



TOWN COUNCIL SPECIAL WORK SESSION AGENDA - Corrected

September 29, 2023 - 5:30 PM

PLEDGE OF ALLEGIANCE

MOMENT OF SILENCE

CALL TO ORDER/ROLL CALL:

___ Robert H. Carnahan, Ward 1

___ Julie Rivera, Ward 2

___ Nick Recupito, Ward 3

___ Ralph Miller, Ward 4

___ Colleen Schieben, Ward 5

___ John Foreman, At Large, Vice-President

___ Richard Sharpe, At Large, President

___ Jennifer Sandberg, Clerk-Treasurer

___ Chris Salatas, Town Manager

___ David Austgen, Town Attorney

PRESENTATION OF THE 2024 BUDGET: Corby Thompson, O.W. Krohn & Associates

PUBLIC COMMENT:

ADJOURNMENT:

PRESS SESSION:

NEXT MEETING: Tuesday, October 3, 2023 at 7:00 pm

Roll Call Correction made *Ex Post Facto*

The Town of Cedar Lake is subject to the requirements of the Americans with Disabilities Act of 1990. Individuals with disabilities who plan to attend this meeting and who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding accessibility of the meeting or the facilities, please contact the Cedar Lake Town Hall at (219) 374-7400.

Town of Cedar Lake

Pay 2024 Budget Introduction

Presented by:
O.W. Krohn & Associates LLP
Corby Thompson, CPA
cthompson@owkcpa.com

p2024 Introduction

Town of Cedar Lake

SUMMARY OF SELECT FUND CASH BALANCES



<u>Fund</u>	<u>6/30/2023</u>	<u>12/31/2022</u>	<u>12/31/2021</u>	<u>12/31/2020</u>	<u>12/31/2019</u>	<u>12/31/2018</u>
General	\$ 4,833,150	\$ 5,076,767	\$ 4,787,348	\$ 3,158,900	\$ 1,971,180	\$ 1,404,380
MVH	759,888	578,388	422,107	334,570	376,311	357,719
LRS	560,255	548,351	397,051	290,817	196,590	181,750
CCD	381,388	414,960	383,756	338,149	278,328	149,827
CCI	32,184	29,327	20,202	15,416	13,291	19,048
CEDIT	631,842	532,147	754,196	624,532	469,480	365,850
LOIT Public Safety	194,497	137,143	121,515	98,345	45,474	60,727
Casino Gaming	123,585	107,447	220,383	232,340	226,527	325,349
Redev Gen	103,344	91,570	54,372	19,579	11,263	22,031
Totals	<u>\$ 7,620,133</u>	<u>\$ 7,516,100</u>	<u>\$ 7,160,930</u>	<u>\$ 5,112,648</u>	<u>\$ 3,588,444</u>	<u>\$ 2,886,681</u>

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CPAS AND CONSULTANTS

- **REVENUES**

- **Mostly given, maximized**
 - **Property Tax Levies**
 - 2024 three-year growth appeal
 - **Local income taxes** (increased in comparison to '22 due to levy increases)
 - **MVH and LRS distributions**
 - **Other miscellaneous income**
- **Increased planning, zoning and building fees**
 - Allows Town to prepare for growth and impacts of increasing population and required services
 - Primary reason for increased cash balances; however, cash outflows may occur as service requirements precedes related levy and revenue adjustment



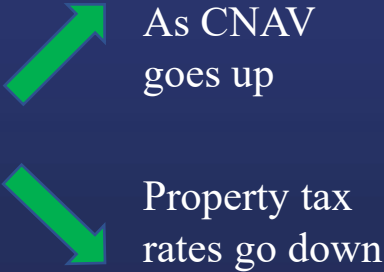
- Qualified for Three-Year Growth Appeal - \$389,654
 - Recurring revenues
 - To fund 2 additional fire fighters, GIS coordinator and certified mechanic

THREE-YEAR GROWTH APPEAL - CALCULATIONS

Year	Town Assessed Value	Annexation Adjusmtents	Adjusted Town Assessed Value	Increase	
2023	\$ 870,658,101	\$ (122,800)	\$ 870,535,301	1.1692	16.92%
2022	744,576,738	-	744,576,738	1.1227	12.27%
2021	663,205,480	-	663,205,480	1.1059	10.59%
2020	600,232,689	(517,800)	599,714,889		

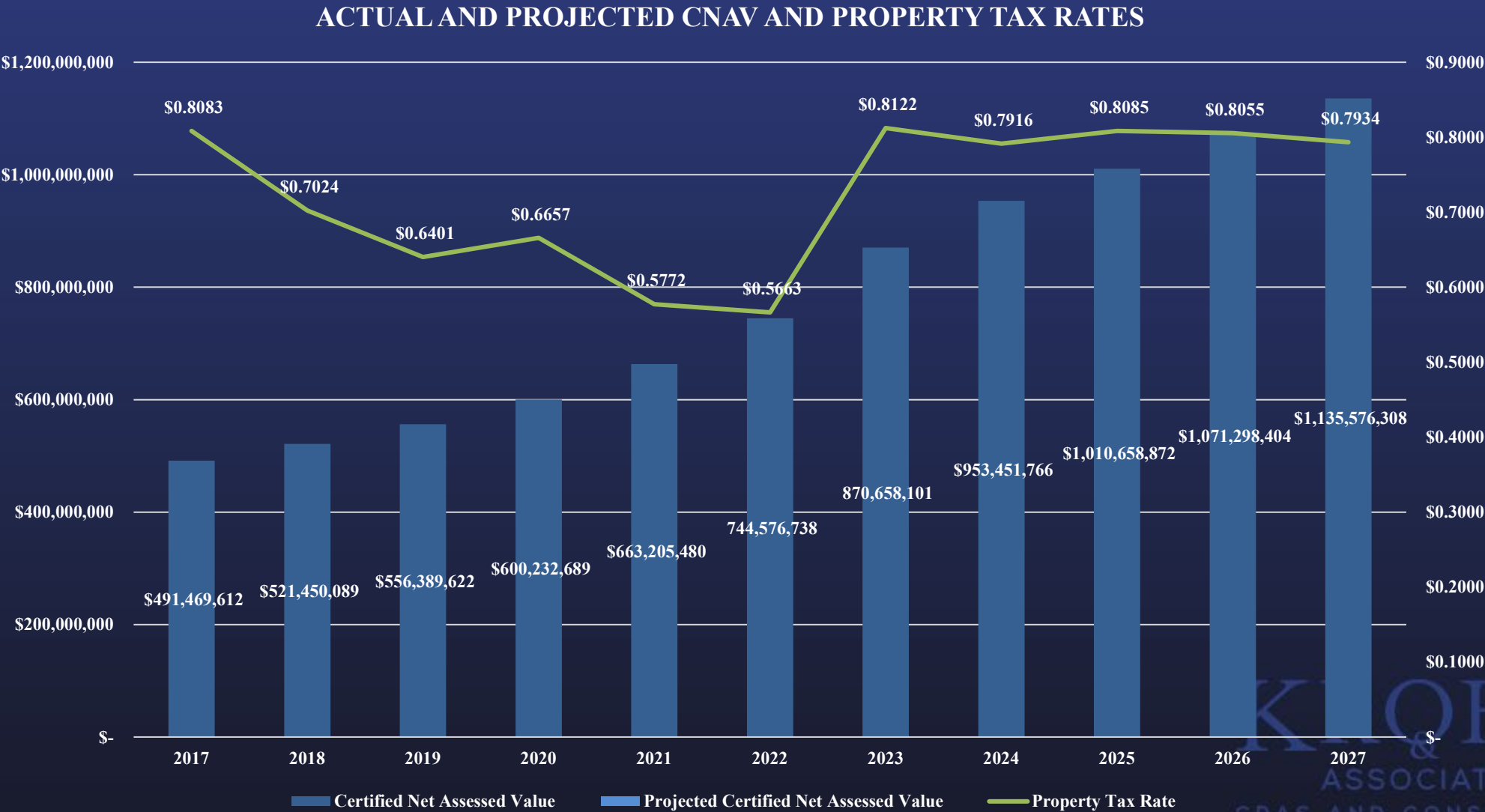
Town three-year average growth

1.1326 13.26%



Growth appeal is to allow operating levy to adjust in proportion to CNAV increase which allows the operating tax rate to keep level in the long-run





p2024 Introduction

Town of Cedar Lake

- With growth comes increased needs



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- **APPROPRIATIONS – General Fund**
 - Overall, a 4.2% increase is proposed for 2024
 - In general, a 3% cost-of-living adjustment has been assumed for wages

- **Town Administration**

- **Clerk-Treasurer Department**

- Some minor pay reallocations, no major updates

- **Town Council Budget**

- Hiring of full-time GIS coordinator
 - Anticipated increases in health insurance premiums for new hires and inflationary adjustments included

- **Planning, Zoning and Building Department**

- Pay reallocations to better align duties and services with civil funds
 - Certain IT and other service estimates overstated, reduced based on actual amounts

- **Continued PSAP contract payment of \$150,000**



• APPROPRIATIONS – General Fund



- **Police Department (budget increase of 7.7%)**
 - Budget for 24 full-time officers; no new hires
 - Potential for LIT-Public Safety funding if current estimates come to fruition
 - Increase in fuel costs of \$70,000 due to loss of E-85 grants
 - Increased vehicle service costs and new utilities line if new facilities ready
 - Equipment lines moved to CCD fund



- **Fire Department (budget increase of 8.1%)**
 - Budget for 16 full-time fire officers; two new hires
 - Potential for certain promotions if authorized by BOS and Council
 - Increase in fuel costs of \$15,000
 - Increased repairs costs and utilities line if new facilities ready
 - Equipment lines moved to CCD fund

- **APPROPRIATIONS – General Fund**
 - **Park Budget – New Department in 2023**
 - **Payable via Extension of Services Levy**
 - **Personal Services (~\$463k)**
 - Superintendent and Recreation Coordinator
 - Full-Time Grounds Crew (3) and Part-Time Crew (as needed)
 - Full-Time Administrative Assistant
 - **Supplies (~\$78k)**
 - Operating Supplies
 - Fuel
 - Parts & Tools
 - **Services and Charges (~\$255k)**
 - Professional services (for Park Master Plan)
 - Equipment and grounds maintenance
 - Utilities and miscellaneous
 - **Capital Outlays (~\$185k)**
 - For initial equipment and facilities improvements



- **APPROPRIATIONS – MVH and LRS**

- **Public Works Salaries and Wages**

- Primarily COL adjustments of 3% for public works employees
- Includes hiring of full-time certified mechanic
- Wage reallocations from utilities included



- **MVH budget increased by approximately \$249,000 or 39.5%**

- Primarily for mechanic, some inflationary increases and increased MVH distributions requiring disbursement



- **LRS budget increased by \$10,000**

- Additional \$10,000 for contracted road maintenance services



- **APPROPRIATIONS – Cumulative Funds**
 - **CCD – Serves as Capital Equipment Replacement Fund**
 - Appropriations of \$346,000 for current police vehicle needs
 - For current police vehicle leases
 - Then, remaining amount can be used for purchases
 - Appropriations for current fire vehicle and equipment leases
 - Fire truck, ambulance and related equipment leases
 - Includes purchase of fire safety vehicle
 - Public works allowance of \$30,000 provided, additional equipment appropriations in MVH and LRS are available as well
 - Appropriations for equipment allowances shifted from General fund
 - **CCI budget has no major changes**
 - IT, software and computer equipment are budgeted



- **APPROPRIATIONS – Local Income Tax Funds**

- **CEDIT (LIT – Economic Development)**

- 2015 Road Bond; final maturity in 2025
- Significant increases for one-off or periodic reports, including road impact study
- Potential for additional bond for payment of road improvements with current and estimated CEDIT distributions



- **LOIT Public Safety (LIT – Public Safety)**

- Pays major portion of PSAP contract - \$275,000 budgeted for 2024
- (\$150,000 of PSAP contract also budgeted in General Fund)
- Potential for large reduction in costs if were to join County
 - Would allow for either hiring of additional officers or provide relief to General Fund





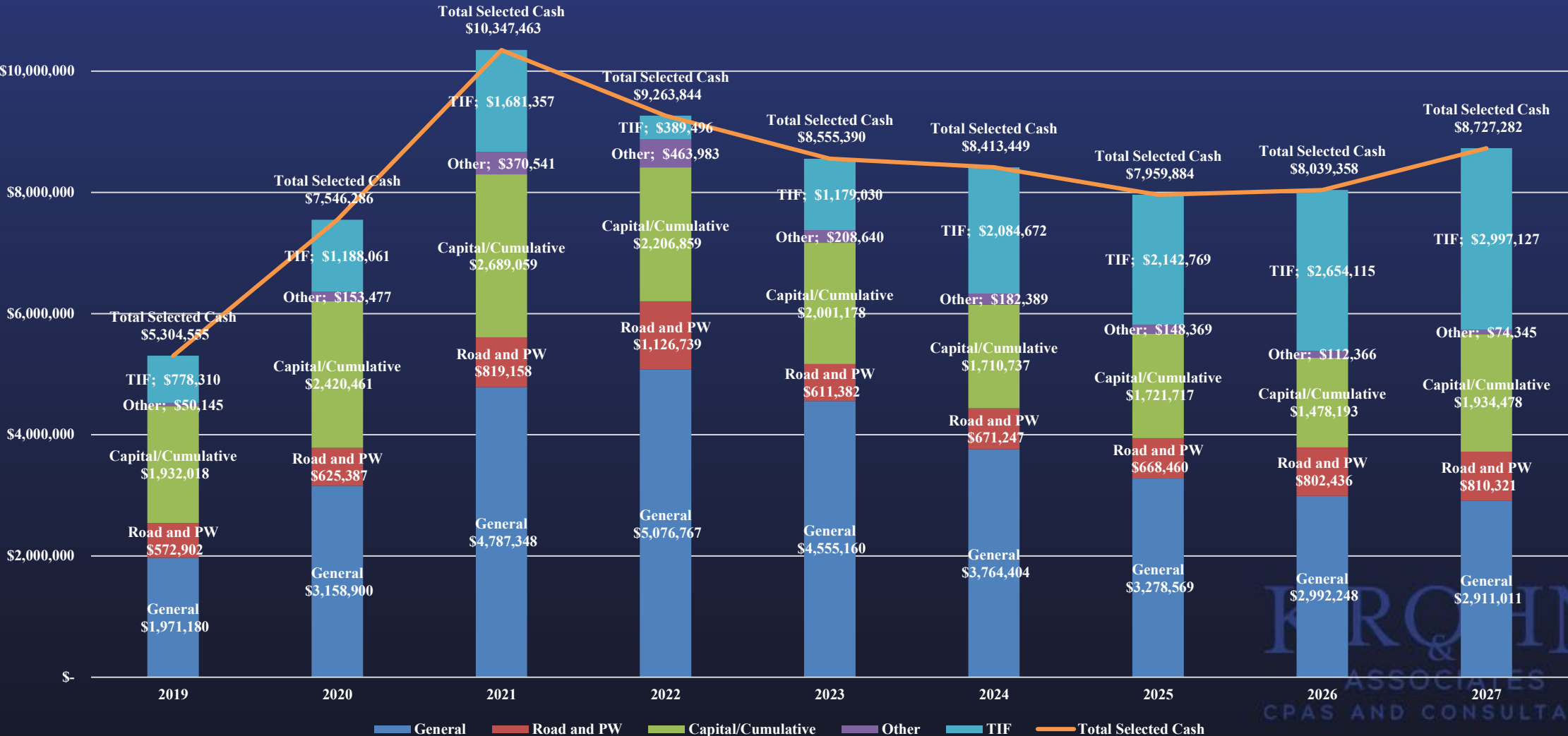
• APPROPRIATIONS – Other Funds

- Casino Gaming Fund
 - Miscellaneous professional services and improvements budgeted (~\$50k)
 - Per sustain plan, funds are to build for future capital needs
- Debt Service Funds
 - Debt service funds are budgeted based on their amortization schedules and payments due
- Redevelopment General
 - No major changes



Amortization Schedule			
PAY	INTEREST	PRINCIPAL	BALANCE
1	\$150	\$347	\$29,653
2	\$148	\$349	\$29,304
3	\$147	\$351	\$28,953
4	\$145	\$352	\$28,601
5	\$143	\$354	\$28,247
6	\$141	\$356	\$27,891
7	\$139	\$358	\$27,533

SUMMARY OF PROJECTED CASH BALANCES - CHART
- per Sustainability Plan dated September 29, 2023 -



Questions/comments/discussion?

Budget Form 1 - Budget Estimate

Prior Year: 2023 Budget Year: 2024 County: Lake Unit: Cedar Lake Civil Town

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Adopted 2023	Proposed 2024	Change	%	Notes
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	PERSONAL SERVICES	Salaries and Wages	101-002-110	Town Council	\$46,350	\$47,850	\$1,500	3.2%	
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	PERSONAL SERVICES	Salaries and Wages	101-002-111	Town Manager	\$60,375	\$62,200	\$1,825	3.0%	
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	PERSONAL SERVICES	Salaries and Wages	101-002-112	Full-Time Staff	\$99,100	\$126,550	\$27,450	27.7%	Primarily for GIS coordinator, some salary reallocations as well
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	PERSONAL SERVICES	Salaries and Wages	101-002-114	Custodian	\$21,840	\$22,800	\$960	4.4%	
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	PERSONAL SERVICES	Salaries and Wages	101-002-116	Overtime	\$2,000	\$2,000	\$0	0.0%	
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	PERSONAL SERVICES	Employee Benefits	101-002-121	Group Health	\$650,000	\$700,000	\$50,000	7.7%	
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	PERSONAL SERVICES	Employee Benefits	101-002-122	FICA/Medicare	\$17,600	\$20,000	\$2,400	13.6%	
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	PERSONAL SERVICES	Employee Benefits	101-002-123	INPRS	\$20,400	\$24,000	\$3,600	17.6%	
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	PERSONAL SERVICES	Employee Benefits	101-002-124	Longevity	\$0	\$0	\$0		
PERSONAL SERVICES Total						\$917,665	\$1,005,400	\$87,735	9.6%	
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	SUPPLIES	Office Supplies	101-002-211	Office Supplies	\$3,500	\$3,500	\$0	0.0%	
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	SUPPLIES	Office Supplies	101-002-212	Postage	\$3,500	\$3,500	\$0	0.0%	
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	SUPPLIES	Other Supplies	101-002-241	Misc Supplies	\$4,000	\$4,000	\$0	0.0%	
SUPPLIES Total						\$11,000	\$11,000	\$0	0.0%	
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	SERVICES AND CHARGES	Professional Services	101-002-311	Attorney	\$100,000	\$135,000	\$35,000	35.0%	
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	SERVICES AND CHARGES	Professional Services	101-002-312	Engineer	\$100,000	\$110,000	\$10,000	10.0%	
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	SERVICES AND CHARGES	Professional Services	101-002-313	Consultants	\$140,000	\$110,000	(\$30,000)	-21.4%	
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	SERVICES AND CHARGES	Communication and Transportation	101-002-321	Phones	\$3,000	\$3,000	\$0	0.0%	
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	SERVICES AND CHARGES	Communication and Transportation	101-002-322	Travel	\$2,000	\$2,000	\$0	0.0%	
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	SERVICES AND CHARGES	Printing and Advertising	101-002-331	Printing	\$1,000	\$1,000	\$0	0.0%	
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	SERVICES AND CHARGES	Printing and Advertising	101-002-332	Advertising	\$5,000	\$5,000	\$0	0.0%	
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	SERVICES AND CHARGES	Insurance	101-002-341	Property/Casualty	\$200,000	\$200,000	\$0	0.0%	
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	SERVICES AND CHARGES	Utility Services	101-002-351	NIPSCO	\$27,500	\$27,500	\$0	0.0%	
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	SERVICES AND CHARGES	Utility Services	101-002-352	Town Utilities	\$33,000	\$33,000	\$0	0.0%	
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	SERVICES AND CHARGES	Utility Services	101-002-353	Street/Traffic Lights	\$88,000	\$88,000	\$0	0.0%	
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	SERVICES AND CHARGES	Repairs and Maintenance	101-002-363	Maintenance Agreements	\$15,000	\$15,000	\$0	0.0%	
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	SERVICES AND CHARGES	Other Services and Charges	101-002-394	Instruction	\$2,500	\$2,500	\$0	0.0%	
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	SERVICES AND CHARGES	Other Services and Charges	101-002-396	Misc Services	\$40,000	\$40,000	\$0	0.0%	
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	SERVICES AND CHARGES	Other Services and Charges	101-002-397	Dues/Subscriptions	\$3,000	\$3,000	\$0	0.0%	
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	SERVICES AND CHARGES	Other Services and Charges	101-002-398	Town Promotion	\$4,000	\$4,000	\$0	0.0%	
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	SERVICES AND CHARGES	Other Services and Charges	101-002-399	Town Facilities	\$7,000	\$5,400	(\$1,600)	-22.9%	
SERVICES AND CHARGES Total						\$771,000	\$784,400	\$13,400	1.7%	
CITY COUNCIL/TOWN BOARD (COMMON COUNCIL) Total						\$1,699,665	\$1,800,800	\$101,135	6.0%	

Budget Form 1 - Budget Estimate

Prior Year: 2023 Budget Year: 2024 County: Lake Unit: Cedar Lake Civil Town

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Adopted 2023	Proposed 2024	Change	%	Notes
0101 - GENERAL	CLERK-TREASURER (CITY/TOWN UNITS ONLY)	PERSONAL SERVICES	Salaries and Wages	101-001-111	Clerk-Treasurer	\$35,000	\$36,100	\$1,100	3.1%	
0101 - GENERAL	CLERK-TREASURER (CITY/TOWN UNITS ONLY)	PERSONAL SERVICES	Salaries and Wages	101-001-112	Full-Time Staff	\$64,000	\$67,650	\$3,650	5.7%	
0101 - GENERAL	CLERK-TREASURER (CITY/TOWN UNITS ONLY)	PERSONAL SERVICES	Salaries and Wages	101-001-116	Overtime	\$2,600	\$2,600	\$0	0.0%	
0101 - GENERAL	CLERK-TREASURER (CITY/TOWN UNITS ONLY)	PERSONAL SERVICES	Employee Benefits	101-001-122	FICA/Medicare	\$8,000	\$8,400	\$400	5.0%	
0101 - GENERAL	CLERK-TREASURER (CITY/TOWN UNITS ONLY)	PERSONAL SERVICES	Employee Benefits	101-001-123	INPRS	\$11,400	\$12,000	\$600	5.3%	
0101 - GENERAL	CLERK-TREASURER (CITY/TOWN UNITS ONLY)	PERSONAL SERVICES	Employee Benefits	101-001-124	Longevity	\$2,565	\$2,600	\$35	1.4%	
PERSONAL SERVICES Total						\$123,565	\$129,350	\$5,785	4.7%	
0101 - GENERAL	CLERK-TREASURER (CITY/TOWN UNITS ONLY)	SUPPLIES	Office Supplies	101-002-211	Office Supplies	\$300	\$330	\$30	10.0%	
SUPPLIES Total						\$300	\$330	\$30	10.0%	
0101 - GENERAL	CLERK-TREASURER (CITY/TOWN UNITS ONLY)	SERVICES AND CHARGES	Communication and Transportation	101-001-322	Travel	\$1,200	\$1,200	\$0	0.0%	
0101 - GENERAL	CLERK-TREASURER (CITY/TOWN UNITS ONLY)	SERVICES AND CHARGES	Printing and Advertising	101-001-331	Printing	\$100	\$100	\$0	0.0%	
0101 - GENERAL	CLERK-TREASURER (CITY/TOWN UNITS ONLY)	SERVICES AND CHARGES	Other Services and Charges	101-001-394	Instruction	\$3,500	\$3,500	\$0	0.0%	
0101 - GENERAL	CLERK-TREASURER (CITY/TOWN UNITS ONLY)	SERVICES AND CHARGES	Other Services and Charges	101-001-396	Misc Services	\$1,500	\$1,500	\$0	0.0%	
0101 - GENERAL	CLERK-TREASURER (CITY/TOWN UNITS ONLY)	SERVICES AND CHARGES	Other Services and Charges	101-001-397	Member Dues	\$500	\$500	\$0	0.0%	
SERVICES AND CHARGES Total						\$6,800	\$6,800	\$0	0.0%	
CLERK-TREASURER (CITY/TOWN UNITS ONLY) Total						\$130,665	\$136,480	\$5,815	4.5%	
0101 - GENERAL	FIRE DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	101-005-110	Board of Safety	\$4,400	\$4,550	\$150	3.4%	
0101 - GENERAL	FIRE DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	101-005-111	Fire Chief	\$85,000	\$87,600	\$2,600	3.1%	
0101 - GENERAL	FIRE DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	101-005-112	Full-Time Officers	\$823,750	\$970,000	\$146,250	17.8%	2 additional full-time officers
0101 - GENERAL	FIRE DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	101-005-113	EMS Billing Clerk	\$38,500	\$40,000	\$1,500	3.9%	
0101 - GENERAL	FIRE DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	101-005-115	Part-Time Officers	\$100,000	\$100,000	\$0	0.0%	
0101 - GENERAL	FIRE DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	101-005-116	Overtime	\$175,000	\$150,000	(\$25,000)	-14.3%	
0101 - GENERAL	FIRE DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	101-005-117	Volunteer Stipend	\$30,000	\$30,000	\$0	0.0%	
0101 - GENERAL	FIRE DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	101-005-119	PTO Payout	\$10,000	\$10,000	\$0	0.0%	
0101 - GENERAL	FIRE DEPARTMENT	PERSONAL SERVICES	Employee Benefits	101-005-122	FICA/Medicare	\$62,000	\$66,000	\$4,000	6.5%	
0101 - GENERAL	FIRE DEPARTMENT	PERSONAL SERVICES	Employee Benefits	101-005-123	INPRS	\$155,000	\$180,000	\$25,000	16.1%	
0101 - GENERAL	FIRE DEPARTMENT	PERSONAL SERVICES	Employee Benefits	101-005-124	Longevity	\$5,000	\$5,000	\$0	0.0%	
0101 - GENERAL	FIRE DEPARTMENT	PERSONAL SERVICES	Other Personal Services	101-005-131	Uniforms	\$12,000	\$12,000	\$0	0.0%	
0101 - GENERAL	FIRE DEPARTMENT	PERSONAL SERVICES	Other Personal Services	101-005-132	Physicals	\$10,000	\$10,000	\$0	0.0%	Will need for '25
PERSONAL SERVICES Total						\$1,510,650	\$1,665,150	\$154,500	10.2%	
0101 - GENERAL	FIRE DEPARTMENT	SUPPLIES	Office Supplies	101-005-211	Office Supplies	\$4,500	\$4,500	\$0	0.0%	
0101 - GENERAL	FIRE DEPARTMENT	SUPPLIES	Operating Supplies	101-005-221	Fuel/Oil	\$20,000	\$35,000	\$15,000	75.0%	Based on current needs
0101 - GENERAL	FIRE DEPARTMENT	SUPPLIES	Repair and Maintenance Supplies	101-005-231	Parts/Tools	\$12,000	\$10,000	(\$2,000)	-16.7%	
0101 - GENERAL	FIRE DEPARTMENT	SUPPLIES	Other Supplies	101-005-241	Other Operating Supplies	\$30,000	\$30,000	\$0	0.0%	
SUPPLIES Total						\$66,500	\$79,500	\$13,000	19.5%	
0101 - GENERAL	FIRE DEPARTMENT	SERVICES AND CHARGES	Communication and Transportation	101-005-321	Phones	\$7,000	\$7,000	\$0	0.0%	
0101 - GENERAL	FIRE DEPARTMENT	SERVICES AND CHARGES	Communication and Transportation	101-005-322	Travel	\$500	\$500	\$0	0.0%	
0101 - GENERAL	FIRE DEPARTMENT	SERVICES AND CHARGES	Printing and Advertising	101-005-331	Printing	\$1,000	\$1,000	\$0	0.0%	

Budget Form 1 - Budget Estimate

Prior Year: 2023 Budget Year: 2024 County: Lake Unit: Cedar Lake Civil Town

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Adopted 2023	Proposed 2024	Change	%	Notes
0101 - GENERAL	FIRE DEPARTMENT	SERVICES AND CHARGES	Utility Services	101-005-351	NIPSCO	\$20,000	\$25,000	\$5,000	25.0%	For increased energy costs and increased costs for new facility
0101 - GENERAL	FIRE DEPARTMENT	SERVICES AND CHARGES	Utility Services	101-005-352	Town Utilities	\$7,500	\$8,500	\$1,000	13.3%	For increased energy costs and increased costs for new facility
0101 - GENERAL	FIRE DEPARTMENT	SERVICES AND CHARGES	Repairs and Maintenance	101-005-361	Equipment Repairs	\$45,000	\$45,000	\$0	0.0%	
0101 - GENERAL	FIRE DEPARTMENT	SERVICES AND CHARGES	Repairs and Maintenance	101-005-362	Vehicle Repairs	\$55,000	\$55,000	\$0	0.0%	
0101 - GENERAL	FIRE DEPARTMENT	SERVICES AND CHARGES	Repairs and Maintenance	101-005-365	Maint Ageements	\$6,000	\$6,000	\$0	0.0%	
0101 - GENERAL	FIRE DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	101-005-339	Copier Lease	\$1,800	\$1,800	\$0	0.0%	
0101 - GENERAL	FIRE DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	101-005-394	Instruction	\$3,000	\$3,000	\$0	0.0%	
0101 - GENERAL	FIRE DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	101-005-396	Misc Services	\$16,500	\$15,000	(\$1,500)	-9.1%	
0101 - GENERAL	FIRE DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	101-005-397	Subscriptions/Dues	\$12,000	\$12,000	\$0	0.0%	
0101 - GENERAL	FIRE DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	101-005-398	Awards	\$1,200	\$1,200	\$0	0.0%	
SERVICES AND CHARGES Total						\$176,500	\$181,000	\$4,500	2.5%	
0101 - GENERAL	FIRE DEPARTMENT	CAPITAL OUTLAYS	Buildings		Facilities Improvements	\$10,000	\$10,000	\$0	0.0%	
0101 - GENERAL	FIRE DEPARTMENT	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles		Misc Equipment	\$7,500	\$0	(\$7,500)	-100.0%	Moved to CCD fund
0101 - GENERAL	FIRE DEPARTMENT	CAPITAL OUTLAYS	Other Capital Outlays		PPE/Safety Gear	\$20,000	\$0	(\$20,000)	-100.0%	Moved to CCD fund
CAPITAL OUTLAYS Total						\$37,500	\$10,000	(\$27,500)	-73.3%	
FIRE DEPARTMENT Total						\$1,791,150	\$1,935,650	\$144,500	8.1%	
0101 - GENERAL	PARKS	PERSONAL SERVICES	Salaries and Wages		Administrative Assistant	\$41,600	\$45,050	\$3,450	8.3%	
0101 - GENERAL	PARKS	PERSONAL SERVICES	Salaries and Wages		Park Board	\$6,600	\$6,800	\$200	3.0%	
0101 - GENERAL	PARKS	PERSONAL SERVICES	Salaries and Wages		Part-Time Crew	\$35,360	\$49,850	\$14,490	41.0%	
0101 - GENERAL	PARKS	PERSONAL SERVICES	Salaries and Wages		Recreation Coordinator	\$60,000	\$61,800	\$1,800	3.0%	
0101 - GENERAL	PARKS	PERSONAL SERVICES	Salaries and Wages		Superintendent	\$85,000	\$87,600	\$2,600	3.1%	
0101 - GENERAL	PARKS	PERSONAL SERVICES	Salaries and Wages	101-006-112	Full-Time Crew	\$140,300	\$141,250	\$950	0.7%	
0101 - GENERAL	PARKS	PERSONAL SERVICES	Salaries and Wages	101-006-116	Overtime	\$2,500	\$2,500	\$0	0.0%	
0101 - GENERAL	PARKS	PERSONAL SERVICES	Employee Benefits	101-006-122	FICA/Medicare	\$28,500	\$30,300	\$1,800	6.3%	
0101 - GENERAL	PARKS	PERSONAL SERVICES	Employee Benefits	101-006-123	INPRS	\$36,700	\$37,600	\$900	2.5%	
PERSONAL SERVICES Total						\$436,560	\$462,750	\$26,190	6.0%	
0101 - GENERAL	PARKS	SUPPLIES	Office Supplies		Fuel	\$30,000	\$30,000	\$0	0.0%	
0101 - GENERAL	PARKS	SUPPLIES	Office Supplies		Misc Supplies	\$10,000	\$10,000	\$0	0.0%	
0101 - GENERAL	PARKS	SUPPLIES	Office Supplies		Office Supplies	\$2,500	\$2,500	\$0	0.0%	
0101 - GENERAL	PARKS	SUPPLIES	Operating Supplies	101-006-222	Operating Supplies	\$15,000	\$15,000	\$0	0.0%	
0101 - GENERAL	PARKS	SUPPLIES	Repair and Maintenance Supplies	101-006-231	Parts & Tools	\$20,000	\$20,000	\$0	0.0%	
SUPPLIES Total						\$77,500	\$77,500	\$0	0.0%	
0101 - GENERAL	PARKS	SERVICES AND CHARGES	Professional Services		Consultants	\$125,000	\$50,000	(\$75,000)	-60.0%	Reduced post certain initial services
0101 - GENERAL	PARKS	SERVICES AND CHARGES	Utility Services		Electric	\$10,000	\$10,000	\$0	0.0%	
0101 - GENERAL	PARKS	SERVICES AND CHARGES	Professional Services		Engineers	\$25,000	\$20,000	(\$5,000)	-20.0%	
0101 - GENERAL	PARKS	SERVICES AND CHARGES	Professional Services		Legal	\$20,000	\$20,000	\$0	0.0%	
0101 - GENERAL	PARKS	SERVICES AND CHARGES	Other Services and Charges		Beautification	\$30,000	\$30,000	\$0	0.0%	
0101 - GENERAL	PARKS	SERVICES AND CHARGES	Other Services and Charges		Events/Promotions	\$0	\$30,000	\$30,000		New line

Budget Form 1 - Budget Estimate

Prior Year: 2023 Budget Year: 2024 County: Lake Unit: Cedar Lake Civil Town

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Adopted 2023	Proposed 2024	Change	%	Notes
0101 - GENERAL	PARKS	SERVICES AND CHARGES	Utility Services		Other Utilities	\$10,000	\$10,000	\$0	0.0%	
0101 - GENERAL	PARKS	SERVICES AND CHARGES	Repairs and Maintenance	101-006-361	Equipment Repairs	\$50,000	\$25,000	(\$25,000)	-50.0%	
0101 - GENERAL	PARKS	SERVICES AND CHARGES	Other Services and Charges	101-006-397	IPRA Dues	\$400	\$400	\$0	0.0%	
0101 - GENERAL	PARKS	SERVICES AND CHARGES	Other Services and Charges	101-006-399	Facilities and Grounds Maintenance	\$60,000	\$60,000	\$0	0.0%	
SERVICES AND CHARGES Total						\$330,400	\$255,400	(\$75,000)	-22.7%	
0101 - GENERAL	PARKS	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles		Park Equipment	\$150,000	\$50,000	(\$100,000)	-66.7%	
0101 - GENERAL	PARKS	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles		Vehicles and Trailers	\$60,000	\$50,000	(\$10,000)	-16.7%	
0101 - GENERAL	PARKS	CAPITAL OUTLAYS	Improvements Other than Buildings		Park Improvements	\$0	\$75,000	\$75,000		
0101 - GENERAL	PARKS	CAPITAL OUTLAYS	Other Capital Outlays		Facilities Improvements	\$10,000	\$10,000	\$0	0.0%	
CAPITAL OUTLAYS Total						\$220,000	\$185,000	(\$35,000)	-15.9%	
PARKS Total						\$1,064,460	\$980,650	(\$83,810)	-7.9%	
0101 - GENERAL	PLANNING & ZONING	PERSONAL SERVICES	Salaries and Wages		Planning Secretary	\$25,740	\$25,200	(\$540)	-2.1%	Primary for wage reallocations
0101 - GENERAL	PLANNING & ZONING	PERSONAL SERVICES	Salaries and Wages	101-004-110	Commission/BZA	\$19,140	\$19,700	\$560	2.9%	Primary for wage reallocations
0101 - GENERAL	PLANNING & ZONING	PERSONAL SERVICES	Salaries and Wages	101-004-111	Administrator	\$30,900	\$44,600	\$13,700	44.3%	Primary for wage reallocations
0101 - GENERAL	PLANNING & ZONING	PERSONAL SERVICES	Salaries and Wages	101-004-112	Director	\$42,500	\$61,300	\$18,800	44.2%	Primary for wage reallocations
0101 - GENERAL	PLANNING & ZONING	PERSONAL SERVICES	Salaries and Wages	101-004-113	Coordinator	\$21,500	\$31,550	\$10,050	46.7%	Primary for wage reallocations
0101 - GENERAL	PLANNING & ZONING	PERSONAL SERVICES	Salaries and Wages	101-004-114	Part-Time Staff	\$7,500	\$7,500	\$0	0.0%	Primary for wage reallocations
0101 - GENERAL	PLANNING & ZONING	PERSONAL SERVICES	Salaries and Wages	101-004-116	Overtime	\$0	\$0	\$0		Primary for wage reallocations
0101 - GENERAL	PLANNING & ZONING	PERSONAL SERVICES	Salaries and Wages	101-004-118	On-Call Inspections	\$93,600	\$90,000	(\$3,600)	-3.8%	Primary for wage reallocations
0101 - GENERAL	PLANNING & ZONING	PERSONAL SERVICES	Employee Benefits	101-004-122	FICA/Medicare Tax	\$18,700	\$21,700	\$3,000	16.0%	
0101 - GENERAL	PLANNING & ZONING	PERSONAL SERVICES	Employee Benefits	101-004-123	INPRS	\$24,000	\$28,300	\$4,300	17.9%	
0101 - GENERAL	PLANNING & ZONING	PERSONAL SERVICES	Employee Benefits	101-004-124	Longevity	\$3,120	\$3,200	\$80	2.6%	
PERSONAL SERVICES Total						\$286,700	\$333,050	\$46,350	16.2%	
0101 - GENERAL	PLANNING & ZONING	SUPPLIES	Office Supplies	101-004-211	Office Supplies	\$500	\$500	\$0	0.0%	
0101 - GENERAL	PLANNING & ZONING	SUPPLIES	Operating Supplies	101-004-242	Unsafe Bldg	\$1,500	\$1,500	\$0	0.0%	
0101 - GENERAL	PLANNING & ZONING	SUPPLIES	Other Supplies	101-004-241	Misc Supplies	\$1,000	\$1,000	\$0	0.0%	
SUPPLIES Total						\$3,000	\$3,000	\$0	0.0%	
0101 - GENERAL	PLANNING & ZONING	SERVICES AND CHARGES	Professional Services		IT/Technology Services	\$40,000	\$20,000	(\$20,000)	-50.0%	
0101 - GENERAL	PLANNING & ZONING	SERVICES AND CHARGES	Professional Services		Unsafe Building	\$10,000	\$10,000	\$0	0.0%	
0101 - GENERAL	PLANNING & ZONING	SERVICES AND CHARGES	Professional Services	101-004-311	Attorney	\$25,000	\$30,000	\$5,000	20.0%	
0101 - GENERAL	PLANNING & ZONING	SERVICES AND CHARGES	Professional Services	101-004-312	Engineer	\$65,000	\$65,000	\$0	0.0%	
0101 - GENERAL	PLANNING & ZONING	SERVICES AND CHARGES	Communication and Transportation	101-004-322	Travel	\$500	\$500	\$0	0.0%	
0101 - GENERAL	PLANNING & ZONING	SERVICES AND CHARGES	Printing and Advertising	101-004-331	Printing	\$3,000	\$2,500	(\$500)	-16.7%	
0101 - GENERAL	PLANNING & ZONING	SERVICES AND CHARGES	Printing and Advertising	101-006-361	Legal Ads	\$6,000	\$5,000	(\$1,000)	-16.7%	
0101 - GENERAL	PLANNING & ZONING	SERVICES AND CHARGES	Repairs and Maintenance		Vehicle/Equipment Repairs	\$0	\$10,000	\$10,000		New line
0101 - GENERAL	PLANNING & ZONING	SERVICES AND CHARGES	Other Services and Charges	101-004-394	Instruction	\$5,000	\$5,000	\$0	0.0%	
0101 - GENERAL	PLANNING & ZONING	SERVICES AND CHARGES	Other Services and Charges	101-004-396	Misc Services	\$1,000	\$1,000	\$0	0.0%	
0101 - GENERAL	PLANNING & ZONING	SERVICES AND CHARGES	Other Services and Charges	101-004-397	Dues/Subscriptions	\$400	\$500	\$100	25.0%	
SERVICES AND CHARGES Total						\$155,900	\$149,500	(\$6,400)	-4.1%	

Budget Form 1 - Budget Estimate

Prior Year: 2023 Budget Year: 2024 County: Lake Unit: Cedar Lake Civil Town

						Adopted	Proposed			
Fund	Department	Category	Sub-Category	Line Item Code	Line Item	2023	2024	Change	%	Notes
0101 - GENERAL	PLANNING & ZONING	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles		Computers/Office Equipment	\$15,000	\$0	(\$15,000)	-100.0%	Moved to CCD fund
0101 - GENERAL	PLANNING & ZONING	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles		Inspector Truck	\$55,000	\$0	(\$55,000)	-100.0%	Not needed for '24
0101 - GENERAL	PLANNING & ZONING	CAPITAL OUTLAYS	Other Capital Outlays		Other Capital	\$5,000	\$0	(\$5,000)	-100.0%	Moved to CCD fund
CAPITAL OUTLAYS Total						\$75,000	\$0	(\$75,000)	-100.0%	
PLANNING & ZONING Total						\$520,600	\$485,550	(\$35,050)	-6.7%	
0101 - GENERAL	POLICE DEPARTMENT (TOWN MARSHALL)	PERSONAL SERVICES	Salaries and Wages		Part-Time Officers	\$31,500	\$33,850	\$2,350	7.5%	
0101 - GENERAL	POLICE DEPARTMENT (TOWN MARSHALL)	PERSONAL SERVICES	Salaries and Wages		Severance	\$0	\$0	\$0		
0101 - GENERAL	POLICE DEPARTMENT (TOWN MARSHALL)	PERSONAL SERVICES	Salaries and Wages	101-003-110	Board of Safety	\$4,400	\$4,550	\$150	3.4%	
0101 - GENERAL	POLICE DEPARTMENT (TOWN MARSHALL)	PERSONAL SERVICES	Salaries and Wages	101-003-111	Police Chief	\$85,000	\$87,600	\$2,600	3.1%	
0101 - GENERAL	POLICE DEPARTMENT (TOWN MARSHALL)	PERSONAL SERVICES	Salaries and Wages	101-003-112	Full-Time Officers	\$1,533,300	\$1,623,250	\$89,950	5.9%	24 full-time officers including chief
0101 - GENERAL	POLICE DEPARTMENT (TOWN MARSHALL)	PERSONAL SERVICES	Salaries and Wages	101-003-113	Full-Time Clerks	\$88,100	\$87,300	(\$800)	-0.9%	
0101 - GENERAL	POLICE DEPARTMENT (TOWN MARSHALL)	PERSONAL SERVICES	Salaries and Wages	101-003-115	Part-Time Clerk	\$24,000	\$25,200	\$1,200	5.0%	
0101 - GENERAL	POLICE DEPARTMENT (TOWN MARSHALL)	PERSONAL SERVICES	Salaries and Wages	101-003-116	Overtime	\$85,000	\$85,000	\$0	0.0%	
0101 - GENERAL	POLICE DEPARTMENT (TOWN MARSHALL)	PERSONAL SERVICES	Salaries and Wages	101-003-119	PTO Payout	\$7,500	\$7,500	\$0	0.0%	
0101 - GENERAL	POLICE DEPARTMENT (TOWN MARSHALL)	PERSONAL SERVICES	Salaries and Wages	101-003-120	VIPS Stipend	\$8,000	\$8,000	\$0	0.0%	
0101 - GENERAL	POLICE DEPARTMENT (TOWN MARSHALL)	PERSONAL SERVICES	Employee Benefits	101-003-122	FICA/Medicare Tax	\$40,000	\$42,000	\$2,000	5.0%	
0101 - GENERAL	POLICE DEPARTMENT (TOWN MARSHALL)	PERSONAL SERVICES	Employee Benefits	101-003-123	INPRS	\$351,000	\$375,000	\$24,000	6.8%	
0101 - GENERAL	POLICE DEPARTMENT (TOWN MARSHALL)	PERSONAL SERVICES	Employee Benefits	101-003-124	Longevity	\$20,355	\$20,500	\$145	0.7%	
0101 - GENERAL	POLICE DEPARTMENT (TOWN MARSHALL)	PERSONAL SERVICES	Other Personal Services	101-003-131	Uniform Allowance	\$34,500	\$34,500	\$0	0.0%	
PERSONAL SERVICES Total						\$2,312,655	\$2,434,250	\$121,595	5.3%	
0101 - GENERAL	POLICE DEPARTMENT (TOWN MARSHALL)	SUPPLIES	Office Supplies	101-003-211	Office Supplies	\$2,500	\$2,500	\$0	0.0%	
0101 - GENERAL	POLICE DEPARTMENT (TOWN MARSHALL)	SUPPLIES	Operating Supplies	101-003-221	Fuel	\$40,000	\$110,000	\$70,000	175.0%	No more E-85 grants
0101 - GENERAL	POLICE DEPARTMENT (TOWN MARSHALL)	SUPPLIES	Repair and Maintenance Supplies	101-003-231	Parts/Tools	\$2,500	\$0	(\$2,500)	-100.0%	
0101 - GENERAL	POLICE DEPARTMENT (TOWN MARSHALL)	SUPPLIES	Repair and Maintenance Supplies	101-003-232	Tire Replacement	\$8,000	\$0	(\$8,000)	-100.0%	
0101 - GENERAL	POLICE DEPARTMENT (TOWN MARSHALL)	SUPPLIES	Repair and Maintenance Supplies	101-003-233	Vehicle Maintenance	\$8,500	\$15,000	\$6,500	76.5%	
0101 - GENERAL	POLICE DEPARTMENT (TOWN MARSHALL)	SUPPLIES	Other Supplies		Ammunition	\$10,000	\$10,000	\$0	0.0%	
0101 - GENERAL	POLICE DEPARTMENT (TOWN MARSHALL)	SUPPLIES	Other Supplies	101-003-241	Misc Supplies	\$2,000	\$2,000	\$0	0.0%	
SUPPLIES Total						\$73,500	\$139,500	\$66,000	89.8%	
0101 - GENERAL	POLICE DEPARTMENT (TOWN MARSHALL)	SERVICES AND CHARGES	Professional Services	101-003-313	Consultants	\$2,500	\$2,500	\$0	0.0%	
0101 - GENERAL	POLICE DEPARTMENT (TOWN MARSHALL)	SERVICES AND CHARGES	Communication and Transportation	101-003-321	Phones	\$17,500	\$17,500	\$0	0.0%	
0101 - GENERAL	POLICE DEPARTMENT (TOWN MARSHALL)	SERVICES AND CHARGES	Communication and Transportation	101-003-322	Travel	\$4,000	\$4,000	\$0	0.0%	
0101 - GENERAL	POLICE DEPARTMENT (TOWN MARSHALL)	SERVICES AND CHARGES	Printing and Advertising	101-003-331	Printing	\$2,000	\$2,000	\$0	0.0%	
0101 - GENERAL	POLICE DEPARTMENT (TOWN MARSHALL)	SERVICES AND CHARGES	Repairs and Maintenance	101-003-361	Equipment Repairs	\$6,000	\$6,000	\$0	0.0%	
0101 - GENERAL	POLICE DEPARTMENT (TOWN MARSHALL)	SERVICES AND CHARGES	Repairs and Maintenance	101-003-362	Vehicle Repairs	\$32,500	\$45,000	\$12,500	38.5%	

Budget Form 1 - Budget Estimate

Prior Year: 2023 Budget Year: 2024 County: Lake Unit: Cedar Lake Civil Town

						Adopted	Proposed			
Fund	Department	Category	Sub-Category	Line Item Code	Line Item	2023	2024	Change	%	Notes
0101 - GENERAL	POLICE DEPARTMENT (TOWN MARSHALL)	SERVICES AND CHARGES	Repairs and Maintenance	101-003-365	Maintenance Agreements	\$4,000	\$4,000	\$0	0.0%	
0101 - GENERAL	POLICE DEPARTMENT (TOWN MARSHALL)	SERVICES AND CHARGES	Utility Services	101-003-365	Utilities	\$0	\$2,000	\$2,000		
0101 - GENERAL	POLICE DEPARTMENT (TOWN MARSHALL)	SERVICES AND CHARGES	Other Services and Charges	101-003-396	Misc Services	\$6,500	\$5,000	(\$1,500)	-23.1%	
0101 - GENERAL	POLICE DEPARTMENT (TOWN MARSHALL)	SERVICES AND CHARGES	Other Services and Charges	101-003-397	Dues/Subscriptions	\$12,000	\$20,000	\$8,000	66.7%	
SERVICES AND CHARGES Total						\$87,000	\$108,000	\$21,000	24.1%	
0101 - GENERAL	POLICE DEPARTMENT (TOWN MARSHALL)	CAPITAL OUTLAYS	Buildings		Facilities Improvements	\$10,000	\$10,000	\$0	0.0%	
0101 - GENERAL	POLICE DEPARTMENT (TOWN MARSHALL)	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles		Technology Replacement	\$5,000	\$0	(\$5,000)	-100.0%	Moved to CCD fund
0101 - GENERAL	POLICE DEPARTMENT (TOWN MARSHALL)	CAPITAL OUTLAYS	Other Capital Outlays		Equipment Replacement	\$10,000	\$0	(\$10,000)	-100.0%	Moved to CCD fund
CAPITAL OUTLAYS Total						\$25,000	\$10,000	(\$15,000)	-60.0%	
POLICE DEPARTMENT (TOWN MARSHALL) Total						\$2,498,155	\$2,691,750	\$193,595	7.7%	
0101 - GENERAL	PUBLIC SAFETY	SERVICES AND CHARGES	Professional Services	101-009-314	PSAP Contract	\$150,000	\$150,000	\$0	0.0%	
SERVICES AND CHARGES Total						\$150,000	\$150,000	\$0	0.0%	
PUBLIC SAFETY Total						\$150,000	\$150,000	\$0	0.0%	
TOTAL 0101 - GENERAL FUND						\$7,854,695	\$8,180,880	\$326,185	4.2%	

Budget Form 1 - Budget Estimate

Prior Year: 2023 Budget Year: 2024 County: Lake Unit: Cedar Lake Civil Town

						Adopted	Proposed			
Fund	Department	Category	Sub-Category	Line Item Code	Line Item	2023	2024	Change	%	Notes
0708 - MOTOR VEHICLE HIGHWAY	MAINTENANCE & REPAIR	SUPPLIES	Office Supplies	201-001-211	Office Supplies	\$750	\$750	\$0	0.0%	
0708 - MOTOR VEHICLE HIGHWAY	MAINTENANCE & REPAIR	SUPPLIES	Operating Supplies	201-001-221	Fuel	\$45,000	\$50,000	\$5,000	11.1%	
0708 - MOTOR VEHICLE HIGHWAY	MAINTENANCE & REPAIR	SUPPLIES	Operating Supplies	201-001-231	Parts/Tools	\$15,000	\$15,000	\$0	0.0%	
0708 - MOTOR VEHICLE HIGHWAY	MAINTENANCE & REPAIR	SUPPLIES	Operating Supplies	201-001-232	Tire Replacement	\$5,000	\$0	(\$5,000)	-100.0%	Included in Vehicle Maintenance
0708 - MOTOR VEHICLE HIGHWAY	MAINTENANCE & REPAIR	SUPPLIES	Operating Supplies	201-001-233	Vehicle Maintenance	\$5,500	\$10,500	\$5,000	90.9%	Lines combined for flexibility
0708 - MOTOR VEHICLE HIGHWAY	MAINTENANCE & REPAIR	SUPPLIES	Other Supplies	201-001-241	Misc Supplies	\$15,000	\$10,000	(\$5,000)	-33.3%	
SUPPLIES Total						\$86,250	\$86,250	\$0	0.0%	
0708 - MOTOR VEHICLE HIGHWAY	MAINTENANCE & REPAIR	SERVICES AND CHARGES	Communication and Transportation	201-001-321	Phones	\$2,000	\$1,500	(\$500)	-25.0%	
0708 - MOTOR VEHICLE HIGHWAY	MAINTENANCE & REPAIR	SERVICES AND CHARGES	Communication and Transportation	201-001-322	Travel	\$500	\$500	\$0	0.0%	
0708 - MOTOR VEHICLE HIGHWAY	MAINTENANCE & REPAIR	SERVICES AND CHARGES	Utility Services	201-001-351	NIPSCO	\$8,000	\$8,000	\$0	0.0%	
0708 - MOTOR VEHICLE HIGHWAY	MAINTENANCE & REPAIR	SERVICES AND CHARGES	Repairs and Maintenance	201-001-361	Equipment Repairs	\$10,000	\$12,500	\$2,500	25.0%	
0708 - MOTOR VEHICLE HIGHWAY	MAINTENANCE & REPAIR	SERVICES AND CHARGES	Repairs and Maintenance	201-001-362	Vehicle Repairs	\$10,000	\$10,000	\$0	0.0%	
0708 - MOTOR VEHICLE HIGHWAY	MAINTENANCE & REPAIR	SERVICES AND CHARGES	Other Services and Charges	201-001-394	Training	\$600	\$600	\$0	0.0%	
0708 - MOTOR VEHICLE HIGHWAY	MAINTENANCE & REPAIR	SERVICES AND CHARGES	Other Services and Charges	201-001-396	Misc Services	\$7,500	\$7,500	\$0	0.0%	
SERVICES AND CHARGES Total						\$38,600	\$40,600	\$2,000	5.2%	
0708 - MOTOR VEHICLE HIGHWAY	MAINTENANCE & REPAIR	CAPITAL OUTLAYS	Construction		Road Construction	\$249,761	\$327,198	\$77,437	31.0%	
CAPITAL OUTLAYS Total						\$249,761	\$327,198	\$77,437	31.0%	
MAINTENANCE & REPAIR Total						\$374,611	\$454,048	\$79,437	21.2%	
0708 - MOTOR VEHICLE HIGHWAY	PERSONNEL	PERSONAL SERVICES	Salaries and Wages		Full-Time Office	\$14,850	\$13,400	(\$1,450)	-9.8%	
0708 - MOTOR VEHICLE HIGHWAY	PERSONNEL	PERSONAL SERVICES	Salaries and Wages	201-001-111	Operations Director	\$22,950	\$26,300	\$3,350	14.6%	
0708 - MOTOR VEHICLE HIGHWAY	PERSONNEL	PERSONAL SERVICES	Salaries and Wages	201-001-112	Full-Time Crew	\$112,600	\$259,100	\$146,500	130.1%	Additional crew worker or hiring of certified mechanic and reallocations
0708 - MOTOR VEHICLE HIGHWAY	PERSONNEL	PERSONAL SERVICES	Salaries and Wages	201-001-116	Overtime	\$35,000	\$35,000	\$0	0.0%	
0708 - MOTOR VEHICLE HIGHWAY	PERSONNEL	PERSONAL SERVICES	Salaries and Wages	201-001-118	On-Call Duty	\$25,000	\$25,000	\$0	0.0%	
0708 - MOTOR VEHICLE HIGHWAY	PERSONNEL	PERSONAL SERVICES	Salaries and Wages	201-001-122	FICA/Medicare	\$16,100	\$27,500	\$11,400	70.8%	
0708 - MOTOR VEHICLE HIGHWAY	PERSONNEL	PERSONAL SERVICES	Salaries and Wages	201-001-123	INPRS	\$23,570	\$33,500	\$9,930	42.1%	
0708 - MOTOR VEHICLE HIGHWAY	PERSONNEL	PERSONAL SERVICES	Salaries and Wages	201-001-124	Longevity	\$4,230	\$4,300	\$70	1.7%	
0708 - MOTOR VEHICLE HIGHWAY	PERSONNEL	PERSONAL SERVICES	Salaries and Wages	201-001-131	Uniform Allowance	\$2,500	\$2,500	\$0	0.0%	
PERSONAL SERVICES Total						\$256,800	\$426,600	\$169,800	66.1%	
PERSONNEL Total						\$256,800	\$426,600	\$169,800	66.1%	
TOTAL 0708 - MOTOR VEHICLE HIGHWAY FUND						\$631,411	\$880,648	\$249,237	39.5%	