

GENERAL FUND EXPENSES**(A) General Fund Expenditures**

	<u>2025</u>	<u>2026</u>	<u>Diff.</u>	<u>%</u>	<u>Notes</u>
Assessor (Becker)	4,900	5,100	200	4%	Maintenance assessment
Attorney Fees (?)	2,000	8,000	6,000	300%	Per 2025 Actuals based off of Wachsmuth
Audit (CLA)	16,800	17,640	840	5%	Estimate
Water Audit (CLA)	(5,600)	(5,880)	(280)	5%	1/3 of Audit Cost
Sewer Audit (CLA)	(5,600)	(5,880)	(280)	5%	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	300	300	0	0%	7 members
Board - other	100	100	0	0%	Estimate
President Salaries	2,100	2,100	0	0%	\$60 / meeting plus \$100 / month
President Fringes	161	161	0	0%	
President Other	100	100	0	0%	
Clerk - cleaning expense	0	0	0	#DIV/0!	Per 2025 Actuals
Clerk - Dues and Memberships	800	1,200	400	50%	WMCA, MTAW , Chamber, LWM
Clerk Electric	3,400	3,480	80	2%	Per 2025 Actuals
Clerk Fringes	11,024	12,110	1,086	10%	
Clerk Gas & Heat	1,500	2,200	700	47%	Per 2025 Actuals
Clerk Outside Services	13,000	11,100	(1,900)	-15%	QB assistance, other program assistance
Clerk Mileage	200	200	0	0%	Estimate
Clerk Telephone	3,300	3,300	0	0%	Per 2025 Actuals
Clerk's Building	5,000	5,000	0	0%	ESCROW - Future Building repairs/purchase
Clerk Salaries	39,328	44,319	4,991	13%	Clerk and Deputy (50% Gen, 25%W, 25%WW)
Clerk Supplies	4,000	4,400	400	10%	Office Supplies, misc office items
Clerk Training	500	500	0	0%	C/T Institute plus misc regional trainings
Clerk Utilities (W & S)	2,000	2,000	0	0%	Per 2025 Actuals
Dept Service Expense		70,440			State Fund Loan (TID payback)
Election Salaries	1,000	2,000	1,000	100%	based on 2 elections in 2026
Election Supplies	400	700	300	75%	Estimate
Insurance - Crime	0	0	0	#DIV/0!	ESTIMATE 5% increase
Insurance - Liability, Auto, Crime	13,186	12,757	(429)	-3%	ESTIMATE
Insurance - Property Insurance	21,931	21,448	(483)	-2%	ESTIMATE
Insurance - Workers Comp	11,265	8,326	(2,939)	-26%	ESTIMATE
Water Utility Insurance Allocation	(11,600)	(14,177)	(2,577)	22%	Insurance % paid by Water Utility
Sewer Utility Insurance Allocation	(11,600)	(14,177)	(2,577)	22%	Insurance % paid by Sewer Utility

(C) Public Works

Garbage Collection - Refuse	29,000	30,000	1,000	3%	Waste Management
Garbage Collection - Recycling	18,300	17,000	(1,300)	-7%	Waste Management
PW Contracted Services	1,000	2,000	1,000	100%	Non-project related assistance (engineering and contractual services)
PW Equipment Repairs	10,000	12,000	2,000	20%	loader, sweeper, misc
PW Electric					
*Brat Stand	215	200	(15)	-7%	Per 2025 Actuals
*Dorchester Days Stand	1,800	1,800	0	0%	Per 2025 Actuals
*Street Lights	23,700	22,000	(1,700)	-7%	Per 2025 Actuals
PW Fringes	48,670	51,768	3,098	6%	80% Penney, Geiger
PW Fuel	10,000	10,200	200	2%	Per PW
PW Misc.	1,300	1,500	200	15%	Diggers, xmas decorations, vehicle licenses
PW Telephone	3,500	3,200	(300)	-9%	Per 2025 actuals
PW Street Repairs	165,000	180,000	15,000	9%	Chipsealing, patching, cracksealing, gravel, sidewalks, salt/sand, including excavating
PW Supplies and expense	12,000	3	(11,997)	-100%	Per 2025 Actuals - Misc parts for shop
PW Training	100	100	0	0%	Penney, Geiger
PW Uniforms	400	400	0	0%	Per 2025 actuals
PW Wages	109,159	115,880	6,721	6%	80% Penney, Geiger seasonal help
Public Works	434,144	448,051	13,907		

(D) Culture & Recreation

Library	44,500	44,500	0	0%	Village Cost-total less County reimbursements
Memorial Hall	16,000	16,000	0	0%	Based on 2025 Actuals
Culture and Recreation	60,500	60,500	0		

DASE Playground	1,000	1,000	0	0%	Estimate
Cemetery	3,000	2,000	(1,000)	-33%	Estimate
Community Dev. / Tourism	500	500	0	0%	Per 2025 Actuals - Estimates
Economic Development	1,300	1,300	0	0%	Per 2025 Actuals - membership dues
Conservation and Devel.	5,800	4,800	-1,000		

(D) Fines & Violations	700	0	(700)	-100%	Based upon 2025 Actuals/Estimate
Fines and Violations	700	0	-700		

(E) PUBLIC CHARGES FOR SERVICES

Garbage and Recycling Fees	48,000	55,400	7,400	15%	Per 2025 actuals/estimate
General Government Fees	0	0	0	#DIV/0!	
Highway Fees - local	0	0	0	#DIV/0!	
Mowing and Weed Control	0	0	0	#DIV/0!	Per 2025 Actuals
Police Fees	0	0	0	#DIV/0!	No longer because of no dept.
Public Charges for Services	48,000	55,400	7,400		

(F) MISC REVENUE

Interest Income	21,800	23,500	1,700	8%	Per 2025 Actuals/Estimate
Memorial Hall Income	12,000	12,000	0	0%	Per 2025 Actuals/Estimate
Misc. Income	500	2,000	1,500	300%	
Transfer in from Future Expenditures	0	0	0	#DIV/0!	
Loan Proceeds <i>5.15% interest</i>	150,000	150,000	0	0%	
Equipment sales	0	0	0	#DIV/0!	
Rent - Village Hall	300	300	0	0%	Per 2025 Actuals/Estimate
Rent - Land	2,500	3,125	625	25%	
Miscellaneous Revenue	187,100	190,925	3,825		

Total GF Revenue	1,207,162	1,229,859	22,697
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Notes:

SEWER REVENUES

	<u>2025</u>	<u>2026</u>	<u>Diff.</u>	<u>%</u>	<u>Notes</u>
Interest Income General	3,000	3,600	600	20%	Interest income, late charges - per 2025 actuals
Metered Sales (all)	344,302	333,500	(10,802)	-3%	Based on 2% increase (Ehlers analysis for 2026)
Other Operating Rev - Misc.	0	0	0	#DIV/0!	Connection Fees, grey water and misc. revenues
From Future Expenditures	35,000	38,000	20,000	9%	Use to balance budget
Total Sewer Revenues	382,302	375,100	9,798		

SEWER EXPENSES

	<u>2025</u>	<u>2026</u>	<u>Diff.</u>	<u>%</u>	<u>Notes</u>
Depreciation	91,000	100,000	9,000	10%	2024 depreciation (audit entry) - should cover USDA RD bond principal
Taxes (Meter Charges)	3,400	4,000	600	18%	Carryover \$2,034 (audit entry)
Other Income Deductions	30,000	32,000	2,000	7%	Interest Expense (audit entry)
Interest on Long-Term Debt	32,500	31,250	(1,250)	-4%	USDA RD interest bonds 4020-08, 4020-04, 92-02
USDA RD Bond - Debt Service Reserve	5,000	5,000	0	0%	USDA RD Debt Service Reserve
Field: Wages	44,951	47,666	2,715	6%	Golz @ 50%, Geiger and Penney 10%
Field: Fringes	14,516	15,854	1,338	9%	Golz @ 50%, Geiger and Penney 10%
Electric & Power					
*Electric - Lift Station	3,000	3,900	900	30%	Per 2025 actuals.
*Electric - WWTP - Center Ave	14,100	14,300	200	1%	Per 2025 actuals.
*Electric - WWTP - 4th Ave	8,400	8,200	(200)	-2%	Per 2025 actuals.
*Gas / Heat	2,000	1,000	(1,000)	-50%	Per 2025 actuals - River County bulk fill up
Utilities (W/WW)	375	300	(75)	-20%	Per 2025 actuals.
Phone	1,900	2,100	200	11%	Per 2025 actuals Landline, cell, lift stations
Testing	7,000	7,700	700	10%	Per 2025 actuals.
Supplies	1,000	1,800	800	80%	Per 2025 actuals.
Repairs	22,000	15,000	(7,000)	-32%	Misc repairs - including manholes, tank repairs, generator for lift station
Chemicals & Fines	55,000	45,000	(10,000)	-18%	Per 2025 actuals Estimate for phosphorus treatments.
State Fees	1,700	1,500	(200)	-12%	Per 2025 actuals.
Uniforms	50	50	0	0%	Per 2025 actuals.
Vehicle and Transportation	800	1,000	200	25%	Per 2025 actuals.
Admin: Wages	19,664	22,159	2,495	13%	Clerk/Treasurer, Deputy-Clerk/Treasurer @ 25%
Admin: Fringes	5,460	6,055	595	11%	Clerk/Treasurer, Deputy-Clerk/Treasurer @ 25%
Outside Services-Audit and Accounting	5,600	5,880	280	5%	1/3 of Audit Cost - Estimate
Outside Services - Other contracted services	8,000	10,000	2,000	25%	Includes Engineering costs for various projects
Insurance	11,600	14,177	2,577	22%	25% per 2025 actual plus 5% estimated increase for 2026
Total Sewer Expenses	389,016	395,891	6,875		

WATER REVENUES

	<u>2025</u>	<u>2026</u>	<u>Diff.</u>	<u>%</u>	<u>Notes</u>
Interest Income General	3,400	3,400	0	0%	Interest, late fees - Per 2025 actuals
Metered Sales (all)	210,500	218,000	7,500	4%	Based on 2025 actuals
Public Fire Protection	118,021	118,021	0	0%	Public Fire Protection
Other Operating Rev - Misc.	12,600	14,200	1,600	13%	Hook-up charges, Connection Fees, Private Fire Protection (flat fees)
From Future Expenditures	0	0	0	#DIV/0!	Put away in past, Electronics update at water plant in 2023
Total Water Revenues	344,521	353,621	9,100		

WATER EXPENSES

Audit Services	5,600	5,880	280	5%	1/3 of audit cost (Estimate)
Depreciation	139,000	150,000	11,000	8%	2024 depreciation (audit entry)
Taxes	64,048	64,048	0	0%	PILOT due to GF - pay in June
Other Income Deductions	7,500	8,000	500	7%	Interest Expense (audit entry)
Interest on Long-term debt	7,677	7,200	(477)	-6%	SDWLP interest Bonds 5066-03, 5066-06, 5066-08
Electric					
*Washington Ave	13,600	15,000	1,400	10%	Per 2025 actuals.
*Water Tower	4,000	3,800	(200)	-5%	Per 2025 actuals.
*Pump House	2,000	3,250	1,250	63%	Per 2025 actuals.
Gas					
*1st Ave	500	720	220	44%	Per 2025 actuals.
*Washington Ave.	2,600	5,100	2,500	96%	Per 2025 actuals.
*Pump House	800	1,350	550	69%	Per 2025 actuals.
Field: Wages	44,951	47,666	2,715	6%	Golz @ 50% , 10% Geiger and Penney
Field: Fringes	14,516	15,854	1,338	9%	Golz @ 50% , 10% Geiger and Penney
Chemicals	12,000	8,000	(4,000)	-33%	Per 2025 actuals.
Dues and Memberships	500	500	0	0%	Per 2025 actuals.
Supplies	10,000	6,500	(3,500)	-35%	Office supplies and misc.
Repairs	10,000	12,000	2,000	20%	Well repairs as needed, various other repairs - per 2025 actuals.
Training	1,200	1,200	0	0%	
Vehicle Expense	1,200	1,000	(200)	-17%	Fuel for van, various van expenses - per 2025 actuals.
Uniforms	50	50	0	0%	Per 2025 actuals.
Admin: Wages	19,664	22,159	2,495	13%	Clerk/Treasurer, Deputy-Clerk/Treasurer @ 25%