

<u>Expenses:</u>	<u>2017</u>	<u>2018</u>	<u>% Change</u>
General Government	136,120	143,692	
Public Safety	266,909	268,854	
Public Works	246,723	272,537	
Culture, Park and Recreation	78,500	58,500	
Conservation and Development	3,000	3,000	
Capital Outlay	868,000	25,500	
Other Financing Sources	<u>150,300</u>	<u>200,042</u>	
	1,749,552	972,125	-44.44%
<u>Revenues:</u>			
Taxes	600,714	632,997	
Intergovernmental	282,952	292,105	
Licenses and Permits	3,100	3,050	
Public Charges for Services	39,450	37,450	
Miscellaneous	<u>843,400</u>	<u>26,550</u>	
	1,769,616	992,152	-43.93%
Excess (Deficiency)	20,064	20,027	
Less: Transfers to Utilities	0	0	
Balance	20,064	20,027	
Less: Transfer (to) from Contingency	(20,064)	(20,027)	
Total	0	0	
<i>Net Property Taxes</i>	230,666	237,149	2.81%
Summary of Property Taxes			
General Fund	(787,634)	11,607	
Debt Service	150,300	200,042	
Capital Project	<u>868,000</u>	<u>25,500</u>	
Amount to be Raised:	230,666	237,149	2.81%

GENERAL FUND REVENUES**2017****2018****Diff.****%****Notes****(A) TAXES**

Exempt Computer Aide-General and TIF	6,000	7,000	1,000	17%	Estimate - per 2017 actual
Mobile Home Taxes	2,500	2,300	(200)	-8%	Per 2017 actuals
PILOT - Other (LSS)	2,500	2,500	0	0%	Lutheran Social Services PILOT estimate
PILOT - Water	64,048	64,048	0	0%	No longer forgiven through PSC
Property Taxes - General	230,666	237,149	6,483	2.811%	2016 levy limit, 2.808 % additional levy for net new construction
Allowable Exemption			0	#DIV/0!	Allowable Debt Service Levy Exemption (GO Note P & I of \$150,300)
Property Taxes - TIF	295,000	320,000	25,000	8%	Estimate - per 2017 actual
Taxes	600,714	632,997	32,283		

(B) INTERGOVERNMENTAL

2% Fire Dues	2,000	2,300	300	15%	2% fire dues
Franchise Fee	5,000	4,800	(200)	-4%	Charter Communications - Per 2017 actuals
Library County Aids	0	0	0	#DIV/0!	Marathon and Taylor County (kept by library)
Other State Payments	0	0	0	#DIV/0!	
Recycling Grant	1,500	1,500	0	0%	ESTIMATE
State Revenue Sharing	210,194	210,194	0	0%	Per DOR
Transportation Aide	64,258	73,311	9,053	14%	Per DOR
Intergovernmental	282,952	292,105	9,153		

(C) LICENSES & PERMITS

Building Permits	250	200	(50)	-20%	ESTIMATE
Business Licenses & Permits - others	100	50	(50)	-50%	ESTIMATE
Dog License	350	350	0	0%	ESTIMATE
Liquor License	950	950	0	0%	Per 2017 actuals
Operating & Cigarette Licenses	200	250	50	25%	Per 2017 actuals
Licenses & Permits	1,850	1,800	(50)		

(D) Fines & Violations	1,250	1,250	0	0%	Parking and village fines
Fines and Violations	1,250	1,250	0		

(E) PUBLIC CHARGES FOR SERVICES

Garbage and Recycling Fees	39,000	37,000	(2,000)	-5%	
General Government Fees	0	0	0	#DIV/0!	
Highway Fees - local	0	0	0	#DIV/0!	
Mowing and Weed Control	250	300	50	20%	Per 2017 actuals
Police Fees	200	150	(50)	-25%	Per 2017 actuals
Public Charges for Services	39,450	37,450	(2,000)		

(F) MISC REVENUE

Interest Income	2,000	2,500	500	25%	Per 2017 actuals
Memorial Hall Income	10,000	11,500	1,500	15%	Per 2017 actuals
Misc. Income	22,000	3,000	(19,000)	-86%	2017 use excess from Memorial Hall checking
Transfer in from Future Expenditures	50,000	0	(50,000)	-100%	2017 Street projects
Loan Proceeds	750,000	0	(750,000)	-100%	for 2017 Street Projects
Equipment sales	0	0	0	#DIV/0!	Sale of PD squad car
Rent - Village Hall	800	950	150	19%	Per 2016 actuals
Rent - Land	8,600	8,600	0	0%	
Miscellaneous Revenue	843,400	26,550	(816,850)		

Total GF Revenue	1,769,616	992,152	(777,464)		
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Notes:

GENERAL FUND EXPENSES**2017****2018****Diff.****%****Notes****(A) General Fund Expenditures**

Assessor (Becker)	4,400	4,400	0	0%	Maintenance assessment
Attorney Fees (Wachsmuth)	3,000	5,500	2,500	83%	Per 2017 actuals
Audit (Soyk)	6,000	6,000	0	0%	Per 2017 actuals
Water Audit (Soyk)	(2,000)	(2,000)	0	0%	1/3 of Audit Cost
Sewer Audit (Soyk)	(2,000)	(2,000)	0	0%	1/3 of Audit Cost
Board Fringes	812	812	0	0%	
Board and Committee Meetings	10,620	10,620	0	0%	Board and Committee - based on estimated meetings
Board of Review	350	350	0	0%	7 members
Board - other	200	150	(50)	-25%	
President Salaries	2,100	2,100	0	0%	\$60 / meeting plus \$100 / month
President Fringes	161	161	0	0%	
President Other	200	150	(50)	-25%	
Clerk - cleaning expense	140	100	(40)	-29%	Per 2017 actuals
Clerk - Dues and Memberships	700	750	50	7%	WMCA, MTAW , Chamber, LWM
Clerk Electric	1,550	1,500	(50)	-3%	Per 2017 actuals
Clerk Fringes	5,816	6,218	402	7%	
Clerk Gas & Heat	850	700	(150)	-18%	Per 2017 actuals
Clerk Outside Services	3,500	4,500	1,000	29%	QB assistance, other program assistance
Clerk Telephone	1,950	1,850	(100)	-5%	Per 2017 actuals
Clerk's Building	6,000	6,000	0	0%	ESCROW - Future Building repairs/purchase
Clerk Salaries	24,442	27,310	2,868	12%	Clerk and Deputy (50% Gen, 25% W, 25% WW)
Clerk Supplies	3,500	7,000	3,500	100%	Office Supplies, misc office items - Copier in 2018
Clerk Training	2,000	1,500	(500)	-25%	C/T Institute plus misc regional trainings
Clerk Utilities (W & S)	450	450	0	0%	Per 2017 actuals
Election Salaries	1,664	1,600	(64)	-4%	Per 2017 actuals
Election Supplies	300	600	300	100%	
Insurance - Crime	540	567	27	5%	ESTIMATE
Insurance - Liability	11,790	12,380	590	5%	ESTIMATE
Insurance - Property Insurance	9,880	10,374	494	5%	ESTIMATE
Insurance - Workers Comp	15,555	16,333	778	5%	ESTIMATE
Water Utility Insurance Allocation	(5,250)	(5,513)	(263)	5%	Insurance % paid by Water Utility
Sewer Utility Insurance Allocation	(4,095)	(4,300)	(205)	5%	Insurance % paid by Sewer Utility

Publications	2,000	2,200	200	10%	Per 2017 actuals
Village Hall Cleaning	1,670	1,200	(470)	-28%	ESTIMATE
Village Hall Misc.	1,000	750	(250)	-25%	
Village Hall Telephone	700	680	(20)	-3%	Per 2017 actuals
Village Hall Electric	4,225	4,000	(225)	-5%	Per 2017 actuals
Village Hall Gas / Heat	3,000	2,400	(600)	-20%	Per 2017 actuals
Village Hall Utilities (W & S)	1,400	1,300	(100)	-7%	Per 2017 actuals
Village Hall - Capital Improvements	17,000	15,000	(2,000)	-12%	ESCROW for building
General Government Expenditures	136,120	143,692	7,572		

(B) Public Safety

Fire District / Emergency Services	40,360	40,304	(56)	0%	Central Fire & EMS District Budget-PLUS CALLS
2% Fire Dues - payable to Fire District	2,000	2,300			Matches estimated income
Fire Protection - Water Utility	118,021	118,021	0	0%	
Police Car Insurance	0	0	0	#DIV/0!	Included in Admin
Police Fringes	13,553	13,621	68	1%	
Police Fuel	4,000	4,000	0	0%	
Police Contracted Services	4,000	3,000	(1,000)	-25%	
Police Phone	1,850	1,850	0	0%	Per 2016 actuals
Police Supplies & misc.	6,000	7,000	1,000	17%	Office supplies, program / support , policy updates, ordinance codification
Police Training	2,000	2,500	500	25%	May increase with add'l PD personnel
Police Uniforms	1,000	1,250	250	25%	May increase with add'l PD personnel
Police Vehicle	2,500	2,500	0	0%	Squad maintenance or replacement
Police Wages	71,625	72,508	883	1%	Chief Leichtman + part-time officer
Public Safety	266,909	268,854	1,645		

(C) Public Works

Garbage Collection - Refuse	27,000	25,000	(2,000)	-7%	Advanced Disposal - per 2017 actuals
Garbage Collection - Recycling	6,000	9,050	3,050	51%	Advanced Disposal - per 2017 actuals
PW Contracted Services	5,000	4,000	(1,000)	-20%	Non-project related assistance (engineering and contractual services) - per 2017 actuals
PW Equipment Repairs	6,000	6,000	0	0%	loader, sweeper, misc
PW Electric					
*Brat Stand	180	300	120	67%	Per 2017 actuals

*Dorchester Days Stand	575	575	0	0%	Per 2017 actuals
*Hwy Sign	800	800	0	0%	Per 2017 actuals
*Street Lights	22,500	22,500	0	0%	Per 2017 actuals
PW Fringes	31,687	30,109	(1,578)	-5%	80% Faude, Penney
PW Fuel	6,000	6,000	0	0%	Per PW Committee
PW Misc.	2,500	2,500	0	0%	Diggers, xmas decorations, vehicle licenses
PW Telephone	2,650	2,750	100	4%	Per 2017 actuals
PW Street Repairs	50,800	73,500	22,700	45%	Chipsealing, patching, cracksealing, gravel, sidewalks, salt/sand, including excavating
PW Supplies and expense	11,500	12,000	500	4%	Misc parts for shop
PW Training	250	150	(100)	-40%	Faude and Penney
PW Uniforms	400	250	(150)	-38%	Per 2017 actuals
PW Wages	72,881	77,053	4,172	6%	80% Faude, Penney, seasonal help
Public Works	246,723	272,537	25,814		

(D) Culture & Recreation

Library	43,500	43,500	0	0%	Village Cost-total less County reimbursements
Memorial Hall	35,000	15,000	(20,000)	-57%	Per 2017 actuals
Culture and Recreation	78,500	58,500	(20,000)		

Community Dev. / Tourism	1,500	1,500	0	0%	Per 2017 actuals
Economic Development	1,500	1,500	0	0%	Per 2017 actuals
Conservation and Devel.	3,000	3,000	0		

C/O - Police	2,000	2,000	0	0%	ESCROW - Future Police Capital Purchase
	2,000	2,000	0		

C/O - PW Equipment	0		0	#DIV/0!	Shop overhead door
	0		0	#DIV/0!	Backhoe loan payments in 2018
	0		0	#DIV/0!	Payloader loan payment in 2018
	10,000	23,500	13,500	135%	PW Capital Purchases - ESCROW
	10,000	23,500	13,500		

C/O - Streets	750,000		(750,000)	-100%	2017 Street Projects - ESCROW
	6,000		(6,000)	-100%	Sidewalk Repairs - combined with Street Repairs
	100,000		(100,000)	-100%	Additional Street Projects
	856,000	0	-856,000		

Capital Outlay	868,000	25,500
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Transfers Out (GO Debt Service)	150,300	200,042
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Total Expenditures	1,749,552	972,125
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			Contingency
GF Excess / Deficiency	\$20,064	\$20,027	2.0601271%

Transfers Out (Water Utility)	\$0	\$0
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Transfers Out (Sewer Utility)	\$0	\$0
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			Contingency
Total Expenditures less Utility Transfers	\$20,064	\$20,027	2.06%

Transfers (Out) In (Savings / Contingency) (\$20,064) (\$20,027)

Notes:

****Budget includes approved wage increases for all village employees.**

WATER REVENUES

	<u>2017</u>	<u>2018</u>	<u>Diff.</u>	<u>%</u>	<u>Notes</u>
Interest Income General	1,200	900	(300)	-25%	Interest, late fees - Per 2017 actuals
Metered Sales (all)	205,000	200,000	(5,000)	-2%	Per 2017 actuals
Public Fire Protection	118,021	118,021	0	0%	Public Fire Protection
Other Operating Rev - Misc.	14,800	15,100	300	2%	Hook-up charges, Connection Fees, Private Fire Protection (flat fees)
From Future Expenditures	3,500	10,000	6,500	186%	Put away in past, used for projects in 2018. (Electronics update at water plant.)
Total Water Revenues	342,521	344,021	1,500		

WATER EXPENSES

Outside Services					
*Outside Services - Other	3,500	0	(3,500)	-100%	Combined with Outside Services - Contractors starting in 2018
*Audit	2,000	2,000	0	0%	1/3 of audit cost (per 2017 actual)
Depreciation	83,095	83,095	0	0%	2017 depreciation (audit entry)
Taxes	64,048	64,048	0	0%	PILOT due to GF
Other Income Deductions	3,110	3,110	0	0%	Interest Expense (audit entry)
Interest on Long-term debt	2,079	4,463	2,384	115%	SDWLP project interest (3rd/4th/Washington Ave)& interest on Meter Replaceme
Electric					
*Washington Ave	10,500	11,600	1,100	10%	Per 2017 actuals.
*Water Tower	1,500	2,000	500	33%	Per 2017 actuals.
*Pump House	1,500	2,000	500	33%	Per 2017 actuals.
Gas					
*1st Ave	500	450	(50)	-10%	Per 2017 actuals.
*Washington Ave.	2,500	2,300	(200)	-8%	Per 2017 actuals.
*Pump House	500	600	100	20%	Per 2017 actuals.
Field: Wages	30,980	31,995	1,015	3%	Golz @ 50% , 10% Faude and Penney
Field: Fringes	15,288	15,462	174	1%	Golz @ 50% , 10% Faude and Penney
Chemicals	5,000	5,000	0	0%	Per 2017 actuals.
Dues and Memberships	200	100	(100)	-50%	Per 2017 actuals.
Supplies	3,500	3,500	0	0%	Office supplies and misc.
Repairs	14,000	12,000	(2,000)	-14%	Well repairs as needed, various other repairs - per 2017 actuals.
Training	250	100	(150)	-60%	
Vehicle Expense	600	500	(100)	-17%	Fuel for van, various van expenses - per 2017 actuals.
Uniforms	50	50	0	0%	Per 2017 actuals.
Admin: Wages	12,221	13,655	1,434	12%	Ruge, Wiersma @ 25%

Admin: Fringes	2,839	3,063	224	8%	Ruge, Wiersma @ 25%
Outside Services - Contractors	5,000	9,500	4,500	90%	Cross Connect. Insp., excavating, misc. - combined with Other Outside Services
Admin & Gen: Insurance	5,250	5,513	263	5%	
Phone	500	300	(200)	-40%	Per 2017 actuals.
Total Water Expenses	270,510	276,404	5,894		

C/O - Water					
Water Plant - electronics update		65,000	65,000	#DIV/0!	2017 Project
Watertower Maintenance		10,000	10,000	#DIV/0!	2018 Project
Water Meter Replacement (Annual Pymt)	14,253	0	(14,253)	-100%	Payment pays down liability - see NOTES below
Various Capital Projects	27,000	10,000	(17,000)	-63%	Well 3 Rehab - 2017, Stripper Tower Cleaning, Well 2 line cleaning - 2018
GIS Mapping - 1/2 cost	8,500	0	(8,500)	-100%	2017 Project - pulled \$ from Future Expenditures from 2016 Budget (See Income)
Replace 20 hydrants (per CIP) - \$16,000	10,000	0	(10,000)	-100%	Should be final year needed to replace all hydrants.
Long-Term Maintenance Fund	30,000	0	(30,000)	-100%	ESCROW - used in 2018 for electronics update
Equipment Replacement Fund	15,000	0	(15,000)	-100%	ESCROW - used in 2018 for electronics update
	104,753	85,000	-19,753		

	2017	2018
Total w C/O	375,263	361,404

	2017	2018	Rate of Return
Water Excess / Deficiency	(32,742)	(17,383)	-5%
Water Excess / Deficiency (less depreciation)	50,353	65,712	18%

Operations Transfers In (General Fund)	0	0
Net Excess / Deficiency	50,353	65,712

NOTES:

Long-term debt principle payment of \$10,020 due in 2018 for SDWL. (Not accounted for in our expenses as it pays down a liability.)

Principle payment of approximately \$15,000 due in 2018 for water meter replacement. (Not accounted for in expenses as it pays down a liability.)

<u>SEWER REVENUES</u>		<u>2017</u>	<u>2018</u>	<u>Diff.</u>	<u>%</u>	<u>Notes</u>
Interest Income General		850	750	(100)	-12%	Interest income, late charges - per 2017 actuals
Metered Sales (all)		155,500	174,500	19,000	12%	Based on 2017 actuals
Other Operating Rev - Misc.		19,000	16,000	(3,000)	-16%	Connection Fees, grey water and misc. revenues
From Future Expenditures		3,500	0	(3,500)	-100%	Put away in past, used for project in 2017.
Total Sewer Revenues		178,850	191,250	12,400		

<u>SEWER EXPENSES</u>		<u>2017</u>	<u>2018</u>	<u>Diff.</u>	<u>%</u>	<u>Notes</u>
Depreciation		49,249	49,249	0	0%	2017 depreciation (audit entry) - should cover USDA RD bond principal
Taxes (Meter Charges)		2,034	2,034	0	0%	Carryover \$2,034 (audit entry)
Other Income Deductions		1,447	1,447	0	0%	Interest Expense (audit entry)
Interest on Long-Term Debt		20,579	20,227	(352)	-2%	USDA RD interest
USDA RD Bond - Debt Service Reserve		5,000	5,000	0	0%	USDA RD Debt Service Reserve
Field: Wages		30,980	31,995	1,015	3%	Golz @ 50%, Faude and Penney 10%
Field: Fringes		15,288	15,462	174	1%	Golz @ 50%, Faude and Penney 10%
Electric & Power						
*Electric - Lift Station		1,100	1,050	(50)	-5%	Per 2017 actuals.
*Electric - WWTP - Center Ave		11,500	13,500	2,000	17%	Per 2017 actuals.
*Electric - WWTP - 4th Ave		7,200	7,900	700	10%	Per 2017 actuals.
*Gas / Heat		750	600	(150)	-20%	Per 2017 actuals.
Utilities (W/WW)		300	350	50	17%	Per 2017 actuals.
Phone		1,600	1,550	(50)	-3%	Landline, cell, lift stations
Testing		2,000	500	(1,500)	-75%	Per 2017 actuals.
Supplies		2,250	3,000	750	33%	Per 2017 actuals.
Repairs		17,200	15,000	(2,200)	-13%	Misc repairs - including manholes, tank repairs, generator for lift station
Chemicals		17,000	15,000	(2,000)	-12%	Per 2017 actuals - includes amount for Phosphorus treatment
State Fees		1,300	2,000	700	54%	Per 2017 actuals.
Uniforms		50	50	0	0%	
Vehicle and Transportation		650	550	(100)	-15%	Per 2017 actuals.
Admin: Wages		12,221	13,655	1,434	12%	Ruge, Wiersma @ 25%
Admin: Fringes		2,839	3,063	224	8%	Ruge, Wiersma @ 25%
Outside Services-Audit and Accounting		2,000	2,000	0	0%	1/3 of Audit Cost
Outside Services - Other contracted services		1,500	15,000	13,500	900%	Includes Engineering costs for various projects
Insurance		4,095	4,300	205	5%	
Misc.		1,000	500	(500)	-50%	
Total Sewer Expenses		211,132	224,982	13,850		

C/O - Sewer						
	CMOM Compliance	0	0	0	#DIV/0!	CMOM Compliance (20% annual collection system cleaning)
	GIS Mapping - 1/2 cost	3,500	0	(3,500)	-100%	2017 Project - pulled \$ from Future Expenditures from 2016 Budget (See Income)
	Long-Term Maintenance Fund	0		0	#DIV/0!	Future Expense Fund - ESCROW
		3,500	0	-3,500		

Total w C/O	214,632	224,982
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	2017	2018	Rate of Return
Sewer Excess / Deficiency	(\$35,782)	(\$33,732)	-16.67%
Sewer Excess / Deficiency (less depreciation)	\$13,467	\$15,517	6.27%

Operations Transfers In (General Fund)	0	0
Net Excess / Deficiency	13,467	15,517

NOTES:

Long-term debt principle payment of \$13,065 due in 2018. (Not accounted for in our expenses as it pays down a liability.)