5,526	5,288	4,500	5,000	2,295	5,000	
300	00	57310	823	303	SEWER - SODIUM BISULFATE	2,520	2,676	2,500	2,500	2,414	3,000	
300	00	57310	823	304	SEWER - OTHER CHEMICALS	375	303	1,500	1,500	343	1,500	

VILLAGE OF JACKSON
SEWER UTILITY
2022 BUDGET DOCUMENT

						2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	ACTUAL THRU 8/13/2021	2022 BUDGET	
300	00	57310	825	000	SEWER - LAB TIME/SUPPLIES	11,487	7,917	9,000	9,000	7,300	12,000	
300	00	57310	827	000	SEWER - OPERATION SUPPLIES	5,845	7,768	8,000	8,000	2,531	8,000	
300	00	57310	828	000	SEWER - TRANSPORTATION	11,721	4,237	10,000	10,000	7,244	15,000	fuel, lube, maintenance
300	00	57310	829	000	SEWER - UTILITIES	136,957	129,210	130,000	130,000	81,974	140,000	water bill, We Energies.
300	00	57310	830	000	SEWER - UNIFORMS/SAFETY EQUIP	3,200	3,396	8,000	8,000	1,538	8,000	
300	00	57310	831	000	SEWER - SLUDGE TESTING	0	98	1,500	1,500	0	1,500	
300	00	57320	831	000	SEWER - COLLECTION SYSTEM MAINT	86,827	31,487	50,000	60,000	13,899	60,000	
300	00	57320	833	000	SEWER - EQUIPMENT MAINTENANCE	40,740	38,890	40,000	40,000	35,977	50,000	
300	00	57320	834	000	SEWER - BLDGS/GROUNDS MAINT	63,755	65,813	80,000	100,000	73,037	100,000	
300	00	57330	000	842	SEWER - JOINT METERING COSTS	37,073	37,803	0	0	0	0	
300	00	57340	850	000	SEWER - ADMINISTRATIVE WAGES	38,914	35,019	47,064	48,156	23,545	36,379	3% Increase (per JPD contract)
300	00	57340		000	SEWER - FRINGE BENEFITS - HEALTH & LIFE INS						8,465	Estimating a 5% Health Increase
300	00	57340		000	SEWER - WRS						2,365	6.5% Split Village / Employee
300	00	57340		000	SEWER - SOCIAL SECURITY						2,255	6.20%
300	00	57340		000	SEWER - MEDICARE						527	1.45%
300	00	57340	851	000	SEWER - OFFICE SUPPLIES	805	227	1,000	1,000	112	1,000	forms, business cards, etc.
300	00	57340	852	000	SEWER - ACCT/BILLING WAGES	16,358	30,354	45,000	45,000	20,006	50,000	3% Increase (per JPD contract)
300	00	57340		000	SEWER - FRINGE BENEFITS - HEALTH & LIFE INS							Estimating a 5% Health Increase
300	00	57340		000	SEWER - WRS							6.5% Split Village / Employee
300	00	57340		000	SEWER - SOCIAL SECURITY							6.20%
300	00	57340		000	SEWER - MEDICARE							1.45%
300	00	57340	853	000	SEWER - PROPERTY/LIABILITY INSURANCE	31,999	66,270	88,000	96,800	70,482	100,000	property & liability
300	00	57340	860	000	SEWER - AUDIT & ACCOUNTING FEES	7,000	8,650	10,000	15,000	1,200	15,000	
300	00	57340	861	000	SEWER - METER CALIBRATION	255	0	5,000	5,000	0	5,000	
300	00	57340	862	000	SEWER - SLUDGE HAULING	79,418	65,406	60,000	70,000	25,932	80,000	Quarterly
300	00	57340	863	000	SEWER - INDUSTRIAL MONITORING	9,657	23,243	10,000	10,000	2,472	10,000	
300	00	57340	867	000	SEWER - CELL/TELEPHONES	1,667	1,987	3,000	3,000	1,302	3,000	AT&T, US Cellular, etc
300	00	57340	870	000	SEWER - SCADA SYSTEMS	884	662	4,000	6,000	3,342	6,000	
300	00	57340	872	000	SEWER - POSTAGE	1,258	3,796	5,000	6,000	2,834	7,000	water bills
300	00	57340	877	000	SEWER - METAL AND BIOESSAY TESTING	6,280	6,918	6,000	6,000	7,384	10,000	
300	00	57350	864	000	SEWER - EDUCATION/TRAVEL/DUES	3,988	4,861	7,000	7,000	2,509	7,000	
300	00	57350	865	000	SEWER - DNR ENVIRONMENTAL FEES	9,278	9,467	12,000	12,000	9,613	12,000	dues
300	00	57350	866	000	SEWER - EMERGENCY RESPONSE BOARD	405	0	500	500	405	500	
200	00	57350	876	000	SEWER - GASB 68 & 75 NET EXPENSES		0	0	0	0	0	Added in for 2020 Audit
300	00	57390	000	403	SEWER - DEPRECIATION EXPENSE	813,812	817,502	0	0	0	0	Audit use
300	00	58200	000	428	SEWER - AMORTIZ OF DEBT DISCNT	0	0	0	0	0	0	
300	00	58201	427	000	SEWER - LT DEBT PRIN/INTEREST	6,182	0	0	0	0	0	long term debt

					VILLAGE OF JACKSON							
					SEWER UTILITY							
					2022 BUDGET DOCUMENT							
						2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	ACTUAL THRU 8/13/2021	2022 BUDGET	
300	00	58300	701	000	SEWER - REPLACEMENT FUND	356,393	76,117	247,810	273,600	0	273,600	LGIP #2 / Projects
300	00	58300	710	000	SEWER - CONTINGENCY	0	3,912	546,633	460,784	28	460,784	Bill folding,legal,bank fees
300	00	58300	715	000	SEWER - COMPUTER SOFTWARE	9,217	7,012	12,000	12,000	4,187	12,000	
300	00	58300	716	000	SEWER - TOOLS	2,377	3,032	3,000	3,000	1,767	4,000	For Shop/Truck
300	00	58300	722	000	SEWER - THERMAL BONDING	0	0	2,000	2,000	0	2,000	
300	00	58300	729	000	SEWER - VARIOUS STUDIES	20,148	14,961	70,000	70,000	21,406	80,000	
300	00	58300	730	000	SEWER - NEW UTILITY TRUCK	0	0	0	0	0	0	
300	00	58300	731	000	SEWER - SEWER MAIN CAMERA	0	0	0	0	0	0	
300	00	58300	732	000	SEWER - MOWER REPLACEMENT	0	0	0	0	0	0	
					TOTAL EXPENDITURES	2,193,703	1,882,065	1,950,287	1,950,287	665,385	2,024,244	