



MINUTES

Committee of the Whole & Special Meeting of the Board of Trustees Meeting

7:00 PM - Thursday, November 18, 2021

Village Hall, 620 W. Main St., Newburg, Wisconsin

CALL TO ORDER / ROLL CALL

Present: President Dave DeLuka, Trustee Bill Sackett, Trustee Brooke Stangel, Trustee Sandy Stockhausen, Trustee Mike Heili, Trustee Kevin Kohn.

Absent: Trustee Mike Enright.

Attendance was 6 present, 1 absent. A quorum was met. The meeting was called to order at 7:00pm.

PLEDGE OF ALLEGIANCE

MINUTES

1. Meeting Minutes - November 11, 2021

Motion by Sackett to approve the minutes as presented; second by Heili.

Motion prevailed by a voice vote of 6-0.

[Board of Trustees - Nov 11 2021 - Minutes - Pdf](#)

PUBLIC FORUM

Members of the public are invited to address the Village Board regarding any topic of public concern. Those who wish to speak are asked to complete a written card to register with the clerk.

2. Public Forum: General public comments on matters other than the 2022 Village Budget.

No members of the public were present to speak to the board. Kathy Walczyk submitted a written letter by email to the board which she and the Village President asked to have documented as having been provided to the board at the meeting. The letter detailed her position as Chair of the Community Center Commission of supporting replacing the cork and wood floors in the Community Center building in the 2022 budget.

3. Public Hearing on the 2022 Village Budget for the General Fund, Sanitary Fund, and Capital Projects Fund.

A second public hearing will also be held at 7pm on December 2, 2021.

Public Notice of both forums was provided on the village's website, the village's public posting bulletin board, and published in the West Bend Daily News.

Motion by Sackett to open the public hearing; second by Kohn.

Motion prevailed by a roll call vote of 6-0.

No members of the public appeared or requested to be heard regarding the 2022 Village Budget.

Motion by Heili to close the public hearing; second by DeLuka.

Motion prevailed by a roll call vote of 6-0.

PERSONNEL & FINANCE

President DeLuka, Chair; Administrator/Treasurer Deanna Alexander.

4. 2022 Village Budget for the General Fund, Sanitary Fund, and Capital Projects Fund.
Trustees will continue reviewing and discussing the budget and will consider amendments to the budget. Final adoption of the budget will not occur under this agenda item and will take place after a final public hearing on December 2, 2021.

Amendments included:

- **By President DeLuka - Amendment 1:** Sanitary Fund - Reduce expense for Supplies by \$2,000 and increase expense for Building Maintenance by \$2,000; to account for recategorizing funding for a supply shed as a building-related expenditure.
- **By Trustee Heili - Amendment 2:** Capital Projects Fund - Eliminate two projects: 1) NPD Police Vehicle and 2) DPW Park Pavilion at Doctor Weber Park; offsetting by reduction by loans for the respective expenses.
- **By President DeLuka - Amendment 3:** Capital Projects Fund - 1) Remove loan funding for Crack Sealing project and replace with revenue from existing reserves. 2) Reduce 2022 ARPA funding for the Main St. East project by \$1,000, reduce the project expense by \$1,000, and increase 2021 ARPA funding for a Debris Collector by \$1,000 and increase the project expense by \$1,000. 3) Remove the following projects from the budget: DPW Park Pavilion at Doctor Weber Park, Community Center Flooring Replacement, Village Hall Flooring Replacement.
- **By Trustee Kohn - Amendment 4:** Capital Projects Fund - 1) Reduce 2022 ARPA funding for the Main St. East project by \$1,000, reduce the project expense by \$1,000, and increase 2021 ARPA funding for a Debris Collector by \$1,000 and increase the project expense by \$1,000. 2) Remove the following projects from the budget: DPW Park Pavilion at Doctor Weber Park, Village Hall Flooring Replacement.
- **By Trustee Heili - Amendment 5:** Capital Projects Fund - Remove the following projects from the budget: DPW Park Pavilion at Doctor Weber Park, Village Hall Flooring Replacement, CC Flooring Replacement, Police Vehicle.
- **By Trustee Kohn - Amendment 6:** Capital Projects Fund - Reduce 2022 ARPA funding for the Main St. East project by \$1,000, reduce the project expense by \$1,000, and increase 2021 ARPA funding for a Debris Collector by \$1,000 and increase the project expense by \$1,000.

Motion by DeLuka to adopt Amendment 1; second by Sackett.
Motion prevailed by a roll call vote of 6-0.

Motion by Kohn to adopt Amendment 4; second by DeLuka.
Motion by Stangel to temporarily lay over consideration of Amendment 4;
seconded by Stockhausen. Motion to lay over prevailed by a vote of 6-0.

Trustee Stangel requested to hold general discussion about the budget and available amendments and President DeLuka agreed. Stangel stated that she believes the village does not need a new police car at this time; that she would like to prioritize the projects presented. Kohn stated he wants to take care of the police cars and replace them as needed because he has had to use a rental car as a police vehicle in his work as a police officer before and he doesn't want the village's staff to have to use rental cars. Mr. Wendelborn explained that the car would be a black squad with a clean-top (lights inside) and that the purchase cost would be through the government bid program for law enforcement vehicles.

Trustee Stockhausen asked why the village needs two pick-up trucks. Mr. Wendelborn explained how each truck is used within Sanitary versus Public Works and the age and disrepair of the vehicles. Trustee Stockhausen asked about snowplowing equipment and if the village can contract with other municipalities or contractors for snowplowing service. Mr. Wendelborn and Ms. Alexander explained that the village would have to pay standby fees; and that funding a large increase to the operating budget, even if reducing the capital budget, would be difficult because there isn't extra money available for contracting out the service at this time. President DeLuka explained that the current snowplowing vehicle is not reliable and a new vehicle is necessary - and that replacement will take up to a year from the time of ordering.

Trustee Stangel stated that she wants to set aside both flooring projects. Trustee Heili stated that he is against taking money out of reserves in order to do sealcoating, and supports borrowing the money for the capital project instead.

On a return to the previously laid over Amendment 4:

Motion to adopt Amendment 4 failed by a vote of 2-4 (No: DeLuka, Heili, Kohn, Stangel).

Motion by Heili to adopt Amendment 5; seconded by DeLuka.

Motion prevailed by a roll call vote of 5-1 (No: Sackett).

Motion by DeLuka to adopt Amendment 6; seconded by Heili.

Motion prevailed by a roll call vote of 6-0.

[SUMMARY: Amendments 1, 5, and 6 were adopted and to be included in the amended recommended budget prior to adoption].

ANNOUNCEMENTS

Ms. Alexander shared that she would be off the week of Thanksgiving, returning on Monday, November 29th.

ADJOURNMENT

The meeting adjourned at 8:42pm.



MINUTES

Board of Trustees Meeting

7:00 PM - Thursday, November 11, 2021

Village Hall, 620 W. Main St.,
Newburg, Wisconsin

OPENING OF MEETING / CALL TO ORDER

The meeting was called to order at 7:04pm.

ROLL CALL

Present: President Dave DeLuka, Trustee Bill Sackett, Trustee Brooke Stangel, Trustee Sandy Stockhausen, Trustee Mike Enright, Trustee Mike Heili, Trustee Kevin Kohn. Absent: None. A quorum was met 7-0.

PLEDGE OF ALLEGIANCE

PUBLIC FORUM

No members of the public requested to speak.

BUSINESS

1. 2022 Recommended Budget - Review and Discussion

This item is for budget review and discussion only and no budget amendments or approvals will be made at this time. The Board will hold two public hearings on the budget: 7pm on November 18th and 7pm on December 2nd, prior to final adoption.

Ms. Alexander provided the Board with a summary overview of the general fund budget, the sanitary fund budget, the capital projects budget, the ways the budgets cross-connect with each other or have inter-fund transactions, an overview of the proposed tax and debt levies, an overview of municipal debt and proposed borrowing and repayments, and a detailed line-by-line explanation for all figures and calculations in the municipal budget, answering questions throughout the presentation. Questions asked by Trustees for follow-up included:

Trustee Heili: The roof on village hall may need to be replaced; why has that not been accounted for in the capital budget? Should the DPW line item for utilities be reviewed to allow for a 10% increase due to inflation as in the other departments?

Trustee Stockhausen: How many employees / hours are budgeted for between DPW and Sanitary?

President DeLuka: Shouldn't the sealcoating project be removed from the capital projects fund and put into the general operating budget due to receiving General Transportation Aid funds?

[Budget - 2022 Summary Charts](#)

ADJOURNMENT

The meeting adjourned at 9:47pm.

Village of Newburg, Wisconsin
2022 Recommended Budget

GENERAL FUND REVENUE		2019		2020		2021		2022	Budget Change	
		Budget	2019 Actual	Budget	2020 Actual	Budget	2021 Projected	Recommended Budget	\$	%
REVENUE: Tax Revenue										
41110	Tax Levy - For Debt Service	\$225,423	\$225,423	\$219,014	\$211,752	\$237,402	\$237,402	\$259,927	\$22,525	10.3%
41110	Tax Levy - For Operations	\$428,682	\$428,685	\$435,094	\$442,455	\$423,247	\$423,247	\$435,382	\$12,135	2.8%
	SUBTOTAL	\$654,105	\$654,108	\$654,108	\$654,207	\$660,649	\$660,649	\$695,309	\$34,660	5.2%
REVENUE: Intergovernmental Revenue										
43410	State Shared Revenue	\$80,434	\$80,435	\$80,434	\$80,435	\$80,431	\$80,431	\$80,433	\$2	0.0%
43420	Fire Dues	\$3,180	\$3,577	\$3,634	\$3,634	\$3,634	\$3,695	\$3,695	\$61	1.7%
43431	Computer Aid	\$742	\$744	\$742	\$741	\$744	\$741	\$744	\$0	0.0%
43432	Personal Property Aid	\$0	\$0	\$1,920	\$1,554	\$1,920	\$1,920	\$1,920	\$0	0.0%
43433	Video Service Provider Aid	\$0	\$0	\$0	\$1,315	\$2,535	\$2,535	\$2,727	\$192	7.6%
43510	Expenditure Restraint	\$0	\$0	\$15,628	\$15,628	\$13,706	\$13,706	\$0	(\$13,706)	-100.0%
43530	State Transportation Aid	\$62,011	\$64,030	\$55,900	\$55,900	\$50,310	\$50,310	\$45,279	(\$5,031)	-10.0%
43540	Recycling Grant	\$2,600	\$3,134	\$3,134	\$3,134	\$3,134	\$3,145	\$3,145	\$11	0.4%
43590	State Grants	\$0	\$2,629	\$39,461	\$39,461	\$0	\$0	\$0	\$0	#DIV/0!
43650	Managed Forest Lands	\$3	\$3	\$3	\$5	\$3	\$3	\$3	\$0	0.0%
	SUBTOTAL	\$148,970	\$154,552	\$200,856	\$201,807	\$156,417	\$156,486	\$137,946	(\$18,471)	-11.8%
REVENUE: Licenses and Permits										
44110	Licenses: Bar / Alcohol / Server	\$6,300	\$6,880	\$6,300	\$6,465	\$6,300	\$6,300	\$6,300	\$0	0.0%
44200	Non-business License Fees (Dogs etc.)	\$2,000	\$1,645	\$150	\$1,184	\$965	\$1,250	\$215	(\$750)	-77.7%
44300	Permits: Building / Electric / Plumbing	\$3,548	\$10,656	\$5,550	\$5,253	\$3,600	\$13,000	\$6,500	\$2,900	80.6%
44400	Plan Commission Fees	\$3,000	\$2,371	\$400	\$998	\$600	\$6,000	\$1,500	\$900	150.0%
44910	Franchise/Cable Fees	\$7,025	\$8,182	\$7,025	\$6,917	\$4,673	\$4,339	\$4,339	(\$334)	-7.1%
44999	Misc License Income	\$104	\$160	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	SUBTOTAL	\$21,977	\$29,894	\$19,425	\$20,817	\$16,138	\$30,889	\$18,854	\$2,716	16.8%
REVENUE: Special Assessments										
42510	Delinquent Sanitary Bill Fees	\$20,567	\$0	\$24,525	\$232	\$5,000	\$0	\$250	(\$4,750)	-95.0%
	SUBTOTAL	\$20,567	\$0	\$24,525	\$232	\$5,000	\$0	\$250	(\$4,750)	-95.0%
REVENUE: Fines, Forfeitures, and Penalties										
45110	Mid-Moraine Municipal Court	\$2,750	\$5,087	\$2,750	\$4,699	\$2,500	\$2,500	\$2,500	\$0	0.0%
45190	Violations, Fines, Fees	\$1,500	\$682	\$1,000	\$360	\$550	\$1,471	\$800	\$250	45.5%
	SUBTOTAL	\$4,250	\$5,769	\$3,750	\$5,059	\$3,050	\$3,971	\$3,300	\$250	8.2%
REVENUE: Public Charges for Services										
46420	Recycling Collection	\$16,700	\$18,178	\$16,700	\$18,587	\$20,884	\$20,884	\$21,022	\$138	0.7%
46110	Real Estate Letters	\$200	\$184	\$220	\$200	\$255	\$255	\$375	\$120	47.1%
46743	Community Center Rentals & Revenue	\$2,000	\$1,548	\$1,600	\$1,746	\$800	\$1,900	\$2,000	\$1,200	150.0%
	SUBTOTAL	\$18,900	\$19,910	\$18,520	\$20,533	\$21,939	\$23,039	\$23,397	\$1,458	6.6%

Village of Newburg, Wisconsin
2022 Recommended Budget

REVENUE: Other Financing Sources										
41800	Interest and Fees on Past Due Tax Bills	\$0	\$0	\$0	\$0	\$500	\$500	\$500	\$0	0.0%
47370	Administrative Charge to Sanitary Fund	\$60,000	\$60,000	\$60,000	\$60,000	\$69,000	\$69,000	\$69,000	\$0	0.0%
48100	Investment Interest	\$2,200	\$6,885	\$5,825	\$6,164	\$1,200	\$956	\$900	(\$300)	-25.0%
49410	Equipment Sold	\$250	\$347	\$22,720	\$22,751	\$0	\$17	\$100	\$100	#DIV/0!
49130	Loan Proceeds - Police Garage at VH	\$97,000	\$0	\$60,000	\$0	\$100,000	\$100,000	\$0	(\$100,000)	-100.0%
NA	Fire Protection LOSA - Sponsor	\$14,500	\$15,226	\$12,168	\$12,168	\$0	\$0	\$0	\$0	#DIV/0!
NA	Grant / Donation for Pavillion	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
49990	Miscellaneous Revenue	\$0	\$420	\$19	\$17	\$0	\$0	\$0	\$0	#DIV/0!
SUBTOTAL		\$193,950	\$82,878	\$160,732	\$101,100	\$170,700	\$170,473	\$70,500	(\$100,200)	-58.7%
GENERAL FUND TOTAL REVENUE		\$1,062,719	\$947,111	\$1,081,916	\$1,003,755	\$1,033,893	\$1,045,507	\$949,556	(\$84,337)	-8.2%

Village of Newburg, Wisconsin
2022 Recommended Budget

GENERAL FUND EXPENSES		2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Projected	2022 Recommended Budget	\$ Budget Change	% Budget Change
Operations: General Government										
51110	Wages & Payroll - Board of Trustees	\$15,286	\$16,194	\$15,932	\$15,760	\$16,201	\$16,201	\$16,323	\$122	0.8%
51120	Plan Comm. Wages/Legal/Engineering	\$7,700	\$360	\$4,300	\$569	\$2,000	\$2,000	\$1,500	(\$500)	-25.0%
51300	Legal Fees & Codification	\$8,300	\$21,389	\$10,700	\$4,750	\$10,200	\$9,700	\$9,200	(\$1,000)	-9.8%
51420	Wages & Payroll - Admin. Staff	\$144,026	\$144,884	\$104,807	\$102,537	\$112,223	\$110,539	\$140,607	\$28,384	25.3%
51441	Wages & Payroll - Election Workers	\$2,000	\$1,538	\$5,500	\$4,290	\$2,858	\$2,100	\$4,935	\$2,077	72.7%
51445	Supplies - Elections	\$1,750	\$3,467	\$5,000	\$4,701	\$2,438	\$1,700	\$4,800	\$2,362	96.9%
51450	IT Support, Equip. & Software	\$10,100	\$10,976	\$18,100	\$16,519	\$19,725	\$19,200	\$19,200	(\$525)	-2.7%
51510	Audit & Accounting	\$10,750	\$15,560	\$13,305	\$6,729	\$10,600	\$11,650	\$12,000	\$1,400	13.2%
51521	Bank & Financial Mgmt Fees	\$0	\$0	\$800	\$2,010	\$1,000	\$1,600	\$1,500	\$500	50.0%
51530	Assessor	\$3,975	\$3,900	\$4,475	\$4,475	\$4,525	\$4,525	\$14,484	\$9,959	220.1%
51540	Insurance	\$800	\$1,846	\$3,200	\$2,273	\$3,200	\$2,900	\$2,900	(\$300)	-9.4%
51560	Supplies - Cleaning, Office, Postage	\$5,100	\$11,336	\$11,900	\$12,410	\$13,519	\$13,519	\$13,800	\$281	2.1%
51580	Education, Conferences, Travel, Dues	\$5,940	\$5,167	\$4,304	\$3,930	\$6,290	\$4,950	\$5,750	(\$540)	-8.6%
51590	Background Checks (Empl & Licenses)	\$1,200	\$1,663	\$900	\$721	\$0	\$0	\$0	\$0	#DIV/0!
51595	Intergov. To County - Dog Licenses	\$0	\$0	\$685	\$398	\$1,035	\$1,035	\$0	(\$1,035)	-100.0%
51610	Building & Maint. & Utilities	\$8,500	\$11,682	\$8,500	\$8,564	\$23,828	\$24,850	\$8,600	(\$15,228)	-63.9%
51620	General Engineering & Project Devel.	\$6,000	\$15,686	\$10,900	\$10,944	\$6,000	\$4,000	\$5,000	(\$1,000)	-16.7%
51920	Other Interest / Fee Expense	\$0	\$0	\$15,400	\$10,380	\$0	\$1,000	\$0	\$0	#DIV/0!
51990	Miscellaneous Expenses	\$0	\$0	\$265	\$0	\$0	\$0	\$0	\$0	#DIV/0!
52400	Building Inspector / Zoning	\$9,262	\$12,266	\$10,865	\$10,865	\$6,860	\$9,200	\$5,950	(\$910)	-13.3%
SUBTOTAL		\$240,689	\$277,914	\$249,838	\$222,825	\$242,502	\$240,669	\$266,549	\$24,047	9.9%
Operations: Public Safety - Police										
52110	Wages - Mgmt, Patrol, Admin	\$79,496	\$60,772	\$54,000	\$47,965	\$62,434	\$61,200	\$65,042	\$2,608	4.2%
52130	Legal & Court Fees	\$1,500	\$2,491	\$1,500	\$896	\$1,500	\$550	\$2,200	\$700	46.7%
52150	IT Computer Support	\$2,000	\$300	\$11,235	\$10,039	\$10,635	\$10,900	\$9,500	(\$1,135)	-10.7%
52170	Phones	\$1,000	\$1,505	\$1,500	\$1,347	\$1,500	\$1,475	\$1,475	(\$25)	-1.7%
52161	Uniforms	\$1,000	\$56	\$800	\$824	\$1,500	\$1,500	\$1,250	(\$250)	-16.7%
52128	Vehicle Maintenance, Fuel, Oil	\$3,500	\$2,680	\$3,700	\$3,902	\$5,200	\$2,400	\$2,800	(\$2,400)	-46.2%
52120	Education, Travel, Dues	\$3,065	\$1,181	\$2,000	\$1,448	\$2,500	\$1,300	\$2,300	(\$200)	-8.0%
52160	Supplies / Services	\$3,350	\$6,432	\$1,200	\$966	\$1,500	\$2,500	\$2,300	\$800	53.3%
52140	Insurance	\$11,000	\$5,428	\$11,000	\$7,813	\$10,900	\$8,864	\$9,200	(\$1,700)	-15.6%
52171	Equipment / Radios	\$0	\$15	\$12,668	\$8,354	\$3,790	\$3,790	\$3,030	(\$760)	-20.1%
SUBTOTAL		\$105,911	\$80,860	\$99,603	\$83,554	\$101,459	\$94,479	\$99,097	(\$2,362)	-2.3%

Village of Newburg, Wisconsin
2022 Recommended Budget

Operations: Public Safety - Fire & Emerg. Govt.										
52210	Fire Protection	\$43,517	\$40,337	\$45,339	\$45,338	\$44,782	\$44,782	\$46,079	\$1,297	2.9%
52220	Fire Protection - LOSA	\$14,500	\$15,226	\$12,168	\$12,168	\$0	\$0	\$0	\$0	#DIV/0!
52500	Emergency Government	\$0	\$500	\$796	\$796	\$1,396	\$1,800	\$1,580	\$184	13.1%
SUBTOTAL		\$58,017	\$56,063	\$58,303	\$58,302	\$46,178	\$46,582	\$47,659	\$1,481	3.2%
Operations: Public Works										
53010	Wages (DPW/Recycling/Parks/CC)	\$47,610	\$61,934	\$59,473	\$57,351	\$59,473	\$66,907	\$75,624	\$16,151	27.2%
53020	Education, Travel, Dues	\$100	\$21	\$350	\$0	\$350	\$350	\$350	\$0	0.0%
53021	Insurance	\$7,650	\$10,348	\$12,800	\$9,092	\$10,900	\$9,200	\$9,200	(\$1,700)	-15.6%
53022	Legal & IT Computer Support	\$500	\$0	\$575	\$574	\$575	\$575	\$500	(\$75)	-13.0%
53030	Supplies, Fuel, Road Salt, Traffic Signs	\$29,250	\$25,643	\$30,725	\$20,859	\$22,225	\$18,000	\$26,000	\$3,775	17.0%
53040	Engineering Fees	\$3,000	\$9,120	\$4,000	\$124	\$1,000	\$750	\$2,000	\$1,000	100.0%
53050	Utilities & Phone	\$2,550	\$3,093	\$2,750	\$1,931	\$2,500	\$2,865	\$2,865	\$365	14.6%
53060	Equipment, Repairs, & Maintenance	\$16,600	\$8,341	\$13,350	\$17,993	\$17,850	\$18,300	\$12,850	(\$5,000)	-28.0%
53300	Street Maintenance	\$80,000	\$38,308	\$34,567	\$15,597	\$8,500	\$2,200	\$3,500	(\$5,000)	-58.8%
53420	Street Lights	\$42,540	\$35,969	\$42,540	\$33,550	\$35,000	\$30,311	\$33,342	(\$1,658)	-4.7%
53440	Stormwater Maintenance & Control	\$6,000	\$1,600	\$3,500	\$1,197	\$3,500	\$2,000	\$2,200	(\$1,300)	-37.1%
53620	Garbage Collection	\$62,400	\$64,050	\$64,300	\$65,612	\$67,828	\$67,828	\$69,524	\$1,696	2.5%
53621	Recycling Services	\$20,100	\$19,195	\$20,500	\$19,631	\$20,267	\$20,267	\$20,774	\$507	2.5%
SUBTOTAL		\$318,300	\$277,622	\$289,430	\$243,511	\$249,968	\$239,553	\$258,728	\$8,761	3.5%
Operations: Health & Human Services										
54910	Union Cemetary	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0.0%
54920	COVID-Related Expenses	\$0	\$0	\$29,582	\$29,582	\$0	\$0	\$0	\$0	#DIV/0!
SUBTOTAL		\$1,000	\$1,000	\$30,582	\$30,582	\$1,000	\$1,000	\$1,000	\$0	0.0%
Operations: Culture, Recreation and Education										
55140	Community Center - Building & Maint.	\$7,385	\$3,333	\$3,890	\$8,243	\$4,520	\$3,980	\$3,800	(\$720)	-15.9%
55140	Community Center Commission	\$0	\$0	\$5,800	\$604	\$5,000	\$5,000	\$5,000	\$0	0.0%
55020	Parks Commission	\$300	\$0	\$240	\$160	\$2,000	\$0	\$0	(\$2,000)	-100.0%
55300	Flags & Holiday Decorations	\$1,250	\$0	\$750	\$112	\$1,500	\$900	\$1,200	(\$300)	-20.0%
NA	Parks Pavillion	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
NA	Donation to NFD for Events	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
SUBTOTAL		\$29,435	\$3,333	\$10,680	\$9,119	\$13,020	\$9,880	\$10,000	(\$3,020)	-23.2%
Operations: Other Uses										
57310	Capital Outlay: 50% DPW Skid Loader	\$0	\$0	\$20,000	\$20,000	\$0	\$0	\$0	\$0	#DIV/0!
53720	Capital Outlay: DPW Main Street West (MY)	\$0	\$0	\$0	\$0	\$396,538	\$239,873	\$0	(\$396,538)	-100.0%
57210	Capital Outlay: Police Garage	\$97,000	\$0	\$60,000	\$77,242	\$100,000	\$23,307	\$0	(\$100,000)	-100.0%
59300	Sanitary Past Due Bills Collection	\$20,567	\$0	\$24,525	\$0	\$5,000	\$0	\$0	(\$5,000)	-100.0%
56100	Misc. Expenses	\$15	\$22,586	\$0	\$189	\$0	\$0	\$0	\$0	#DIV/0!
SUBTOTAL		\$117,582	\$22,586	\$104,525	\$97,431	\$501,538	\$263,180	\$0	(\$501,538)	-100.0%

Village of Newburg, Wisconsin
2022 Recommended Budget

Debt Service										
58010	Debt Service: 2011 & 2012 Bonding	\$191,358	\$191,358	\$188,015	\$188,015	\$233,416	\$228,844	\$188,785	(\$44,631)	-19.1%
58120	Debt Service: Loan Police Garage / DPW Doors	\$18,477	\$0	\$2,925	\$0	\$8,649	\$13,010	\$15,612	\$6,963	80.5%
	Debt Service: Loan: Main St. West in 2021	\$0	\$0	\$0	\$0	\$0	\$2,670	\$10,680	\$10,680	#DIV/0!
	Debt Service: Capital Proj. Equipment / Vehicles	\$61,950	\$65,376	\$23,722	\$23,737	\$0	\$0	\$51,447	\$0	#DIV/0!
	SUBTOTAL	\$271,785	\$256,734	\$214,662	\$211,752	\$242,065	\$244,524	\$266,524	\$24,459	10.1%
	GENERAL FUND DEBT SERVICE EXPENSES	\$271,785	\$256,734	\$214,662	\$211,752	\$242,065	\$244,524	\$266,524	\$24,459	10.1%
	GENERAL FUND OPERATIONAL EXPENSES	\$870,934	\$719,378	\$842,961	\$745,324	\$1,155,665	\$895,343	\$683,032	(\$472,633)	-40.9%
	GENERAL FUND TOTAL EXPENSES	\$1,142,719	\$976,112	\$1,057,623	\$957,076	\$1,397,730	\$1,139,867	\$949,556	(\$448,174)	-32.1%
	SURPLUS INCOME / (DEFICIT) BEFORE FUND BALANCE	(\$80,000)	(\$29,001)	\$24,293	\$46,679	(\$363,837)	(\$94,360)	(\$0)	\$363,836	

GENERAL FUND - CHANGES TO FUND BALANCE		2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Projected	2022 Recommended Budget	\$ Budget Change	% Budget Change
Fund Balance Uses										
	Reserve: Contingency	\$0	\$0	\$25,517	\$25,571	\$30,702	\$142,713	\$0	(\$30,702)	-100.0%
	Reserve: DPW Roadway	(\$80,000)	\$0	\$0	\$0	(\$394,538)	(\$239,873)	\$0	\$394,538	-100.0%
	Reserve: DPW Parks Improvement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Reserve: DPW Stormwater Maint & Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Reserve: NPD Vehicle Replacement	\$0	\$0	\$0	\$0	\$0	\$2,800	\$0	\$0	#DIV/0!
	Reserve: CC Maintenance Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Reserve: Grant - ARPA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Reserve: Grant - LWM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Total Increase / (Decrease) in Reserves	(\$80,000)	\$0	\$25,517	\$25,571	(\$363,837)	(\$94,360)	\$0	\$363,837	-100.0%
	GEN FUND NET SURPLUS INCOME / (DEFICIT)	\$0	(\$29,001)	(\$1,225)	\$21,108	(\$0)	\$0	(\$0)	#REF!	

Village of Newburg, Wisconsin
2022 Recommended Budget

CAPITAL PROJECTS FUND		2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Projected	2022 Recommended Budget	\$ Budget Change	% Budget Change
Capital Projects Fund - Revenue										
CF-2021-01	Loan: DPW - Main St. West Pulverize in 2021	\$0	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	#DIV/0!
CF-2021-02	Loan: DPW - Crack Sealing in 2022.	\$0	\$0	\$0	\$0	\$0	\$7,500	\$64,826	\$64,826	#DIV/0!
CF-2021-03	Grant: ARPA Funding - Designated for Debris Collec	\$0	\$0	\$0	\$0	\$0	\$9,000	\$0	\$0	#DIV/0!
CF-2021-04	Grant: ARPA Funding	\$0	\$0	\$0	\$0	\$0	\$33,000	\$84,544	\$84,544	#DIV/0!
CF-2021-04	Loan: DPW - Main St. East Revitalization Project	\$0	\$0	\$0	\$0	\$0	\$0	\$45,456	\$45,456	#DIV/0!
CF-2021-05	Sale / Trade-In of Equipment: DPW Truck	\$0	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0	#DIV/0!
CF-2021-05	Loan: DPW - Truck 2022 Dodge Ram Pickup w/ Plow	\$0	\$0	\$0	\$0	\$0	\$53,431	\$0	\$0	#DIV/0!
CF-2022-01	Sale / Trade-In of Equipment: International Plow	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000		#DIV/0!
CF-2022-01	Loan: DPW - International Plow Truck Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$176,876		#DIV/0!
CF-2022-02	Loan: DPW - Front End Loader Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$162,200		#DIV/0!
CF-2022-03	Loan: CC - Flooring Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$16,825		#DIV/0!
CF-2022-04	Loan: VH - Flooring Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$8,150		#DIV/0!
CF-2022-05	Grant: LWM Parks Improvement	\$0	\$0	\$0	\$0	\$0	\$0	\$500	\$500	#DIV/0!
CF-2022-05	Loan: DPW Park Pavillion at Dr. Weber Park	\$0	\$0	\$0	\$0	\$0	\$0	\$49,500		#DIV/0!
CF-2022-06	Loan: NPD - Police Vehicle	\$0	\$0	\$0	\$0	\$0	\$0	\$47,000		#DIV/0!
CF-2023-01	Loan: Playground Equipment at Presidents Park	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
SUBTOTAL		\$0	\$0	\$0	\$0	\$0	\$154,431	\$680,877	\$680,877	#DIV/0!
Capital Projects Fund - Expenses										
CF-2021-01	DPW - Main St. West Pulverize in 2021	\$0	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	#DIV/0!
CF-2021-02	DPW - Crack Sealing in 2022.	\$0	\$0	\$0	\$0	\$0	\$7,500	\$64,826	\$64,826	#DIV/0!
CF-2021-03	DPW - Debris Collector for Recycling	\$0	\$0	\$0	\$0	\$0	\$9,000	\$0	\$0	#DIV/0!
CF-2021-04	DPW - Main St. East Revitalization Project	\$0	\$0	\$0	\$0	\$0	\$33,000	\$130,000	\$130,000	#DIV/0!
CF-2021-05	DPW - Truck 2022 Dodge Ram Pickup	\$0	\$0	\$0	\$0	\$0	\$54,931	\$0	\$0	#DIV/0!
CF-2022-01	DPW - International Plow Truck Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$201,876	\$201,876	#DIV/0!
CF-2022-02	DPW - Front End Loader Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$162,200	\$162,200	#DIV/0!
CF-2022-03	CC - Flooring Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$16,825	\$16,825	#DIV/0!
CF-2022-04	VH - Flooring Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$8,150	\$8,150	#DIV/0!
CF-2022-05	DPW - Parks Pavillion at Dr. Weber Park	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000	\$50,000	#DIV/0!
CF-2022-06	NPD - Police Vehicle	\$0	\$0	\$0	\$0	\$0	\$0	\$47,000	\$47,000	#DIV/0!
CF-2023-01	DPW - Playground Equipment at Presidents' Park	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
SUBTOTAL		\$0	\$0	\$0	\$0	\$0	\$154,431	\$680,877	\$680,877	#DIV/0!
CAPITAL PROJECTS FUND PROFIT (LOSS)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!

Village of Newburg, Wisconsin
2022 Recommended Budget

SANITARY FUND REVENUE		2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Projected	2022 Recommended Budget	\$ Budget Change	% Budget Change
REVENUE: Sanitary Fund										
42000	Special Assessments - Repairs	\$0	\$0	\$0	\$4,480	\$3,584	\$2,687	\$1,196	(\$2,388)	-66.6%
46410	Sanitary Service Bills to Customers	\$335,000	\$340,380	\$335,000	\$325,163	\$326,994	\$326,994	\$326,994	\$0	0.0%
46415	Delinquent Fees Paid via Tax Bills	\$2,500	\$0	\$2,500	\$294	\$200	\$200	\$200	\$0	0.0%
48100	Interest on Invesments Held	\$3,000	\$0	\$6,759	\$2,721	\$1,200	\$0	\$0	(\$1,200)	-100.0%
48300	Property Sales	\$0	\$0	\$149	\$149	\$0	\$0	\$1,500	\$1,500	#DIV/0!
48400	Insurance Recovery Revenue	\$0	\$0	\$21,449	\$21,449	\$0	\$0	\$0	\$0	#DIV/0!
48900	Misc. Revenue	\$50	\$0	\$50	\$0	\$0	\$0	\$0	\$0	#DIV/0!
SUBTOTAL		\$340,550	\$340,380	\$365,907	\$354,256	\$331,978	\$329,881	\$329,890	(\$2,088)	-0.6%
REVENUE: Other Financing Sources										
49121	Loan: 50% Skid Loader	\$0	\$0	\$17,500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
SUBTOTAL		\$0	\$0	\$17,500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
SANITARY FUND TOTAL REVENUE		\$340,550	\$340,380	\$383,407	\$354,256	\$331,978	\$329,881	\$329,890	(\$2,088)	-0.6%

Village of Newburg, Wisconsin
2022 Recommended Budget

SANITARY FUND EXPENSES		2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Projected	2022 Recommended Budget	\$ Budget Change	% Budget Change
EXPENSES: Sanitary Fund Operating Expenses										
53600	Wages & Payroll	\$85,545	\$83,066	\$73,664	\$55,861	\$57,385	\$53,184	\$69,653	\$12,268	21.4%
53610	Village General Fund - Administrative	\$60,000	\$60,000	\$60,000	\$60,000	\$69,000	\$69,000	\$69,000	\$0	0.0%
53611	Audit & Accounting	\$12,500	\$1,830	\$8,000	\$8,000	\$3,000	\$3,000	\$3,000	\$0	0.0%
53612	Legal Fees & Codification	\$5,750	\$1,055	\$3,250	\$160	\$0	\$0	\$0	\$0	#DIV/0!
53613	IT Equipment, Support & Software	\$3,000	\$214	\$3,000	\$555	\$2,000	\$1,800	\$2,845	\$845	42.3%
53614	Insurance	\$5,000	\$9,781	\$7,500	\$5,327	\$5,800	\$5,500	\$5,500	(\$300)	-5.2%
53615	Photocopies and Postage	\$2,800	\$1,370	\$2,900	\$1,158	\$200	\$0	\$0	(\$200)	-100.0%
53616	Education, Travel, Dues	\$2,800	\$1,443	\$2,500	\$408	\$1,800	\$300	\$2,500	\$700	38.9%
53620	Utilities	\$18,605	\$18,034	\$18,280	\$18,452	\$18,250	\$20,788	\$22,867	\$4,617	25.3%
53631	Engineering	\$18,000	\$19,186	\$10,000	\$1,988	\$8,000	\$19,709	\$6,000	(\$2,000)	-25.0%
53632	Sludge Hauling	\$19,500	\$24,968	\$22,500	\$19,158	\$21,842	\$23,000	\$23,000	\$1,158	5.3%
53633	Lab & Testing Services	\$27,500	\$26,608	\$25,000	\$23,666	\$25,300	\$23,920	\$27,500	\$2,200	8.7%
53634	Phosphorus Compliance - Alum	\$0	\$0	\$7,085	\$5,535	\$7,085	\$5,906	\$9,000	\$1,915	27.0%
53640	Vehicle Maintenance, Fuel & Oil	\$1,500	\$552	\$1,500	\$1,012	\$1,400	\$750	\$800	(\$600)	-42.9%
53650	Supplies	\$13,000	\$16,342	\$7,000	\$3,265	\$9,000	\$3,500	\$6,206	(\$2,794)	-31.0%
53660	Building, Collection System, Lift Station R&M	\$92,000	\$92,934	\$100,000	\$89,749	\$72,000	\$69,528	\$63,250	(\$8,750)	-12.2%
53670	WI - DNR Wastewater Fee	\$700	\$913	\$950	\$936	\$950	\$1,005	\$1,075	\$125	13.2%
53671	Community Support: Riversedge Nature Ctr	\$5,000	\$2,500	\$2,500	\$2,500	\$2,750	\$2,750	\$2,750	\$0	0.0%
53691	Bank Fees	\$0	\$0	\$0	\$30	\$0	\$25	\$25	\$25	#DIV/0!
53690	Misc. Expenses	\$0	(\$371)	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
SUBTOTAL		\$373,200	\$360,425	\$355,629	\$297,760	\$305,762	\$303,665	\$314,971	\$9,209	3.0%
EXPENSES: Sanitary Debt Service										
58101	Debt Service: 50% Skid Loader	\$0	\$0	\$3,500	\$0	\$3,504	\$3,504	\$3,504	\$0	0.0%
58102	Debt Service: Other	\$23,280	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
58102	Debt Service: Loan for Truck - Dodge Ram 2022 Wh	\$0	\$0	\$0	\$0	\$0	\$0	\$8,312	\$8,312	#DIV/0!
SUBTOTAL		\$23,280	\$0	\$3,500	\$0	\$3,504	\$3,504	\$11,816	\$8,312	237.2%
EXPENSES: Sanitary Other Uses										
57401	Capital Outlay: 50% Skid Loader	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
SUBTOTAL		\$0	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
SANITARY FUND TOTAL EXPENSES		\$396,480	\$360,425	\$379,129	\$297,760	\$309,266	\$307,169	\$326,787	\$17,521	5.7%

SANITARY FUND - CHANGES TO FUND BALANCE		2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Projected	2022 Recommended Budget	\$ Budget Change	% Budget Change
59200	Additions to Reserve Funds	\$25,000	\$0	\$21,449	\$21,449	\$22,712	\$22,712	\$3,103	(\$19,609)	-86.3%
59200	Use of Reserve Funds	(\$80,930)	(\$80,930)	(\$17,171)	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Total Increase / (Decrease) in Reserves		(\$55,930)	(\$80,930)	\$4,278	\$21,449	\$22,712	\$22,712	\$3,103	(\$19,609)	-86.3%
SANITARY FUND PROFIT (LOSS)		\$0	\$60,885	\$0	\$35,047	\$0	\$0	\$0	\$0	#DIV/0!

Depreciation Expense is an audit-based adjustment and is not tracked for the purposes of cash-based management budgeting.

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