

**Village of Waterman  
Fiscal Budget 2022-2023**

G/L Account	TITLE	FY 2023 Budget	
		REVENUE	EXPENSES

**GENERAL FUND SUMMARY**

*Revenue*

01-00-	General Fund Revenue	\$ 837,496.00	
01-52	General Fund Park Revenue	\$ 2,000.00	
01-21	Police Revenue	\$ 5,000.00	
01-41	Transfers in Cures Money 31k/Fence Grant 11k	\$ 42,000.00	
	<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$ 886,496.00</b>	

*Expenses*

	Administrative Expenses		\$ 230,451.00
01-12-	Building & Equipment		\$ 90,760.00
01-15-	Office		\$ 124,698.00
01-21-	Police		\$ 281,014.00
01-39-	Trucks & Equipment		\$ 7,500.00
01-41-	Street		\$ 114,851.00
01-45-	Storm Sewer		\$ -
01-52-	Park		\$ 18,700.00
01-61-	Plan Commission		\$ 10,525.00
01-63-	Zoning		\$ 3,800.00
	<b>TOTAL GENERAL FUND EXPENSES</b>		<b>\$ 882,299.00</b>
	<b>TOTAL G/F SURPLUS (DEFICIT)</b>		<b>\$ 4,197.00</b>

Water Fund Revenue	\$ 293,500.00	
Water Fund Expenses		\$ 162,311.00
<b>Water Fund Total:</b>		<b>\$ 131,189.00</b>

Sewer Fund Revenue	\$ 121,500.00	
Sewer Fund Expenses		\$ 210,282.00
<b>Sewer Fund Total:</b>		<b>\$ (88,782.00)</b>

Garbage Revenue	\$ 126,500.00	
Garbage Expenses		\$ 116,667.00
<b>Garbage Collection Total:</b>		<b>9,833.00</b>

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G/L Account	TITLE	FY 2023 Budget	
		REVENUE	EXPENSES
<b>GENERAL FUND REVENUE</b>			
01-00-311	Property Tax	\$ 200,000.00	
01-00-319	Other Taxes (video poker and cannibas)	\$ 6,000.00	
01-00-321	Liquor Licenses	\$ 1,600.00	
01-00-325	Franchise Licenses/Fees	\$ 5,000.00	
01-00-331	Building Permits	\$ 60,000.00	
01-00-339	Permit Revenue	\$ 900.00	
01-00-341	State Income Tax	\$ 195,780.00	
01-00-342	Replacement Tax	\$ 12,500.00	
01-00-344	Sales Tax	\$ 150,000.00	
01-00-344.2	1% Sales Tax (local)	\$ 150,000.00	
01-00-345	State Use Tax	\$ 54,216.00	
01-00-381	Interest Income	\$ 1,500.00	
	Total:	\$ 837,496.00	
<b>ADMINISTRATIVE EXPENSES</b>			
01-11-411	Salaries Mayor		\$ 2,820.00
01-11-411.1	Salaries Liquor Commissioner		\$ 2,250.00
01-11-411.2	Salaries Trustees		\$ 12,000.00
01-11-411.3	Salaries Treasurer		\$ 17,680.00
01-11-421.2	Payroll Outsource Fee		\$ 325.00
01-11-453	Unemployment Insurance		\$ 71.00
01-11-461	Social Security Contribution		\$ 1,000.00
01-11-462	Medicare Contribution		\$ 430.00
01-11-512.1	IT Maintenance Service		\$ 1,000.00
01-11-531	Auditing/Accounting		\$ 65,000.00
01-11-533	Legal		\$ 35,000.00
01-11-539	Building Inspector		\$ 45,000.00
01-11-551	Postage		\$ 1,750.00
01-11-553	Filing Notices		\$ 500.00
01-11-554	Printing		\$ 400.00
01-11-557	Internet Service		\$ 365.00
01-11-561	Dues		\$ 1,000.00
01-11-562	Travel Expenses		\$ 750.00
01-11-563	Education/Training		\$ 10.00
01-11-591	General Liability Insurance		\$ 34,000.00
01-11-594	Rentals		\$ 100.00
01-11-911	Contributions/Community Relation		\$ 2,000.00
01-11-929	Miscellaneous Expense		\$ 7,000.00
	Total:		\$ 230,451.00

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G/L Account	TITLE	FY 2023 Budget	
		REVENUE	EXPENSES
<b>BUILDINGS AND GROUNDS Expenses</b>			
01-12-511	Maint. Service-Building		\$ 20,000.00
01-12-512	Maint. Service-Equipment		\$ 1,000.00
01-12-517	Maint. Service-Grounds		\$ 2,500.00
01-12-536	Janitorial Service		\$ 360.00
01-12-571.1	Utilities - Natural Gas		\$ 100.00
01-12-595	Mowing		\$ 37,500.00
01-12-611	Maint Supplies - Bldgs		\$ 500.00
01-12-612	Maint Supplies - Equipment		\$ 500.00
01-12-617	Maint supplies - Grounds		\$ 3,000.00
01-12-653	Small Tools		\$ 200.00
01-12-654	Janitorial Supplies		\$ 200.00
01-12-820	Building		\$ 500.00
01-12-830	Equipment		\$ 400.00
01-12-929	Miscellaneous Expense		\$ 24,000.00
	Total:		\$ 90,760.00
<b>OFFICE Expenses</b>			
01-15-421	Salaries Office		\$ 98,725.00
01-15-421.2	Payroll Outsource Fee		\$ 375.00
01-15-453	Unemployment Insurance		\$ 101.00
01-15-461	Social Security Contribution		\$ 6,121.00
01-15-462	Medicare Contribution		\$ 1,432.00
01-15-463	Retirement Contribution		\$ 5,794.00
01-15-512.1	IT maint service		\$ 1,000.00
01-15-552	Telephone, Fax, Pagers		\$ 1,000.00
01-15-651	Office Supplies		\$ 2,000.00
01-15-684	Accounting Software		\$ 3,000.00
01-15-830	Equipment		\$ 5,000.00
01-15-929	Misc exp		\$ 150.00
	Total:		\$ 124,698.00

**Village of Waterman  
Fiscal Budget 2022-2023**

G/L Account	TITLE	FY 2023 Budget	
		REVENUE	EXPENSES
<b>POLICE Revenue</b>			
01-21-351.1	Ordinance Violations	\$ 800.00	
01-21-351.2	Bond Refund	\$ 100.00	
01-21-351.4	Fine Agency surplus	\$ 5,000.00	
01-21-351.7	DUI Agency	\$ 700.00	
01-21-351.8	Drug Fund	\$ 100.00	
01-21-351.9	Bail Processing Fee	\$ 200.00	
01-21-352	Parking Fines	\$ 50.00	
01-21-353	Penalties	\$ 1,000.00	
01-21-381	Interest Income	\$ 50.00	
01-21-389	Miscellaneous Income	\$ 100.00	
	Total:	\$ 8,100.00	
<b>POLICE Expenses</b>			
01-21-421	Salaries - Police		\$ 111,340.00
01-21-421.2	Payroll Outsource Fee		\$ 350.00
01-21-422	Salaries Part Time		\$ 60,000.00
01-21-423	Salaries - Overtime		\$ 4,000.00
01-21-451	Health Insurance		\$ 18,000.00
01-21-453	Unemployment Insurance		\$ 344.00
01-21-461	Social Security Contribution		\$ 9,211.00
01-21-462	Medicare Contribution		\$ 2,154.00
01-21-463	Retirement Contribution		\$ 8,585.00
01-21-471	Uniform Allowance		\$ 3,000.00
01-21-512	Maint. Service-Equipment		\$ 750.00
01-21-512.1	It Maintenance Service		\$ 1,200.00
01-21-513	Maint. Service-Vehicle		\$ 3,500.00
01-21-549	Professional Services		\$ 2,400.00
01-21-552	Telephone, Fax, Pagers		\$ 750.00
01-21-522.1	Telephone - Cell		\$ 1,000.00
01-21-556	County Sheriff Phone Relay		\$ 14,930.00
01-21-557	Internet Service		\$ 1,500.00
01-21-561	Dues		\$ 4,500.00
01-21-563	Education/Training		\$ 2,500.00
01-21-612	Maint Supplies - Equip		\$ 500.00
01-21-613	Maint Supplies - Vehicle		\$ 500.00
01-21-651	Office Supplies		\$ 750.00
01-21-652	Operating Supplies		\$ 750.00
01-21-655	Automotive Fuel/Oil		\$ 14,000.00
01-21-684	Accounting Software		\$ 500.00
01-21-831	Training Supplies/Ammo		\$ 3,000.00
01-21-929	Miscellaneous Expense		\$ 1,000.00
01-21-999	Transfer Out - Reserve (Car Payment)		\$ 10,000.00
	Total:		\$ 281,014.00

**Village of Waterman  
Fiscal Budget 2022-2023**

G/L Account	TITLE	FY 2023 Budget	
		REVENUE	EXPENSES
<b>TRUCKS AND EQUIPMENT Expenses</b>			
01-39-512	Maint. Service-Equipment		\$ 1,000.00
01-39-513	Maint. Service- Vehicle		\$ 3,500.00
01-39-612	Maint Supplies - Equip		\$ 1,500.00
01-39-613	Maint Supplies - Vehicle		\$ 1,500.00
	Total:		\$ 7,500.00
<b>STREET Expenses</b>			
01-41-421	Salaries		\$ 8,184.00
01-41-421.2	Payroll Outsource Fee		\$ 375.00
01-41-423	Salaries - Overtime		\$ 1,000.00
01-41-451	Health Insurance		\$ 2,880.00
01-41-453	Unemployment Insurance		\$ 12.00
01-41-461	Social Security Contribution		\$ 570.00
01-41-462	Medicare Contribution		\$ 133.00
01-41-463	Retirement Contribution		\$ 6,458.00
01-41-512	Maint. Service-Equipment		\$ 250.00
01-41-514	Maint. Service-Street		\$ 250.00
01-41-514.1	Main. Service-Street Lights		\$ 1,000.00
01-41-514.2	Maint. Service - Street Sweeping		\$ 1,200.00
01-41-516	Maintenance Service - Snow Rem		\$ 1,500.00
01-41-532	Engineering Service		\$ 3,000.00
01-41-552	Telephone, Fax, Pagers		\$ 365.00
01-41-552.1	Telephone, Cell		\$ 24.00
01-41-552.3	Traffic Signal Modem		\$ 500.00
01-41-572	Street Lighting Electricity		\$ 22,000.00
01-41-594	Rental - All Types		\$ 100.00
01-41-595.1	Tree Maintenance		\$ 7,500.00
01-41-612	Maint Supplies - Equip		\$ 750.00
01-41-612.1	Maint Supplies - Street Lights		\$ 50.00
01-41-613	Maint Supplies - Trks Eq&Parts		\$ 50.00
01-41-614	Maint Supplies - Streets/Gravel		\$ 4,000.00
01-41-616	Maint Supplies-Snow Removal Salt		\$ 1,500.00
01-41-652	OperatingSupplies		\$ 100.00
01-41-653	Small Tools		\$ 100.00
01-41-655	Truck Fuel/Oil		\$ 5,000.00
01-41-710	Rt. 30 Loan/Wsb		\$ 16,000.00
01-41-860	Streets, Grounds		\$ 10,000.00
01-41-860.1	Sidewalks		\$ 20,000.00
	Total:		\$ 114,851.00

**Village of Waterman  
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G/L Account	TITLE	FY 2023 Budget	
		REVENUE	EXPENSES
<b>PARK Revenue</b>			
01-52-382	Rental Income Shelter House	\$ 2,000.00	
Total:		\$ 2,000.00	
<b>PARK Expenses</b>			
01-52-511	Maint. Service - Building		\$ 2,000.00
01-52-518	Maint. Service-Grounds, Park		\$ 2,000.00
01-52-519	Maint. Service-Other		\$ 250.00
01-52-536	Janitorial Service		\$ 750.00
01-52-571	Park Utility		\$ 300.00
01-52-611	Maint Supplies - Building		\$ 250.00
01-52-612	Maint Supplies - equipment		\$ 250.00
01-52-617	Maint. Supplies - Grounds		\$ 250.00
01-52-652	Operating Supplies		\$ 400.00
01-52-655.1	Propane		\$ 1,500.00
01-52-830	Equipment		\$ 500.00
01-52-890	Other improvements		\$ 10,000.00
01-52-929	Miscellaneous Expense		\$ 250.00
Total:			\$ 18,700.00
<b>PLANNING COMMISSION Expenses</b>			
01-61-533	Legal		\$ 50.00
01-61-553	Filing Notices		\$ 375.00
01-61-563	Training		\$ 100.00
01-61-929	Miscellaneous Expense		\$ 10,000.00
Total:			\$ 10,525.00
<b>ZONING Expenses</b>			
01-63-532	Engineering Service		\$ 1,000.00
01-63-539	Bldg Inspector/Prop. Main		\$ 200.00
01-63-540	Consulting services		\$ 500.00
01-63-545	Sterling Codification		\$ 2,000.00
01-63-554	Printing		\$ 100.00
Total:			\$ 3,800.00
<b>T I F FUND Revenue</b>			
08-00-311.1	TIF Disbursement	\$ 40,000.00	
08-00-381	Interest Income	\$ 200.00	
Total:		\$ 40,200.00	
<b>T I F FUND Expenses</b>			
08-00-594	Rentals		\$ 4,159.00
Total:			\$ 4,159.00

**Village of Waterman  
Fiscal Budget 2022-2023**

G/L Account	TITLE	FY 2023 Budget	
		REVENUE	EXPENSES
<b>MOTOR FUEL FUND SAVINGS Revenue</b>			
17-00-343	Motor Fuel Tax	\$ 33,885.00	
17-00-381	Interest Income	\$ 10.00	
	Total:	\$ 33,895.00	
<b>INFRASTRUCTURE FUND Revenue</b>			
33-00-379	Other Service Fee	\$ 56,000.00	
33-00-381	Inerest Income	\$ 50.00	
	Total:	\$ 56,050.00	
<b>PARK FUND CAPITAL PROJECT Revenue</b>			
37-00-381	Interest Income	\$ 10.00	
	Total:	\$ 10.00	
<b>TRUCKS AND EQUIPMENT Revenue</b>			
39-00-351	Court Fines/Pd Vehicle	\$ 100.00	
39-00-381	Interest Income	\$ 10.00	
	Total:	\$ 110.00	
<b>ROAD AND BRIDGE FUND SAVINGS Revenue</b>			
41-00-311	Property Tax	\$ 36,000.00	
	Total:	\$ 36,000.00	
<b>DEBT SERVICE FUND SAVINGS Revenue</b>			
50-00-381	Interest Income	\$ 10.00	
	Total:	\$ 10.00	
<b>WATER FUND Revenue</b>			
51-00-353	Water Penalties	\$ 3,000.00	
51-00-353.1	On/Off Fees	\$ 500.00	
51-00-361	Water Sales	\$ 230,000.00	
	Total:	\$ 233,500.00	
<b>WATER FUND Expenses</b>			
51-00-421	Salaries -		\$ 48,081.00
51-00-421.1	Salaries - Office		\$ 19,886.00
51-00-421.2	Payroll Outsource Fee		\$ 375.00
51-00-423	Salaries - Overtime		\$ 4,500.00
51-00-451	Health Insurance		\$ 16,920.00
51-00-453	Unemployment Insurance		\$ 91.00
51-00-461	Social Security Contribution		\$ 4,493.00
51-00-462	Medicare Contribution		\$ 1,051.00
51-00-463	Retirement Contribution		\$ 7,247.00
51-00-471	Uniform Allowance		\$ 300.00
51-00-512	Maint. Service-Equipment		\$ 2,800.00
51-00-512.1	It Maintenance Service		\$ 667.00
51-00-515	Maintenance Serv. - Utility System		\$ 8,000.00
51-00-532	Engineering Service		\$ 5,000.00
51-00-538	Certified Lab Services		\$ 4,500.00
51-00-549	Other Professional Service		\$ 200.00
51-00-552	Telephone, Fax, Pagers		\$ 400.00
51-00-552.1	Telephone, Cell		\$ 150.00

**Village of Waterman  
Fiscal Budget 2022-2023**

G/L Account	TITLE	FY 2023 Budget	
		REVENUE	EXPENSES
51-00-552.4	Well Modem		\$ 750.00
51-00-553	Filing Notices		\$ 200.00
51-00-554	Printing		\$ 100.00
51-00-561	Dues		\$ 200.00
51-00-563	Education\Training		\$ 1,400.00
51-00-571	Utilities		\$ 4,000.00
51-00-612	Maint Supplies - Equip		\$ 2,000.00
51-00-615	Maint Supplies-Utility System		\$ 11,000.00
51-00-652	Operating Supplies		\$ 1,000.00
51-00-655	Automotive Fuel/Oil		\$ 4,000.00
51-00-658	Chemicals		\$ 11,000.00
51-00-684	Accounting Software		\$ 1,000.00
51-00-929	Miscellaneous Expense		\$ 1,000.00
	Total:		\$ 162,311.00

**SEWER FUND Revenue**

52-00-353	Sewer Penalties	\$ 1,500.00	
52-00-362	Sewer Charges	\$ 120,000.00	
	Total:	\$ 121,500.00	

**SEWER FUND Expense**

52-00-421	Salaries -		\$ 46,035.00
52-00-421.1	Salaries - Office		\$ 14,037.00
52-00-421.2	Payroll Outsource Fee		\$ 375.00
52-00-423	Salaries - Overtime		\$ 4,500.00
52-00-451	Health Insurance		\$ 16,200.00
52-00-453	Unemployment Insurance		\$ 81.00
52-00-461	Social Security Contribution		\$ 3,724.00
52-00-462	Medicare Contribution		\$ 871.00
52-00-463	Retirement Contribution		\$ 6,457.00
52-00-471	Uniform Allowance		\$ 300.00
52-00-512	Maint. Service-Equipment		\$ 2,000.00
52-00-512.1	It Maintenance Service		\$ 667.00
52-00-515	Maintenance Service - Utility System		\$ 5,000.00
52-00-532	Engineering Service		\$ 5,000.00
52-00-538	Certified Lab Services		\$ 5,000.00
52-00-549	Other Professional Service		\$ 500.00
52-00-552	Phone		\$ 1,500.00
52-00-552.1	Telephone, Cell		\$ 135.00
52-00-553	Filing Notices		\$ 200.00
52-00-561	Dues/Permits		\$ 3,000.00
52-00-571	Utilities		\$ 10,500.00
52-00-615	Maint Supplies-Utility System		\$ 500.00
52-00-652	Operating Supplies		\$ 200.00
52-00-655	Automotive Fuel/Oil		\$ 4,000.00
52-00-684	Accounting Software		\$ 1,000.00
52-00-830	Equipment		\$ 68,500.00

**Village of Waterman  
Fiscal Budget 2022-2023**

G/L Account	TITLE	FY 2023 Budget	
		REVENUE	EXPENSES
52-00-999	Transfer Out		\$ 10,000.00
Total:			\$ 210,282.00
<b>GARBAGE PICK-UP FUND Revenue</b>			
53-00-353	Garbage Penalties	\$ 1,500.00	
53-00-363	Garbage charge	\$ 125,000.00	
Total:		\$ 126,500.00	
<b>GARBAGE PICK-UP FUND Expenses</b>			
53-00-512.1	IT Maintenance Service		\$ 667.00
53-00-573	Garbage/Recycling Fees		\$ 115,000.00
53-00-684	Accounting Software		\$ 1,000.00
Total:			\$ 116,667.00