



Village of Newburg  
2021 Municipal Budget  
*As Approved by the Board of Trustees*



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# TABLE OF CONTENTS



## **INFORMATION ABOUT NEWBURG**

Transmittal Letter	1
Location of Newburg	2
History of Newburg	3
Services & Resources	4
Elected Officials / Management	5
Organizational Chart	6
Organizational Narrative	7
Budget Process	8
Financial Policies & Processes	9
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Resolution Adopting 2021 Budget	58-60
Appendix A – Summary of Tax Assessments and Levy	62
Appendix B – Consolidated Budget Spreadsheets	64-67

## **GENERAL FUND**

<b>Revenue</b>	<b>11-12</b>
Major Revenue Sources	13
Intergovernmental	14-17
Licenses & Permits	17-18
Fines & Penalties	18
Public Charges for Services	19
Other Financing Sources	19-20
Tax Levy	21-23
<b>Expenses</b>	<b>24-26</b>
General Government	27-32
Public Safety	32-35
Public Works	36-39
Human Services	39
Culture, Recreation, Educ.	39-40
Debt Service	41-43
Other Uses	44

## **SANITARY FUND**

Department Overview	46-47
Revenue	48-50
Expenses	51-56

Dear Village Board of Trustees,

November 2020

We have been through a lot as a village over the last two years. We've had multiple changes in board composition, staff turnover, engineering firm turnover, and financial and organizational chaos. We've had a pandemic disrupting operations and a presidential election year piling on the work. Sometimes it feels like nothing short of a miracle that we've made through so far. The silver lining to this trauma is that despite the discomfort of tackling so much change head-on, the village is in a 100% better position today than it was at any point in 2019! Some of our successes include:

- Navigating unavoidable changes in personnel to set up the right people in the right positions to grow within their roles.
- Stabilizing the village's financial operations by closing many unnecessary bank accounts, converting from a seemingly single-entry accounting system to an intuitive double-entry system with robust reporting capabilities, paying off multiple sources of village debt, and establishing a contingency fund for unforeseen budgetary changes.
- Strengthening the structure of the village community by including returnable citizen surveys in some newsletters, expanding newsletter deliveries to all village residences, and investing in Community Center activities aimed at bringing people together.
- Increasing the village's capacity for modern communication by updating the village's website and adapting to systems of organized filing and digitization of records to be preserved for the future.

But these successes need not be all! As we take our next steps forward for the good of our community, I have been pleased to present and see you approve a 2021 Budget that:

- Provides the funding necessary to maintain or expand service levels across departments while allowing room for performance-based wage increases for staff.
- Continues Community Center investments initiated by the Board in past budget years, while also planning for contingent reserve funds for the Community Center, the Parks, the Storm Sewer System, and a Police Vehicle Replacement Fund.
- Maintains the Village Hall building by replacing old windows and upgrading the lighting system to LED fixtures – both preventing potential fires and aiding with lowering energy costs over time.
- Routes excess funding toward the paydown of debt, effecting an increased debt limit over time as the village prepares to upgrade Main Street, and all while holding the tax levy steady.
- Continues to expand and refine in format to strive toward industry-standard best practices in public budgeting.

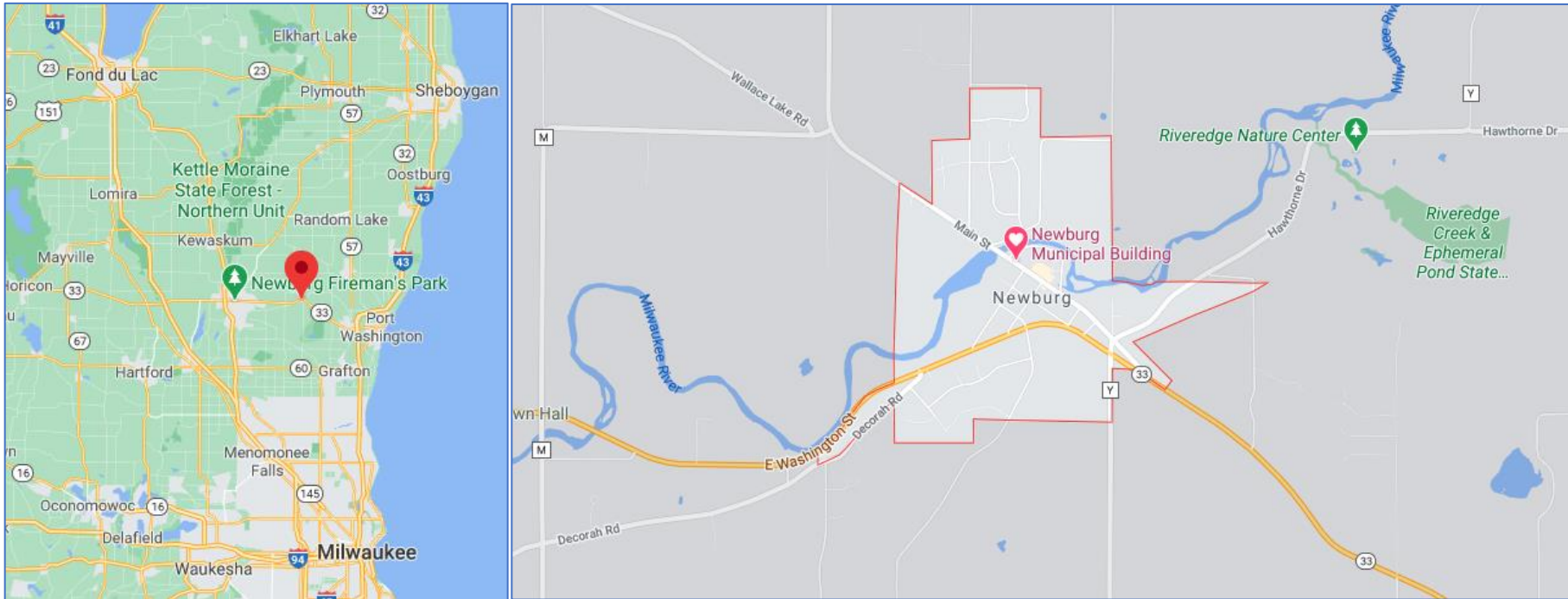
I look forward to working with you in 2021 and continuing to explore joint efforts so we can take each step in the right direction for the good of the Village.

Kindly,



Village Administrator / Clerk / Treasurer

## LOCATION OF NEWBURG



Newburg is located in southeast Wisconsin just a 35-minute drive north of the city of Milwaukee. Newburg is part of both Washington and Ozaukee Counties along Highway 33, which serves as the primary traffic route between the cities of West Bend and Port Washington. The village shares borders and has extraterritorial jurisdiction with the Town of Trenton on the west and the Town of Saukville on the east. Traffic that drives past the bedroom community of Newburg generally follows Hwy 33, but traffic driving “into” Newburg usually follows Hwy Y, Hwy MY (Main St.), or turns into one of the village’s residential subdivisions. Highway Y serves as the dividing line between Washington County to the west and Ozaukee County to the east.

The area that later became the bedroom community called the Village of Newburg, follows several bends in the Milwaukee River and was first settled by Barton Salisbury in the winter of 1847-1848. Salisbury recognized the benefits of harnessing the power of the Milwaukee River's rapid current as it flowed through the area. By the end of the 1840's, he had built a sawmill, a gristmill, and a dam. The fledgling industry in Newburg was focused on logging and milling, as the first surveyors and settlers to Newburg and the surrounding Town of Trenton found a densely wooded forest upon their arrival in the late 1830s. Also present in the early settlement was an ashery, which made use of the abundant ash, a byproduct of clearing the land of trees. Asheries produced pearlash and potash, a chemical leavener and fertilizer, respectively; both products served important purposes in frontier Wisconsin. Close research of area maps from the 1800's indicates that the basis for street names, block and neighborhood organization was a direct result of property owners' choices to subdivide their land. The Village of Newburg was finally incorporated in 1973 with a population of just 634 residents. It was formed out of parcels of land from the Town of Saukville in Ozaukee County and the Town of Trenton in Washington County.

Until it was demolished and replaced in 2003, one of the last steel truss bridges in Wisconsin stood in Newburg. Built in 1929 by the Wisconsin Bridge and Iron Company of Milwaukee, the original bridge made up a section of Main Street (County Highway MY). The bridge crossed a 150-foot span over the Milwaukee River on the west end of the village's business district. Today, a new concrete bridge crosses the same length and the Milwaukee River remains a main focus of life in Newburg. In the summer months, kayakers can often be seen navigating the waterway.

According to the 2010 census, the part of Newburg in Ozaukee County occupies 0.08 square miles and houses a population of 97, with 48 of those registered to vote in the 2020 election. Most of the Village exists in Washington County and makes up 0.81 square miles of land, with a population of 1,157, with 726 of those registered to vote in the 2020 election. The village ranks in the upper quartile for population density and in the lower quartile for diversity index when compared to other municipalities in Wisconsin. Housing units are estimated at 510 with 79% being owner-occupied, 17% being rented, and the remainder vacant. The median home value is \$245,833 and the average home value is \$281,000. The median household income is \$68,828, the average household income is \$79,978, and the average household size is 2.56 persons.



Figure 1 The Newburg Bridge, prior to 2003 replacement



## SERVICES AND RESOURCES



**Village Hall is located at 620 W. Main Street** and provides walk-in (or call-in during pandemic related closures) service. Office hours are Monday-Wednesday 9:30am to 4:30pm and Thursday 12:00pm to 6:00pm.

The Village has multiple public and private parks, a gas station convenience store, as well as bars and restaurants for food service and entertainment. Approximately 17 other businesses also operate in Newburg.

**Churches:** Holy Trinity Catholic Church and St. John's Lutheran (Wisconsin Synod).

**Building Inspections:** Permits are required for all building, plumbing, electrical, and HVAC work. This includes sheds, pools, fences, roofing, driveways, sewer connections, and other major renovations.

**Brush collection:** Curbside pick-up monthly April through November.

**Dog licensing:** All dogs over the age of 5 months must have proof of rabies vaccination and be licensed.

**Electric and Gas:** Provided by WE Energies. **Water:** Independent private wells.

**Sanitary Sewer:** Municipal provided service. Invoices are mailed to property owners quarterly.

**Trash Collection:** Service is provided by Advanced Disposal through the village's roadside cart system, with two carts: one for trash, one for recycling.

**Police Department:** Basic safety and security services provided as a municipal service; emergency situations are routed through 9-1-1 to the Sheriff's Department.

**Volunteer Fire Department:** Newburg Fire Department, contracted through the village.

**U.S. Post Office:** Located at 440 Main Street. All Village of Newburg addresses must use a P.O. Box in order to use "Newburg" as the mailing city. Those with street addresses for mailing purposes must use "West Bend" as the mailing city in order to have mail properly routed. Therefore, most residents have a physical address in Newburg, but a mailing address in West Bend.

**Voting:** Village of Newburg residents may register to vote online or in person at village hall, which also serves as the village's polling place for all wards. The Community Center serves as the village's back-up polling place in the case of emergencies.



*Figure 2 Work Day - Chris & Pat Bohman stopped with their load to talk to Sister Mildred Rieber during cleanup of the grounds at Holy Trinity Catholic Church – May 1989.*

## ELECTED OFFICIALS AND VILLAGE MANAGEMENT

### Village Board of Trustees

Village President	David C. DeLuka
Village Trustee	Amy Marquardt
Village Trustee	Bill Sackett
Village Trustee	Sandy Stockhausen
Village Trustee	Lynn Burkard
Village Trustee	Mike Enright
Village Trustee	Brooke Stangel



Figure 3 Congressman Sensenbrenner holds townhall meeting in Newburg in January 2020

### Administrators, Management Staff, and Key Partners

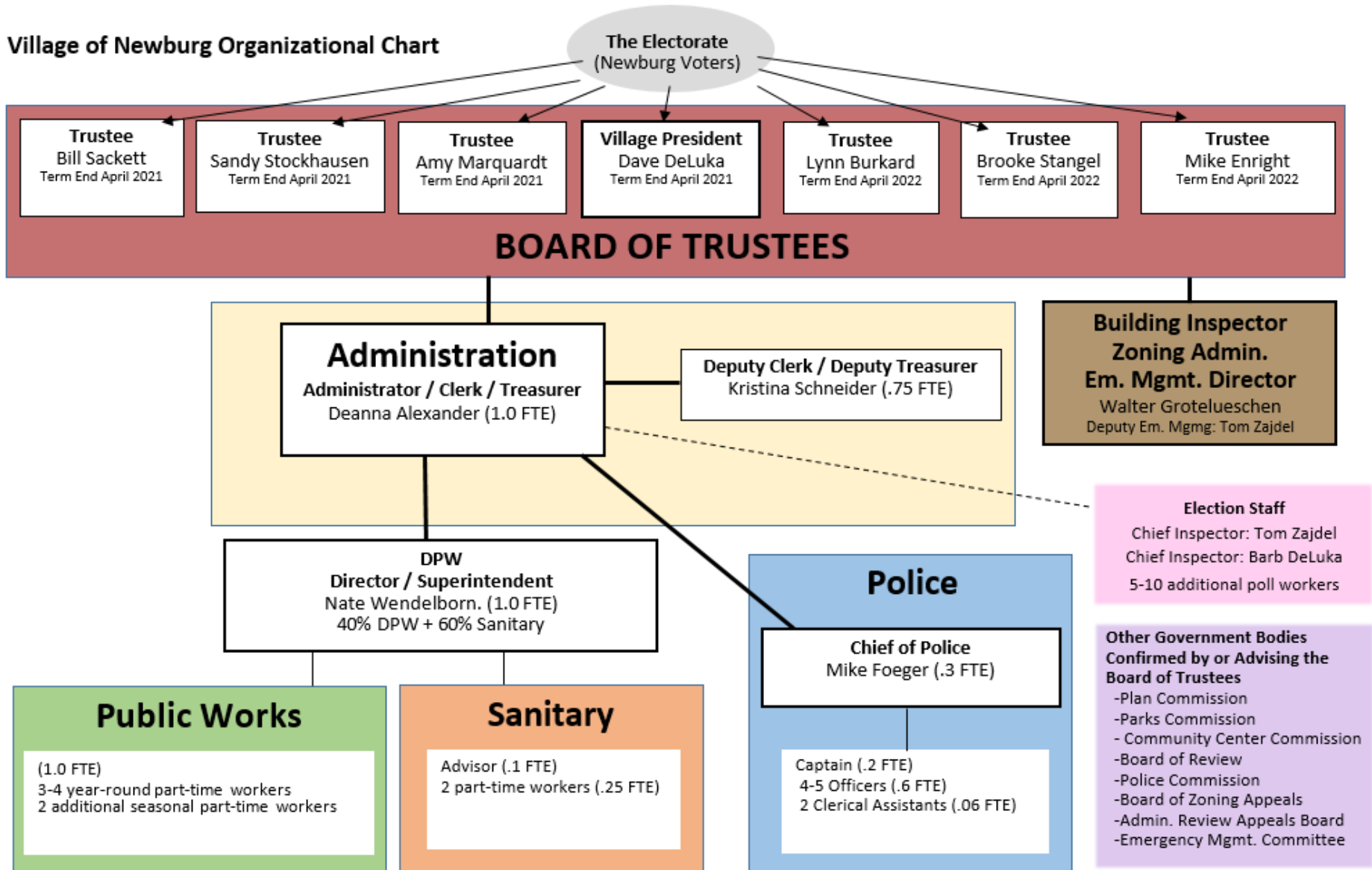
Village Administrator / Clerk / Treasurer	Deanna Alexander
Deputy Clerk / Deputy Treasurer	Kristina Schneider / Lori Ewing (Through January 2021)
Chief of Police	Mike Foeger
Police Captain	Justin Jilling
Public Works Director	Nate Wendelborn
Fire President	Paul Fahey   Newburg Fire Department
Fire Chief	Mark Chesak   Newburg Fire Department
Emergency Management Director	Walt Grotelueschen
Deputy Emergency Mgmt Director	Tom Zajdel
Building Inspector / Zoning Administrator	Walt Grotelueschen
Village Attorney	Ian Prust   O'Meara Law Firm
Village Engineer	Kevin Kimmes, Christian Moring   Stantec
Village Planner	Amanda Schaefer   Stantec
Village Auditor	Tara Bast, Jeffrey Osvog   Johnson Block CPAs
Village Assessor	Rae Ann Schmitz   Grota Appraisals



# ORGANIZATIONAL CHART



Village of Newburg Organizational Chart



The Village Board of Trustees is made up of seven members including six Trustees and one Village President. They are elected to two-year terms in alternating year spring elections. The Village President and three trustees (seats 1, 3, and 5) are elected in odd years and the remaining three trustees (seats 2, 4, and 6) are elected in even years. The Board meets at least monthly, and general twice per month on the 2<sup>nd</sup> and 4<sup>th</sup> Thursdays of most months. At its Committee of the Whole (COW) meetings, the board receives detailed reports or verbal walkthroughs from department heads and the administration and takes its time to deliberate courses of action. Issues that are not decided at the COW meetings or that are more formal and routine in nature, are addressed at the Board of Trustees (BOT) meeting.

The Board of Trustees appoints department heads, commission members, and the administrative leadership. The functional roles of Administrator, Clerk, and Treasurer, along with Deputy Clerk and Deputy Treasurer can be coordinated in various combinations depending on the village's needs at the time. At present, the roles of Administrator, Clerk, and Treasurer are held by one in a single full-time role. The roles of Deputy Clerk and Deputy Treasurer are held by a second in a single part-time role.

The roles of managing the Public Works department and the Sanitary department have been traditionally held by two part-time individuals. With personnel changes occurring in 2020 and the approval of this budget, the position of DPW Director formally oversees both departments as a 1.0 FTE (salaried) with 60% of time allocated to Sanitary and 40% of time allocated to DPW.

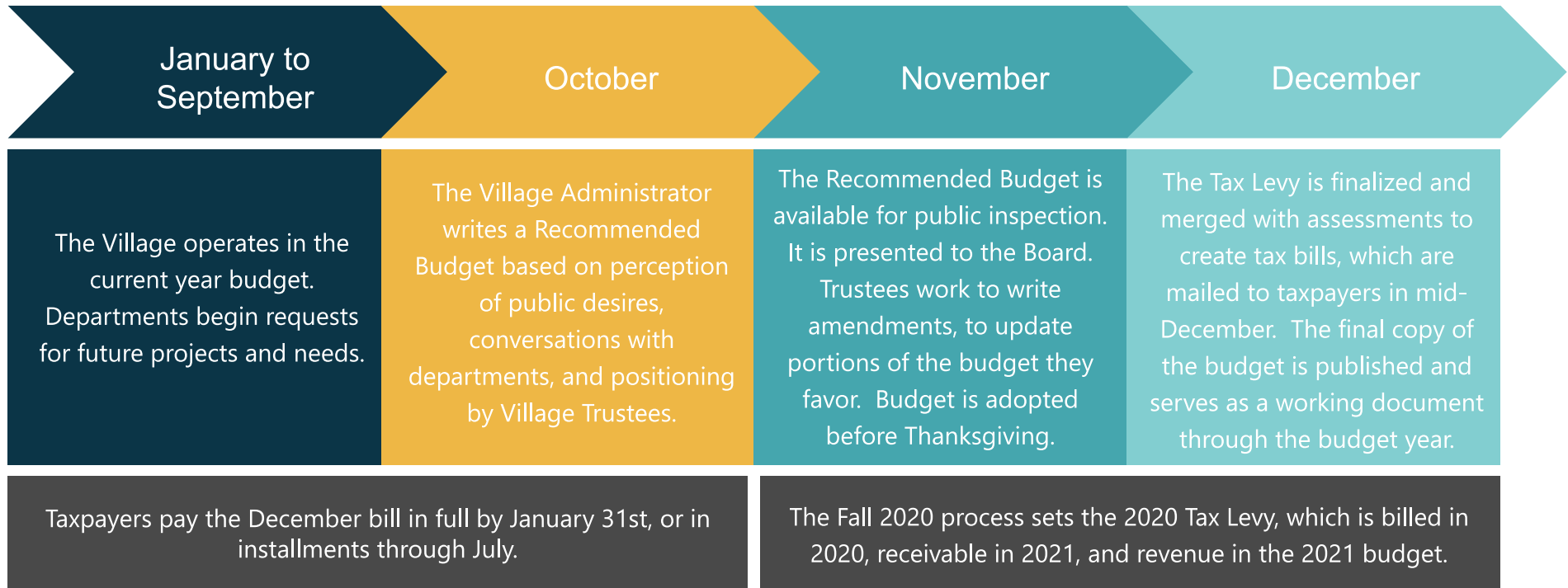
The village operates a part-time police department consisting of a Chief of Police, Police Captain, and several officers who rotate shifts to help monitor road safety and respond to calls for assistance in Newburg.

The roles of Building Inspector, Zoning Administrator, and Emergency Management Director are held by one, who is assisted by the Deputy Emergency Management Director. Both positions report directly to the Board.

The Plan Commission may meet as frequently as monthly when there are development projects ongoing. The Parks Commission meets quarterly to provide advice and direction to the village on parks related matters. The Community Center Commission was newly created in 2020 to meet quarterly and serve as both a source of advice and direction to the village on Community Center related matters, but also to undertake activities to ensure growth in use and community support for the center's existence and activities. The Board of Review meets annually in May to address assessment matters. The Police Commission stands ready to meet should personnel issues, disciplinary matters, or other public safety issues arise. The Board of Zoning appeals also meets on an on-call basis to respond to appeals on permitting, zoning, and variance issues. The Administrative Review Appeals Board meets on an on-call basis to address resident concerns with administrative procedures. The Emergency Management Committee convenes as needed for planning, preparation, and emergency response activities and to provide direction to the village for emergency preparedness.

# Village of Newburg Budget Process

“A budget is telling your money where to go instead of wondering where it went.” – Dave Ramsey





The Village of Newburg maintains one governmental fund and one enterprise (also called a proprietary) fund. The basis of budgeting or of accounting refers to the timing of revenue and expenditure recognition.

The village's **governmental fund** uses the **modified accrual basis** of budgeting and accounting. The budgetary level of control is at the department level and department or administrator approval is needed for budgeted purchases. Under the modified accrual basis, revenues are recognized when they become measurable and available and expenditures generally when the related liability is incurred. Adjustments necessary to convert financials for management's monthly reporting uses to annual reports for external party uses are created by the village's auditing firm.

The village's **proprietary fund** (for the Sanitary Sewer utility) provides the same type of informational reporting as the governmental fund but uses the **accrual basis** of budgeting and accounting. Under the accrual basis, revenues are recognized when they are earned and expenses when they are incurred. Adjustments necessary to convert financials for management's monthly reporting uses to annual reports for external party uses are created by the village's auditing firm.

**Property taxes** are recorded in the year levied as receivables and deferred revenues. They are recognized as revenues in the succeeding year when services financed by the levy are provided. For example, 2020 taxes are decided as part of the 2021 budget, are billed in December 2020, and are received in 2021.

In addition to property taxes due to the village, taxes are collected by the village on behalf of county government, the local school districts, and the technical college districts located in each of the Washington County and Ozaukee County sectors. Taxes for all local governmental units billed in the current year for the succeeding year are reflected as due to the other taxing units – meaning that the village may collect many hundreds of thousands of dollars during tax collection season but is liable to remit those funds to the other taxing authorities. Taxes are levied in December on the assessed value of the properties from the prior January 1<sup>st</sup>. In effect, property improvements undertaken in Year 1 do not yield an enhanced tax amount due to the government until Year 3.

**Intergovernmental aids and grants** are recognized as revenues in the period related to the expenditures incurred, or when the Village becomes entitled to the aid. Other general revenues are recognized when received in cash or when measurable. Aid offered and received mid-year is added to the budget and allocated through the Board approval process.

The village's **debt management policy** is to conduct its finances so that the amount of direct, non-self-supporting, unlimited tax general obligation debt outstanding, plus general obligation anticipation debt outstanding at any time, does not exceed 90% of the village's legal debt margin capacity, which is calculated at 5% of the village's total equalized valuation. The village seeks the best financing types, debt structure and time frame for each financing need based on project needs, timing, tax or rate payer equity, and lowest true interest costs. The village attempts to structure debt to be not more than 20 years in life.

The village's key staff use village **credit cards** for general purchases, credit card balances are paid in full each cycle, and purchase receipts are attached to card statements for review. **Invoices** are generally paid by check with signature and review by the Treasurer, Deputy Treasurer, and Village President, in addition to the department head if applicable. Recurring invoices with online payment options are paid electronically when possible.

The Village's **capitalization thresholds** are generally:

- All land including ancillary costs.
- Land improvements, buildings, and building improvement costs in excess of \$5,000 except for roof, floor, or window replacements.
- Infrastructure assets considered immovable and of value only to the village, such as roads, sewer infrastructure, and the storm sewer network.
  - Streets and bridges with a cost of \$25,000 or more.
  - Sidewalks with a cost of \$10,000 or more.
  - Storm sewers with a cost of \$25,000 or more.
- Certain capital leases where ownership of the leased property will be transferred to the village at the end of the lease term.
- All other capital assets with a useful life expected to be at least 3 years and a unit cost of \$2,500 or more.

Department heads are empowered to utilize budgeted funds within their departments at their discretion in order to accomplish their service mission, with the key exception that no increases to a department's personnel / payroll budget may be made without the prior approval of the Board of Trustees. Village policy provides that purchases up to \$4,000 may be authorized by the administration as long as includable or otherwise authorized within the annual budget; purchases exceeding this level not specifically authorized in the budget shall be presented to the board for approval. All pre-quoted contracted expenses listed in the budget are pre-authorized with a potential variance of up to 2.5%. Public works purchases in excess of \$25,000 require preapproval by the board followed by a public bid process with award to the lowest responsible bidder.

**Financial reports** including a Balance Sheet, Profit & Loss showing actual and budgeted figures, payroll reports, and an unpaid bills report are provided to the board for both the general and sanitary funds on a recurring monthly basis. As budget changes may become necessary throughout the year, funds transfer proposals are brought to the board for consideration and approved on a two-thirds basis of members elected.

# BUDGET: GENERAL FUND REVENUE



GENERAL FUND REVENUE		2018 Actual	2019 Budget	2020 Budget	2021 Budget	\$ Budget Change	% Budget Change
<b>REVENUE: Intergovernmental Revenue - 43000</b>							
43410	State Shared Revenue	\$80,435	\$80,434	\$80,434	\$80,431	(\$3)	0%
43530	State Transportation Aid	\$69,012	\$62,011	\$55,900	\$50,310	(\$5,590)	-10%
43432	Personal Property Aid	\$0	\$0	\$0	\$1,920	\$1,920	100%
43433	Video Service Provider Aid	\$0	\$0	\$0	\$2,535	\$2,535	100%
43420	Fire Dues	\$3,180	\$3,180	\$3,180	\$3,634	\$454	14%
43540	Recycling Grant	\$3,129	\$2,600	\$2,600	\$3,134	\$534	21%
43510	Expenditure Restraint	\$0	\$0	\$15,628	\$13,706	(\$1,922)	-12%
43431	Computer Aid	\$727	\$742	\$742	\$744	\$2	0%
43650	Managed Forest Lands	\$2	\$3	\$3	\$3	\$0	0%
43590	State Grants	\$0	\$0	\$0	\$0	\$0	100%
43590	Police Training Funds - DOJ	\$320	\$0	\$0	\$0	\$0	100%
N/A	Lottery Credit Settlement	\$12,595	\$0	\$0	\$0	\$0	100%
<b>REVENUE: Intergovernmental Revenue - 43000</b>		<b>\$169,399</b>	<b>\$148,970</b>	<b>\$158,487</b>	<b>\$156,417</b>	<b>(\$2,070)</b>	<b>-1%</b>
<b>REVENUE: Licenses and Permits - 44000</b>							
44300	Permits: Building / Electric / Plumbing	\$3,844	\$3,548	\$3,550	\$3,600	\$50	1%
44400	Plan Commission Fees	\$0	\$3,000	\$2,000	\$600	(\$1,400)	-70%
44910	Franchise/Cable Fees	\$7,566	\$7,025	\$7,025	\$4,673	(\$2,352)	-33%
44110	Licenses: Bar / Alcohol / Server	\$5,944	\$6,300	\$6,300	\$6,300	\$0	0%
44210	Dog License Fees	\$812	\$2,000	\$1,725	\$815	(\$910)	-53%
44220	Chicken License Fees	\$0	\$0	\$0	\$150	\$150	100%
44999	Misc License Income	\$353	\$104	\$150	\$0	(\$150)	-100%
<b>REVENUE: Licenses and Permits - 44000</b>		<b>\$18,520</b>	<b>\$21,977</b>	<b>\$20,750</b>	<b>\$16,138</b>	<b>(\$4,612)</b>	<b>-22%</b>
<b>REVENUE: Special Assessments - 42000</b>							
42510	Delinquent Sanitary Bill Fees	\$0	\$20,567	\$24,525	\$5,000	(\$19,525)	-80%
<b>REVENUE: Special Assessments - 42000</b>		<b>\$0</b>	<b>\$20,567</b>	<b>\$24,525</b>	<b>\$5,000</b>	<b>(\$19,525)</b>	<b>-80%</b>
<b>REVENUE: Fines, Forfeitures, and Penalties - 45000</b>							
45110	Mid-Moraine Municipal Court	\$844	\$2,750	\$2,750	\$2,500	(\$250)	-9%
45190	Violations, Fines, Fees	\$1,444	\$1,500	\$1,500	\$550	(\$950)	-63%
<b>REVENUE: Fines, Forfeitures, and Penalties - 45000</b>		<b>\$2,288</b>	<b>\$4,250</b>	<b>\$4,250</b>	<b>\$3,050</b>	<b>(\$1,200)</b>	<b>-28%</b>



## BUDGET: GENERAL FUND REVENUE

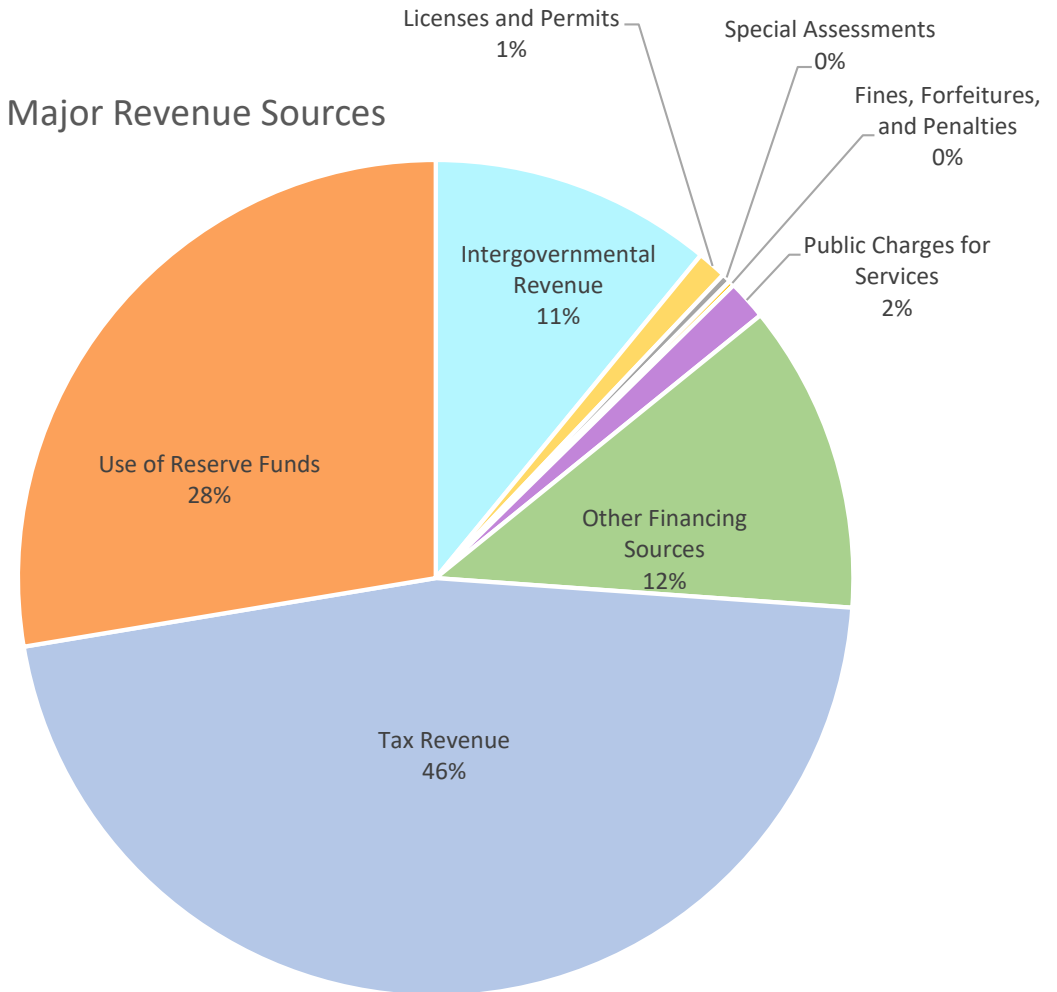


GENERAL FUND REVENUE (Continued)		2018 Actual	2019 Budget	2020 Budget	2021 Budget	\$ Budget Change	% Budget Change
<b>REVENUE: Public Charges for Services</b>							
46420	Recycling Collection	\$283	\$16,700	\$16,700	\$20,884	\$4,184	25%
46110	Real Estate Letters	\$260	\$200	\$220	\$255	\$35	16%
46743A	Building Rental - Community Center	\$0	\$2,000	\$800	\$800	\$0	0%
<b>REVENUE: Public Charges for Services</b>		<b>\$543</b>	<b>\$18,900</b>	<b>\$17,720</b>	<b>\$21,939</b>	<b>\$4,219</b>	<b>24%</b>
<b>REVENUE: Other Financing Sources</b>							
47370	Administrative Charge to Sanitary Fund	\$60,000	\$60,000	\$60,000	\$69,000	\$9,000	15%
N/A	Fire Protection LOSA - Sponsor	\$0	\$14,500	\$14,500	\$0	(\$14,500)	-100%
N/A	Grant / Donation for Pavillion	\$0	\$20,000	\$0	\$0	\$0	100%
N/A	Jurisdictional Transfer of Hwy MY	\$250,000	\$0	\$0	\$0	\$0	100%
48100	Investment Interest	\$979	\$2,200	\$5,300	\$1,200	(\$4,100)	-77%
49410	Equipment Sold	\$6,874	\$250	\$22,502	\$0	(\$22,502)	-100%
49130	Loan Proceeds - Police Garage	\$0	\$97,000	\$60,000	\$100,000	\$40,000	67%
N/A	Loan Proceeds - 50% Skid Loader	\$0	\$0	\$20,000	\$0	(\$20,000)	-100%
41800	Interest and Fees on Past Due Tax Bills	\$0	\$0	\$0	\$500	\$500	100%
43520	Public Safety Grants	\$3,125	\$0	\$9,879	\$0	(\$9,879)	-100%
<b>REVENUE: Other Financing Sources</b>		<b>\$320,978</b>	<b>\$193,950</b>	<b>\$192,181</b>	<b>\$170,700</b>	<b>(\$21,481)</b>	<b>-11%</b>
<b>REVENUE: Tax Revenue - 41110</b>							
41110	Property Taxes - For Debt Service	\$0	\$225,423	\$219,014	\$237,402	\$18,388	8%
41110	Property Taxes - For Operations	\$606,424	\$428,682	\$435,094	\$423,247	(\$11,847)	-3%
<b>REVENUE: Tax Revenue - 41110</b>		<b>\$606,424</b>	<b>\$654,105</b>	<b>\$654,108</b>	<b>\$660,649</b>	<b>\$6,541</b>	<b>1%</b>
<b>GENERAL FUND TOTAL REVENUE</b>		<b>\$1,118,152</b>	<b>\$1,062,719</b>	<b>\$1,072,021</b>	<b>\$1,033,893</b>	<b>(\$38,128)</b>	<b>-4%</b>

**BUDGET: GENERAL FUND REVENUE: MAJOR REVENUE SOURCES**

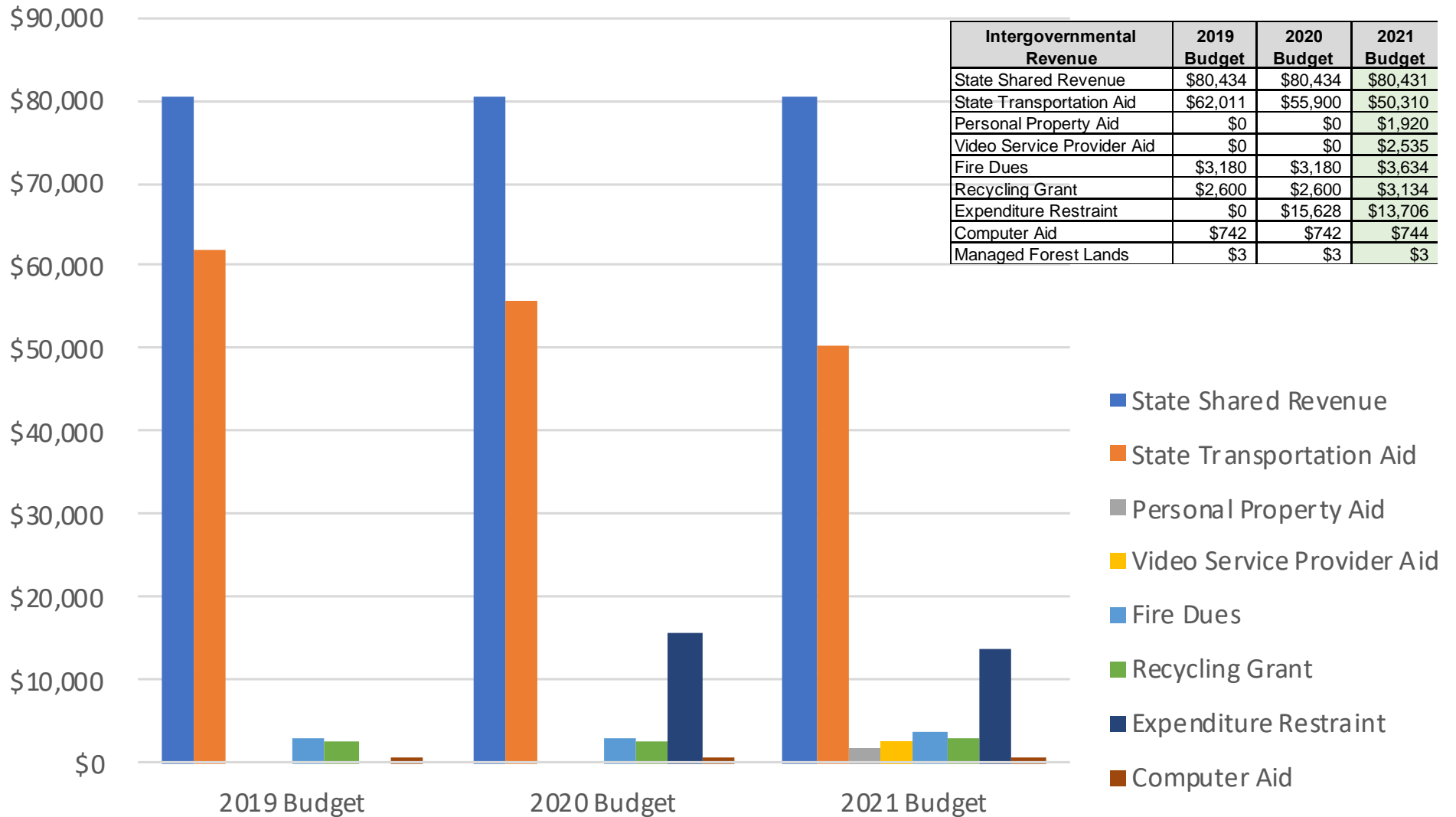
MAJOR REVENUE SOURCES	2021 Budget	Percent of Funds
Intergovernmental Revenue	\$156,417	11.0%
Licenses and Permits	\$16,138	1.1%
Special Assessments	\$5,000	0.4%
Fines, Forfeitures, and Penalties	\$3,050	0.2%
Public Charges for Services	\$21,939	1.5%
Other Financing Sources	\$170,700	12.0%
Tax Revenue	\$660,649	46.2%
<b>Revenue Subtotal</b>	<b>\$1,033,893</b>	<b>72.4%</b>
Use of Reserve Funds	\$394,538	27.6%
<b>GENERAL FUND TOTAL REVENUE AND RESERVE FUNDS AVAILABLE</b>	<b>\$1,428,431</b>	<b>100.0%</b>

2021 Major Revenue Sources



Revenue of \$1,033,893 is planned for the general fund in 2021, plus the use of reserve funds. The majority of funding comes from property tax revenue. Remaining funding comes from areas such as state aid, fees charged for building permits and recycling fees, and taking out loans (considered revenue for governmental accounting).

### 3-Year Review: Intergovernmental Revenue Sources



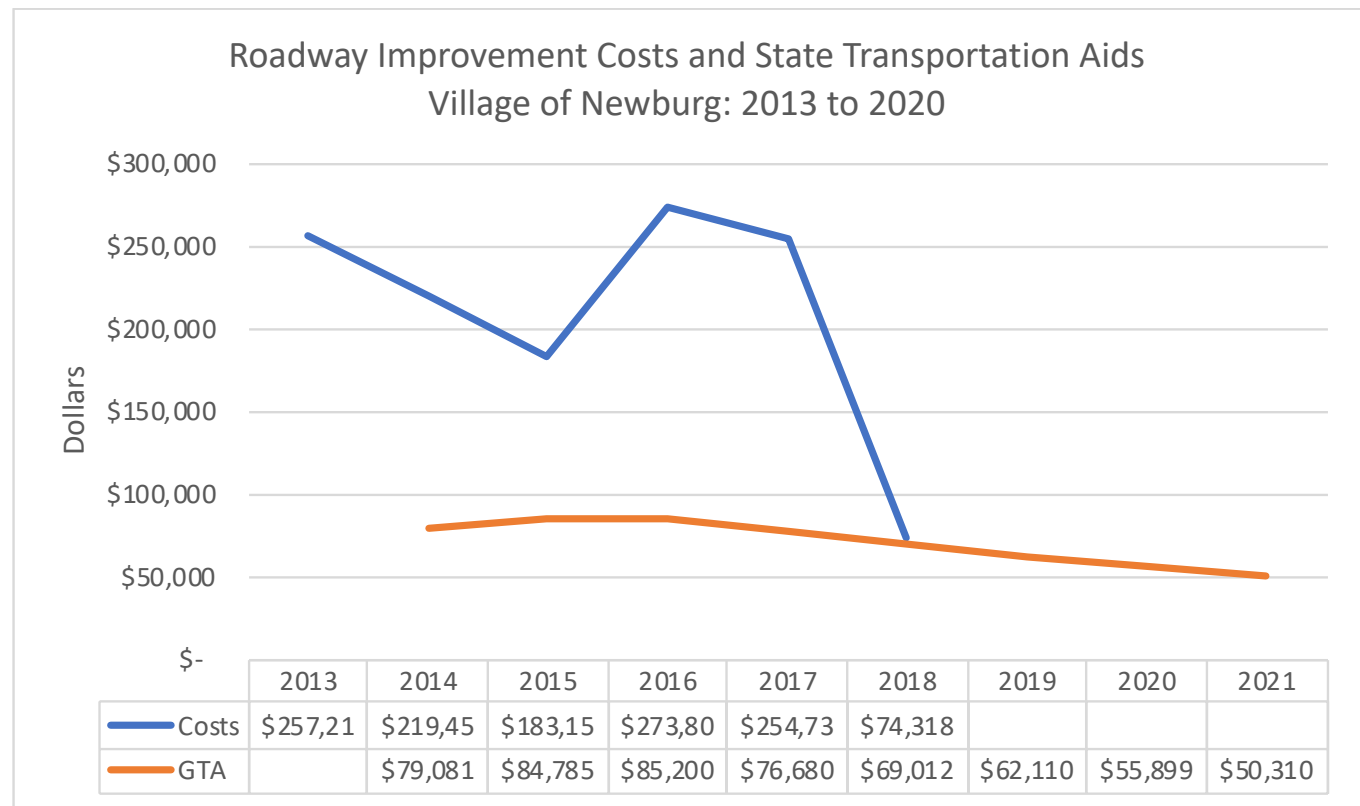


## BUDGET: GENERAL FUND REVENUE: INTERGOVERNMENTAL REVENUE SOURCES



**State Shared Revenue:** (43410) This funding is determined by the State of Wisconsin each year for the following year. It began in 1911 when the state income tax was enacted, and under that law 70% of tax proceeds were paid to a taxpayer's municipality of residence and 20% were paid to their county of residence. The sharing of state tax proceeds provided a precedent for the sharing of other state taxes on a return-to-origins basis as they were enacted over time. In the 1970's, this system was replaced with a system that distributed aid funds based on some measure of need. In 2001 and forward, the formulas for calculation were regularly reviewed and reconsidered as policymakers attempted to achieve the ideal mixture of aid-making decisions. For 2021, the State of Wisconsin will be providing the village \$80,431 in shared revenue, with 15% payable in July 2021 and the remainder payable in November 2021.

**State Transportation Aid:** (43530) This funding, also known as General Transportation Aids (GTA) enables local governments to receive state aid support to offset the cost of municipal road construction, maintenance, and traffic operations. The funding sources of these aid payments are the fuel taxes and vehicle registration fees collected by the state. Distribution of GTA funds is based on a past-cost averaging formula, using information reported by the municipality on its annual Municipal Financial Report Form. Aid cannot be less than 90% of a previous year's payment – so there is a minimum cushion but aid also has a maximum cushion of 115% of its previous year payment. There is also an aid cap equal to 85% of a municipality's 3-year average costs. 2021 GTA are scheduled for \$50,310 and is paid in four equal quarterly payments.



**Personal Property Aid:** (43432) The 2017-2019 state budget exempted machinery, tools, and patterns from taxes effective in 2018. The budget also created this new state aid program designed to reimburse municipalities for the lost personal property tax revenue. Personal property aid payments are made to municipalities in May of each year. It remains unclear why the village has not budgeted for this revenue in the past, although it has been received and classified in 2018 and 2019 with other revenue. The village is scheduled to receive \$1,920 in 2021.

**Video Service Provider Aid:** (43433) This revenue source is intended to reimburse municipalities for the mandated reduction in video service provider (cable franchise) fees of .5% in 2020 and another .5% in 2021. The aid is based on the amounts reported to the state on Form SL-310: Video Service Provider Report. The aid is distributed to each municipality imposing the video service provider fee under Wis. Stat. 66.0420(7). The aid equals 0.5 percent of the gross receipts used to calculate the actual 2018 fee revenues received by the municipality. Starting on January 1, 2020, the video service fee percentage imposed by a municipality must equal the percentage applied on December 31, 2019 less 0.5 percent. In 2021, the village is scheduled to receive \$2,535 in Video Service Provider Aid.

**Fire Dues:** (43420) This revenue is arranged by the Wisconsin Department of Safety and Professional Services (DSPS). It is based on the amount of fire insurance underwritten in Wisconsin in the year. The amount distributed to the village on August 1<sup>st</sup> each year is intended to be a pass-through amount to the Newburg Fire Department (NFD) to help offset costs for purchasing fire protection equipment, making fire inspections and public education, training fire fighters, or funding pensions or other disabled benefit funds for firefighters. The Village estimates receiving \$3,634 in 2021. Should the actual receipt vary at all, it will be offset by an equal change in the fire dues paid to the NFD.

**Recycling Grant:** (43540) Recycling grant awards are made to villages for residential recycling and yard waste program costs that are reasonable and necessary for planning and operating an effective recycling program. Grant award payments are issued in June of the grant year. Actual expenditure documentation is due annually on April 30<sup>th</sup> for the preceding year by completing the Recycling Activities and Actual Costs Annual Report. Completed grant applications are due by October 1<sup>st</sup> to be eligible for full funding in the following year. The village began tracking dedicated recycling payroll hours in mid-2019 and in 2020 expanded its recycling operations to include leaf pick-up, as a result, funding is on track to increase from \$2,600 in 2019 to \$3,634 in 2020 and 2021.

**Expenditure Restraint Grant:** (43510) This program (ERP) provides unrestricted aid to villages that limit growth in spending. It was enacted in 1990 in response to criticism that the state shared revenue program for municipalities encouraged municipalities to increase spending. Funding for the program has been stable at a statewide total of \$58,145,700 since 2003. The village qualifies by ensuring that the municipal budget for the year before the payment has not increased over the prior year's budget by more than an inflation factor plus a valuation factor. The inflation factor relates to the U.S. consumer price index and the valuation factor equals 60% of the

## BUDGET: GENERAL FUND REVENUE: INTERGOVERNMENTAL REVENUE SOURCES

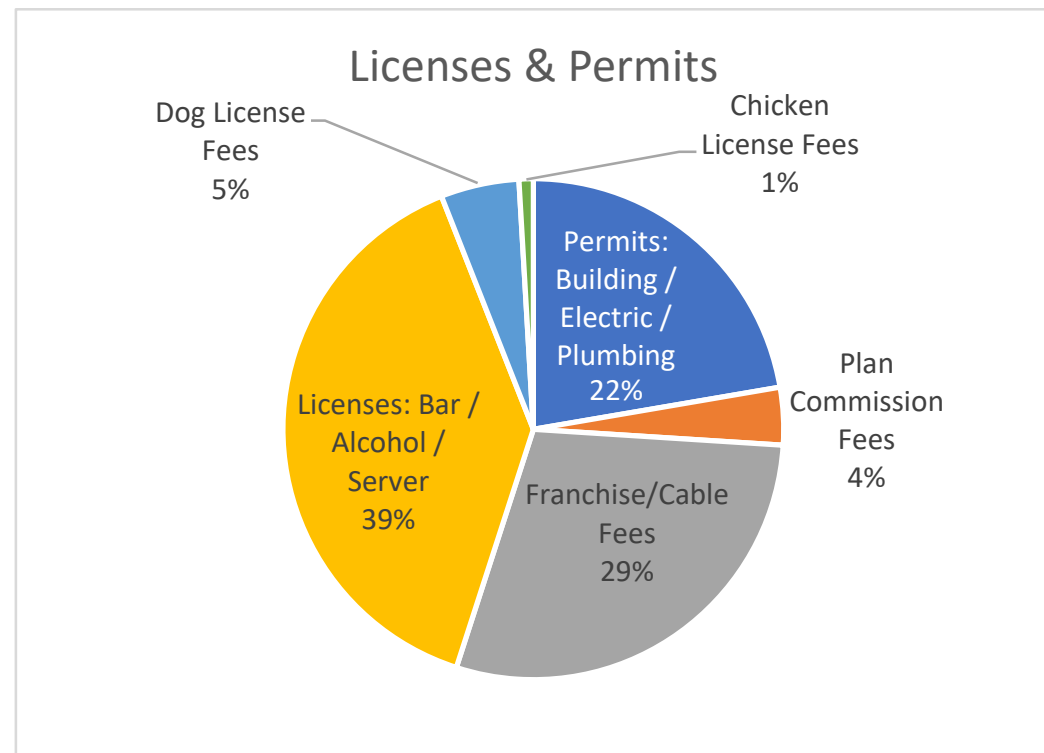


percentage change in the village's equalized value due to net new construction, with a floor of 0% and a ceiling of 2%. Payments are made on the 4<sup>th</sup> Monday in July. In 2021, the village is scheduled to receive \$13,706.

**Computer Aid:** (43431) This is a state aid payment that compensates the village for the notion that computers, software, cash registers, and fax machines used to be taxable, and are now exempt from property tax. When they became exempt, the tax that would have been collected on that property was shifted to other properties remaining taxable, resulting in higher property tax bills for those properties. This computer aid payment is aimed at offsetting the impact of the exempt equipment. The village is scheduled to receive \$744 in 2021.

**Managed Forest Lands:** (43650) This small payment of \$3 is related to partially tax-exempt property located in the village and classified as managed forest land.

Licenses & Permits	Budgeted
Licenses: Bar / Alcohol	\$6,300
Franchise/Cable Fees	\$4,673
Building Permits	\$3,600
Dog License Fees	\$815
Plan Commission Fees	\$600
Chicken License Fees	\$150



**Permit Fees:** (44300) (Building / Electrical / Plumbing). These revenues are received when village property owners seek to improve or repair property and ordinances require a permit in order to do so. Permit records are used by the assessor to value property for each year's assessment reports as well. In 2020 the village saw a steep rise in permit requests, presumably due to the COVID pandemic. 2021 estimates that permitting will return to a more historical pace and revenue is budgeted for \$3,600. In addition, with the consent of the Building Inspector, permit fees for re-roofing or re-siding are lowered from \$90 to \$40, and fence permits are lowered from \$100 to \$50.



## BUDGET: GENERAL FUND REVENUE: LICENSES & PERMITS / FINES & PENALTIES



**Plan Commission Fees:** (44400) These fees are charged to users requesting plan commission review or approval of property related documents. Budgeted for \$600 in 2021 with anticipation of some developments at the west end of Main St.

**Franchise / Cable Fees:** (44910) These fees are paid to the village by TV cable service providers – it is a passing on of a portion of the government fees they collect on bills to residents. By state law, the fees paid directly from companies to municipalities is reducing by 1/3 in 2021. The village is scheduled to receive \$4,673 in 2021.

**Licenses: Bars / Alcohol / Server:** (44110) The village charges an annual licensing fee to each alcohol selling or serving establishment, each tobacco sales establishment, and each server of alcoholic beverages. 2021 expected revenue in this category is based on maintaining a status quo with the number of bars, servers, and convenience stores in Newburg, and budgeted for \$6,300.

**Dog License Fees:** (44210) The village charges an annual licensing fee for residents to keep dogs in the village, requiring a rabies vaccination and the issuance of county dog tags. The budget plans for net receipts of \$815 in this area.

**Chicken License Fees:** (44220) In 2019 the village began offering residents the opportunity to keep chickens. The village charges an annual licensing fee. The budget anticipates those keeping chickens will continue to be committed and invested in their flocks and plans for receipts of \$150 in this area.

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**Delinquent Sanitary Bill Fees:** (42510) Each year, any sanitary bills not paid by November 15<sup>th</sup> may be put onto the tax bills and collected as part of a property lien. In the past, the Sanitary Fund would hand over the account receivable collection responsibilities to the village, but retain the rights to all fees collected, and in exchange, not be paid until months or years later when the funds are received from the taxpayer. (Some tax bills remain delinquent for quite some time). Going forward, the village intends to make the Sanitary Fund whole up front with payment for any bills added to the tax roll, but the village will then retain the right to collect the payments, including interest and fees, eventually paid on the tax bill. This amount is budgeted for \$5,000 in both expense and revenue categories in the general fund but may vary based on actual amounts converted to tax bills. Also, this amount differs from the Delinquent Fees listed in the Sanitary budget because this addresses collection for current year bills and the Sanitary budget addresses collection for past year's interest and penalties.

**Fines, Forfeitures, and Penalties:** (45000) The Police Department issues citations from time to time. Some citations are paid directly to the village without contest and some are addressed through a court process with the Mid-Moraine Municipal Court. Total revenue in this area is conservatively estimated for 2021 on the basis of reductions observed in 2020 and on advice from the court that offenders are being given lower fines and more time to pay due to COVID concerns. \$3,050 is budgeted in revenue for 2020.

**Recycling Collection:** (46420) The village contracts with Advanced Disposal for recycling collection of bins on a recurring every-other-week basis and the village DPW staff provide leaf pickup and staff the recycling center for drop off throughout the year. This area of revenue is calculated in a way anticipated to cover 100% of Advanced Disposal fees plus a portion of DPW staffing-for-recycling expenses. In 2020 and recent years, residents have paid \$10 per quarter on their sanitary sewer bills as a recycling charge to the general fund. In the 2021 budget, resident fees are increased effective January 1<sup>st</sup>, by \$1.50 per quarter to \$11.50 per quarter. The village has 454 recycling customers. Total revenue in this area is budgeted for \$20,884.

**Real Estate Letters:** (46110) Village hall receives phone calls from real estate agencies regularly asking for information about property located in the village to be provided to them on village letterhead. This is general information about tax bills, sewer bills, or confirmation that there are no pending special assessments. This traditionally \$10 fee is raised to \$15 effective January 1<sup>st</sup> to help cover the time and effort staff put into responding to these special requests and verifying information in writing. 2021 revenue is budgeted for \$255 assuming 17 letters will be requested.

**Building Rental at the Community Center:** (46743A) Due to continued pandemic concerns, revenue is conservatively estimated at \$800 for 2021. Any revenue above and beyond what is budgeted by the board will be absorbed by the general fund in 2021 in recognition that the village is budgeting more than 10x the revenue amount in expected expenses. This does not include donations that may be made by private parties for the direct benefit of the Community Center, which would be separately addressed by the board.



**Transportation Reserve Funds:** (34110) The village currently holds \$250,000 in reserve for the refurbishment of Main St. West (Hwy. MY) plus an additional \$150,000 for general roadway repairs. The budget anticipates using most of this reserve, in the amount of \$394,538 for a major roadway project to pulverize and overlay Main St. West and Carmody Ct. This usage of reserve funds may fluctuate mid-year at the discretion of the board, based on the actual costs resulting from the public bid process. The amount budgeted is based off of estimates provided by the village engineer in the report approved by the board to start the public bid process.

**Administrative Charge to Sanitary Fund:** (47370) Because it is impractical to divide every expenses shared between the village general fund and the sanitary fund on a fair basis, there are some expenses simply carried by the general fund and reimbursed on a lump-sum basis by the sanitary fund. In recent years this reimbursement has been \$60,000 per year and helps pay for all varieties of administrative, legal, and other routine costs incurred by the Sanitary Department that are wholly different from the function of running a wastewater treatment plant. In 2021, it was recommended that accounting and auditing costs, printing costs, and recurring postage costs not be divided between the funds and rather, the general fund pays those costs directly using the increased allocation from the sanitary fund. This change will also lessen the staff time committed toward cost allocations, writing checks from separate accounts, and will recognize that the Sanitary Department has no control over said administrative costs. The amount budgeted for 2021 is

## BUDGET: GENERAL FUND REVENUE: PUBLIC CHARGES FOR SERVICES



\$69,000. This was reduced from a recommended \$72,000 in order to retain a portion of the accounting allocation with the Sanitary Fund.

**Fire Protection – LOSA – Sponsor:** The Newburg Fire Department is allowed to participate in a state-sponsored retirement plan provided that they as a private entity have a governmental sponsor. The Village of Newburg serves as that sponsor. In the past, the NFD has provided a check for its retirement contributions to the village, and the village has deposited the check and written an equal check out to the retirement fund. The fund has responded to village inquiries that this flow through of money is not necessary and the NFD check can be written directly to the fund going forward. As a result, both the revenue and expense areas for this category are reduced to \$0 in 2021.

**Investment Interest:** (48100) The village has historically budgeted \$1,000 to \$2,000 for interest revenue on its investments. In 2020 the village experienced higher than usual interest payouts, primarily because several CDs were redeemed at the end of their terms. Due to market uncertainty and extremely low interest rates due to the pandemic, the village has not yet reinvested in CDs or other investment vehicles. These decisions are still pending both analysis of 2021 cash flows at the completion of the budgeting process, and review of which opportunities the village may legally use for holding funds. As a result, interest from investments are conservatively estimated at \$1,200 for 2021.

**Equipment Sold:** (49410) The village does not plan to sell any equipment in 2021. The possibility of selling a trailer (purchased in 2019) has been previously discussed, but the Administrator and DPW Director have decided against such a sale because of the usefulness of keeping the trailer for continued use.

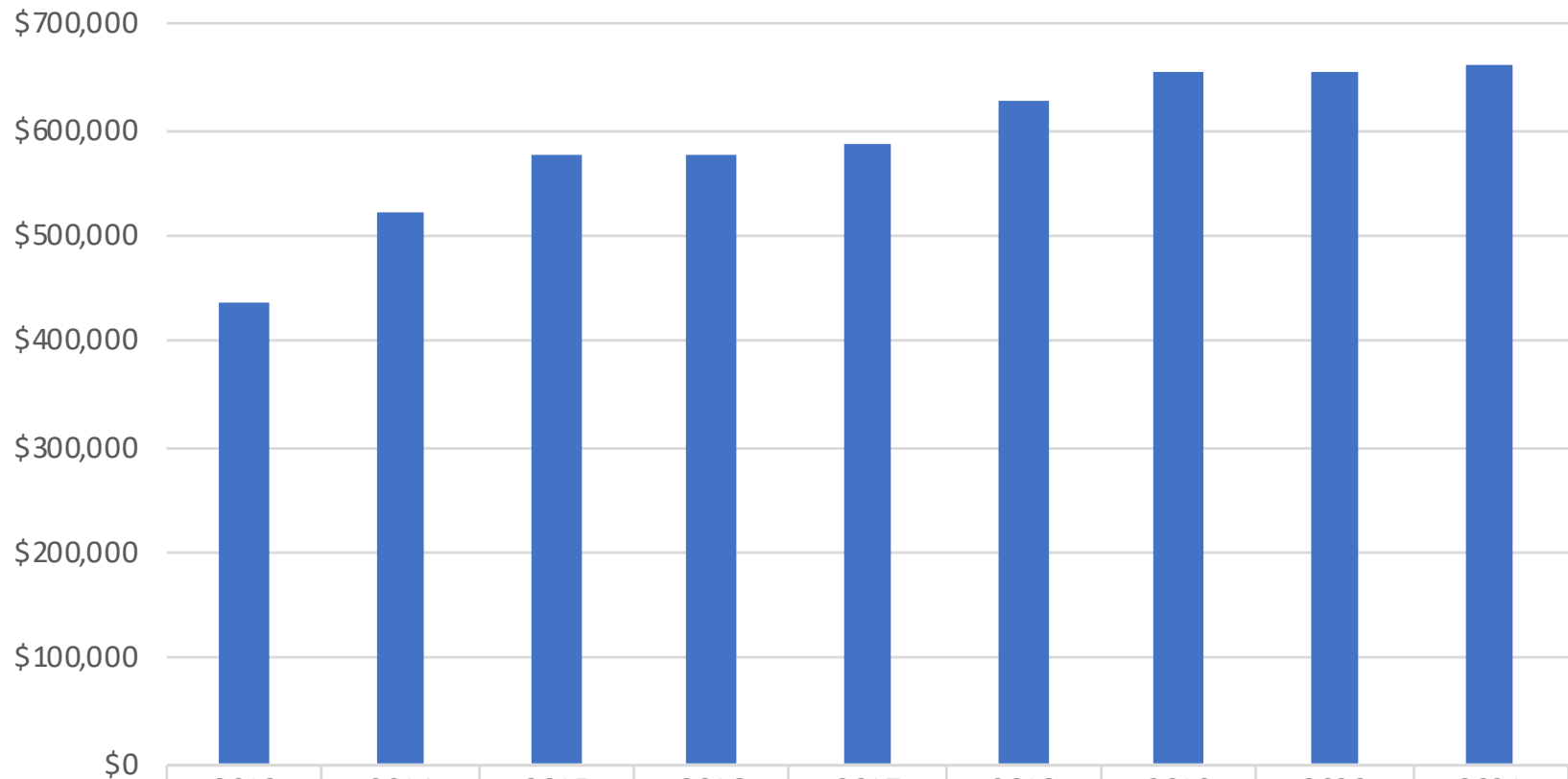
**Loan Proceeds – Police Garage:** (49130) The village budgeted \$100,000 in 2020 to be divided on a 60/40 ratio between the general fund and the sanitary sewer fund for the building of a new DPW garage that would be shared between DPW and Sanitary. After the completion of a facility needs study by the village engineer, the Board of Trustees directed the building of a garage behind village hall for use by the police department instead, and also directed the DPW to have a contractor install new overhead doors at the existing DPW garage. As of the writing of this budget, the loan for the garages has not yet been necessary, but is anticipated to be needed as payments begin to become due for the garage building work, spanning October 2020 to April 2021. Taking a loan of up to \$100,000 in 2021 is budgeted to respond to this need. The Board of Trustees explicitly authorizes the issuance of \$100,000 in new general obligation debt for the purposes of financing capital improvements.

**Interest and Fees on Past Due Taxes:** (41800) As taxpayers allow their bills to become delinquent due to non-payment, the Counties take up collection efforts. When penalties and interest are collected, they are passed on to the village on a pro-rated basis for the village's portion of the tax bill. In the past, it seems that these collections have been rolled in with other revenue descriptors but going forward the village seeks to identify these separately. This area is budgeted for \$500 in 2021.

**Property Tax Revenue:** (41110) The amount that the village collects from property owners in the form of property taxes is based on several assumptions that are part of the state’s calculation for allowable increases to the tax levy. First, it is assumed that the village must tax at least enough to pay its debt payments during the year. This is called “Property Taxes for Debt Service.” Next, the village may not tax more than it needs to meet its anticipated expenses, and this portion of the levy is limited by state law to prior year’s tax levels plus allowable increases due to inflation or municipal growth. The 2021 Property Tax Levy was recommended to remain stable at \$654,108 and the Board of Trustees directed a 1% increase to \$660,649, with the additional \$6,541 being devoted toward debt service. In the calculation of the total tax levy, the 2021 proposal under-uses its allowable debt levy and expands authorized use of its operating levy in order to “make up” for a past “over levy,” effectively leveling the outcomes to the benefit of the taxpayers. Approval of the 2021 tax levy amount assumes board authorization to utilize unused levy authority from past years and that debt payments planned for 2021 will remain unchanged.

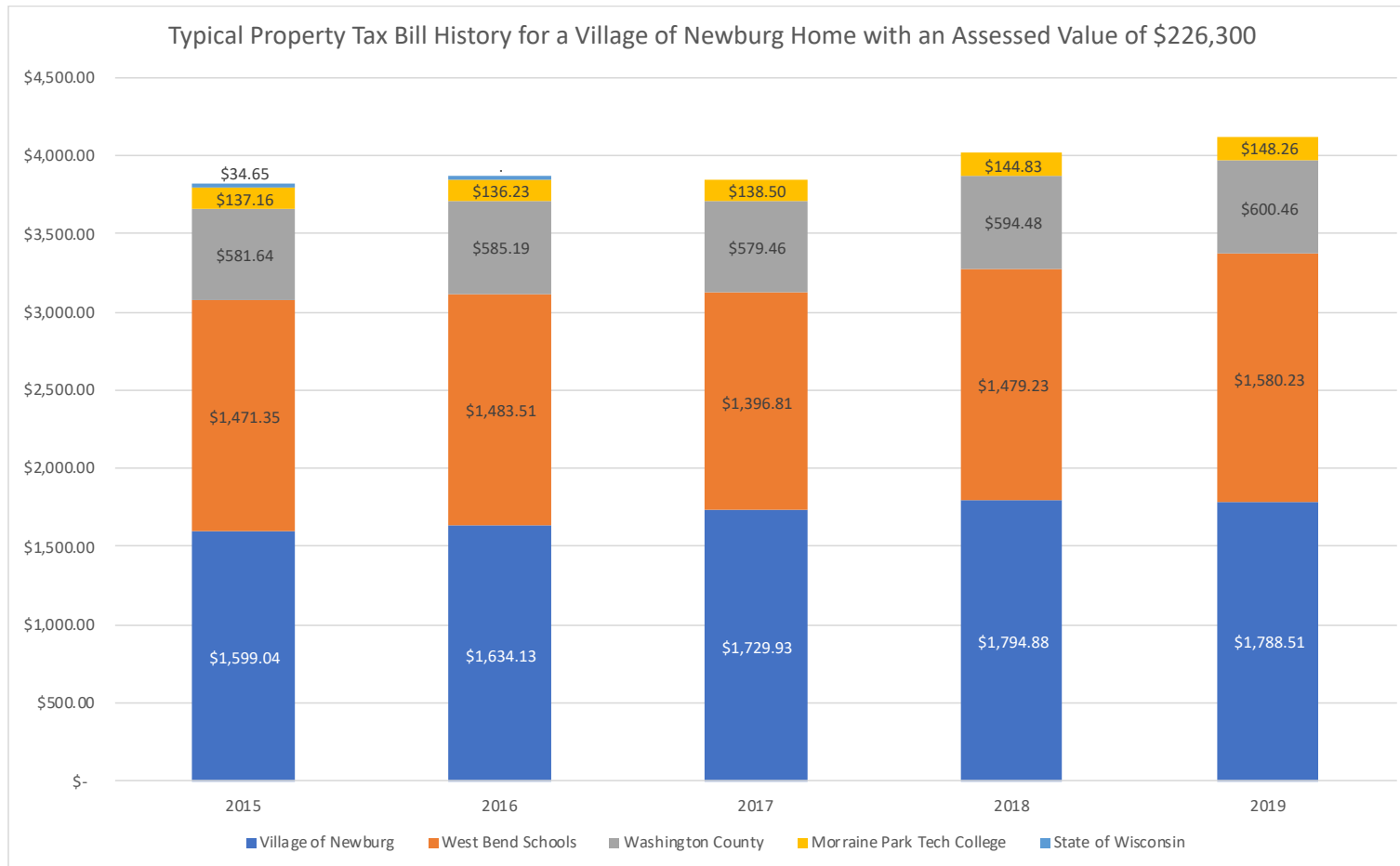


Village of Newburg Property Tax Levy: 2013-2021



	2013	2014	2015	2016	2017	2018	2019	2020	2021
Property Tax Levy	\$436,008	\$523,066	\$575,121	\$575,121	\$586,909	\$627,174	\$654,105	\$654,108	\$660,649

# BUDGET: GENERAL FUND REVENUE: TAX LEVY



Sample Property Tax Bill History for a Newburg Home Assessed at \$226,300

Tax District	2015	2016	2017	2018	2019
Village of Newburg	\$ 1,599.04	\$ 1,634.13	\$ 1,729.93	\$ 1,794.88	\$ 1,788.51
West Bend Schools	\$ 1,471.35	\$ 1,483.51	\$ 1,396.81	\$ 1,479.23	\$ 1,580.23
Washington County	\$ 581.64	\$ 585.19	\$ 579.46	\$ 594.48	\$ 600.46
Moraine Park Tech College	\$ 137.16	\$ 136.23	\$ 138.50	\$ 144.83	\$ 148.26
State of Wisconsin	\$ 34.65	\$ 35.25	\$ -	\$ -	\$ -
<b>Total Bill Before State Credits</b>	<b>\$ 3,823.84</b>	<b>\$ 3,874.31</b>	<b>\$ 3,844.70</b>	<b>\$ 4,013.42</b>	<b>\$ 4,117.46</b>

# BUDGET: GENERAL FUND EXPENSES



GENERAL FUND EXPENSES		2018 Actual	2019 Budget	2020 Budget	2021 Budget	\$ Budget Change	% Budget Change
<b>General Government - 51000</b>							
51420	Wages & Payroll - Admin. Staff	\$160,161	\$144,026	\$104,807	\$112,223	\$7,415	7%
51110	Wages & Payroll - Board of Trustees	\$13,724	\$15,286	\$15,932	\$16,201	\$269	2%
51441	Wages & Payroll - Election Workers	\$4,950	\$2,000	\$5,500	\$2,858	(\$2,642)	-48%
51445	Election Expenses	\$2,634	\$1,750	\$5,000	\$2,438	(\$2,562)	-51%
51560	Supplies & Services - Village Hall	\$6,715	\$5,100	\$10,100	\$13,519	\$3,419	34%
51580	Education, Conferences, Travel, Dues	\$6,938	\$5,940	\$4,304	\$6,290	\$1,986	46%
51620	General Engineering & Project Devel.	\$10,513	\$6,000	\$10,900	\$6,000	(\$4,900)	-45%
51510	Audit & Accounting	\$10,831	\$10,750	\$13,305	\$10,600	(\$2,705)	-20%
51300	Legal Fees & Codification	\$11,399	\$8,300	\$10,700	\$10,200	(\$500)	-5%
51450	IT Support, Equip. & Software	\$12,445	\$10,100	\$18,100	\$19,725	\$1,625	9%
51610	Building & Maint. & Utilities	\$7,751	\$8,500	\$8,500	\$23,828	\$15,328	180%
51530	Assessor	\$3,962	\$3,975	\$4,275	\$4,525	\$250	6%
51540	Insurance	\$791	\$800	\$3,200	\$3,200	\$0	0%
52400	Building Inspector / Zoning	\$9,081	\$9,262	\$9,262	\$6,860	(\$2,402)	-26%
51120	Plan Comm. Wages/Legal/Engineering	\$10,938	\$7,700	\$7,700	\$2,000	(\$5,700)	-74%
51520	Bank & Financial Mgmt Fees	\$0	\$0	\$0	\$1,000	\$1,000	100%
51521	Intergov. To County - Dog Licenses	\$0	\$0	\$1,035	\$1,035	\$0	0%
<b>General Government - 51000</b>		<b>\$274,168</b>	<b>\$240,689</b>	<b>\$233,820</b>	<b>\$242,502</b>	<b>\$8,682</b>	<b>4%</b>
<b>Public Safety - Police - 52100</b>							
52110	Wages - Mgmt, Patrol, Admin	\$68,608	\$79,496	\$54,000	\$62,434	\$8,434	16%
52130	Legal & Court Fees	\$1,298	\$1,500	\$1,500	\$1,500	\$0	0%
52150	IT Computer Support	\$5,049	\$2,000	\$11,235	\$10,635	(\$600)	-5%
52170	Phones	\$1,498	\$1,000	\$1,500	\$1,500	\$0	0%
52161	Uniforms	\$3,195	\$1,000	\$800	\$1,500	\$700	88%
52128	Vehicle Maintenance, Fuel, Oil	\$3,045	\$3,500	\$3,700	\$5,200	\$1,500	41%
52120	Education, Travel, Dues	\$1,934	\$3,065	\$2,000	\$2,500	\$500	25%
52160	Supplies, Background Checks	\$6,778	\$3,350	\$1,200	\$1,500	\$300	25%
52140	Insurance	\$7,900	\$11,000	\$11,000	\$10,900	(\$100)	-1%
52171	Equipment / Radios	\$0	\$0	\$12,668	\$3,790	(\$8,878)	-70%
<b>Public Safety - Police - 52100</b>		<b>\$99,305</b>	<b>\$105,911</b>	<b>\$99,603</b>	<b>\$101,459</b>	<b>\$1,856</b>	<b>2%</b>

# BUDGET: GENERAL FUND EXPENSES



GENERAL FUND EXPENSES (Continued)		2018 Actual	2019 Budget	2020 Budget	2021 Budget	\$ Budget Change	% Budget Change
<b>Public Safety - Fire (52200) &amp; Emerg. Govt. (52500)</b>							
52500	Emergency Government	\$250	\$0	\$750	\$1,396	\$646	86%
52210	Fire Protection	\$46,557	\$43,517	\$43,920	\$44,782	\$862	2%
52220	Fire Protection - LOSA	\$0	\$14,500	\$14,500	\$0	(\$14,500)	-100%
52230	NFD Grant Support	\$0	\$0	\$0	\$0	\$0	100%
<b>Public Safety - Fire (52200) &amp; Emerg. Govt. (52500)</b>		<b>\$46,807</b>	<b>\$58,017</b>	<b>\$59,170</b>	<b>\$46,178</b>	<b>(\$12,992)</b>	<b>-22%</b>
<b>Public Works - 53000</b>							
53010	Wages (DPW/Recycling/Parks/CC)	\$47,726	\$47,610	\$54,473	\$59,473	\$5,000	9%
53022	Legal & IT Computer Support	\$100	\$500	\$575	\$575	\$0	0%
53050	Utilities & Phone	\$2,794	\$2,550	\$2,750	\$2,500	(\$250)	-9%
53420	Street Lights	\$50,586	\$42,540	\$42,540	\$35,000	(\$7,540)	-18%
53620	Garbage Collection	\$62,398	\$62,400	\$64,300	\$67,828	\$3,528	5%
53621	Recycling Services	\$21,711	\$20,100	\$20,500	\$20,267	(\$233)	-1%
53440	Stormwater Maintenance & Control	\$4,924	\$6,000	\$3,500	\$3,500	\$0	0%
53040	Engineering Fees	\$2,233	\$3,000	\$4,000	\$1,000	(\$3,000)	-75%
53020	Education, Travel, Dues	\$251	\$100	\$350	\$350	\$0	0%
53300	Street Maintenance	\$16,877	\$80,000	\$55,900	\$8,500	(\$47,400)	-85%
53060	Equipment, Repairs, & Maintenance	\$13,372	\$16,600	\$13,350	\$17,850	\$4,500	34%
53030	Supplies, Fuel, Road Salt, Traffic Signs	\$19,983	\$29,250	\$30,725	\$22,225	(\$8,500)	-28%
53021	Insurance	\$6,808	\$7,650	\$12,800	\$10,900	(\$1,900)	-15%
<b>Public Works - 53000</b>		<b>\$249,762</b>	<b>\$318,300</b>	<b>\$305,763</b>	<b>\$249,968</b>	<b>(\$55,795)</b>	<b>-18%</b>
<b>Health &amp; Human Services - 54000</b>							
54910	Union Cemetary	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0%
<b>Health &amp; Human Services - 54000</b>		<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$0</b>	<b>0%</b>
<b>Culture, Recreation and Education - 55000</b>							
55140	Community Center	\$637	\$7,385	\$8,650	\$9,520	\$870	10%
55020	Parks Commission	\$100	\$300	\$240	\$2,000	\$1,760	733%
55300	Flags & Holiday Decorations	\$1,554	\$1,250	\$750	\$1,500	\$750	100%
N/A	Parks Pavillion	\$0	\$20,000	\$0	\$0	\$0	100%
N/A	Donation to NFD for Events	\$5,881	\$500	\$0	\$0	\$0	100%
<b>Culture, Recreation and Education - 55000</b>		<b>\$8,173</b>	<b>\$29,435</b>	<b>\$9,640</b>	<b>\$13,020</b>	<b>\$3,380</b>	<b>35%</b>



## BUDGET: GENERAL FUND EXPENSES

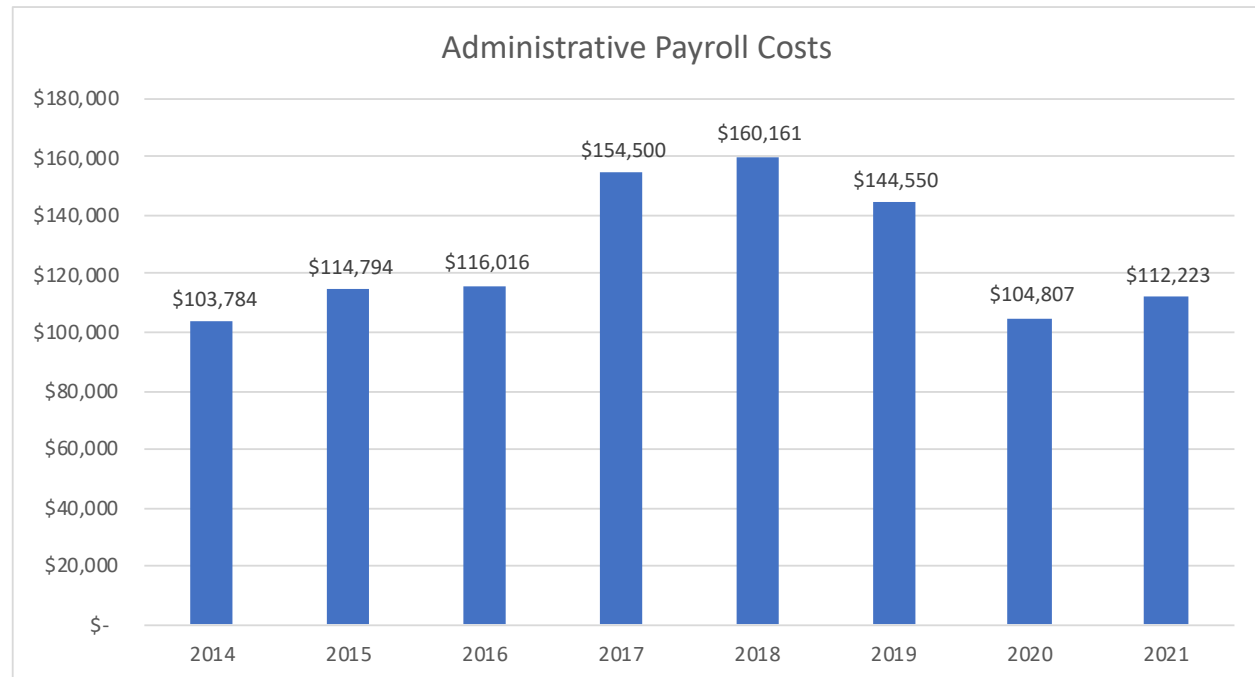


GENERAL FUND EXPENSES (Continued)		2018 Actual	2019 Budget	2020 Budget	2021 Budget	\$ Budget Change	% Budget Change
<b>Debt Service - 58000</b>							
58010	2011 & 2012 Bonding	\$189,960	\$191,358	\$188,015	\$233,416	\$45,401	24%
58120	Loan: New - Police Garage / DPW Doors	\$0	\$18,477	\$2,925	\$8,649	\$5,724	196%
N/A	Loan: Ford 550 (DPW)	\$11,505	\$11,417	\$0	\$0	\$0	100%
N/A	Loan: International Plow Truck (DPW)	\$11,962	\$13,050	\$1,087	\$0	(\$1,087)	-100%
N/A	Loan: Tractor (DPW)	\$10,658	\$14,211	\$3,553	\$0	(\$3,553)	-100%
N.A	Loan: Chipper (DPW)	\$3,504	\$14,017	\$10,513	\$0	(\$10,513)	-100%
N/A	Loan: Squad Car (NPD)	\$9,074	\$9,255	\$9,255	\$0	(\$9,255)	-100%
<b>Debt Service - 58000</b>		<b>\$236,664</b>	<b>\$271,785</b>	<b>\$219,014</b>	<b>\$242,065</b>	<b>\$23,051</b>	<b>11%</b>
<b>Other Uses</b>							
57320	Capital Outlay: Main Street West (MY)	\$0	\$0	\$0	\$396,538	\$396,538	100%
57210	Capital Outlay: Police Garage / DPW Doors	\$0	\$97,000	\$60,000	\$100,000	\$40,000	67%
59300	Sanitary Past Due Bills Collection	\$0	\$20,567	\$24,525	\$5,000	(\$19,525)	-80%
56100	Misc. Expenses	\$439	\$15	\$265	\$0	(\$265)	-100%
57310	Capital Outlay: 50% Skid Loader	\$0	\$0	\$20,000	\$0	(\$20,000)	-100%
<b>Other Uses</b>		<b>\$439</b>	<b>\$117,582</b>	<b>\$104,790</b>	<b>\$501,538</b>	<b>\$396,748</b>	<b>379%</b>
<b>GENERAL FUND TOTAL EXPENSES</b>		<b>\$916,317</b>	<b>\$1,142,719</b>	<b>\$1,032,801</b>	<b>\$1,397,730</b>	<b>\$364,929</b>	<b>35%</b>
<b>SUBTOTAL: PROFIT / (LOSS) BEFORE RESERVES</b>		<b>\$201,835</b>	<b>(\$80,000)</b>	<b>\$39,220</b>	<b>(\$363,837)</b>	<b>(\$403,057)</b>	
<b>CHANGES TO RESERVE FUNDS</b>							
		<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2020 Budget</b>	<b>2021 Budget</b>	<b>\$ Budget Change</b>	<b>% Budget Change</b>
59910	Contingency Fund ( <i>Expense to Increase Reserve</i> )	(\$360)	(\$600)	(\$39,220)	(\$30,701)	\$8,519	-22%
34110	Transportation Fund ( <i>Revenue to Decrease Reserve</i> )	\$0	\$80,000	\$0	\$394,538	\$394,538	100%
<b>SUBTOTAL: (INCREASE) / DECREASE RESERVES</b>		<b>(\$360)</b>	<b>\$79,400</b>	<b>(\$39,220)</b>	<b>\$363,837</b>	<b>\$403,057</b>	<b>-1028%</b>
<b>TOTAL: PROFIT / (LOSS) INCLUSIVE OF RESERVES</b>		<b>\$201,475</b>	<b>(\$600)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>100%</b>

**Wages & Payroll – Administrative Staff:** (51420) The village’s administration is responsible for the day-to-day efforts it takes to “be a village” as an independent unit of municipal government. This includes activities such as:

- Coordinating public meetings, keeping records, and providing administrative support for policymakers.
- Organizing elections, preparing absentee ballots, registering voters, and providing support for election workers.
- Accounting for the village’s financial transactions.
- Coordinating with public commissions to provide requested information for decision-makers.
- Corresponding with village legal counsel on matters of risk or legal concerns requiring advise and direction.
- Cooperating with other levels of government regarding taxation and annexation.
- Handling necessary public relations matters for the village.
- Customer service to taxpayers and residents in village hall.

This budget area provides the funding necessary to compensate and pay payroll taxes for the roles of Village Administrator, Village Clerk, Village Treasurer (1.0 FTE combined, salaried), Deputy Clerk and Deputy Treasurer (.75 FTE combined, hourly). The position of File Clerk / Cleaner can be re-created and utilized by the Administrator as a third position in the event the Deputy Clerk/Deputy Treasurer position is reduced to a lower FTE level when two individuals are needed. The Administrator may choose to delegate cleaning duties to the third position, or may separate cleaning duties into a fourth hourly position for solely janitorial duties, or may contract with an external individual or entity to carry out cleaning duties. Wages are determined by the pay ranges in File 2020-24 as approved by the Board of Trustees. This area is budgeted for \$112,223 in 2021.



**Wages & Payroll – Board of Trustees:** (51110) The members of the board are paid a quarterly salary in accordance with the rates approved in File 2020-24. Board members elected in 2021 and 2022 will see an increase to their pay after their respective elections; board members serving until those times will continue to be paid at historical rates. Board members generally attend 20-22 board meetings per year, usually in person but due to COVID-19, attendance by video call (Zoom) has also become practice. Board members also serve as appointed to various chairmanships and committees, providing the opportunity for involvement in more intricate matters of village business and planning. This area is budgeted for \$16,201 in 2021.

**Wages & Payroll – Election Workers:** (51441) The village must plan to hold at least two elections each spring in odd years and an additional two elections each fall in even years. In 2021, the village will have at least an April General Election, and a February Primary will be added if there are more than two candidates competing for any one position that make it on to the ballot. Wages in this area compensate two Chief Election Inspectors and multiple poll workers on an as-needed basis, and are budgeted for \$2,858 in 2021.

**Election Expense:** (51445) This expense area covers the printing of ballots, the programming of election machines, postage and return postage for absentee ballots, rental of handwashing stations (a new expenses due to the pandemic), publication of public notices related to elections in the newspaper, and meals for election workers on election day. This area is budgeted for \$2,438 in 2021.

**Supplies & Services – Village Hall:** (51560) This expense area includes an estimated \$2,268 to pay photocopier lease payments and \$4,573 to pay photocopier use (toner and per-page printing) payments. It also includes postage for annual tax bills, quarterly sanitary/recycling bills, and regular outgoing mail, along with paper and general office supplies; newspaper publication ads and subscriptions, document shredding costs, and delivery of the Bridges Newsletter. This expense area increases in 2021 to accommodate the expenses that were previously billed to the sanitary fund that will now be fully contained within the general fund, and to accurately reflect the photocopier costs that have been underbudgeted in the past. This area is budgeted for \$13,519 in 2021.

**Education, Conferences, Travel, Dues:** (51580) The original 2020 budget allocated \$6,290 for this expense category. Due to reductions in in-person conference attendance during a pandemic year and needs in other village expense areas, the Village Administrator proposed reducing 2020 expenditures to \$4,304 for 2020. Expenses in this category include memberships to professional organizations such as the International City County Management Association (ICMA), the League of Wisconsin Municipalities (LWM), the Wisconsin Municipal Clerks Association (WMCA), and others; along with the purchase of educational materials and activities for new Trustees (Government 101), courses necessary for continuing professional education credits (CPE), and attendance at various conferences. 2021 activities are expected to largely return to normal functions so a return to the previously budgeted level in 2021 is recommended at \$6,290.

**General Engineering & Project Development:** (51620) The village has traditionally budgeted between \$6,000 and \$10,900 in this area. The low end of that range is budgeted in 2021 with the knowledge that the village’s major project (Main St. West) engineering fees will likely be included in the capital expenses, but that some planning or engineering related needs will arise in 2020 as we continue conversion from the prior firm and begin planning for 2022. 2021 expenses are budgeted for \$6,000.

**Audit & Accounting:** (51510) The village hires an external auditing firm (Johnson Block CPAs) to review, adjust, and report on the village’s financial position each year for the prior fiscal year. As of October 2020, the firm is wrapping up review of the 2019 activities. In 2021, the village anticipates invoices of \$13,600 to complete the 2020 audit and financial statements. A portion of this will be attributed to the Sanitary Fund.

**Legal Fees & Codification:** (51300) The village’s legal fees are rather low in years with little disruption, and climb high quickly in years involving high turnover, legal claims or threats of legal claims, open record requests, and changes in leadership. The village makes use of a contracted attorney (Ian Prust through the O’Meara Law Firm) who bills on an hourly basis. He attends several board meetings per year to help address specific topics of concern and answer generalized legal questions and provides legal counsel to the Administrator and Village President on an as-requested basis. The village also categorizes its costs for updating online ordinances and ordinance books to this area. 2021 expenses are budgeted for \$10,200 in anticipation of the ending of the Administrator’s current contract and the publication of all ordinances enacted since January 2019.

**IT Support, Equipment, and Software:** (51450) The village uses Ozaukee County for email system support and Ontech Services as its IT contractor. The village has recurring subscription expenses for various software and security monitoring services, and incurs additional costs throughout the year as technology issues, malfunctions, or updates occur with the video camera security system, the computer networks, and hardware. This expense category also covers software subscription costs for financial reporting software (such as QuickBooks), document digitization software (such as Adobe PDF and Laserfiche), online meeting software (Zoom), plugins for website building and hosting, and any hardware such as computer components or cords needed. In 2021 expenses in this area are budgeted for \$19,725.

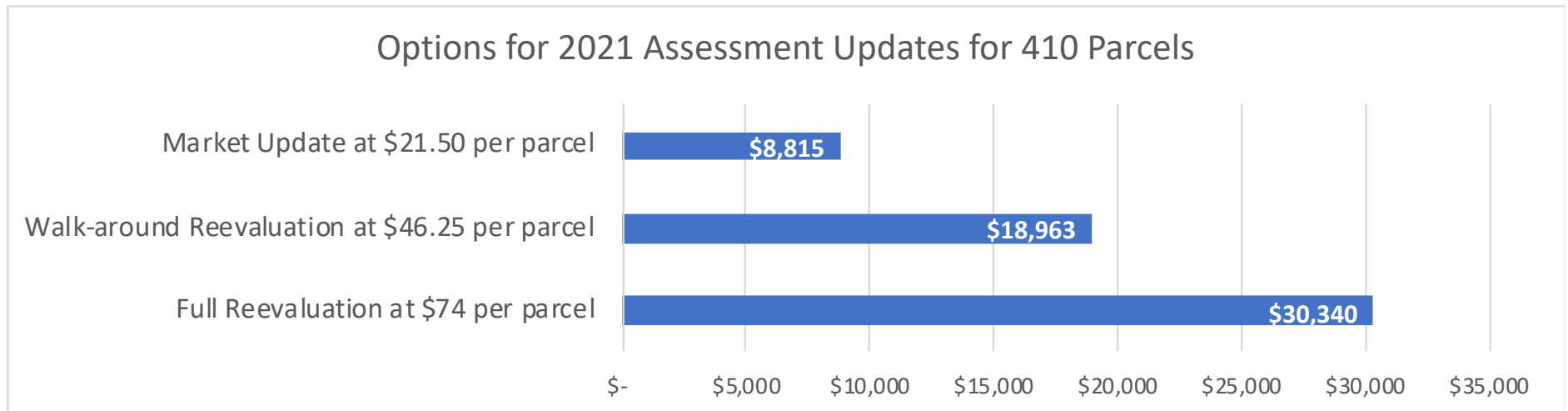
**Building Maintenance & Utilities:** (51610) In 2021 the village anticipates paying \$636 in hall sewer bills, \$5,139 in energy bills, \$1,488 in phone bills, \$325 in well testing, and \$780 in internet costs. Included as an enhancement to the 2021 budget is funding to make repairs to the village hall building. Village Hall windows have been noted as frosting over in a way that indicates the windows’ failure and some Trustees have requested to plan for replacement. Based on quotes received from C&K in 2020, \$6,329 is budgeted for replacement of the village hall front windows, and \$6,881 is budgeted for the replacement of





the village hall rear windows. In addition, in response to a 2020 ceiling fire caused by a faulty ballast and requiring emergency funding for an electrician, the village plans to spend \$2,000 to proactively replace current lighting ballasts with LED fixtures. In 2021 expenses in this area total \$23,828.

**Assessor:** (51530) The village has for many years only re-assessed property values when noted changes are documented, such as permitted improvements being logged, or when taxpayers have protested their assessments to the assessor and requested a review due to mitigating factors, such as a loss experienced due to fire. At the 2020 Board of Review member discussed how to update the village’s assessments to ensure that values most accurately reflect actual market values. Trustees held particular concern that if the village is not proactive in keeping accurate assessments, the state could force a re-assessment at a higher service level, which could put the village into an undesirable financial position in the future. Grota Appraisals provided the village with three different options for an enhanced assessment, essentially: walking through each property to assess, driving past each property and walking around the buildings to assess, or doing a computerized reassessment. *These costs do not include normal annual assessor fees.*



For 2021 the village explored budgeting for one of these service options but opted to postpone a decision and action until 2022. If, at that time, the village wishes to complete assessment updates, it will need to be pre-scheduled with Grota many months ahead of time, and may take two years to fully process, completing half of the project each year.

**Insurance:** (52140) In the past the village has attributed certain portions of its total insurance expenses to other departments in the village (in addition to that portion attributable directly to Sanitary). For example, portions of insurance expenses have been attributed

to the police department or public works, despite having no scientific basis for the allocation measured, and despite department heads having no control over their insurance costs from year to year. In 2021 the cross-charges previously listed under these departments are held under one category as a general government expense. For this reason, insurance costs were recommended in other departments to be decreased to zero in 2021 and insurance costs as component of general government would have increased to \$25,000, which is the estimated total bill that will be due for the general fund's annual costs. Insurances covered include general liability, crime coverage, property coverage, and workers' compensation. The Village Board amended the budget to re-allocate insurance costs to the departments. In 2021, the Administrator shall analyze and report back to the board by the June meeting cycle on what allocation methodology may be better recommended in order to fairly demonstrate costs by department rather than fully categorizing insurance as a wholly administrative expense, or through arbitrary means.

**Building Inspector / Zoning:** (52400) The Building Inspector is compensated with payment of 60% of building permit fees. The Zoning Administrator, in accordance with File 2020-24, is compensated at a rate of \$25 per hour, with a minimum guarantee of \$300 per quarter. Payroll taxes are also an add-on component of compensation in this area. Due to the 2021 change in methodology for compensation in this area, some savings is expected to be recognized, a portion of which may be utilized to continue with the updating and re-publication of current zoning maps. Total expenses in this area are budgeted at \$6,860 for 2020. Should actual building permit fee revenue increase beyond the level anticipated, the expense in this area for permit issuance will proportionally increase in response.

**Plan Commission Wages / Legal / Engineering:** (51120) This expense area has traditionally been budgeted at a much higher level, in the \$7,000 to \$10,000 range in past years. These past budgets also anticipated a high level of development in the village. In 2020 village development has been nearly non-existent, however, with known property transfers pending and roadway redevelopment occurring at Main St-West, some plan commission activity and/or village planner activities can be anticipated, resulting in a 2021 budget of \$2,000.

**Bank & Financial Management Fees:** (51520) The village pays minor banking fees in order to have the ability to make direct deposits, electronic funds transfers, and wire money. These fees have been categorized as miscellaneous or interest expenses in the past and are recognized as a stand-alone expense category in 2021. In addition, in a fall 2020 conversation with the village's auditor, it was discovered that the village had incorrectly accounted for an \$800 annual fee to Ehlers for bond management services as if it was part of principal and interest in the debt service category. Beginning in 2021, this financial management fee is recognized as an expense separate from principal and interest. This category has a total budget of \$1,000 in 2021.

**Intergovernmental Payment to County for Dog Licenses:** (51521) The village collects fees for dog licenses annually. Most of the fees collected are reciprocated to the county government who provides the dog license tags and the online tracking system for licensure. This expense is budgeted for \$1,035 in 2021.

## BUDGET: GENERAL FUND EXPENSES: PUBLIC SAFETY – POLICE DEPARTMENT

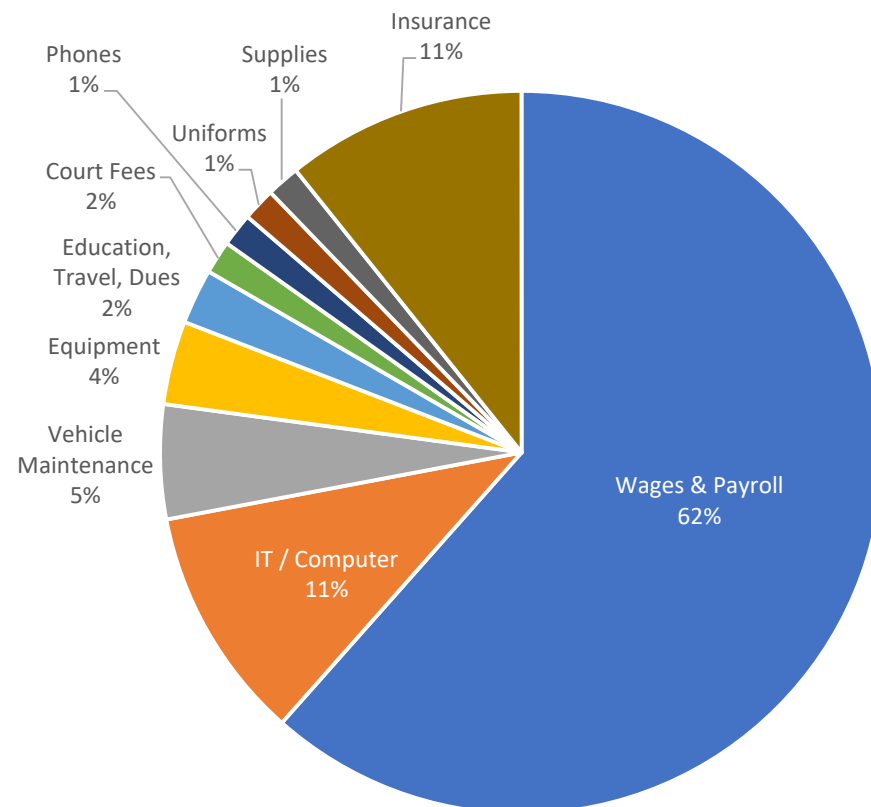


**Background Checks:** In 2021, these costs are fully housed in the police department in recognition that all background checks are a responsibility of law enforcement, the NPD has decision-making authority and cost control over such expenses, and the Chief of Police is responsible for approving or denying bartender licenses. Therefore, this area as a function of general government is reduced to \$0 in 2021.

The Village of Newburg Police Department (NPD) largely serves as a security team for the village. While crime in Newburg is very low and there are not many lengthy investigations required, the NPD serves to monitor roadway safety and law compliance (speeding, parking), public safety (NFD fundraising events, Trick-or-Treating), and security functions (monitoring public meetings, patrolling neighborhoods, watching over homes when owners are away, and doing welfare checks on residents who might be in trouble.)

The NPD was first formed in the 1970's with the hiring of a constable. In 1978 Frederick Gruener was sworn in as Chief of Police. For many years the police department consisted of just the Chief and one patrol car. Over the years the department slowly expanded to include a Captain to aid the Chief. The NPD now has four to five additional part-time officers and patrols the village about 120 hours per month.

The department has two police squads including the 2008 Ford Crown Victoria and a 2016 Ford Explorer. The squads are equipped with a computer, medical, and officer safety equipment, including an Automatic External Defibrillator (AED), Narcan, Oxygen, police rifles, tactical vests, helmets, and an assortment of medical bandages.



Newburg Police Department - 2021 Expenses

**Wages – Management, Patrol, Administrative:** (52110) The police department has a part-time Chief of Police (up to 60 hours per month), a part-time Police Captain (up to 30 hours per month) and multiple part-time Patrol Officers (approximately 20 hours per month, each), who are supported by a part-time police department secretary. Wages are determined by the pay ranges in File 2020-24 as approved by the Board of Trustees. This expense area provides for the wages, retirement contributions, and payroll taxes necessary to maintain staffing at the desired levels in 2021, at a budget of \$62,434.

**Legal & Court Fees:** (52130) The police department must pay legal defense fees to support its position in fine issuance when police determinations are challenged in court. This area is budgeted for \$1,500 in 2021.

**IT / Computer Support:** (52150) This expense area is budgeted for \$10,635 in 2021 and includes provision for the purchase of ProPhoenix law enforcement computer software at \$6,625 and an annual software maintenance fee of \$2,010 as previously approved by the board and contracted. The additional \$2,000 budgeted is available for typical recurring IT charges, maintenance, software renewals, and computer set-up support as may be required.

**Phones:** (52170) This expense area is budgeted for \$1,500 to cover department-specific mobile and land-line phone expenses.



**Uniforms:** (52161) The department provides uniforms at no cost to law enforcement employees. One new officer is expected to join the department in 2021 and some officers are due for older uniform replacement due to wear and tear. This expenses area is budgeted for \$1,500 in 2021.

**Education, Travel, Dues:** (52120) The Chief of Police has expressed intent for himself and several members of his staff to attend a law enforcement conference in person in 2021. \$2,500 has been budgeted for this expense area.

**Supplies and Services:** (52160) While many supplies benefiting the police department are paid for as a general government expense (staples, paper, printing, cleaning products) there are some supplies or service expenses particular to the department. These include expenses such as payment to third party processors for background checks, coloring books for children as a public relations item, personal protective equipment, and printer ink for the department's machines.



## BUDGET: GENERAL FUND EXPENSES: PUBLIC SAFETY – POLICE DEPARTMENT

**Vehicle Maintenance, Fuel, Oil:** (52128) The police department operates two vehicles, a 2008 Ford Crown Victoria and a 2016 Ford Explorer. This expense area is budgeted for \$5,200 with the knowledge that the department has returned a portion of its vehicle budget back to the village for several years in a row, that the vehicles are beginning to get a little bit older and may require maintenance, and that the vehicle loans are fully paid off.

With the approval of this budget and a related resolution, the village will create a Vehicle Replacement Reserve Fund for the Police Department. Any funds budgeted in the NPD Vehicle Maintenance, Fuel, Oil category, not utilized at the conclusion of the budget year shall be transferred as savings for the future capital expense of vehicle replacement.

**Equipment:** (52171) \$3,790 is budgeted in the area of equipment for the police department with a goal that the village will invest in its own mobile speed radar signage or pole-installed solar powered speed alert signage. In the event the department does not make such an expense or otherwise use this equipment budget by year-end, the balance of this account will also be dedicated to savings for the future capital expenses of vehicle replacement by increasing the Vehicle Replacement Reserve Fund.





**Emergency Government:** (52500) The village's function of emergency government is made up of three components: a stipend of \$500 per year (plus payroll taxes) for an Emergency Management Director, a stipend of \$350 per year (plus payroll taxes) for a Deputy Emergency Management Director (per Board Approval of File 2020-24), and nearly \$500 per the department's request for emergency supplies such as vests, ID Cards, flashlights, and other stock essentials. This area is budgeted for total 2021 expenses of \$1,396.

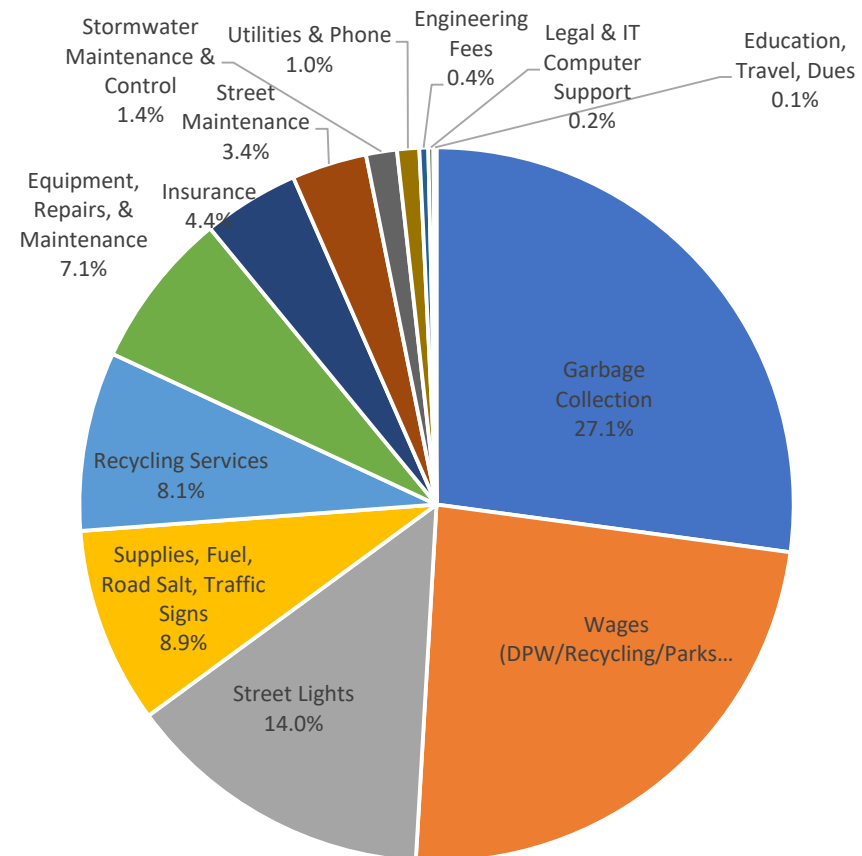
The photo to the left shows the 2019 Milwaukee River flood that backed up into Fireman's Park and the base of the Community Center. This was the first time in recent history the village had to put elements of emergency government into action.

**Fire Protection:** (52210) The village contracts with the Newburg Fire Department for fire protection services. The current contract is in effect for 2019-2021 and calls for two payments. The first is an annual payment in 2021 of \$41,148 (paid quarterly) and the second is a pass-through of the fire dues received from the state, anticipated at \$3,634 in 2021, for a total of \$44,782.

**Fire Protection – LOSA:** (52220) The Newburg Fire Department is allowed to participate in a state-sponsored retirement plan provided that they as a private entity have a governmental sponsor. The Village of Newburg serves as that sponsor. In the past, the NFD has provided a check for its retirement contributions to the village, and the village has deposited the check and written an equal check out to the retirement fund. The fund has responded to village inquiries that this flow through of money is not necessary and the NFD check can be written directly to the fund going forward. As a result, both the revenue and expense areas for this category are reduced to \$0 in 2021.

## BUDGET: GENERAL FUND EXPENSES: DEPARTMENT OF PUBLIC WORKS

DPW Expense Category	Budget
Garbage Collection	\$67,828
Wages (DPW/Recycling/Parks/CC)	\$59,473
Street Lights	\$35,000
Supplies, Fuel, Road Salt, Traffic Signs	\$22,225
Recycling Services	\$20,267
Equipment, Repairs, & Maintenance	\$17,850
Insurance	\$10,900
Street Maintenance	\$8,500
Stormwater Maintenance & Control	\$3,500
Utilities & Phone	\$2,500
Engineering Fees	\$1,000
Legal & IT Computer Support	\$575
Education, Travel, Dues	\$350



Department of Public Works - 2021 Expenses

The Department of Public Works (DPW) is responsible for maintenance and repairs across village property, including parks, the Community Center, Village Hall, and community services such as recycling, snowplowing, brush chipping, and road repairs.

The village hosts four local parks: Grotelueschen Presidents' Park, Falkner Park, Dr. Weber Park, and Freedom Park, plus one wayside area hosting the Welcome to Newburg signage to traffic entering the village from the east. The department reports information to the Parks Commission about goals and activities in the parks and conducts 8-10 hours per week of parks maintenance in the non-winter months.

The DPW also conducts outdoor maintenance to the grounds, security system, and building for village hall, and aids with carpentry projects, moving large items, replacing light bulbs, changing locks, scouting and scheduling contractors, and other such duties. The DPW sprays and manages weed control around the village at the various waysides and village buildings by using pesticides and trimming weeds. The DPW Director also serves as the appointed Weed Commissioner, allowing control and abatement of noxious weeds on properties within the village, helping to maintain a good image for the community.



The DPW performs routine maintenance on equipment on a regular basis such as oil changes, blade sharpening, repairs, and cleaning. The DPW operates a three-person Brush Chipping crew in the non-winter months, collecting between 15 and 20 tons of brush from village residents. The chippings from brush collection are made available to village residents for no charge at the DPW lot. The DPW operates a recycling center at the DPW garage every other week on Saturday mornings. This service allows residents to dispose of refuse that they may not have room for in their weekly collection cans. The department also provides an e-cycle day in spring and a bulky refuse collection dumpster for a month each fall.

The DPW clears about 12 lane miles of roadway ever snow event through the winter. The staff operates three main pieces of equipment to clear and maintain the roadways. The International Plow truck takes care of most of the snow removal needs. The John Deere front end loader plows the downtown area and helps with hauling snow. The F-550 truck takes care of salting and parking lot maintenance. A typical snowfall with all pieces of equipment running will take staff about three hours to make roads passable one time.



**Wages & Payroll:** (53710) The DPW is led by a full-time salaried DPW Director, whose time is divided between public works and sanitary on a 40/60 split, based on historical hours committed in each area. A part-time staff completes the team to ensure essential government services such as snow plowing and recycling center staffing are carried out as planned. This expense area includes staff wages, payroll taxes, and contributions to the state retirement plan at a total of \$59,473.

**Legal & IT / Computer:** (53022) The DPW holds one of the village's three user licenses for the ESRI GIS mapping software at an annual renewal rate of \$500. An additional \$75 is budgeted in this area for any technical assistance of software upgrades the DPW may require in 2021, for a total expense of \$575.

**Utilities & Phone:** (53050) The DPW has recurring utility expenses for a department mobile phone, land line usage to the DPW garage, parks outlets, and the DPW garage electricity, with a total 2021 budget of \$2500 in this area.

**Streetlights:** (53420) DPW streetlights are a major component of the village's electricity expenses and are budgeted at \$35,000 for 2021, in line with actual 2020 expenses.

**Garbage Collection:** (53620) The village contracts with Advanced Disposal for trash pickup of bins on a recurring weekly basis. This expense area is calculated based on the village's contract with Advanced Disposal, budgeted for an increase of 2.5% per year. The 2021 rates will be \$12.45 per unit (454) per month, or \$67,828.

**Recycling Services:** (53621) The village contracts with Advanced Disposal for recycling collection of bins on a recurring every-other-week basis and the village DPW staff provide leaf pickup and staff the recycling center for drop off throughout the year. The DPW personnel expenses for this service are absorbed within the Wages & Payroll budget, and this expense category pays the costs of recycling collection by the contracted company. Collection is expected to increase 2.5% in 2021 and require this direct cost at \$3.72 per unit (454) per month for a total of \$20,267.

**Stormwater Maintenance:** (53440) The village often focuses very much on its sanitary sewer system because of the involvement of the DNR and the tangible way in which the system's maintenance is at the forefront of services we provide. However, a secondary sewer system – that carries stormwater away – is often overlooked. In 2021, \$3,500 is budgeted for any stormwater maintenance work that may be needed. With approval of this budget and a related resolution, the village will create a Stormwater Maintenance & Replacement Reserve Fund for anticipated long-term maintenance required to keep the stormwater system functioning well. In the event this expense area of Stormwater Maintenance is not exhausted for necessary expenditures in 2021 at the conclusion of the budget year, any balance remaining shall be transferred as savings for future maintenance or replacement needs.

**Engineering Fees:** (53040) 2021 engineering expenses are largely expected to fall into the categories of relation to Main St. West (capital project), the wastewater treatment plant (Sanitary Fund), or general updating and 2022 planning. However \$1,000 is budgeted in this area should the DPW require consultation or engineering assistance outside of these projects.

**Education, Travel, Dues:** (53020) A continued \$350 is budgeted for DPW education functions because non-exempted staff are required to obtain and maintain a Commercial Driver's License (CDL).

**Street Maintenance:** (53300) This expense area includes \$8,500 to pay for incidental repairs such as crack filling, pot-hole filling, shouldering, or other general minor roadway maintenance repairs as deemed necessary by the DPW Director. Other major roadwork planned for 2021 is included in the capital budget for pulverize and overlay work to Main St. – West.

**Equipment, Repairs, & Maintenance:** (53060) This expense area is budgeted for \$17,850 in 2021 to stay in line with anticipated needs for equipment and vehicle maintenance based on 2020 budgeted expenses. The department has requested to purchase an additional trailer capable of hauling the skid loader and other heavy equipment as needed because the currently owned trailer does not have a load capacity able to handle the skid loader purchased in 2020. The department will use the increased allocation in this expense area for the purchase of a new 14,000lb equipment trailer in 2021 at an estimated price of \$5,200.



**Supplies, Fuel, Road Salt, Traffic Signs:** (53030) The DPW purchases fuel, road salt, parks supplies such as hay bales and rental of a port-a-potty, and general supplies such as hoses, buckets, and roadway signs.

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**Union Cemetery:** (54910) The Newburg Union Cemetery Association receives a \$1,000 contribution from the village each year to aid with offsetting its expenses for cemetery caretaking of \$1,120 per year and liability insurance of \$250 per year.

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**Flags & Holiday Decorations:** (55300) The village puts up American Flags from May to November and holiday decorations in the winter months as celebratory décor that makes people feel good about the shared community. Expenses are increased in this area for 2021 to allow the department to respond with action on the Parks Commission's desire that better quality flags be considered for some areas to reduce ripping and replacement, and to install better quality flag-holding brackets throughout the village. This area is budgeted for \$1,500 in 2021.

**Parks Commission:** (55020) The members of the Parks Commission have expressed concern in every 2019 and 2020 meeting that although the DPW does a good job maintaining the parks, because there is no separate parks department and parks budget, the commission has gone years without ever having the ability to plan for parks improvements. The 2021 budget includes \$2,000 for parks commission expenses including meeting fees, that may be used toward the purchase of playground equipment for Grotelueschen Presidents' Park or other improvements or repairs that the commission may so request. With approval of this budget and a related resolution, the village will create the Parks Improvement Reserve Fund for anticipated long-term maintenance and capital needs. In the event this expense area of Parks Commission is not exhausted in 2021 at the conclusion of the budget year, any balance remaining shall be transferred as savings for the Parks Improvement Reserve Fund with the goal of placing playground equipment and a picnic shelter at Grotelueschen Presidents' Park.



**Community Center:** (55140) In 2019 the Board of Trustees established policy that the Community Center's operating costs along with an allowance for capital improvements, programming, and events would be funded with tax levy without regard to the concept of the Community Center breaking even. In 2021, the Community Center is funded at \$9,520 with the following subcategories:

\$4,520 is available for operational costs such as member stipends, electric bill expenses, water testing, NFD well use fees, sanitary bill expenses, general supplies, cleaning the facility, and other care-taking costs at the discretion of the Administrator and DPW Director.

\$5,000 is available for furniture, décor, capital improvements, event planning and coordination, and other expenses aimed at increasing community use of and interest in the facility or making other repairs and improvements to the facility, at the discretion of the Community Center Commission.

With approval of this budget and a related resolution, the village will create the Community Center Maintenance Reserve Fund for anticipated long-term maintenance and capital needs. In the event this expense area for Community Center support is not exhausted in 2021 at the conclusion of the budget year, up to \$5,000 of any balance remaining shall be transferred as savings for the Community Center Maintenance Reserve Fund. In the event the village is called upon by the NFD to pay a portion of well repair or replacement costs as associated with the easement and deed to the Community Center property, the funding for such repairs or replacements will first be funded using the Community Center Maintenance Reserve Fund.

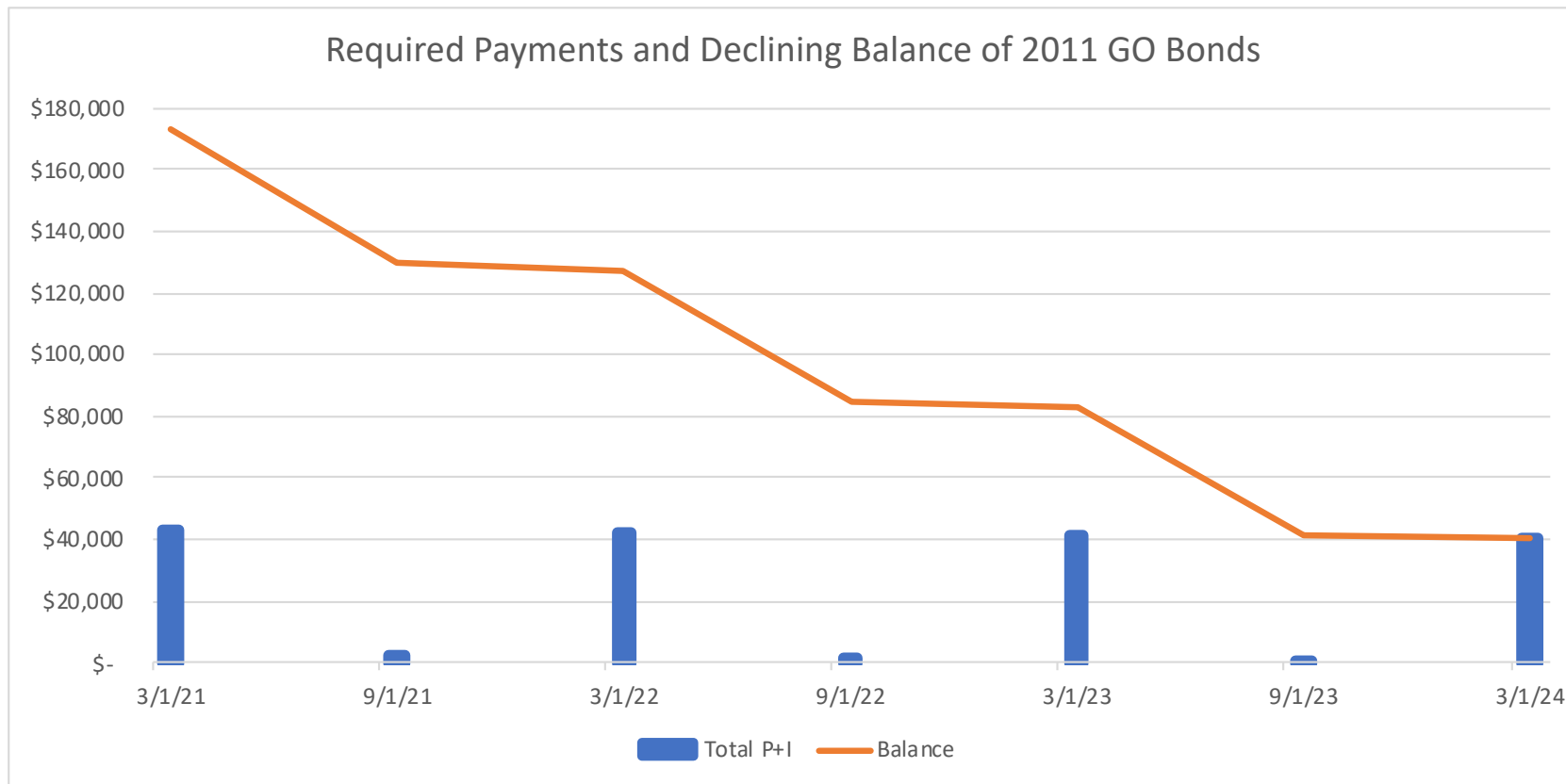


## BUDGET: GENERAL FUND EXPENSES: DEBT SERVICE



**2011 Bonding:** (58010) The village issued \$775,000 General Obligation Refunding Bonds in 2011 to refinance existing State Trust Fund Loans and to restructure a bank loan that had a balloon payment due in 2014. In 2021, the village plans to make the required payment of \$45,960 in principal and interest, and also to make an additional payment of \$37,520 in efforts to pay the debt of faster than originally planned. Doing so will help the village prepare for future bonding for Main St. – East improvements. \$120,000 of these bonds become callable on 3/1/2021 and under advice of Ehlers counsel, the village will have the opportunity to make additional partial payments at that time.

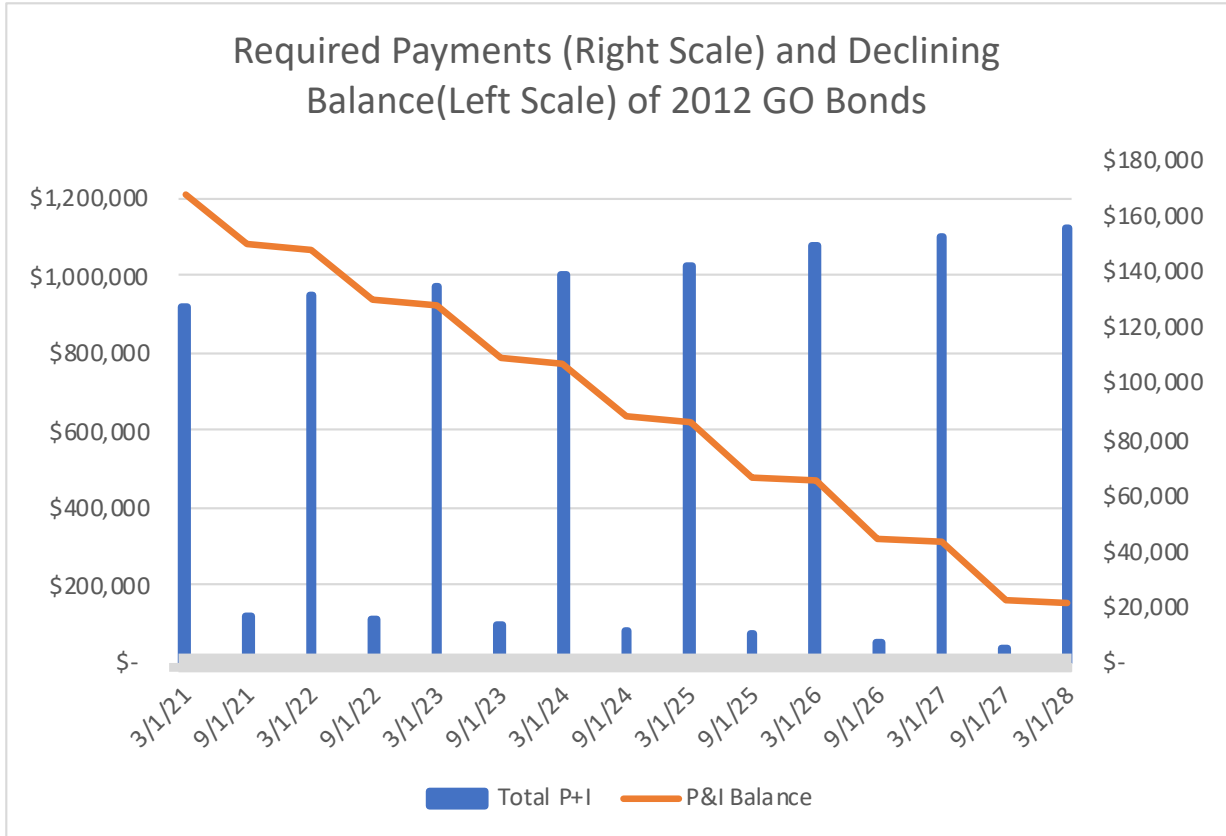
Required Payments on 2011 GO Refunding Bonds				
Date	Principal	Coupon	Interest	Total P+I
3/1/21	\$ 40,000	3.50%	\$ 2,980	\$ 42,980
9/1/21			\$ 2,980	\$ 2,980
3/1/22	\$ 40,000	3.80%	\$ 2,280	\$ 42,280
9/1/22			\$ 1,520	\$ 1,520
3/1/23	\$ 40,000	3.80%	\$ 1,520	\$ 41,520
9/1/23			\$ 760	\$ 760
3/1/24	\$ 40,000	3.80%	\$ 760	\$ 40,760



**BUDGET: GENERAL FUND EXPENSES: DEBT SERVICE**

Required Payments on 2012 GO Refunding Bonds				
Date	Principal	Coupon	Interest	Total P+I
3/1/21	\$ 110,000	2.20%	\$ 17,653	\$ 127,653
9/1/21			\$ 16,443	\$ 16,443
3/1/22	\$ 115,000	2.40%	\$ 16,443	\$ 131,443
9/1/22			\$ 15,063	\$ 15,063
3/1/23	\$ 120,000	2.60%	\$ 15,063	\$ 135,063
9/1/23			\$ 13,503	\$ 13,503
3/1/24	\$ 125,000	2.80%	\$ 13,503	\$ 138,503
9/1/24			\$ 11,753	\$ 11,753
3/1/25	\$ 130,000	3.00%	\$ 11,753	\$ 141,753
9/1/25			\$ 9,803	\$ 9,803
3/1/26	\$ 140,000	3.10%	\$ 9,803	\$ 149,803
9/1/26			\$ 7,633	\$ 7,633
3/1/27	\$ 145,000	3.20%	\$ 7,633	\$ 152,633
9/1/27			\$ 5,313	\$ 5,313
3/1/28	\$ 150,000	3.35%	\$ 5,313	\$ 155,313

**2012 Bonding: (58010)** The village issued bonds in 2012 to refinance a \$2,015,000 State Trust Fund Loan issued in 2009 to fund road improvements. In 2021 the village will make planned payments totaling \$144,096. The remaining balance after the 2021 payments will be \$1,067,579 in future principal and interest payments. \$850,000 of these bonds become callable on 3/1/2023.



It should be noted that the contribution to principal is scheduled for planned increases of \$5,000 per year each year through 2025 and a \$10,000 jump up in 2026. The village should plan its future finances carefully to ensure these additional payments can be borne without unexpected burdens on the tax levy.



## BUDGET: GENERAL FUND EXPENSES: DEBT SERVICE



**Loans:** (58120) The previously held loans for the squad car, plow truck, tractor, and chipper were all paid off in 2020 and hold no remaining balances. A new loan is expected around December 2020 or January 2021 to finance the repairs to the DPW garage and the building of the NPD garage. The loan assumptions are for credit of \$100,000 with a 1-year draw period for utilizing the funds, interest at 2.9%, and payments of \$8,649 being made on the loan in 2021.

**Debt Limits:** Municipalities are limited by state law as to how much debt they may carry at a given time. The Village of Newburg's debt limit is calculated on a per-county basis, in relation to equalized value of property within the municipality. In 2020, the Village's state-limited debt maximum is \$4,489,775. Village policy indicates that the village, unless the rules are suspended by the Board of Trustees, intends to only utilize a maximum of 90% of the state-limited debt maximum, reducing the allowed amount by 10%. If this self-imposed debt limit is adhered to, the village is able to take an additional \$2,845,798 at this time. If the self-imposed debt limit is overridden by the Board, the village may borrow up to \$3,294,775 at this time.

Calculation of Municipal Debt Limit	
Debt Limit Based on 2020 Ozaukee County Equalized Value of \$6,894,700	\$ 344,735
Debt Limit Based on 2020 Washington County Equalized Value of \$82,900,800	\$ 4,145,040
Total State-allowed Debt Limit	\$ 4,489,775
Reduction to Debt Limit by Village Policy	\$ 448,978
90% of Allowable Debt Limit	\$ 4,040,798
Total Debt Carried as of 10/31/2020	\$ 1,195,000
Remaining Debt Limit Available*	\$ 2,845,798
<i>*Includes 2011 and 2012 Bonds, Does not include Sanitary Loan with Lochens.</i>	



**Other Uses – Sanitary Past Due Bills Collection:** (59300) Each year, any sanitary bills not paid by November 15<sup>th</sup> may be put onto the tax bills and collected as part of a property lien. In the past, the Sanitary Fund would hand over the account receivable collection responsibilities to the village, but retain the rights to all fees collected, and in exchange, not be paid until months or years later when the funds are received from the taxpayer. (Some tax bills remain delinquent for quite some time). Going forward, the village intends to make the Sanitary Fund whole up front with payment for any bills added to the tax roll, but the village will then retain the right to collect the payments, including interest and fees, eventually paid on the tax bill. This amount is budgeted for \$5,000 in both expense and revenue categories in the general fund but may vary based on actual amounts converted to tax bills. Also, this amount differs from the Delinquent Fees listed in the Sanitary budget because this addresses collection for current year bills and the Sanitary budget addresses collection for past year’s interest and penalties.

**Contingency Fund:** (59910) The 2021 contingency budget is set at \$30,701. These funds are made available only by a two-thirds vote of the Board of Trustees and are reserved in order to address potentially unforeseen expenses or shortfalls in the budget. In the event the funds are not utilized during the budget year, the village’s policy is for 100% of unused funds to be deposited to the roadway reserve fund for future capital improvements.

**Capital Outlay: Police Garage / DPW Doors:** (57210) \$100,000 is budgeted in 2021 for the expense of carrying out the Board of Trustees’ plan resulting from the 2020 Facility Needs Study. This improvement to village property entails the replacement of garage doors at the DPW garage and the building of a new 3-car (two single drive-through doors plus one pedestrian door) insulated garage in accordance with the completion of the 2020 public bid.



**Capital Outlay: Main Street West (MY):** (57320) \$396,538 is budgeted for the pulverizing and overlay roadwork for the west end of Main St. (west of the bridge) along with the optional improvement of adjacent Carmody Court, in accordance with estimates provided by the village engineers. A public bid process is planned to begin in December 2020 with roadwork to take place in 2021. No loan funding is planned for this project; it will be funded entirely with funds previously reserved for this purpose.

**THIS PAGE CONCLUDES THE 2021 BUDGET FOR THE GENERAL FUND**

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The Village of Newburg Sanitary Sewer / Wastewater Treatment Facility (WWTF) and staff are responsible for the effective treatment of wastewater resulting from businesses and residences and flowing into the Milwaukee River. If operations at the plant were to cease, all wastewater output would have to be diverted to private systems or tanks in order to avoid illegally dumping black water and debris into the river system. The WWTF is approximately 20-25 years old and consists of preliminary treatment, secondary treatment, disinfection and solids handling.

**Collection System Data**

Treatment Facilities:	1
Lift Stations:	2 (Carmody and Main)
Design Capacity:	1.058 million gallons
Average Daily Flow:	0.109 MGD (millions of gallons per day)
Average Dry Flow:	0.08 MGD
Service Area:	0.89 square miles
Service Population:	1,254 persons
Annual Precipitation:	36.21 inches
Gravity Sewer:	7 miles

**Major System Components**

- Building & Equipment
- Oxidation & Clarification Rake
- Collection System
- Lift Stations (Carmody & Main)
- Sludge System (Controls & Pumps in Building, Valving System, Sludge Tank)
- UV System
- SCADA System



**Preliminary Treatment** – Through a 12-inch pipe, raw wastewater flows through a flume-style flow meter into an oxidation ditch and influent (inflowing liquid) is measured. The flow signal is transmitted to a chart recorder to totalize and document influent flow. This flow reading is later used in the disinfection process to pace UV disinfection as well as influent and effluent (outflowing product remains) flow sampling. Preliminary treatment uses grinder equipment to shred large debris.

**Secondary Treatment** – Microorganisms assist with the biological treatment of organics in the oxidation ditch. Mechanical aeration provides an oxygen-rich environment for the microorganisms to thrive. Organics are then reduced to simpler forms. The mixture of treated water and microorganisms then flows to the final clarifier where microorganisms and other solids settle. A portion of the settled sludge is pumped back to the channel and the clear remainder flows over the weirs. The remainder of the settled solids are pumped into a storage tank. *See photo for sludge pumps.*



**Disinfection** – The clear effluent of the final clarifier flows by gravity to a UV-light channel for disinfection.<sup>1</sup> These low-pressure mercury bulbs disrupt the genetic material of pathogens, preventing reproduction. The treated water is then sampled and tested ensuring WPDES<sup>2</sup> permit requirements have been met for BOD<sup>3</sup>, SS<sup>4</sup>, pH<sup>5</sup>, fecal coliform, and phosphorus. The final product is discharged into the nearby Milwaukee River.

<sup>1</sup> The UV disinfection process takes place only during the months of May through October per the WPDES permit for peak recreational periods.

<sup>2</sup> Wisconsin Pollutant Discharge Elimination System, regulated by the WI Dept. of Natural Resources (DNR).

<sup>3</sup> Biological oxygen demand.

<sup>4</sup> Suspended solids.

<sup>5</sup> A quantitative measure of the acidity or basicity of aqueous or other liquid solutions.



## BUDGET: SANITARY FUND: REVENUE



SANITARY FUND REVENUE		2018 Actual	2019 Budget	2020 Budget	2021 Budget	\$ Budget Change	% Budget Change
<b>REVENUE: Sanitary Fund</b>							
46410	Sanitary Service Bills to Customers	\$332,088	\$335,000	\$335,000	\$326,994	(\$8,006)	-2%
42000	Special Assessments - Repairs	\$0	\$0	\$0	\$3,584	\$3,584	100%
48100	Interest on Investments Held	\$9,789	\$3,000	\$6,759	\$1,200	(\$5,559)	-82%
46415	Delinquent Fees Paid via Tax Bills	\$11	\$2,500	\$2,500	\$200	(\$2,300)	-92%
48900	Misc. Revenue	\$151	\$50	\$50	\$0	(\$50)	-100%
<b>TOTAL: Sanitary Fund Revenue</b>		<b>\$342,038</b>	<b>\$340,550</b>	<b>\$344,309</b>	<b>\$331,978</b>	<b>(\$12,331)</b>	<b>-4%</b>
<b>REVENUE: Other Financing Sources</b>							
49121	Loan: 50% Skid Loader	\$0	\$0	\$20,000	\$0	(\$20,000)	-100%
49122	Loan: 40% Building	\$0	\$0	\$40,000	\$0	(\$40,000)	-100%
<b>TOTAL: Other Financing Sources</b>		<b>\$0</b>	<b>\$0</b>	<b>\$60,000</b>	<b>\$0</b>	<b>(\$60,000)</b>	<b>-100%</b>
<b>SANITARY FUND TOTAL REVENUE</b>		<b>\$342,038</b>	<b>\$340,550</b>	<b>\$404,309</b>	<b>\$331,978</b>	<b>(\$72,331)</b>	<b>-18%</b>

The 2021 budgeted revenues total \$331,978 with nearly all funding coming from user fees of the system and remaining revenue coming from investment interest and delinquency fees. In the past the system has budgeted to use reserve funds or loan proceeds however no such revenues are scheduled for 2021.

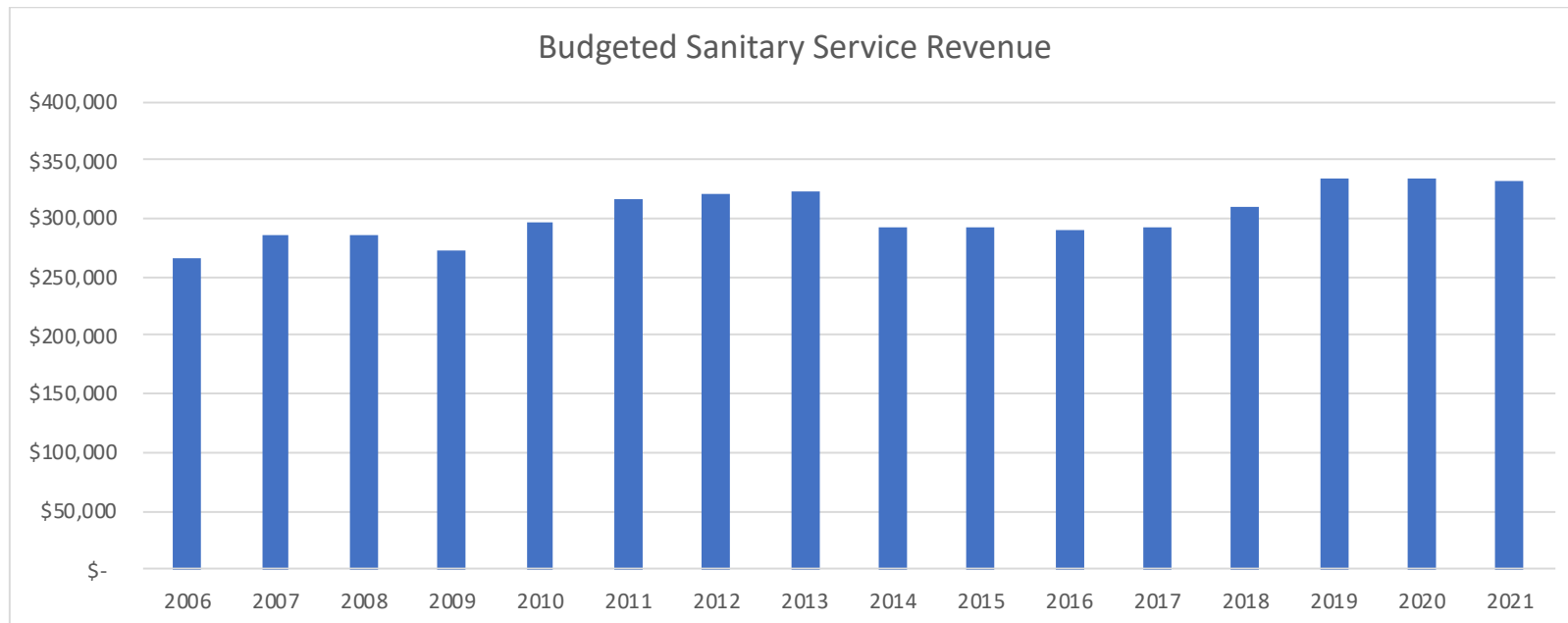
For billing sanitary service users, properties are assigned a number of “units” based on the status and use of the building in question. For example, a single-family home is assigned a unit value of 1. A two-family home may be assigned a unit value of 2. A building with a downstairs bar and upstairs apartments may be assigned a unit value of 3.5. The number of units assigned helps the village allocate billings based on perceived usage of the sanitary sewer system because usage is not metered. As of 2020, the system bills for 554.5 units.



## BUDGET: SANITARY FUND: REVENUE

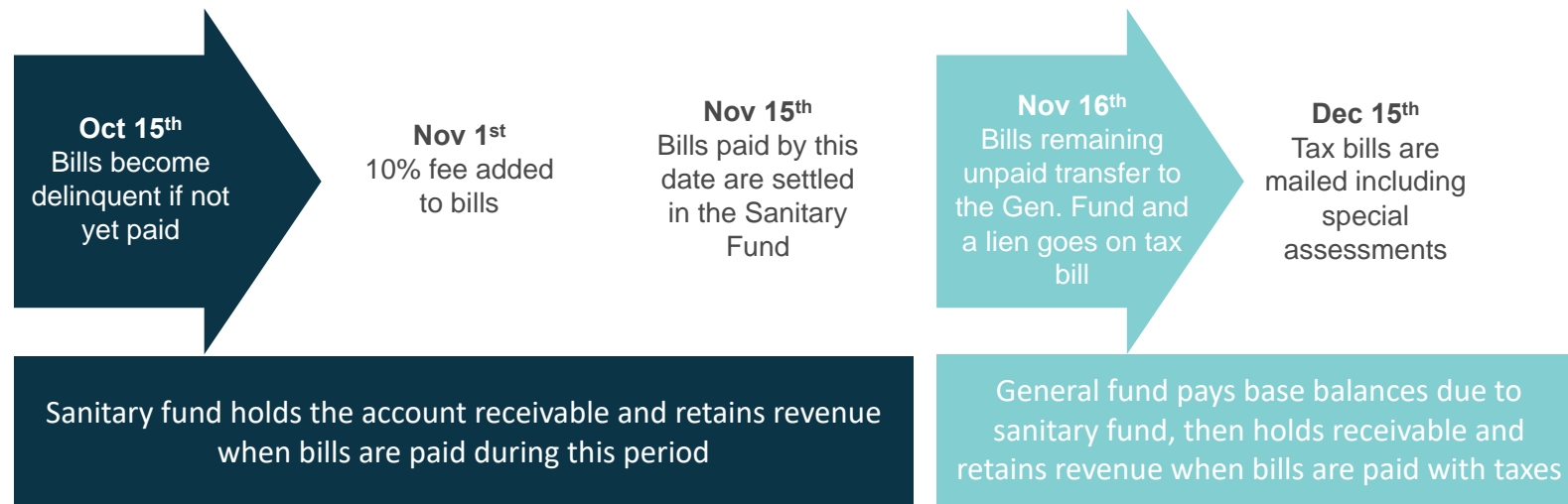


Newburg Trustee and historian Bill Sackett has shared that historically the sanitary fund held user fees stable at approximately \$90 per unit and raised them one time to \$145 per unit to help the sanitary system catch up financially. Recent history has shown that over the 20 year prior to 2019, there was very little maintenance and repairs done to the sanitary system, causing a catch-up period in 2019 and 2020 in order to stabilize many major components of the plant and remain compliant with DNR regulations. The village also budgeted for more revenue than it actually billed to rate payers for a number of years and did not seem to recognize the gap when preparing subsequent years budgets.



As a result, the sanitary replacement reserve is not at the level it should be. The prior administration had a stated budgetary goal of bringing the replacement reserves up to \$850,000 by 2025 and had considered that to be a late catch-up. In 2020 the replacement reserve fund (pending audit completion) is at only about \$550,000 or 64% of the original goal. Trustees have been hesitant to increase sewer bill rates because of the large jump-up experienced in the past. The recommended budget honored that hesitation while trying to offer a small viable fee increase to \$149 per unit per quarter. Trustees rejected this during the amendment phase and adopted a budget with fees held steady at \$145 per unit per quarter.

Annual Cycle for Clearing Unpaid Sanitary Bill Balances



Sanitary sewer bills are mailed on the 15<sup>th</sup> day of the third month in each quarter as a payment in arrears for the quarter completing and are due on the 15<sup>th</sup> day of the first month of the following quarter. Bills not paid on time are considered delinquent and are assessed a late fee. Bill payers delinquent on October 15<sup>th</sup> of each year are provided a written warning. Those remaining delinquent on November 1<sup>st</sup> are assessed an additional 10% administrative penalty for non-payment and those still remaining delinquent after November 15<sup>th</sup> are removed from current billings due and placed as a lien on the property tax roll. In the past, this receivable has remained with the sanitary fund and the village general fund has served as a flow-through as some ratepayers pay their tax bills the following year or even several years later.

To remove this continuous liability between the funds, beginning with the 2020 tax bills payable in 2021, the general fund will be paying the sanitary fund for all bills placed on the tax roll and no ongoing receivable will be held by the sanitary fund. The 10% administrative fees assessed for bills paid between November 2<sup>nd</sup> and 15<sup>th</sup> will be revenue to the sanitary fund, but the 10% administrative fees assessed for bills paid through the tax collection process will become revenue to the general fund. Each fund benefits from this transition because the sanitary fund is relieved of carrying the accounts receivable and the general fund receives the additional revenue for managing the tax bills with delinquencies.

## BUDGET: SANITARY FUND: EXPENSES



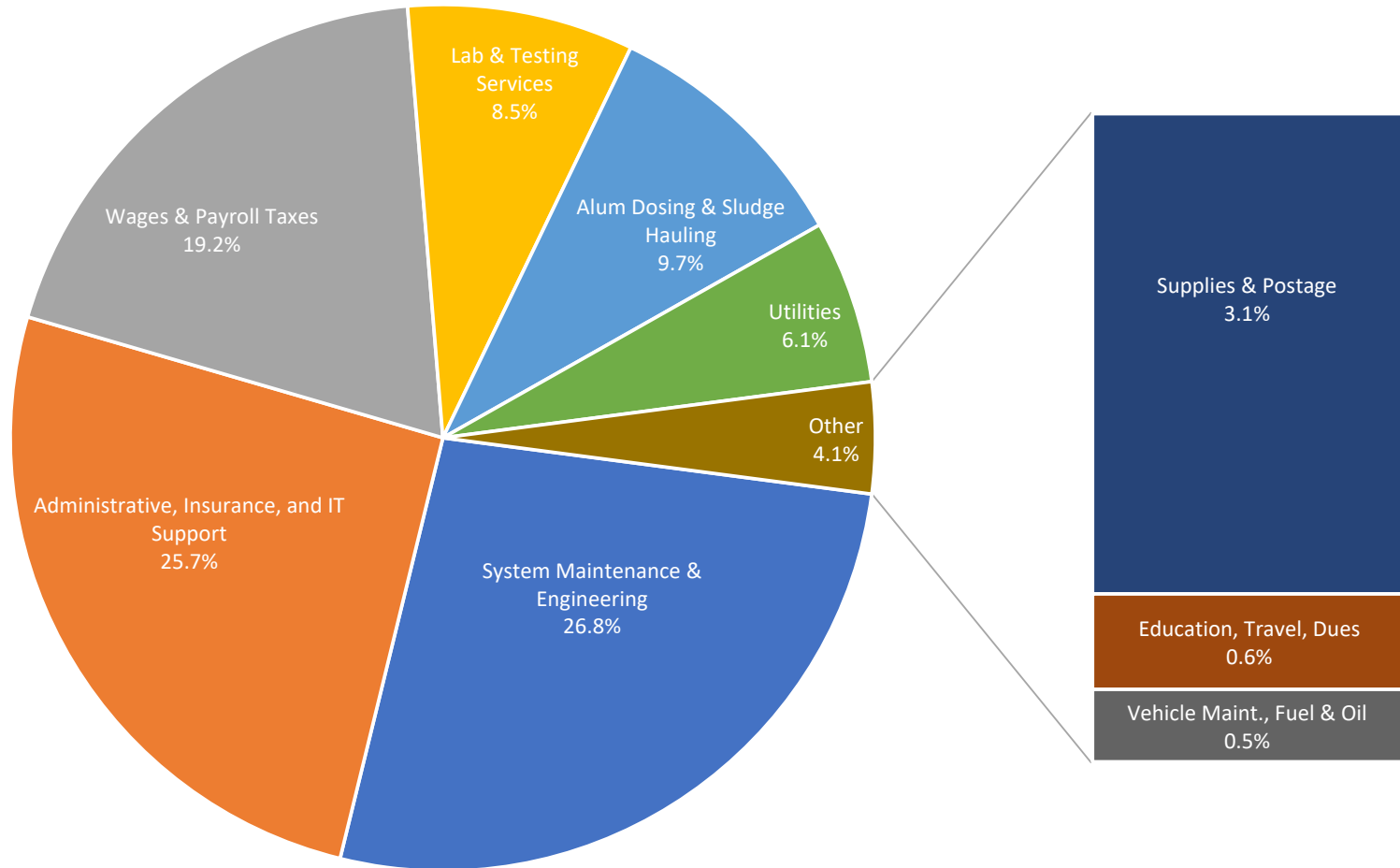
SANITARY FUND EXPENSES		2018 Actual	2019 Budget	2020 Budget	2021 Budget	\$ Budget Change	% Budget Change
<b>EXPENSES: Sanitary Fund Operating Expenses</b>							
53600	Wages & Payroll	\$46,749	\$85,545	\$85,420	\$57,385	(\$28,035)	-33%
53611	Audit & Accounting	\$4,602	\$12,500	\$8,000	\$3,000	(\$5,000)	-63%
53612	Legal Fees & Codification	\$529	\$5,750	\$3,250	\$0	(\$3,250)	-100%
53613	IT Equipment, Support & Software	\$6,154	\$3,000	\$3,000	\$2,000	(\$1,000)	-33%
53620	Utilities	\$16,933	\$18,605	\$13,600	\$18,250	\$4,650	34%
53631	Engineering	\$8,014	\$18,000	\$18,000	\$8,000	(\$10,000)	-56%
53616	Education, Travel, Dues	\$1,613	\$2,800	\$2,500	\$1,800	(\$700)	-28%
53660	System Maintenance & Repairs	\$70,338	\$92,000	\$86,243	\$72,000	(\$14,243)	-17%
53640	Vehicle Maintenance, Fuel & Oil	\$756	\$1,500	\$1,500	\$1,400	(\$100)	-7%
53650	Supplies	\$14,847	\$13,000	\$13,000	\$9,000	(\$4,000)	-31%
53633	Lab & Testing Services	\$27,381	\$27,500	\$25,000	\$25,300	\$300	1%
53632	Sludge Hauling	\$24,257	\$19,500	\$22,500	\$21,842	(\$658)	-3%
53615	Photocopies and Postage	\$1,955	\$2,800	\$2,900	\$200	(\$2,700)	-93%
53614	Insurance	\$4,793	\$5,000	\$7,500	\$5,800	(\$1,700)	-23%
53634	Phosphorus Compliance - Alum	\$0	\$0	\$0	\$7,085	\$7,085	100%
53610	Village General Fund - Administrative	\$60,000	\$60,000	\$60,000	\$69,000	\$9,000	15%
<b>TOTAL: Sanitary Fund Operating Expenses</b>		<b>\$288,922</b>	<b>\$367,500</b>	<b>\$352,413</b>	<b>\$302,062</b>	<b>(\$50,351)</b>	<b>-14%</b>
<b>EXPENSES: Sanitary Debt Service</b>							
N/A	Debt Service: P&I on Fence	\$0	\$1,469	\$0	\$0	\$0	0%
N/A	Debt Service: P&I Other	\$0	\$11,022	\$0	\$0	\$0	0%
58101	Debt Service: 50% Skid Loader - Direct to Loan	\$0	\$1,527	\$3,667	\$3,504	(\$163)	-4%
58102	Debt Service: 40% New Building - Direct to Loan	\$0	\$10,789	\$1,950	\$0	(\$1,950)	-100%
<b>TOTAL: Sanitary Debt Service</b>		<b>\$0</b>	<b>\$24,807</b>	<b>\$5,617</b>	<b>\$3,504</b>	<b>(\$2,113)</b>	<b>-38%</b>

## BUDGET: SANITARY FUND: EXPENSES



SANITARY FUND EXPENSES (Continued)		2018 Actual	2019 Budget	2020 Budget	2021 Budget	\$ Budget Change	% Budget Change
<b>EXPENSES: Sanitary Other Uses</b>							
53671	Community Support: Riversedge Nature Ctr	\$5,000	\$5,000	\$2,500	\$2,750	\$250	10%
N/A	GASB - WRS Adjustment	\$226	\$0	\$0	\$0	\$0	0%
53670	WI - DNR Wastewater Fee	\$0	\$700	\$950	\$950	\$0	0%
57401	Capital Outlay: 50% Skid Loader	\$0	\$0	\$20,000	\$0	(\$20,000)	-100%
57402	Capital Outlay: DPW Garage	\$0	\$0	\$40,000	\$0	(\$40,000)	-100%
<b>TOTAL: Sanitary Other Uses</b>		<b>\$5,226</b>	<b>\$5,700</b>	<b>\$63,450</b>	<b>\$3,700</b>	<b>(\$59,750)</b>	<b>-94%</b>
<b>SANITARY FUND TOTAL EXPENSES</b>		<b>\$294,148</b>	<b>\$398,007</b>	<b>\$421,480</b>	<b>\$309,266</b>	<b>(\$112,214)</b>	<b>-27%</b>
<b>SUBTOTAL: PROFIT / (LOSS) BEFORE RESERVES</b>		<b>\$47,890</b>	<b>(\$57,457)</b>	<b>(\$17,171)</b>	<b>\$22,712</b>	<b>\$39,883</b>	<b>-232%</b>
<b>CHANGES TO RESERVE FUNDS</b>		<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2020 Budget</b>	<b>2021 Budget</b>	<b>\$ Budget Change</b>	<b>% Budget Change</b>
59200	Sanitary Replacement Reserve Fund (Increase to Reserves)	\$0	(\$25,000)	\$0	(\$22,712)	(\$22,712)	100%
49300	Use of Reserve Funds (Decrease to Reserves)	\$0	\$80,930	\$17,171	\$0	(\$17,171)	-100%
<b>SUBTOTAL: (INCREASE) / DECREASE RESERVES</b>		<b>\$0</b>	<b>\$55,930</b>	<b>\$17,171</b>	<b>(\$22,712)</b>	<b>(\$39,883)</b>	<b>-232%</b>
<b>TOTAL: PROFIT / (LOSS) INCLUSIVE OF RESERVES</b>		<b>\$47,890</b>	<b>(\$1,527)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>100%</b>

Sanitary Fund 2021 Operating Expenses





## BUDGET: SANITARY FUND: EXPENSES

**System Maintenance & Engineering:** (53660 / 53631) The sanitary sewer system is made up of several components: building, collection system, two lift stations, the sludge system, the UV treatment system, the clarifier, and other equipment. Most maintenance to these system components is brought about by a malfunction causing need for repair, or water testing output figures alerting to system inefficiencies. Funds are budgeted in a gross account for general system maintenance and tracked throughout the year for management purposes so that the portion of the systems expended on are part of the historical record. In 2021, \$72,000 is budgeted in this area along with an estimated \$8,000 in engineering fees, for a total of \$80,000. This total includes funding for the yearly televising and cleaning of one-third of the collection system in compliance with the DNR CMOM schedule. In addition, the department will continue its planned televising maintenance schedule by televising the south third of the village through vendor Speedy Clean, which has been estimated with a quote of \$7,084. The department will plan a system bypass project for cleaning the clarifier and completing necessary inspections through Sabel Mechanical, estimated with a quote of \$10,000. The department will replace a second bank of 16 UV system bulbs at an estimated cost of \$2,100. The department will replace the old standard alum dosing pumps with a new feedback-based pump through Hawkins Chemical based on an estimated quote of \$3,047. All pre-quoted contracted work listed within the budget is pre-authorized with a potential variance of up to 2.5%.



**Administrative Fees:** (53610) The sanitary fund pays administrative fees to the village as its portion of cost sharing for policymaking and management expenses along with office supplies, copying, generalized computer services, audit preparation, monthly accounting, payroll processing, legal fees, codification, and any other operational overhead expenses. This amount is increased from \$60,000 to \$69,000 in 2021 due to the elimination of some interfund cross charges.

**Audit & Accounting:** (53611) The Village has historically divided audit and accounting fees between the general fund and the sanitary fund. For 2021, \$3,000 is allocated to the Sanitary Fund.

**Legal Fees & Codification:** (53612) The Village has historically divided legal fees and codification between the general fund and the sanitary fund. It has been based on specific legal questions and the number of ordinance changes having to do with the sanitary functions. It is largely an expense that the department cannot control because it is always a portioning of the general fund expenses. Therefore, this category is no longer divided and budgeted directly to the sanitary fund. Instead, administrative fees to the village are increased and this category is reduced to \$0.



**Wages & Payroll:** (53600) The WWTP is operated on a day-to-day basis by the full time salaried DPW Director, whose time is divided between public works and sanitary on a 40/60 split, based on historical hours committed in each area. He is aided by part-time staff who help ensure that all daily water testing mandated by the state Department of Natural Resources is completed timely and accurately. This includes assistance from the former Sanitary Superintendent who remains available on a minimal part-time basis for licensure and advisory purposes. This expense area includes staff wages, payroll taxes, and contributions to the state retirement plan at a total of \$57,385.

**Lab & Testing Services:** (53633) Water at the treatment plant is tested on a daily basis as a requirement of the DNR at a cost to the village of approximately \$2,000 per month, totaling \$25,300 in 2021. The current vendor is Suburban Laboratories, Inc.

**Sludge Hauling:** (53632) The department hauls sludge two to three times per year depending on need. Hauling needs are expected to increase as the use of alum for phosphorus compliance increases. This process involves large hauling trucks coming into the WWTP area, filling up with the portion of excess material that could not be filtered into the river, and removing the sludge to farmers fields or other users willing and able to dispose of the waste. This are is budgeted at \$21,842 for 2021.

**Utilities:** (53620) This expense area includes the electric bill for the Wastewater Treatment Plant, the Carmody Ct. Lift Station, and the Main St. Lift Station, in addition to telephone and internet costs for the each building, totaling \$18,250.

**Phosphorus Compliance – Alum:** (53634) The department purchases alum as a chemical additive for the wastewater treatment system because its addition reduces the output of phosphorus that would be explanted to the public waterways, which is very detrimental to DNR compliance for the village’s plant operating permit. This area is budgeted for \$7,085 in 2021.

**Supplies:** (53650) The general area of supplies includes \$9,200 for items at the department’s discretion, ranging from cleaning supplies for the plant building to special postage for unique items, to concrete sealer, tools, and advertisements placed in the newspaper.

**IT Equipment, Support & Software:** (53613) This expense area includes user fee for Esri GIS Software, the computer program used for mapping of the sanitary sewer system. It also includes an allocation for IT assistance for any computer issues that arise such as malfunction or software updates needed, along with funds budgeted for computer software upgrades as needed. Budgeted expenses total \$2,000.

## BUDGET: SANITARY FUND: EXPENSES



**Education, Travel & Dues:** (53616) The village expects the DPW Director to continue with all training and professional endeavors necessary to obtain the permits required for operating the Wastewater Treatment Plant. This area is budgeted at \$1,800 for 2021, which is expected to cover all training fees, exam fees, continued professional education, and licensing fees needed in the department.

**Vehicle Maintenance, Fuel & Oil:** (53640) This area is budgeted at \$1,400 in order to maintain and continue using a pick-up truck owned by the department.



**Debt Service:** (58101) The sanitary fund has only one loan outstanding. It was taken out in 2020 with Lochens for the purchase of the skid loader, which is shared with the Department of Public Works. Note: Due to a DPW trade-in on the purchase, and the reconciling of funds owed between the two funds, the \$40,000 skid loader only required a loan of \$17,500, 100% attributable to the sanitary fund.

Initial Loan Amount	Amount Remaining Due 1/1/2021	Payments to be made in 2021	Amount Remaining Due on 1/1/2022	Notes
\$17,500	\$14,000 (\$3,500 paid in 2020)	\$3,500 (12 x \$291.67)	\$10,500	5-year loan at 0% Interest.

**WI-DNR Wastewater Fee:** (53670) This expense covers necessary permitting expenses imposed by the state.

**Community Support:** (53671) The sanitary fund has historically provided between \$2,500 and \$5,000 per year as a grant to the Riveredge Nature Center, a local non-profit organization closely tied to efforts around the Milwaukee River. 2020 funding is increased from \$2,500 to \$2,750 in 2021.



**Sanitary Replacement Reserve Fund:** (59200) Exact balances of the sanitary replacement reserve are pending completion of the 2019 audit. However, it is known that the reserve was utilized as a funding source far beyond that which was budgeted in 2019, and 2020 year-end expectations are that the planned \$17,171 that was going to be used as a funding source for 2020 expenses will not be required after all, and instead a year-end net contribution to the fund is planned. 2021 budgeting related to the replacement reserve includes \$0 to be used from it, and \$22,712 to be added to it.

**THIS PAGE CONCLUDES THE 2021 BUDGET FOR THE SANITARY FUND**

RESOLUTION APPROVING FINAL BUDGET





**File #2020-31: Resolution to Adopt Budgets and Tax Levy in the Amounts Indicated for the Calendar Year 2021**

WHEREAS, The Village Board did on November 19, 2020 and November 20, 2020 hold public hearings on budgets for the Village of Newburg for the Calendar Year 2021, Trustees have reviewed the details of proposed budgets prior to considering a vote for amendment or approval, and written details about proposed budgets have been made publicly available; and now, therefore,

BE IT RESOLVED, by the Village Board that the Village of Newburg adopts the following budgets in the amounts indicated for the Calendar Year 2021 and as described in the budget document as amended and approved:

<b>GENERAL FUND DESCRIPTION</b>	<b>BUDGET</b>
Intergovernmental Revenue	\$156,417
Licenses and Permits Revenue	\$16,138
Special Assessments Revenue	\$5,000
Fines, Forfeitures, Penalties Revenue	\$3,050
Public Charges for Services Revenue	\$21,939
Other Financing Sources Revenue	\$170,700
Tax Levy Revenue	\$660,649
Decrease to Reserve Funds	\$394,538
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$1,428,431</b>
General Government Expenses	\$242,502
Public Safety Expenses	\$147,636
Public Works Expenses	\$249,968
Health & Human Services Expenses	\$1,000
Culture, Recreation, and Education	\$13,020
Debt Service Expenses	\$242,065
Other Uses / Capital Improvements	\$501,538
Increase to Reserve Funds	\$30,701
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>\$1,428,431</b>

## RESOLUTION APPROVING FINAL BUDGET



SANITARY FUND DESCRIPTION	BUDGET
<b>SANITARY FUND REVENUE</b>	<b>\$331,978</b>
Sanitary Fund Operating Expenses	\$302,062
Sanitary Fund Debt Service Expenses	\$3,504
Sanitary Fund Other Use Expenses	\$3,700
Sanitary Fund Increase to Reserves	\$22,712
<b>SANITARY FUND TOTAL EXPENSES</b>	<b>\$331,978</b>

These said budgets in detail are open to public inspection, Monday through Wednesday, between the hours of 9:30am and 4:30pm and Thursday between the hours of 12:00pm and 6:00pm at the office of the Village Clerk in the Village Hall, 620 W Main St, Newburg, Wisconsin and these budgets in detail shall also be made available to public inspection by publication on the village website; and

BE IT FURTHER RESOLVED, that through adoption of said budgets, the municipal fees charged to rate payers for recycling services shall be increased from \$10.00 per quarter to \$11.50 per quarter and the municipal fees charged to rate payers for sanitary sewer services shall remain at \$145 per unit per quarter, effective January 1, 2021; and

BE IT FURTHER RESOLVED, by the Village Board, that there is hereby levied upon all taxable property in the Village of Newburg, to be extended upon the Tax Roll for the year 2020 and to be collected in and during the tax period of 2020-2021, the sum of \$660,649 for the support of the Village of Newburg and the payment of projected indebtedness, all as indicated in the budget hereby adopted by the Village Board; and the Village Clerk is hereby directed and authorized to extend said amount upon the 2020 Tax Roll; and

BE IT FURTHER RESOLVED, that the Village of Newburg hereby creates and/or affirms the following reserve fund and financial management policies:

- **NPD Vehicle Replacement Reserve:** All funds budgeted for the NPD Vehicle Maintenance, Fuel, Oil category or the NPD Equipment category, not utilized at the conclusion of the budget year shall be transferred to this reserve fund as savings for the future capital expense of vehicle replacement.
- **DPW Stormwater System Maintenance & Replacement Reserve:** All funds budgeted for DPW Stormwater Maintenance, not utilized at the conclusion of the budget year shall be transferred to this reserve fund as savings for the future capital expense of stormwater system maintenance and replacement.

- **Community Center Maintenance Reserve:** Of funds budgeted for Community Center Support, the first \$5,000 not utilized at the conclusion of the budget year shall be transferred to this reserve fund as savings for the anticipated long-term maintenance and capital needs of the Community Center.
- **Parks Improvement Reserve:** All funds budgeted for Parks Commission expenses, not utilized at the conclusion of the budget year shall be transferred to this reserve fund as savings for the anticipated parks improvements of playground and pavilions purchase and installation.
- **Roadway Improvement Reserve:** All funds budgeted for Contingency uses, not utilized at the conclusion of the budget year shall be transferred to this reserve fund as savings for the anticipated improvements of village roadways, including the replacement of Main Street East.

*Passed and adopted by the Village Board of Trustees, Village of Newburg Wisconsin, this 20<sup>th</sup> day of November 2020.*

*David C. DeLuka, Village President*

*Deanna Alexander, Village Clerk*



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# APPENDIX A – SUMMARY OF TAX ASSESSMENTS AND LEVY



Summary of 2019 and 2020 Village of Newburg Assessments and the Effect of Tax Levy and Charges on Tax Bills	2019 Assessment	2020 Assessment	2020 Percentage Allocation per County
WashCo: Real Estate		\$ 75,563,800.00	
WashCo: Personal Property		\$ 293,533.00	
WashCo: Manufacturing		\$ 604,900.00	
<b>Washington County TOTAL</b>	<b>\$ 76,474,676.00</b>	<b>\$ 76,462,233.00</b>	<b>92.33%</b>
OzCo: Real Estate		\$ 6,315,500.00	
OzCo: Personal Property		\$ 40,677.00	
OzCo: Manufacturing		\$ -	
<b>Ozaukee County TOTAL</b>	<b>\$ 6,289,772.00</b>	<b>\$ 6,356,177.00</b>	<b>7.67%</b>
<b>TOTAL</b>	<b>\$ 82,764,448.00</b>	<b>\$ 82,818,410.00</b>	<b>100.00%</b>

Total 2020 Levy By Each Taxing Entity	WashCo	OzoCo	Total for Both Counties
Washington County	\$ 201,780.76		\$ 201,781
Schools - West Bend	\$ 660,938.00		\$ 660,938
Tech College - Mor Park	\$ 50,173.82		\$ 50,174
Ozaukee County		\$ 12,847.74	\$ 12,848
Schools - NOSD		\$ 71,018.00	\$ 71,018
Tech College - MATC		\$ 7,932.92	\$ 7,933
Village - Newburg	\$ 609,945.27	\$ 50,703.73	\$ 660,649
<b>Total for All Taxing Entities</b>	<b>\$ 1,522,837.85</b>	<b>\$ 142,502.39</b>	<b>\$ 1,665,340</b>

Comparative Mill Rates for the Village of Newburg	2019 Assessment	2020 Assessment	Mill Rate per \$1,000 of Assessed Value	Newburg Tax Levy for \$250,000 Home
Actual 2019 Levy	\$ 654,108.00	N/A	\$ 7.90	\$ 1,975.81
Proposed 2020 Tax Levy - No Increase	N/A	\$ 654,108.00	\$ 7.90	\$ 1,974.52
Amended 2020 Tax Levy - 1% Increase	N/A	\$ 660,649.00	\$ 7.98	\$ 1,994.27

Note: Mill rate does not include state aids or school levy tax credit.



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# APPENDIX B – CONSOLIDATED BUDGET SPREADSHEETS

<b>GENERAL FUND REVENUE</b>		<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
		<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>REVENUE: Intergovernmental Revenue - 43000</b>					
43410	State Shared Revenue	\$80,435	\$80,434	\$80,434	\$80,431
43530	State Transportation Aid	\$69,012	\$62,011	\$55,900	\$50,310
43432	Personal Property Aid	\$0	\$0	\$0	\$1,920
43433	Video Service Provider Aid	\$0	\$0	\$0	\$2,535
43420	Fire Dues	\$3,180	\$3,180	\$3,180	\$3,634
43540	Recycling Grant	\$3,129	\$2,600	\$2,600	\$3,134
43510	Expenditure Restraint	\$0	\$0	\$15,628	\$13,706
43431	Computer Aid	\$727	\$742	\$742	\$744
43650	Managed Forest Lands	\$2	\$3	\$3	\$3
43590	State Grants	\$0	\$0	\$0	\$0
43590	Police Training Funds - DOJ	\$320	\$0	\$0	\$0
N/A	Lottery Credit Settlement	\$12,595	\$0	\$0	\$0
<b>REVENUE: Intergovernmental Revenue - 43000</b>		<b>\$169,399</b>	<b>\$148,970</b>	<b>\$158,487</b>	<b>\$156,417</b>
<b>REVENUE: Licenses and Permits - 44000</b>					
44300	Permits: Building / Electric / Plumbing	\$3,844	\$3,548	\$3,550	\$3,600
44400	Plan Commission Fees	\$0	\$3,000	\$2,000	\$600
44910	Franchise/Cable Fees	\$7,566	\$7,025	\$7,025	\$4,673
44110	Licenses: Bar / Alcohol / Server	\$5,944	\$6,300	\$6,300	\$6,300
44210	Dog License Fees	\$812	\$2,000	\$1,725	\$815
44220	Chicken License Fees	\$0	\$0	\$0	\$150
44999	Misc License Income	\$353	\$104	\$150	\$0
<b>REVENUE: Licenses and Permits - 44000</b>		<b>\$18,520</b>	<b>\$21,977</b>	<b>\$20,750</b>	<b>\$16,138</b>
<b>REVENUE: Special Assessments - 42000</b>					
42510	Delinquent Sanitary Bill Fees	\$0	\$20,567	\$24,525	\$5,000
<b>REVENUE: Special Assessments - 42000</b>		<b>\$0</b>	<b>\$20,567</b>	<b>\$24,525</b>	<b>\$5,000</b>
<b>REVENUE: Fines, Forfeitures, and Penalties - 45000</b>					
45110	Mid-Moraine Municipal Court	\$844	\$2,750	\$2,750	\$2,500
45190	Violations, Fines, Fees	\$1,444	\$1,500	\$1,500	\$550
<b>REVENUE: Fines, Forfeitures, and Penalties - 45000</b>		<b>\$2,288</b>	<b>\$4,250</b>	<b>\$4,250</b>	<b>\$3,050</b>
<b>REVENUE: Public Charges for Services</b>					
46420	Recycling Collection	\$283	\$16,700	\$16,700	\$20,884
46110	Real Estate Letters	\$260	\$200	\$220	\$255
46743A	Building Rental - Community Center	\$0	\$2,000	\$800	\$800
<b>REVENUE: Public Charges for Services</b>		<b>\$543</b>	<b>\$18,900</b>	<b>\$17,720</b>	<b>\$21,939</b>
<b>REVENUE: Other Financing Sources</b>					
47370	Administrative Charge to Sanitary Fund	\$60,000	\$60,000	\$60,000	\$69,000
N/A	Fire Protection LOSA - Sponsor	\$0	\$14,500	\$14,500	\$0
N/A	Grant / Donation for Pavillion	\$0	\$20,000	\$0	\$0
N/A	Jurisdictional Transfer of Hwy MY	\$250,000	\$0	\$0	\$0
48100	Investment Interest	\$979	\$2,200	\$5,300	\$1,200
49410	Equipment Sold	\$6,874	\$250	\$22,502	\$0
49130	Loan Proceeds - Police Garage	\$0	\$97,000	\$60,000	\$100,000
N/A	Loan Proceeds - 50% Skid Loader	\$0	\$0	\$20,000	\$0
41800	Interest and Fees on Past Due Tax Bills	\$0	\$0	\$0	\$500
43520	Public Safety Grants	\$3,125	\$0	\$9,879	\$0
<b>REVENUE: Other Financing Sources</b>		<b>\$320,978</b>	<b>\$193,950</b>	<b>\$192,181</b>	<b>\$170,700</b>
<b>REVENUE: Tax Revenue - 41110</b>					
41110	Property Taxes - For Debt Service	\$0	\$225,423	\$219,014	\$237,402
41110	Property Taxes - For Operations	\$606,424	\$428,682	\$435,094	\$423,247
<b>REVENUE: Tax Revenue - 41110</b>		<b>\$606,424</b>	<b>\$654,105</b>	<b>\$654,108</b>	<b>\$660,649</b>
<b>GENERAL FUND TOTAL REVENUE</b>		<b>\$1,118,152</b>	<b>\$1,062,719</b>	<b>\$1,072,021</b>	<b>\$1,033,893</b>

## APPENDIX B – CONSOLIDATED BUDGET SPREADSHEETS

GENERAL FUND EXPENSES		2018 Actual	2019 Budget	2020 Budget	2021 Budget
<b>General Government - 51000</b>					
51420	Wages & Payroll - Admin. Staff	\$160,161	\$144,026	\$104,807	\$112,223
51110	Wages & Payroll - Board of Trustees	\$13,724	\$15,286	\$15,932	\$16,201
51441	Wages & Payroll - Election Workers	\$4,950	\$2,000	\$5,500	\$2,858
51445	Election Expenses	\$2,634	\$1,750	\$5,000	\$2,438
51560	Supplies & Services - Village Hall	\$6,715	\$5,100	\$10,100	\$13,519
51580	Education, Conferences, Travel, Dues	\$6,938	\$5,940	\$4,304	\$6,290
51620	General Engineering & Project Devel.	\$10,513	\$6,000	\$10,900	\$6,000
51510	Audit & Accounting	\$10,831	\$10,750	\$13,305	\$10,600
51300	Legal Fees & Codification	\$11,399	\$8,300	\$10,700	\$10,200
51450	IT Support, Equip. & Software	\$12,445	\$10,100	\$18,100	\$19,725
51610	Building & Maint. & Utilities	\$7,751	\$8,500	\$8,500	\$23,828
51530	Assessor	\$3,962	\$3,975	\$4,275	\$4,525
51540	Insurance	\$791	\$800	\$3,200	\$3,200
52400	Building Inspector / Zoning	\$9,081	\$9,262	\$9,262	\$6,860
51120	Plan Comm. Wages/Legal/Engineering	\$10,938	\$7,700	\$7,700	\$2,000
51520	Bank & Financial Mgmt Fees	\$0	\$0	\$0	\$1,000
51521	Intergov. To County - Dog Licenses	\$0	\$0	\$1,035	\$1,035
N/A	Background Checks (Emp & Licenses)	\$1,335	\$1,200	\$1,200	\$0
<b>General Government - 51000</b>		<b>\$274,168</b>	<b>\$240,689</b>	<b>\$233,820</b>	<b>\$224,502</b>
<b>Public Safety - Police - 52100</b>					
52110	Wages - Mgmt, Patrol, Admin	\$68,608	\$79,496	\$54,000	\$62,434
52130	Legal & Court Fees	\$1,298	\$1,500	\$1,500	\$1,500
52150	IT Computer Support	\$5,049	\$2,000	\$11,235	\$10,635
52170	Phones	\$1,498	\$1,000	\$1,500	\$1,500
52161	Uniforms	\$3,195	\$1,000	\$800	\$1,500
52128	Vehicle Maintenance, Fuel, Oil	\$3,045	\$3,500	\$3,700	\$5,200
52120	Education, Travel, Dues	\$1,934	\$3,065	\$2,000	\$2,500
52160	Supplies, Background Checks	\$6,778	\$3,350	\$1,200	\$1,500
52140	Insurance	\$7,900	\$11,000	\$11,000	\$10,900
52171	Equipment / Radios	\$0	\$0	\$12,668	\$3,790
<b>Public Safety - Police - 52100</b>		<b>\$99,305</b>	<b>\$105,911</b>	<b>\$99,603</b>	<b>\$101,459</b>
<b>Public Safety - Fire (52200) &amp; Emerg. Govt. (52500)</b>					
52500	Emergency Government	\$250	\$0	\$750	\$1,396
52210	Fire Protection	\$46,557	\$43,517	\$43,920	\$44,782
52220	Fire Protection - LOSA	\$0	\$14,500	\$14,500	\$0
52230	NFD Grant Support	\$0	\$0	\$0	\$0
<b>Public Safety - Fire (52200) &amp; Emerg. Govt. (52500)</b>		<b>\$46,807</b>	<b>\$58,017</b>	<b>\$59,170</b>	<b>\$46,178</b>
<b>Public Works - 53000</b>					
53010	Wages (DPW/Recycling/Parks/CC)	\$47,726	\$47,610	\$54,473	\$59,473
53022	Legal & IT Computer Support	\$100	\$500	\$575	\$575
53050	Utilities & Phone	\$2,794	\$2,550	\$2,750	\$2,500
53420	Street Lights	\$50,586	\$42,540	\$42,540	\$35,000
53620	Garbage Collection	\$62,398	\$62,400	\$64,300	\$67,828
53621	Recycling Services	\$21,711	\$20,100	\$20,500	\$20,267
53440	Stormwater Maintenance & Control	\$4,924	\$6,000	\$3,500	\$3,500
53040	Engineering Fees	\$2,233	\$3,000	\$4,000	\$1,000
53020	Education, Travel, Dues	\$251	\$100	\$350	\$350
53300	Street Maintenance	\$16,877	\$80,000	\$55,900	\$8,500
53060	Equipment, Repairs, & Maintenance	\$13,372	\$16,600	\$13,350	\$17,850
53030	Supplies, Fuel, Road Salt, Traffic Signs	\$19,983	\$29,250	\$30,725	\$22,225
53021	Insurance	\$6,808	\$7,650	\$12,800	\$10,900
<b>Public Works - 53000</b>		<b>\$249,762</b>	<b>\$318,300</b>	<b>\$305,763</b>	<b>\$249,968</b>



## APPENDIX B – CONSOLIDATED BUDGET SPREADSHEETS

<b>GENERAL FUND EXPENSES (Continued)</b>		2018 Actual	2019 Budget	2020 Budget	2021 Budget
<b>Health &amp; Human Services - 54000</b>					
54910	Union Cemetary	\$1,000	\$1,000	\$1,000	\$1,000
<b>Health &amp; Human Services - 54000</b>		<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>
<b>Culture, Recreation and Education - 55000</b>					
55140	Community Center	\$637	\$7,385	\$8,650	\$9,520
55020	Parks Commission	\$100	\$300	\$240	\$2,000
55300	Flags & Holiday Decorations	\$1,554	\$1,250	\$750	\$1,500
N/A	Parks Pavillion	\$0	\$20,000	\$0	\$0
N/A	Donation to NFD for Events	\$5,881	\$500	\$0	\$0
<b>Culture, Recreation and Education - 55000</b>		<b>\$8,173</b>	<b>\$29,435</b>	<b>\$9,640</b>	<b>\$13,020</b>
<b>Debt Service - 58000</b>					
58010	2011 & 2012 Bonding	\$189,960	\$191,358	\$188,015	\$233,416
58120	Loan: New - Police Garage / DPW Doors	\$0	\$18,477	\$2,925	\$8,649
N/A	Loan: Ford 550 (DPW)	\$11,505	\$11,417	\$0	\$0
N/A	Loan: International Plow Truck (DPW)	\$11,962	\$13,050	\$1,087	\$0
N/A	Loan: Tractor (DPW)	\$10,658	\$14,211	\$3,553	\$0
N/A	Loan: Chipper (DPW)	\$3,504	\$14,017	\$10,513	\$0
N/A	Loan: Squad Car (NPD)	\$9,074	\$9,255	\$9,255	\$0
N/A	Loan: New - Skid Loader	\$0	\$0	\$3,667	\$0
<b>Debt Service - 58000</b>		<b>\$236,664</b>	<b>\$271,785</b>	<b>\$219,014</b>	<b>\$242,065</b>
<b>Other Uses</b>					
57320	Capital Outlay: Main Street West (MT)	\$0	\$0	\$0	\$396,538
57210	Capital Outlay: Police Garage / DPW Doors	\$0	\$97,000	\$60,000	\$100,000
59300	Sanitary Past Due Bills Collection	\$0	\$20,567	\$24,525	\$5,000
56100	Misc. Expenses	\$439	\$15	\$265	\$0
57310	Capital Outlay: 50% Skid Loader	\$0	\$0	\$20,000	\$0
<b>Other Uses</b>		<b>\$439</b>	<b>\$117,582</b>	<b>\$104,790</b>	<b>\$501,538</b>
<b>GENERAL FUND TOTAL EXPENSES</b>		<b>\$916,317</b>	<b>\$1,142,719</b>	<b>\$1,032,801</b>	<b>\$1,397,730</b>
<b>SUBTOTAL: PROFIT / (LOSS) BEFORE RESERVES</b>		<b>\$201,835</b>	<b>(\$80,000)</b>	<b>\$39,220</b>	<b>(\$363,837)</b>
<b>CHANGES TO RESERVE FUNDS</b>					
59910	Contingency Fund (Expense to Increase Reserve)	(\$360)	(\$600)	(\$39,220)	(\$30,701)
34110	Transportation Fund (Revenue to Decrease Reserve)	\$0	\$80,000	\$0	\$394,538
<b>SUBTOTAL: (INCREASE) / DECREASE RESERVES</b>		<b>(\$360)</b>	<b>\$79,400</b>	<b>(\$39,220)</b>	<b>\$363,837</b>
<b>TOTAL: PROFIT / (LOSS) INCLUSIVE OF RESERVES</b>		<b>\$201,475</b>	<b>(\$500)</b>	<b>\$0</b>	<b>\$0</b>

## APPENDIX B – CONSOLIDATED BUDGET SPREADSHEETS

<b>SANITARY FUND REVENUE</b>		2018 Actual	2019 Budget	2020 Budget	2021 Budget
<b>REVENUE: Sanitary Fund</b>					
46410	Sanitary Service Bills to Customers	\$332,088	\$335,000	\$335,000	\$226,994
42000	Special Assessments - Repairs	\$0	\$0	\$0	\$3,584
48100	Interest on Investments Held	\$9,789	\$3,000	\$6,759	\$1,200
46415	Delinquent Fees Paid via Tax Bills	\$11	\$2,500	\$2,500	\$200
48900	Misc. Revenue	\$151	\$50	\$50	\$0
<b>TOTAL: Sanitary Fund Revenue</b>		<b>\$342,038</b>	<b>\$340,550</b>	<b>\$344,309</b>	<b>\$331,978</b>
<b>REVENUE: Other Financing Sources</b>					
49121	Loan: 50% Skid Loader	\$0	\$0	\$20,000	\$0
49122	Loan: 40% Building	\$0	\$0	\$40,000	\$0
<b>TOTAL: Other Financing Sources</b>		<b>\$0</b>	<b>\$0</b>	<b>\$60,000</b>	<b>\$0</b>
<b>SANITARY FUND TOTAL REVENUE</b>		<b>\$342,038</b>	<b>\$340,550</b>	<b>\$404,309</b>	<b>\$331,978</b>

<b>SANITARY FUND EXPENSES</b>		2018 Actual	2019 Budget	2020 Budget	2021 Budget
<b>EXPENSES: Sanitary Fund Operating Expenses</b>					
53600	Wages & Payroll	\$46,749	\$65,545	\$85,420	\$57,385
53611	Audit & Accounting	\$4,602	\$12,500	\$8,000	\$3,000
53612	Legal Fees & Codification	\$529	\$5,750	\$3,250	\$0
53613	IT Equipment, Support & Software	\$6,154	\$3,000	\$3,000	\$2,000
53620	Utilities	\$16,933	\$18,605	\$13,600	\$18,250
53631	Engineering	\$8,014	\$18,000	\$18,000	\$8,000
53616	Education, Travel, Dues	\$1,613	\$2,800	\$2,500	\$1,800
53660	System Maintenance & Repairs	\$70,338	\$92,000	\$86,243	\$72,000
53640	Vehicle Maintenance, Fuel & Oil	\$756	\$1,500	\$1,500	\$1,400
53650	Supplies	\$14,847	\$13,000	\$13,000	\$9,000
53633	Lab & Testing Services	\$27,381	\$27,500	\$25,000	\$25,300
53632	Sludge Hauling	\$24,257	\$19,500	\$22,500	\$21,842
53615	Photocopies and Postage	\$1,955	\$2,800	\$2,900	\$200
53614	Insurance	\$4,793	\$5,000	\$7,500	\$5,800
53634	Phosphorus Compliance - Alum	\$0	\$0	\$0	\$7,085
53610	Village General Fund - Administrative	\$60,000	\$60,000	\$60,000	\$69,000
<b>TOTAL: Sanitary Fund Operating Expenses</b>		<b>\$288,922</b>	<b>\$367,500</b>	<b>\$352,413</b>	<b>\$302,062</b>
<b>EXPENSES: Sanitary Debt Service</b>					
N/A	Debt Service: P&I on Fence	\$0	\$1,469	\$0	\$0
N/A	Debt Service: P&I Other	\$0	\$11,022	\$0	\$0
58101	Debt Service: 50% Skid Loader - Direct to Loan	\$0	\$1,527	\$3,657	\$3,504
58102	Debt Service: 40% New Building - Direct to Loan	\$0	\$10,789	\$1,950	\$0
<b>TOTAL: Sanitary Debt Service</b>		<b>\$0</b>	<b>\$24,807</b>	<b>\$5,617</b>	<b>\$3,504</b>

<b>SANITARY FUND EXPENSES</b>		2018 Actual	2019 Budget	2020 Budget	2021 Budget
<b>(Continued)</b>					
<b>EXPENSES: Sanitary Other Uses</b>					
53671	Community Support: Riversedge Nature Ctr	\$5,000	\$5,000	\$2,500	\$2,750
N/A	GASB - WRS Adjustment	\$226	\$0	\$0	\$0
53670	WI - DNR Wastewater Fee	\$0	\$700	\$950	\$950
57401	Capital Outlay: 50% Skid Loader	\$0	\$0	\$20,000	\$0
57402	Capital Outlay: DPW Garage	\$0	\$0	\$40,000	\$0
<b>TOTAL: Sanitary Other Uses</b>		<b>\$5,226</b>	<b>\$5,700</b>	<b>\$63,450</b>	<b>\$3,700</b>
<b>SANITARY FUND TOTAL EXPENSES</b>					
<b>SUBTOTAL: PROFIT / (LOSS) BEFORE RESERVES</b>		<b>\$294,148</b>	<b>\$398,007</b>	<b>\$421,480</b>	<b>\$309,266</b>
		<b>\$47,890</b>	<b>(\$57,457)</b>	<b>(\$17,171)</b>	<b>\$22,712</b>

<b>CHANGES TO RESERVE FUNDS</b>		2018 Actual	2019 Budget	2020 Budget	2021 Budget
59200	Sanitary Replacement Reserve Fund (Increase to Reserves)	\$0	(\$25,000)	\$0	(\$22,712)
49300	Use of Reserve Funds (Decrease to Reserves)	\$0	\$80,930	\$17,171	\$0
<b>SUBTOTAL: (INCREASE) / DECREASE RESERVES</b>		<b>\$0</b>	<b>\$55,930</b>	<b>\$17,171</b>	<b>(\$22,712)</b>
<b>TOTAL: PROFIT / (LOSS) INCLUSIVE OF RESERVES</b>		<b>\$47,890</b>	<b>(\$1,527)</b>	<b>\$0</b>	<b>\$0</b>

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