

RESOLUTION No. 2022-06

RESOLUTION APPROVING MUNICIPAL COURT BUDGET

WHEREAS, the Intermunicipal Agreement for the operation of the Lake Country Municipal Court requires formation of an annual budget no later than the 15<sup>th</sup> day of November and approval of said budget by governing bodies of member municipalities; and

WHEREAS, the Court Administrative Committee, Court personnel and the Municipal Court Judge have formulated a budget for 2023 which has estimated revenues of \$395,523 and anticipated expenditures of \$395,523.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the attached Municipal Court budget for 2023 be approved.

Adopted this 28th day of November, 2022.

MUNICIPALITY

By: 

Mayor/Chairman/President

Joseph Osterman, Lisbon Chairman

Title

ATTEST:



Elisa Cappozzo Katch  
Town of Lisbon Clerk

Clerk Signature

City of/Town of/Village of Town of Lisbon

ADOPTED: 11/28/2022

POSTED: \_\_\_\_\_

PUBLISHED: \_\_\_\_\_

# 2023 Lake Country Municipal Court Budget

8 Months = 66.63%

2023 Budget Final

04-Oct-22

Acct #: Account Description:	2021 Actual	2022 YTD Eight Months	2022 Budget	2022 Year End Estimate	2023 Budget	2023 Budget VS 2022 Budget
<b>Revenues:</b>						
1 4000 Court Fees	358,517	273,694	365,000	378,694	392,123	107.43%
2 4900 Interest Income	1,784	245	1,200	500	500	41.67%
3 4300 Court Assessment	366		600	0	600	100.00%
4 Transfer from Designated Fund	0		0		0	
5 4800 Miscellaneous	1,046	435	700	500	700	100.00%
6 Municipal Subsidies	1,600		1,600	1,600	1,600	100.00%
7 <b>Total Revenues</b>	<b>363,313</b>	<b>274,374</b>	<b>369,100</b>	<b>381,294</b>	<b>395,523</b>	<b>107.16%</b>
9 <b>Total Assets</b>	<b>681,627</b>	<b>591,021</b>	<b>0</b>	<b>0</b>	<b>0</b>	
11 <b>Total Liabilities</b>	<b>182,613</b>	<b>196,919</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Deferred outflows of Resources	121,092	0				
13 <b>Deferred Inflow of Resources (Stark)</b>	<b>145,761</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
15 <b>Total Fund Balance</b>	<b>474,345</b>	<b>394,103</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenditures:</b>						
19 Wages & Benefits	238,140	146,586	231,398	231,098	278,436	120.33%
20 Purchased Services	53,340	37,608	47,700	46,762	47,406	99.38%
21 Operating Supplies & Expenses	11,409	11,291	14,000	14,292	13,300	95.00%
22 Fixed Charges	53,420	37,219	53,988	53,632	55,181	102.21%
23 Capital Outlay	3,959	0	0	0	1,200	
24 Restitution	0	0	0	0	0	
25 Bad Debt	8,267	0	0	0	0	
26 <b>Total Expenditures:</b>	<b>368,535</b>	<b>232,704</b>	<b>347,086</b>	<b>345,784</b>	<b>395,523</b>	<b>113.96%</b>
28 <b>Total Surplus/Deficit</b>	<b>-5,222</b>	<b>41,671</b>	<b>22,014</b>	<b>35,510</b>	<b>0</b>	

Acct #: Account Description:	2021 Actual	2022 YTD Eight Months	2022 Budget	2022 Year End Estimate	2023 Budget	2023 Budget VS 2022 Budget
35 5000 Full Time Salaries Clerk of Courts & Deputy Clerk of Courts	76,230	41,201	63,014	63,014	110,529	175.40%
37 5010 Assistant Clerks	56,121	37,725	67,829	67,829	41,637	61.39%
38 Clerk Salaries - Overtime						
40 5015 Part Time Judge	44,839	30,513	46,667	46,667	47,667	102.14%
41 Bailiff/Deputy Services	10,449	8,743	14,000	14,000	15,000	107.14%
42 5030 Employer FICA	12,443	7,709	8,759	8,759	15,287	174.53%
43 5040 Retirement EE-ER	9,583	5,590	8,817	8,817	10,283	116.63%
44 5050 Health	28,236	14,978	21,712	21,712	37,432	172.40%
45 5060 Long Term Disability Ins.	0	0	0	0	0	
46 5070 Life Insurance	239	128	600	300	600	100.00%
47 Unemployment Benefits			0		0	
48 Substitute Judge	0	0	0		0	
49 <b>TOTAL:</b>	<b>238,140</b>	<b>146,586</b>	<b>231,398</b>	<b>231,098</b>	<b>278,436</b>	<b>120.33%</b>

Acct #:	Account Description:	2021 Actual	2022 YTD Eight Months	2022 Budget	2022 Year End Estimate	2023 Budget	2023 Budget VS 2022 Budget
56	<b>PURCHASED SERVICES:</b>						
57	5400 Professional/Outside Services	712	325	1,500	1,500	1,500	100.00%
58	5405 Accounting	9,702	6,828	9,840	9,840	10,000	101.63%
59	5410 Auditor	9,000	9,900	9,500	9,900	10,300	108.42%
60	5415 Professional Services	0	0				
61	5415 Legal Services	137	0	2,500	0	1,000	40.00%
62	5420 Computer Consultant	27,348	1,792	3,000	3,000	3,000	100.00%
63	Advertising					0	
64	5425 Court Software Support		16,260	14,860	16,260	15,306	103.00%
65	5550 Telephone	3,774	1,455	4,000	4,000	4,000	100.00%
66	Internet/Web	701	985	300	762	800	266.67%
67	5500 Repair/Maint. Contracts Equip.	1,966	63	1,900	1,500	1,500	78.95%
68	5540 Substitute Judge	0	0	300	0	0	0.00%
69	<b>Total:</b>	<b>53,340</b>	<b>37,608</b>	<b>47,700</b>	<b>46,762</b>	<b>47,406</b>	<b>99.38%</b>
	<b>OPERATING SUPPLIES &amp; EQUIPMENT</b>						
70	5250 Office Supplies/Printing	5,851	4,958	6,000	6,000	6,000	100.00%
71	5300 Postage	3,966	4,834	5,000	6,500	5,000	100.00%
72	5350 Newspaper Publishing	0	0	50	0	50	100.00%
73	5200 Memberships	820	850	900	900	900	100.00%
74	5160 Books & Publications	69	132	150	132	150	100.00%
75	Shredding		310	700	310	500	
76	Printing	0	0	0			
77	Non Capital Equipment Purchases	703					
78	Miscellaneous	0	0	200	0	200	100.00%
79	5600 Training & Travel		207	1,000	450	500	50.00%
80	<b>Total:</b>	<b>11,409</b>	<b>11,291</b>	<b>14,000</b>	<b>14,292</b>	<b>13,300</b>	<b>95.00%</b>
	<b>FIXED CHARGES</b>						
82	5100 Insurance and Bonds	0	0	0	0	0	0.00%
83	5105 Workman's Comp	-51	0	0	0	0	0.00%
84	5120 Public Officials Ins.	0	0	0	0	0	0.00%
85	Property Insurance Coverage	0	0	0	0	0	0.00%
86	5130 G Liability Ins./Hired & non-owned MV	4,581	4,644	5,000	4,644	5,200	104.00%
87	5140 Bonds	0	0	0	0	0	0.00%
88	5150 Bank Charges	202	116	300	300	300	100.00%
89	5125 Facility Expenses (utilities, plowing)	14,188	9,459	14,188	14,188	15,181	107.00%
90	5475 Equipment Lease	0	0	0	0	0	0.00%
91	5450 Rent	34,500	23,000	34,500	34,500	34,500	100.00%
92	<b>Total:</b>	<b>53,420</b>	<b>37,219</b>	<b>53,988</b>	<b>53,632</b>	<b>55,181</b>	<b>102.21%</b>
	<b>CAPITAL OUTLAY</b>						
93	8000 Capital Equipment	3,959	0	0	0	1,200	0
94	<b>Total:</b>	<b>3,959</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,200</b>	<b>0</b>

2022	Rate per Hour	Hrs/Wk	2022 Salary	2022 FICA	Retirement Employee 6.5	Retirement Employer 6.5
Terri	30.30	Full Time	63,014	4,821	4,096	4,096
Tracy	20.80	24 Hrs/Wk	25,958	1,986	1,687	1,687
Kathy	17.64	24 Hrs/Wk	22,013	1,684	0	0
Elaine	15.91	24 Hrs/Wk	19,858	1,519	0	0
			130,843	10,009	5,783	5,783
Judge			46,667	3,570	3,033	3,033
			177,510	13,580	8,817	8,817

2022	Year	Employee Contribution	Employer Contribution
Health Insurance:			
Terri Health	9,372	1,124.70	8,247.78
Terri Dental	431	51.74	379.42
Judge Health	23,007	11,503.68	11,503.7
Judge Dental	1,162	580.98	580.98
	33,973	13,261.10	20,711.86
Deductable Cost:	500, 500		1,000.00
			21,711.86

2023 Salary:	2022 Salary	2023 Salary	2023 Salary	2023 FICA	Retirement Employee 6.8	Retirement Employer 6.8
Terri	63,014.00	31.51 Full Time	65,535	5,013	4,260	4,260
Tracy	25,958.00	21.83 40 Hrs.WK	44,995	3,442	2,925	2,925
Kathy	22,013.00	18.35 22 Hrs/Wk	20,987	1,606	0	0
Elaine	19,858.00	16.55 24 Hrs/Wk	20,650	1,580	0	0
Judge	44,454	46,667	47,667	3,647	3,098	3,098
			199,833	15,287	10,283	10,283

2023		2023	Employee Contribution 12%	Employer Contribution
Health insurance:				
Terri Health	single	9,603.36	1,152.40 12%	8,450.96
Terri Dental	single	439.80	52.78 12%	387.02
Judge Health	single	9,603.36	4,801.68 50%	4,801.68
Judge Dental	single	439.80	219.90 50%	219.90
Tracy Health	family	23,613.12	2,833.57 12%	20,779.55
Tracy Dental	family	1,185.24	142.23 12%	1,043.01
Deductable Cost:		1000, 500, 250		1,750.00
Employer Total Cost:				37,432.12