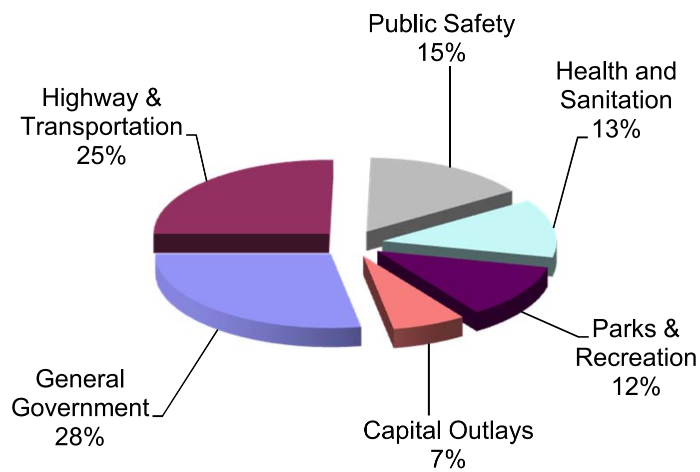
# VILLAGE OF WALES

# 2018 BUDGET

**General Fund Expenditures**




Approved 11/20/2017

# Village of Wales
## 2018 BUDGET

Table of Contents



Approved 11/20/17

**VILLAGE OF WALES**
**2018 BUDGET**
**All Governmental Funds**

| | | 2017 | | | | |
|---|---|---|---|---|---|---|
| | 2016 Actual | Budget | 7 Month Actual | 5 Month Estimate | Total | 2018 Budget |
| **REVENUES** | | | | | | |
| Taxes | $ 1,419,127 | 1,605,074 | 1,605,074 | - | 1,605,074 | 1,746,285 |
| Special Assessments | 156,654 | 158,000 | 158,274 | - | 158,274 | 158,000 |
| Intergovernmental | 213,986 | 208,779 | 136,738 | 72,730 | 209,468 | 208,857 |
| Regulation & Compliance | 83,876 | 52,500 | 30,152 | 25,403 | 55,555 | 59,300 |
| Public Charges for Services | 105,684 | 44,900 | 43,883 | 6,941 | 50,824 | 44,600 |
| Interest | 3,860 | 4,000 | 4,141 | 2,859 | 7,000 | 7,500 |
| Miscellaneous | 34,554 | 150 | 610 | 20 | 630 | 300 |
| Total Revenues | 2,017,741 | 2,073,403 | 1,978,872 | 107,953 | 2,086,825 | 2,224,842 |
| **EXPENDITURES** | | | | | | |
| General Government | 316,791 | 328,022 | 177,429 | 136,636 | 314,065 | 352,912 |
| Public Safety | 194,376 | 189,075 | 166,294 | 4,916 | 171,210 | 191,075 |
| Highway & Transportation | 236,406 | 330,853 | 120,528 | 123,134 | 243,662 | 315,806 |
| Health & Sanitation | 159,769 | 159,598 | 93,561 | 65,837 | 159,398 | 159,598 |
| Parks & Recreation | 138,310 | 155,281 | 57,272 | 57,269 | 114,541 | 147,490 |
| Capital Outlays | 596,821 | 85,000 | 32,357 | - | 32,357 | 1,113,887 |
| Debt Service | 622,027 | 865,300 | 791,479 | 73,820 | 865,299 | 887,603 |
| Total Expenditures | 2,264,500 | 2,113,129 | 1,438,920 | 461,612 | 1,900,532 | 3,168,371 |
| Excess of revenues over (under) expenditures | (246,759) | (39,726) | 539,952 | (353,659) | 186,293 | (943,529) |
| **OTHER FINANCING SOURCES (USES)** | | | | | | |
| Transfer to Debt Service Fund | - | - | - | - | - | - |
| Proceeds of Long-term debt | 3,391 | - | - | - | - | 1,000,000 |
| Debt Issue Costs | - | - | - | - | - | - |
| Other Financing Sources (Uses) | 3,391 | - | - | - | - | 1,000,000 |
| **FUND BALANCE** | | | | | | |
| Beginning of Period | 2,876,736 | 2,633,368 | 2,633,368 | 3,173,320 | 2,633,368 | 2,819,661 |
| End of Period | $ 2,633,368 | 2,593,642 | 3,173,320 | 2,819,661 | 2,819,661 | 2,876,132 |
| **TAXES LEVIED FOR VILLAGE** | $ 1,419,127 | 1,605,074 | 1,605,074 | - | 1,605,074 | 1,746,285 |



Approved 11/20/2017

**VILLAGE OF WALES**
**2018 BUDGET**
**All Governmental Funds**

## VILLAGE OF WALES 2018 BUDGET SUMMARY BY FUND

| | Fund Balance | 2018 Budgeted Activity | | | Fund Balance | Property Tax |
|---|---|---|---|---|---|---|
| | 12/31/17 | Revenues | Expenditures | Transfers | 12/31/18 | Component |
| General Fund | $ 1,269,811 | 1,244,881 | 1,244,881 | - | 1,269,811 | 830,004 |
| Special Revenue | | | | | | |
| Tax Incremental District #1 | 470,706 | 498,970 | 7,000 | (428,612) | 534,064 | 493,900 |
| Debt Service Fund | - | 458,991 | 887,603 | 428,612 | - | 422,381 |
| Capital Project Funds: | | | | | | |
| Road Construction | 6,887 | 1,022,000 | 1,028,887 | - | - | - |
| Sanitary Sewer | 1,072,257 | - | - | - | 1,072,257 | - |
| | $ 2,819,661 | 3,224,842 | 3,168,371 | - | 2,876,132 | 1,746,285 |



Approved 11/20/2017

**VILLAGE OF WALES**
**2018 BUDGET**
**GENERAL FUND SUMMARY**

| | 2016 Actual | 2017 Budget | 2017 7 Month Actual | 2017 5 Month Estimate | 2017 Total | 2018 Budget |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| Taxes | $ 782,341 | 847,878 | 847,878 | - | 847,878 | 830,004 |
| Special Charges | 156,654 | 158,000 | 158,274 | - | 158,274 | 158,000 |
| Intergovernmental | 146,400 | 141,401 | 74,208 | 70,162 | 144,370 | 147,677 |
| Regulation and Compliance | 83,876 | 52,500 | 30,152 | 25,403 | 55,555 | 59,300 |
| Public Charges for Services | 78,648 | 44,900 | 43,883 | 6,941 | 50,824 | 44,600 |
| Interest | 3,819 | 3,000 | 4,141 | 859 | 5,000 | 5,000 |
| Miscellaneous | 34,554 | 150 | 610 | 20 | 630 | 300 |
| Proceeds of Long-term debt | 3,391 | - | - | - | - | - |
| Total Revenues | 1,289,683 | 1,247,829 | 1,159,146 | 103,385 | 1,262,531 | 1,244,881 |
| **EXPENDITURES** | | | | | | |
| General Government | 311,281 | 328,022 | 170,996 | 136,636 | 307,632 | 345,912 |
| Public Safety | 194,376 | 189,075 | 166,294 | 4,916 | 171,210 | 191,075 |
| Highway and Transportation | 236,406 | 330,853 | 120,528 | 123,134 | 243,662 | 315,806 |
| Health and Sanitation | 159,769 | 159,598 | 93,561 | 65,837 | 159,398 | 159,598 |
| Parks and Recreation | 138,310 | 155,281 | 57,272 | 57,269 | 114,541 | 147,490 |
| Capital Outlays | 4,268 | 85,000 | 8,763 | - | 8,763 | 85,000 |
| Total Expenditures | 1,044,410 | 1,247,829 | 617,414 | 387,792 | 1,005,206 | 1,244,881 |
| Excess of revenues over (under) expenditures | 245,273 | - | 541,732 | (284,407) | 257,325 | - |
| **Other Financing Sources (Uses)** | | | | | | |
| Transfer to Debt Service Fund | (752) | - | - | (1,110) | (1,110) | - |
| Total Other Financing (Uses) | (752) | - | - | (1,110) | (1,110) | - |
| **FUND BALANCE** | | | | | | |
| Beginning of Period | 769,075 | 1,013,596 | 1,013,596 | 1,555,328 | 1,013,596 | 1,269,811 |
| End of Period | $ 1,013,596 | 1,013,596 | 1,555,328 | 1,269,811 | 1,269,811 | 1,269,811 |


Approved 11/20/2017

# VILLAGE OF WALES
## 2018 BUDGET
## GENERAL FUND
## Revenues and Other Financing Sources

| | | | 2016 Actual | 2017 Budget | 2017 7 Month Actual | 2017 5 Month Estimate | 2017 Estimated Total | 2018 Budget | Comments |
|---|---|---|---|---|---|---|---|---|---|
| **TAXES** | | | | | | | | | |
| 10 | 41110 | General Property Taxes | $ 782,341 | 847,878 | 847,878 | | 847,878 | 830,004 | |
| | | Total Taxes | 782,341 | 847,878 | 847,878 | - | 847,878 | 830,004 | |
| **SPECIAL CHARGES** | | | | | | | | | |
| 10 | 42500 | Refuse Collection Assessments | 156,654 | 158,000 | 158,274 | - | 158,274 | 158,000 | Same |
| **INTERGOVERNMENTAL** | | | | | | | | | |
| 10 | 43410 | State Shared Revenues | 39,879 | 39,677 | 5,952 | 35,138 | 41,090 | 40,840 | |
| 10 | 43412 | Exempt Computer Aids | 124 | 124 | 171 | - | 171 | 175 | |
| 10 | 43420 | Fire Insurance Dues | 13,757 | 13,000 | 15,139 | - | 15,139 | 15,000 | |
| 10 | 43440 | EMS Grants | 3,885 | - | - | - | - | - | |
| 10 | 43530 | State Transportation Aids | 70,578 | 70,000 | 34,976 | 35,024 | 70,000 | 73,562 | |
| 10 | 43534 | LRIP Grant | - | - | - | - | - | - | |
| 10 | 43535 | Election Equipment Aids | - | - | - | - | - | - | |
| 10 | 43620 | Aids in Lieu of Taxes | 100 | 100 | 111 | - | 111 | 100 | |
| 10 | 43790 | County Recycling Aids | 18,077 | 18,500 | 17,859 | - | 17,859 | 18,000 | |
| | | Total Intergovernmental | 146,400 | 141,401 | 74,208 | 70,162 | 144,370 | 147,677 | |
| **REGULATION AND COMPLIANCE** | | | | | | | | | |
| 10 | 44200 | Dog Licenses | 1,334 | 2,700 | 1,826 | 874 | 2,700 | 2,700 | |
| 10 | 44300 | Building Permits | 55,824 | 25,000 | 16,590 | 8,410 | 25,000 | 30,000 | |
| 10 | 44305 | Beverage License | 4,835 | 4,500 | 6,120 | - | 6,120 | 5,000 | |
| 10 | 44900 | Fireworks & Other Permits | 770 | 300 | 435 | - | 435 | 300 | |
| 10 | 44310 | Cable TV Gross Revenue Fees | 21,113 | 20,000 | 5,181 | 16,119 | 21,300 | 21,300 | |
| | | Total Regulation and Compliance | 83,876 | 52,500 | 30,152 | 25,403 | 55,555 | 59,300 | |

# VILLAGE OF WALES
## 2018 BUDGET
## GENERAL FUND
## Revenues and Other Financing Sources

| | | | | 2017 | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | 2016 Actual | Budget | 7 Month Actual | 5 Month Estimate | Estimated Total | 2018 Budget | Comments |
| **PUBLIC CHARGES FOR SERVICES** | | | | | | | | | |
| 10 | 44410 | Rezoning Fees | - | 100 | 600 | - | 600 | 300 | |
| 10 | 44411 | Conditional Use & Variances | 300 | 300 | 750 | - | 750 | 300 | |
| 10 | 45100 | Ordinance Violations | 83 | 100 | - | 100 | 100 | 100 | |
| 10 | 45191 | Dog License Fines | 150 | 100 | 195 | - | 195 | 100 | |
| 10 | 45194 | Street Opening Permits | - | - | - | - | - | - | |
| 10 | 45210 | Ditch Deposit Forfeitures | - | - | - | - | - | - | |
| 10 | 46109 | State Trail Passes | 73 | 100 | 76 | 24 | 100 | 100 | |
| 10 | 46110 | Assessment Letters | 315 | 100 | 150 | - | 150 | 100 | |
| 10 | 46111 | Sales of Supplies and Copies | 12 | 50 | 2 | 48 | 50 | 50 | |
| 10 | 46180 | Legal & Other Reimbursable Fees | 12,130 | 100 | 385 | - | 385 | 100 | |
| 10 | 46181 | Other Reimburses Fees | 1,574 | 300 | 788 | - | 788 | 300 | |
| 10 | 46182 | Engineering Fees Reimbursable | 14,946 | 100 | 1,031 | 969 | 2,000 | 100 | |
| 10 | 46440 | Weed Cutting | - | - | - | - | - | - | |
| 10 | 46441 | DNR Grass Cutting | 1,560 | 1,500 | 700 | 800 | 1,500 | 1,500 | |
| 10 | 46510 | Dog Pound Fees | 50 | 50 | 75 | - | 75 | 50 | |
| 10 | 46720 | Park Rental Fees | 18,346 | 15,500 | 14,900 | 4,100 | 19,000 | 20,000 | |
| 10 | 46721 | Soccer Program Fees | 26,809 | 20,000 | 23,631 | - | 23,631 | 20,000 | |
| 10 | 46722 | Baseball Program Fees | 50 | 5,000 | - | - | - | - | |
| 10 | 46723 | Baseball Sponsors | - | - | - | - | - | - | |
| 10 | 46724 | Soccer Sponsors | 1,500 | 1,500 | 600 | 900 | 1,500 | 1,500 | |
| 10 | 46725 | Wales Summer Splash | 750 | - | - | | - | - | |
| | | Total Public Charges For Services | 78,648 | 44,900 | 43,883 | 6,941 | 50,824 | 44,600 | |

Approved 11/20/2017

# VILLAGE OF WALES
## 2018 BUDGET
## GENERAL FUND
## Revenues and Other Financing Sources

| | | | | 2017 | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | 2016 Actual | Budget | 7 Month Actual | 5 Month Estimate | Estimated Total | 2018 Budget | Comments |
| **INTEREST** | | | | | | | | | |
| 10 | 48100 | Interest Revenue | 3,819 | 3,000 | 4,141 | 859 | 5,000 | 5,000 | |
| **MISCELLANEOUS** | | | | | | | | | |
| 10 | 48501 | Donations | 850 | - | 125 | | 125 | - | |
| 10 | 48205 | Rental Income | 130 | 150 | 280 | 20 | 300 | 300 | |
| 10 | 48302 | Sale of Fire Department Equipment | 25,200 | - | - | - | - | - | |
| 10 | 48900 | Miscellaneous | 8,374 | - | 205 | | 205 | - | |
| | | Total Miscellaneous | 34,554 | 150 | 610 | 20 | 630 | 300 | |
| **OTHER FINANCING SOURCES** | | | | | | | | | |
| 10 | 48950 | Proceeds of Long-term Debt | - | - | - | - | - | - | |
| | | Total Revenues and Other Sources | $ 1,286,292 | 1,247,829 | 1,159,146 | 103,385 | 1,262,531 | 1,244,881 | |

# VILLAGE OF WALES
## 2018 BUDGET
## GENERAL FUND
## EXPENDITURES

| | 2016 Actual | 2017 Budget | 2017 7 Month Actual | 2017 5 Month Estimate | 2017 Total | 2018 Budget |
|---|---|---|---|---|---|---|
| **General Government** | | | | | | |
| Village Board | $ 20,700 | 24,200 | 7,700 | 11,500 | 19,200 | 22,200 |
| Legal | 27,885 | 16,500 | 11,987 | 13,403 | 25,390 | 16,500 |
| General Administration | 139,304 | 147,869 | 82,805 | 64,126 | 146,931 | 172,596 |
| Elections | 9,913 | 4,400 | 3,367 | 887 | 4,254 | 5,400 |
| Accounting | 23,696 | 26,225 | 21,139 | 6,086 | 27,225 | 28,750 |
| Treasurer | 4,922 | 5,700 | 2,768 | 2,900 | 5,668 | 5,700 |
| Assessor | 12,402 | 18,500 | 6,521 | 12,000 | 18,521 | 21,500 |
| Fire Commission | 1,918 | 2,160 | - | 2,160 | 2,160 | 2,520 |
| Facilities | 19,378 | 26,880 | 11,932 | 11,565 | 23,497 | 26,380 |
| Insurance | 24,810 | 19,200 | 9,925 | 3,534 | 13,459 | 11,660 |
| Other General Government | 26,353 | 36,388 | 12,852 | 8,475 | 21,327 | 32,706 |
| Total General Government | 311,281 | 328,022 | 170,996 | 136,636 | 307,632 | 345,912 |
| **Public Safety** | | | | | | |
| Fire and Rescue | 150,308 | 167,525 | 149,238 | 422 | 149,660 | 166,525 |
| Building Inspection | 44,068 | 21,550 | 17,056 | 4,494 | 21,550 | 24,550 |
| Total Public Safety | 194,376 | 189,075 | 166,294 | 4,916 | 171,210 | 191,075 |
| **Highway and Transportation** | 236,406 | 330,853 | 120,528 | 123,134 | 243,662 | 315,806 |
| **Health and Sanitation** | | | | | | |
| Rubbish Collection and Weed Control | 158,421 | 158,250 | 92,213 | 65,837 | 158,050 | 158,250 |
| Animal Control | 1,348 | 1,348 | 1,348 | - | 1,348 | 1,348 |
| Total Health and Sanitation | 159,769 | 159,598 | 93,561 | 65,837 | 159,398 | 159,598 |
| **Parks and Recreation** | | | | | | |
| Parks | 116,986 | 133,773 | 51,243 | 46,633 | 97,876 | 129,320 |
| Recreation Programs | 21,324 | 21,508 | 6,029 | 10,636 | 16,665 | 18,170 |
| Total Parks and Recreation | 138,310 | 155,281 | 57,272 | 57,269 | 114,541 | 147,490 |
| **Capital Outlays** | 4,268 | 85,000 | 8,763 | - | 8,763 | 85,000 |
| Total Expenditures | $ 1,044,410 | 1,247,829 | 617,414 | 387,792 | 1,005,206 | 1,244,881 |



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# VILLAGE OF WALES
## 2018 BUDGET
## DEBT SERVICE FUND

| | | 2016 Actual | 2017 Budget | 2017 1st 7 Mo. Actual | 2017 Last 5 Mo. Estimate | 2017 Total | 2018 Budget | Comments |
|---|---|---|---|---|---|---|---|---|
| **TAXES** | | | | | | | | |
| 30 41110 | General Property Taxes | $ 439,744 | 390,266 | 390,266 | - | 390,266 | 422,381 | |
| **MISCELLANEOUS** | | | | | | | | |
| 30 49150 | Genesee Share of Debt Payments | 63,843 | 63,678 | 59,999 | 2,568 | 62,567 | 36,610 | Wales growth faster than Genesee |
| | Total Revenues | 503,587 | 453,944 | 450,265 | 2,568 | 452,833 | 458,991 | |
| **EXPENDITURES** | | | | | | | | |
| 30 58100 610 | Principal | | | | | | | |
| | Fire Station Construction | 100,000 | 100,000 | 100,000 | | 100,000 | 105,000 | |
| | Road Construction 2015 issue | 266,667 | 266,667 | 266,667 | - | 266,667 | 266,666 | |
| | Park Bond 2015 Refunding | 60,000 | 55,000 | 55,000 | - | 55,000 | 60,000 | |
| | 2015 GO Bonds for Sewer System | - | 275,000 | 275,000 | - | 275,000 | 300,000 | TIFF |
| | Waukesha County Election Equipment | 1,130 | 1,130 | 1,130 | | 1,130 | 1,131 | |
| | Waukesha County Digital Radio Infrastructure | 1,893 | 1,893 | 1,893 | - | 1,893 | 1,893 | |
| | Waukesha County Radio Equipment | 38,000 | - | - | - | - | - | Paid |
| | Total Principal | 467,690 | 699,690 | 699,690 | - | 699,690 | 734,690 | |
| 30 58200 620 | Interest | | | | | | | |
| | Fire Station Construction | 13,285 | 12,335 | 12,335 | - | 12,335 | 11,205 | |
| | Road Construction 2015 issue | 11,667 | 7,000 | 4,667 | 2,333 | 7,000 | 2,333 | |
| | Park Bond 2015 Refunding | 128,815 | 11,912 | 6,231 | 5,681 | 11,912 | 10,763 | |
| | 2015 GO Bonds for Sewer System | - | 134,363 | 68,556 | 65,806 | 134,362 | 128,612 | TIFF |
| | Waukesha County Radio Equipment | 570 | - | - | - | - | - | |
| | Total Interest and Fees | 154,337 | 165,610 | 91,789 | 73,820 | 165,609 | 152,913 | |
| | Total Expenditures | 622,027 | 865,300 | 791,479 | 73,820 | 865,299 | 887,603 | |
| **OTHER FINANCING SOURCES & (USES)** | | | | | | | | |
| 30 49210 | Transfer from General Fund | 752 | - | - | 1,110 | 1,110 | - | |
| 30 49215 | Transfer from Sewer Assessments | - | - | - | - | - | - | |
| 30 49225 | Transfer from TIF Fund | 39,413 | 409,363 | 409,363 | 1,993 | 411,356 | 428,612 | |
| | Other Financing Sources (Uses) | 40,165 | 409,363 | 409,363 | 3,103 | 412,466 | 428,612 | |
| | Excess of Revenues & Other Financing Sources Over Expenditures and Other (Uses) | (78,275) | (1,993) | 68,149 | (68,149) | - | - | |
| **FUND BALANCE** | | | | | | | | |
| | Beginning of Period | 78,275 | 1,993 | - | 68,149 | - | - | |
| | End of Period | $ - | - | 68,149 | - | - | - | |

Approved 11/20/2017

# VILLAGE OF WALES
## 2018 BUDGET
## TAX INCREMENTAL DISTRICT NO. 1

| | | 2016 Actual | 2017 Budget | 2017 7 Month Actual | 2017 5 Month Estimate | 2017 Estimated Total | 2018 Budget | Comments |
|---|---|---|---|---|---|---|---|---|
| **REVENUES AND OTHER SOURCES:** | | | | | | | | |
| 25 41110 | General Property Taxes | $ 197,042 | 366,930 | 366,930 | - | 366,930 | 493,900 | |
| 25 43412 | Exempt Computer Aids | 3,743 | 3,700 | 2,531 | - | 2,531 | 2,570 | |
| 25 48110 | Interest Income | 41 | 1,000 | - | 2,000 | 2,000 | 2,500 | |
| Total Revenues and Other Sources | | 200,826 | 371,630 | 369,461 | 2,000 | 371,461 | 498,970 | |
| **Expenditures** | | | | | | | | |
| 25 51300-210 | Attorney Fees | - | - | | - | - | - | |
| 25 51980 214 | Outside Services-Consultants | 5,510 | 1,000 | 6,433 | - | 6,433 | 7,000 | |
| | Total Expenditures | 5,510 | 1,000 | 6,433 | - | 6,433 | 7,000 | |
| **OTHER FINANCING USES** | | | | | | | | |
| 25 59244-810 | Transfer to Sewer Construction Fund | - | - | - | - | - | - | |
| 25 59230-600 | Transfer to Debt Service Fund | 39,413 | 409,363 | 409,363 | 1,993 | 411,356 | 428,612 | |
| Total Financing Uses | | 39,413 | 409,363 | 409,363 | 1,993 | 411,356 | 428,612 | |
| Excess of Revenues and Other Financing Sources (under) Expenditures & Other Financing Uses | | 155,903 | (38,733) | (46,335) | 7 | (46,328) | 63,358 | |
| Beginning Fund Balance | | 361,131 | 517,034 | 517,034 | 470,699 | 517,034 | 470,706 | |
| Ending Fund Balance | | $ 517,034 | 478,301 | 470,699 | 470,706 | 470,706 | 534,064 | |

Approved 11/20/2017

# VILLAGE OF WALES
## 2018 BUDGET
## CAPITAL PROJECT - ROADS

| | | 2016 Actual | 2017 Budget | 2017 1st 7 Mo. Actual | 2017 Last 5 Mo. Estimate | 2017 Total | 2018 Budget | Comments |
|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | |
| 45 43534 | LRIP Grants | - | - | - | | | 22,000 | |
| 45 43800 | Reimbursement from WI | - | - | - | | | - | |
| 45 46181 | Other Reimbursed Fees | - | - | | | | - | |
| | Total Revenues | - | - | - | - | - | 22,000 | |
| **EXPENDITURES** | | | | | | | | |
| 45 51300 210 | Attorney Fees | - | - | - | | - | - | |
| 45 53000 214 | Engineering Fees | - | - | - | | - | - | |
| 45 57140 814 | Construction Costs | 4,504 | - | - | | - | 1,006,887 | |
| 45 58200 600 | Debt Issue Costs | - | - | - | | - | 22,000 | |
| | Total Expenditures | 4,504 | - | - | - | - | 1,028,887 | |
| **OTHER FINANCING SOURCES (USES)** | | | | | | | | |
| 45 49140 | Proceeds of Long Term Debt | - | - | - | - | - | 1,000,000 | |
| | Total Other Financing Sources | - | - | - | - | - | 1,000,000 | |
| | Excess of Revenues & Other Financing Sources Over Expenditures | (4,504) | - | - | - | - | (6,887) | |
| **FUND BALANCE** | | | | | | | | |
| | Beginning of Period | 11,391 | - | 6,887 | 6,887 | 6,887 | 6,887 | |
| | End of Period | $ 6,887 | - | 6,887 | 6,887 | 6,887 | - | |

Approved 11/20/2017

**VILLAGE OF WALES**
**2018 BUDGET**
**GENERAL FUND**
**Supplemental Schedule of Expenditure Detail**

| | | | | 2017 | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | 2016 Actual | 2017 Budget | 1st 7 Mo. Actual | Last 5 Mo. Estimate | Total | 2018 Budget | Comments |
| **GENERAL GOVERNMENT:** | | | | | | | | | |
| **LEGISLATIVE** | | | | | | | | | |
| 10 | 51100 110 | Village President | $ 6,300 | 7,200 | 1,800 | 3,900 | 5,700 | 7,200 | Discuss |
| 10 | 51100 115 | Trustees | 14,400 | 17,000 | 5,900 | 7,600 | 13,500 | 15,000 | Discuss |
| | | Total Legislative | 20,700 | 24,200 | 7,700 | 11,500 | 19,200 | 22,200 | |
| **LEGAL** | | | | | | | | | |
| 10 | 51300 210 | Attorney | 16,516 | 15,000 | 7,493 | 7,507 | 15,000 | 15,000 | |
| 10 | 51300 211 | Reimbursable Attorney Fees | 8,890 | - | 4,494 | 4,396 | 8,890 | - | |
| 10 | 51300 215 | Ordinance Codification | 2,479 | 1,500 | - | 1,500 | 1,500 | 1,500 | |
| | | Total Legal | 27,885 | 16,500 | 11,987 | 13,403 | 25,390 | 16,500 | |
| **GENERAL ADMINISTRATION** | | | | | | | | | |
| 10 | 51420 121 | Appointed Official | 59,044 | 59,894 | 36,265 | 23,629 | 59,894 | 59,894 | 0% increase |
| 10 | 51420 122 | Deputy Clerk | 46,969 | 47,645 | 26,064 | 21,581 | 47,645 | 49,552 | 4% increased duties |
| 10 | 51420 123 | Bonus | 2,508 | 3,000 | - | 3,000 | 3,000 | 3,000 | |
| 10 | 51420 130 | Health Ins/HSA/Deferred Comp | 18,449 | 21,230 | 12,269 | 8,961 | 21,230 | 45,000 | increase new health ins |
| 10 | 51420 214 | Outside Services | - | 200 | - | 200 | 200 | 200 | |
| 10 | 51420 218 | Temporary Help | - | 400 | - | 400 | 400 | 400 | |
| 10 | 51420 290 | Data Processing | - | 100 | - | 100 | 100 | 100 | |
| 10 | 51420 310 | Office Supplies and Expense | 739 | 1,500 | 952 | 548 | 1,500 | 1,500 | |
| 10 | 51420 311 | Postage | 1,019 | 2,000 | 530 | 970 | 1,500 | 1,500 | |
| 10 | 51420 312 | Printing | 872 | 2,000 | - | 1,500 | 1,500 | 1,500 | |
| 10 | 51420 313 | Notices and Publications | 207 | 500 | 143 | 357 | 500 | 500 | |
| 10 | 51420 314 | Recording Fees | 90 | 100 | - | 100 | 100 | 100 | |
| 10 | 51420 315 | Computer Supplies and Expense | 3,749 | 4,000 | 3,122 | 878 | 4,000 | 4,000 | |
| 10 | 51420 316 | Maps and Plat Books | 9 | 50 | 80 | - | 80 | 50 | |
| 10 | 51420 320 | Dues and Memberships | 1,959 | 1,900 | 1,765 | 135 | 1,900 | 1,900 | |
| 10 | 51420 322 | Training | 1,346 | 2,000 | 875 | 1,125 | 2,000 | 2,000 | |
| 10 | 51420 323 | Subscriptions | 558 | 550 | 408 | 142 | 550 | 600 | |
| 10 | 51420 330 | Mileage | 131 | 300 | - | 300 | 300 | 300 | |
| 10 | 51420 390 | Misc. Supplies and Expense | 455 | 300 | 332 | - | 332 | 300 | |
| 10 | 51420 810 | New Equipment | 1,200 | 200 | - | 200 | 200 | 200 | |
| | | Total General Administration | 139,304 | 147,869 | 82,805 | 64,126 | 146,931 | 172,596 | |

Appoved 11/20/2017

**VILLAGE OF WALES**
**2018 BUDGET**
**GENERAL FUND**
**Supplemental Schedule of Expenditure Detail**

| | | | | 2017 | | | | |
|---|---|---|---|---|---|---|---|---|
| | | 2016 Actual | 2017 Budget | 1st 7 Mo. Actual | Last 5 Mo. Estimate | Total | 2018 Budget | Comments |
| **ELECTIONS** | | | | | | | | |
| 10 51440 125 | Part-time Wages | 4,145 | 2,000 | 1,650 | - | 1,650 | 3,000 | 4 elections |
| 10 51440 239 | Equipment Repairs & Maintenance | - | 1,000 | 325 | 675 | 1,000 | 1,000 | |
| 10 51440 310 | Supplies and Expense | 2,041 | 500 | 950 | - | 950 | 500 | |
| 10 51440 312 | Printing | | 500 | 254 | - | 254 | 500 | |
| 10 51440 313 | Notices and Publications | 336 | 400 | 188 | 212 | 400 | 400 | |
| 10 51440 810 | New Equipment | 3,391 | - | - | - | - | - | |
| | Total Elections | 9,913 | 4,400 | 3,367 | 887 | 4,254 | 5,400 | |
| **ACCOUNTING** | | | | | | | | |
| 10 51510 212 | Audit | 15,750 | 16,225 | 15,053 | 1,172 | 16,225 | 16,750 | |
| 10 51510 213 | Accounting Assistance | 7,946 | 10,000 | 6,086 | 4,914 | 11,000 | 12,000 | |
| | Total Accounting | 23,696 | 26,225 | 21,139 | 6,086 | 27,225 | 28,750 | |
| **TREASURER** | | | | | | | | |
| 10 51520 214 | Property Tax Collections | 1,831 | 2,800 | 2,768 | - | 2,768 | 2,800 | |
| 10 51520 215 | Assessment Notices | 396 | 1,000 | - | 1,000 | 1,000 | 1,000 | |
| 10 51520 290 | Tax Roll Maintenance | 1,937 | 1,000 | - | 1,000 | 1,000 | 1,000 | |
| 10 51520 311 | Postage | 447 | 600 | - | 600 | 600 | 600 | |
| 10 51520 318 | Mailing Service | 311 | 300 | - | 300 | 300 | 300 | |
| | Total Treasurer | 4,922 | 5,700 | 2,768 | 2,900 | 5,668 | 5,700 | |
| **ASSESSOR** | | | | | | | | |
| 10 51530 121 | Appointed Officials | 12,000 | 12,000 | 6,000 | 6,000 | 12,000 | 15,000 | |
| 10 51530 290 | Data Processing | 402 | 400 | 407 | - | 407 | 400 | |
| 10 51530 311 | Postage | - | - | - | - | - | - | |
| 10 51530 313 | Notices and Publications | - | 100 | 114 | - | 114 | 100 | |
| 10 51530 390 | Revaluation | - | 6,000 | - | 6,000 | 6,000 | 6,000 | |
| | Total Assessor | 12,402 | 18,500 | 6,521 | 12,000 | 18,521 | 21,500 | |

Appoved 11/20/2017

# VILLAGE OF WALES
## 2018 BUDGET
## GENERAL FUND
## Supplemental Schedule of Expenditure Detail

| | 2016 Actual | 2017 Budget | 2017 1st 7 Mo. Actual | 2017 Last 5 Mo. Estimate | 2017 Total | 2018 Budget | Comments |
|---|---|---|---|---|---|---|---|
| **FIRE COMMISSION** | | | | | | | |
| 10 51152 121 Fire Commission | 1,918 | 2,160 | - | 2,160 | 2,160 | 2,520 | |
| **BUILDINGS - Village Hall** | | | | | | | |
| 10 51600 220 Telephone | 1,482 | 1,700 | 973 | 727 | 1,700 | 1,700 | |
| 10 51600 221 Electricity | 1,965 | 2,200 | 1,056 | 1,144 | 2,200 | 2,200 | |
| 10 51600 222 Heat | 360 | 1,600 | 570 | 1,030 | 1,600 | 1,600 | |
| 10 51600 223 Cell Phones | 1,795 | 2,000 | 1,190 | 810 | 2,000 | 2,000 | |
| 10 51600 230 Janitorial | 2,600 | 2,600 | 1,268 | 1,332 | 2,600 | 2,600 | |
| 10 51600 231 Building Repairs & Maintenance | 799 | 2,000 | 116 | 1,384 | 1,500 | 2,000 | |
| 10 51600 232 Equipment Repairs & Maintenance | 2,843 | 1,500 | 736 | 764 | 1,500 | 1,500 | |
| 10 51600 233 Grounds Repairs & Maintenance | 946 | 1,000 | (120) | 1,120 | 1,000 | 1,000 | |
| 10 51600 390 Misc. Supplies and Expense | 450 | 600 | 247 | 353 | 600 | 600 | |
| 10 51600 810 Furniture & Equipment | - | 4,000 | - | - | - | 3,000 | 2 computers |
| 10 51600 811 High Efficiency Conversion | - | - | - | - | - | - | |
| **BUILDINGS - Community Building** | | | | | | | |
| 10 51610-220 Telephone | 480 | 480 | 240 | 240 | 480 | 480 | |
| 10 51610-221 Electricity | 2,398 | 2,500 | 286 | 1,414 | 1,700 | 2,000 | useage lower |
| 10 51610-222 Heat | 1,495 | 2,000 | 1,714 | 286 | 2,000 | 2,000 | |
| 10 51610-231 Building Repairs & Maintenance | 309 | 1,000 | 1,751 | 249 | 2,000 | 2,000 | |
| 10 51610-232 Equipment Repairs & Maintenance | 1,368 | 1,000 | 1,288 | 12 | 1,300 | 1,000 | |
| 10 51610-233 Grounds Repairs & Maintenance | - | 500 | - | 500 | 500 | 500 | |
| 10 51610-390 Misc. Supplies and Expense | 88 | 200 | - | 200 | 200 | 200 | |
| 10 51610-810 Furniture & Equipment | - | - | 617 | - | 617 | - | |
| Total Building and Plant | 19,378 | 26,880 | 11,932 | 11,565 | 23,497 | 26,380 | |

# VILLAGE OF WALES
## 2018 BUDGET
## GENERAL FUND
## Supplemental Schedule of Expenditure Detail

| | | | | 2017 | | | | |
|---|---|---|---|---|---|---|---|---|
| | 2016 Actual | 2017 Budget | 1st 7 Mo. Actual | Last 5 Mo. Estimate | Total | 2018 Budget | Comments |
| **INSURANCE** | | | | | | | |
| 10 51930 510 Property and Liability | 13,602 | 9,400 | 4,876 | 3,534 | 8,410 | 5,800 | new carrier |
| 10 51930 511 Umbrella | 4,898 | 2,200 | 514 | - | 514 | - | Included above |
| 10 51930 512 Officials Bond | 807 | - | - | - | - | 850 | 2 year premium |
| 10 51930 513 Workers Compensation | 4,067 | 4,100 | 3,728 | | 3,728 | 4,100 | |
| 10 51930 514 Errors & Omissions | 1,436 | 3,500 | 807 | - | 807 | 910 | |
| Total Insurance | 24,810 | 19,200 | 9,925 | 3,534 | 13,459 | 11,660 | |
| **OTHER GENERAL GOVERNMENT** | | | | | | | |
| 10 51910 740 Delinquent Taxes | 978 | - | - | - | - | - | |
| 10 51910 741 Erroneous Taxes | 1,039 | - | - | - | - | - | |
| 10 51980 131 FICA Tax | 10,734 | 10,338 | 8,394 | 1,727 | 10,121 | 10,330 | |
| 10 51980 132 Unemployment Compensation | 558 | 5,000 | - | - | - | 5,000 | |
| 10 51980 214 Engineering Studies | - | 10,000 | 30 | | 30 | 6,126 | |
| 10 51980 215 Financial Consultant | 3,800 | 4,250 | 575 | 3,675 | 4,250 | 4,250 | |
| 10 51980 390 Misc. Supplies and Expense | 430 | 300 | 426 | - | 426 | 500 | |
| 10 51980 391 Appreciation Dinner | 1,404 | 1,500 | - | 1,500 | 1,500 | 1,500 | |
| 10 51980 990 Contingency Expenditures | 7,410 | 5,000 | 3,427 | 1,573 | 5,000 | 5,000 | |
| Total Other | 26,353 | 36,388 | 12,852 | 8,475 | 21,327 | 32,706 | |
| TOTAL GENERAL GOVERNMENT | 311,281 | 328,022 | 170,996 | 136,636 | 307,632 | 345,912 | |
| **FIRE AND RESCUE:** | | | | | | | |
| **CONTRACTED SERVICES** | | | | | | | |
| 10 52210 200 Contracted Services | 132,217 | 154,000 | 133,578 | 422 | 134,000 | 151,000 | |
| 10 52210 220 Fire Dues | 17,642 | 13,000 | 15,139 | - | 15,139 | 15,000 | equals 2% revenues |
| 10 52210 300 Trunked Radio | 449 | 525 | 521 | - | 521 | 525 | |
| Total Fire and Rescue | 150,308 | 167,525 | 149,238 | 422 | 149,660 | 166,525 | |

Appoved 11/20/2017

**VILLAGE OF WALES**
**2018 BUDGET**
**GENERAL FUND**
**Supplemental Schedule of Expenditure Detail**

| | | 2017 | | | | | |
|---|---|---|---|---|---|---|---|
| | 2016 Actual | 2017 Budget | 1st 7 Mo. Actual | Last 5 Mo. Estimate | Total | 2018 Budget | Comments |
| **BUILDING INSPECTION** | | | | | | | |
| 10 52400 214 Outside Services | 43,968 | 21,000 | 17,056 | 3,944 | 21,000 | 24,000 | |
| 10 52400 311 Postage | 100 | 200 | - | 200 | 200 | 200 | |
| 10 52400-326 State Code Stamps | - | 150 | - | 150 | 150 | 150 | |
| 10 52400 340 Operating Supplies | - | 200 | - | 200 | 200 | 200 | |
| Total Inspection | 44,068 | 21,550 | 17,056 | 4,494 | 21,550 | 24,550 | |
| TOTAL PUBLIC SAFETY | 194,376 | 189,075 | 166,294 | 4,916 | 171,210 | 191,075 | |
| **HIGHWAY AND TRANSPORTATION:** | | | | | | | |
| **STREET MAINTENANCE** | | | | | | | |
| 10 53300 125 Supervisor Wages | 14,115 | 16,016 | 9,084 | 3,916 | 13,000 | 13,650 | 3% |
| 10 53300 126 Seasonal Help | 6,044 | 8,000 | 3,118 | 4,882 | 8,000 | 8,000 | |
| 10 53300 190 FICA Taxes | 1,542 | 1,837 | - | 1,610 | 1,610 | 1,656 | |
| 10 53300 211 Reimbursable Engineering | 15,220 | 20,000 | 1,948 | 13,052 | 15,000 | 20,000 | |
| 10 53300 214 General Engineering | 14,235 | 15,000 | 6,852 | 8,148 | 15,000 | 15,000 | |
| 10 53300 232 Equipment Repairs & Maintenance | 1,235 | 1,500 | 2,211 | 289 | 2,500 | 2,500 | |
| 10 53300 234 Vehicle Repair & Maintenance | 1,145 | 2,500 | 297 | 2,203 | 2,500 | 2,500 | |
| 10 53300-235 MS4 Stormwater Inspections | 6,473 | 5,500 | 2,990 | 2,510 | 5,500 | 6,000 | |
| 10 55300 330 Mileage | - | 500 | - | 500 | 500 | 500 | |
| 10 53300 345 Vehicle Fuel | 6,216 | 7,000 | 3,425 | 3,575 | 7,000 | 7,000 | |
| 10 53300 370 Road Repairs and Ditching | 27,056 | 46,000 | 3,311 | 13,700 | 17,011 | 30,000 | |
| 10 53300 372 Snow & Ice Control | 112,088 | 180,000 | 68,041 | 55,000 | 123,041 | 180,000 | |
| 10 53300 374 Tree & Brush | 9,920 | 6,000 | 1,500 | 2,500 | 4,000 | 6,000 | |
| 10 53300 375 Street Sweeping | - | - | - | - | - | - | |
| 10 53300 376 Street Signs & Markers | 2,634 | 2,000 | 8,832 | 1,168 | 10,000 | 2,000 | (8,000) exception |
| 10 53300 399 Supplies and Expenses | - | - | - | - | - | 2,000 | Tools & Supplies |
| 10 53300 810 New Equipment | 369 | 1,000 | - | 1,000 | 1,000 | 1,000 | |
| Total Street Maintenance | 218,292 | 312,853 | 111,609 | 114,053 | 225,662 | 297,806 | |

Appoved 11/20/2017

**VILLAGE OF WALES**
**2018 BUDGET**
**GENERAL FUND**
**Supplemental Schedule of Expenditure Detail**

| | 2016 Actual | 2017 Budget | 2017 1st 7 Mo. Actual | 2017 Last 5 Mo. Estimate | 2017 Total | 2018 Budget | Comments |
|---|---|---|---|---|---|---|---|
| **STREET LIGHTING** | | | | | | | |
| 10 53420 221 Electricity | 18,114 | 18,000 | 8,919 | 9,081 | 18,000 | 18,000 | |
| TOTAL HIGHWAY AND TRANSPORTATION | 236,406 | 330,853 | 120,528 | 123,134 | 243,662 | 315,806 | |
| **HEALTH & SANITATION:** | | | | | | | |
| **SANITATION** | | | | | | | |
| 10 53620 292 Rubbish Disposal | 158,421 | 158,000 | 92,179 | 65,821 | 158,000 | 158,000 | |
| 10 53635 340 Recycling Supplies and Expense | - | 150 | 34 | 16 | 50 | 150 | |
| 10 53640 125 Noxious Weed Control | - | 100 | - | - | - | 100 | |
| Total Sanitation | 158,421 | 158,250 | 92,213 | 65,837 | 158,050 | 158,250 | |
| **ANIMAL CONTROL** | | | | | | | |
| 10 54100 295 Animal Pound | 1,348 | 1,348 | 1,348 | - | 1,348 | 1,348 | |
| Total Animal Control | 1,348 | 1,348 | 1,348 | - | 1,348 | 1,348 | |
| TOTAL HEALTH AND SANITATION | 159,769 | 159,598 | 93,561 | 65,837 | 159,398 | 159,598 | |
| **PARKS AND RECREATION:** | | | | | | | |
| **PARKS** | | | | | | | |
| 10 55200 125 Supervisor Wages | 26,262 | 29,744 | 16,197 | 5,803 | 22,000 | 25,350 | 3% + 1,300 |
| 10 55200 126 Seasonal Help | 32,804 | 36,000 | 15,054 | 20,946 | 36,000 | 36,720 | 2% |
| 10 55200 190 FICA Taxes | 4,519 | 5,029 | - | 4,440 | 4,440 | 4,750 | |
| 10 55200 216 Porta Johns | - | 1,500 | 877 | 623 | 1,500 | 1,500 | |
| 10 55200 217 Tree Trimming | - | 2,500 | - | - | - | 2,000 | trimming/replacements |
| 10 55200 221 Electricity | 6,328 | 6,000 | 2,652 | 3,348 | 6,000 | 6,000 | |
| 10 55200 222 Gas | 274 | 1,500 | 51 | 1,149 | 1,200 | 1,500 | |
| 10 55200 232 Equipment Repairs & Maintenance | 6,557 | 8,000 | 4,177 | 3,823 | 8,000 | 8,000 | |
| 10 55200 233 Buildings & Grounds | 13,694 | 15,000 | 5,696 | 4,304 | 10,000 | 13,000 | |
| 10 55200 325 Fertilizer | - | 10,000 | - | - | - | 10,000 | plantings |
| 10 55200 340 Operating Supplies & Expenses | 17,318 | 8,500 | 6,303 | 2,197 | 8,500 | 8,500 | |
| 10 55200 810 New Equipment | 9,230 | - | 236 | - | 236 | 2,000 | trimmers/posting box |
| 10 55200 811 Breconshire Equipment | - | 10,000 | - | - | - | 10,000 | |
| Total Parks | 116,986 | 133,773 | 51,243 | 46,633 | 97,876 | 129,320 | |

Appoved 11/20/2017

# VILLAGE OF WALES
## 2018 BUDGET
## GENERAL FUND
## Supplemental Schedule of Expenditure Detail

| | | | | | 2017 | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | 2016 Actual | 2017 Budget | 1st 7 Mo. Actual | Last 5 Mo. Estimate | Total | 2018 Budget | Comments |
| **RECREATION PROGRAMS AND EVENTS** | | | | | | | | | |
| 10 | 55300 120 | Department Supervisor | 4,648 | 4,648 | 2,491 | 2,157 | 4,648 | 4,800 | 3.0% |
| 10 | 55300 190 | FICA Taxes | 356 | 360 | - | 360 | 360 | 370 | |
| 10 | 55300 310 | Operating Supplies and Expense | 102 | 500 | - | 500 | 500 | 500 | |
| 10 | 55300 311 | Postage | - | - | 157 | - | 157 | - | |
| 10 | 55300 347 | Baseball Program | 97 | 5,000 | 447 | 553 | 1,000 | 2,500 | |
| 10 | 55300 348 | Soccer Program | 15,943 | 11,000 | 2,934 | 7,066 | 10,000 | 10,000 | |
| 10 | 55330 110 | Wales Summer Splash | 178 | - | | | - | - | |
| | | Total Recreation Programs | 21,324 | 21,508 | 6,029 | 10,636 | 16,665 | 18,170 | |
| | TOTAL PARKS AND RECREATION | | 138,310 | 155,281 | 57,272 | 57,269 | 114,541 | 147,490 | |
| **CAPITAL OUTLAYS:** | | | | | | | | | |
| 10 | 51610 810 | Community Center | - | - | - | - | - | - | |
| 10 | 57220 810 | Fire Equipment | - | 40,000 | - | - | - | 40,000 | |
| 10 | 57230 810 | Rolling Stock | - | 20,000 | - | - | - | 20,000 | |
| 10 | 57253 813 | Park & Recreation | - | 5,000 | 2,287 | - | 2,287 | 5,000 | |
| 10 | 572100-810 | Building Maintenance | 4,268 | 20,000 | 6,476 | - | 6,476 | 20,000 | |
| | TOTAL CAPITAL OUTLAYS | | 4,268 | 85,000 | 8,763 | - | 8,763 | 85,000 | |
| | | TOTAL EXPENDITURES | 1,044,410 | 1,247,829 | 617,414 | 387,792 | 1,005,206 | 1,244,881 | |

Appoved 11/20/2017

**VILLAGE OF WALES**
**2018 Proposed Budget**
**SANITARY SEWER UTILITY**

| | | | 2017 | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | 2016 Actual | Budget | 7 Month Actual | 5 Month Estimate | Estimated Total | 2018 Budget | Comments |
| **REVENUES** | | | | | | - | | |
| 622.1 | Meter Charge | 2,612 | 5,300 | 2,737 | 2,761 | 5,498 | 5,590 | |
| 622.2 | Volume Charge | 40,439 | 144,000 | 49,739 | 48,000 | 97,739 | 107,000 | |
| 622.3 | Fixed Service Charge per REC | 77,428 | 115,100 | 53,989 | 54,000 | 107,989 | 117,500 | |
| 622.4 | Surcharge | - | - | 14,500 | 14,500 | 29,000 | 25,000 | |
| 631 | Customer Forfeited Discounts | - | - | - | - | - | - | |
| 635 | Miscellaneous Operation Revenue | 4,681 | - | 35 | - | 35 | - | |
| | Total Sewer Revenues | 125,160 | 264,400 | 121,000 | 119,261 | 240,261 | 255,090 | |
| **Operation Expenses** | | | | | | | | |
| 820 | Readings - flow meters | | | | | | | |
| | Starnet annual fee | | 2,100 | 2,180 | - | 2,180 | 2,100 | |
| | Starnet data charges | | 500 | 240 | 240 | 480 | 480 | |
| | ASI meter readings | | 12,000 | 5,071 | 6,929 | 12,000 | 12,000 | read two meeters weekly |
| 821 | Power and Fuel for Pumping | 1,520 | 5,450 | 3,324 | 2,376 | 5,700 | 6,330 | Pump Station/Madison St |
| 825.1 | Sewage Treatment | 33,230 | 113,530 | 37,060 | 37,060 | 74,120 | 75,000 | City of Waukesha |
| 825.2 | Waukesha per meter equivalent fee 59 meters | | 3,050 | 1,638 | 1,638 | 3,276 | 3,280 | $15.27 per meter/qtr |
| 825.3 | Class 2 Upcharges | | - | 11,730 | 12,600 | 24,330 | 25,000 | |
| 826 | Other Chemicals for Sewage Treatment & Transmission | 9,009 | 25,000 | 15,811 | 12,937 | 28,748 | 25,000 | Chemicals |
| 827.1 | Other Operating Supplies and Expenses | 2,672 | 42,000 | - | - | - | - | |
| 827.2 | Waukesha & Engineers Sampling | 2,672 | - | 8,726 | 3,000 | 11,726 | 12,200 | Engineer Sampling & Waukesha Sampling |
| | Total Operation Expense | 46,431 | 203,630 | 77,054 | 73,780 | 150,834 | 161,390 | |
| **Maintenance Expenses** | | | | | | | | |
| 831 | Maintenance of Sewage Collection System | 11,229 | - | - | - | - | 8,000 | |
| 832 | Maintenance of Sewage System Pumping Equipment | 2,407 | 12,500 | 4,064 | 8,436 | 12,500 | 11,500 | |
| 833 | Maintenance of Force Main | 3,848 | - | 48 | | 48 | 8,000 | |
| 834 | Maintnenace of General Plant and Structures | - | 3,000 | - | 3,000 | 3,000 | 4,000 | |
| | Total Maintenance Expense | 17,484 | 15,500 | 4,112 | 11,436 | 15,548 | 31,500 | |

Approved 11/20/2017

# VILLAGE OF WALES
## 2018 Proposed Budget
## SANITARY SEWER UTILITY

| | | 2016 Actual | 2017 Budget | 2017 7 Month Actual | 2017 5 Month Estimate | 2017 Estimated Total | 2018 Budget | Comments |
|---|---|---|---|---|---|---|---|---|
| **Customer Accounting and Collection Expenses** | | | | | | | | |
| 840 | Billing, Collecting and Accounting | 10,700 | 11,000 | - | 11,000 | 11,000 | 11,000 | Village Staff |
| 841 | Utility Billing Software | 7,812 | 1,000 | - | 1,000 | 1,000 | 1,000 | UBMax/300 meters, online bill payment, e-meter reading |
| 842 | Meter Reading | 8,254 | 600 | 300 | 300 | 600 | 630 | Beacon $.89/mo/meter |
| | Total Customer Accounting and Collection Expenses | 26,766 | 12,600 | 300 | 12,300 | 12,600 | 12,630 | |
| **Administrative and General Expenses** | | | | | | | | |
| 851 | Office Supplies and Expenses | - | 2,170 | 98 | 500 | 598 | 670 | |
| 852 | Outside Services Employed - Engineer | 28,511 | 7,500 | 23,441 | 20,929 | 44,370 | 23,400 | |
| 852 | Outside Services Employed - Accounting | 19,499 | 5,000 | 5,371 | 5,000 | 10,371 | 5,000 | |
| 852 | Outside Services Employed - Legal | 14,280 | 2,500 | 7,205 | 220 | 7,425 | 2,500 | |
| 852 | Outside Services Employed - Consultant | - | - | - | - | - | - | |
| 852 | Outside Services Employed - Diggers Hotline/Excel | 3,569 | 5,000 | 875 | 625 | 1,500 | 5,000 | |
| 853 | Insurance Expense | 266 | 500 | - | 500 | 500 | 500 | |
| 855 | DNR Fees | - | - | - | - | - | - | |
| 856 | Miscellaneous General Expense | 1,285 | | - | - | - | - | |
| 857 | Rents | - | - | - | - | - | - | |
| | Total Administrative and General Expenses | 67,410 | 22,670 | 36,990 | 27,774 | 64,764 | 37,070 | |
| | Replacement Fund | - | 10,000 | - | 8,980 | 8,980 | 12,500 | |
| | Depreciation expense | 44,024 | - | - | - | - | - | |
| | Total Depreciation & Replacement | 44,024 | 10,000 | - | 8,980 | 8,980 | 12,500 | |
| | Total Expenses | 202,115 | 264,400 | 118,456 | 134,270 | 252,726 | 255,090 | |
| | Operating Income (Loss) | (76,955) | - | 2,544 | (15,009) | (12,465) | - | |

Approved 11/20/2017

# VILLAGE OF WALES
## 2018 Proposed Budget
## SANITARY SEWER UTILITY

| | | 2016 Actual | 2017 Budget | 2017 7 Month Actual | 2017 5 Month Estimate | 2017 Estimated Total | 2018 Budget | Comments |
|---|---|---|---|---|---|---|---|---|
| | Non-operating revenues | | | | | | | |
| 640 | Connection Fees | 809,962 | - | 1,095 | | 1,095 | - | |
| 900 | Interest Income | 3,205 | - | - | | - | - | |
| | Interfund transfer of assets | 5,583,779 | - | - | - | - | - | |
| | | 6,396,946 | - | 1,095 | - | 1,095 | - | |
| | Non-operating expenses | | | | | | | |
| 940 | Waukesha Impact Fees Paid | 694,934 | - | | - | - | - | |
| 941 | Assets Transferred to City of Waukesha | 345,066 | - | | - | - | - | |
| | | 1,040,000 | - | - | - | - | - | |
| | | | | | | - | | |
| | Net Profit (Loss) | 5,279,991 | - | 3,639 | (15,009) | (11,370) | - | |

# VILLAGE OF WALES
## 2018 BUDGET
## Tax Base and Tax Levies

### Estimate of the Tax Base

| | 2017 Budget | | 2018 Budget | | Change in | |
|---|---|---|---|---|---|---|
| | Assessed | Equalized | Assessed Actual | Equalized | Assessed Value | Change |
| All Other Property | 358,682,144 | 362,800,600 | 366,332,508 | 386,057,600 | 7,650,364 | 2.13% |
| Manf Personal Prop | 89,600 | 79,400 | 82,400 | 86,900 | (7,200) | -8.04% |
| Manf Real Prop | 2,043,200 | 2,069,200 | 1,965,300 | 2,071,100 | (77,900) | -3.81% |
| Total | 360,814,944 | 364,949,200 | 368,380,208 | 388,215,600 | 7,565,264 | 2.10% |

| Tax Roll | Eq Ratio |
|---|---|
| 2016 | 98.748% |
| 2017 | 94.891% |

### Tax Levy and Rates including TIF Levy

| | Tax Levy | | | Tax Rates per 1,000 Assessed | | |
|---|---|---|---|---|---|---|
| | Village Tax Levy | TIF District | Total | Village Rate | TIF Rate | Total Rate |
| 2018 Budget | 1,252,385 | 106,980 | 1,359,365 | $ 3.400 | $ 0.290 | $ 3.690 |
| 2017 Budget | 1,238,144 | 80,009 | 1,318,153 | 3.432 | 0.222 | 3.653 |
| Increase | 14,241 | 26,971 | 41,212 | $ (0.032) | $ 0.069 | $ 0.037 |
| Increased property tax on $250,000 assessment | | | | $ (8.00) | $ 17.00 | $ 9.00 |
| Percentage increase | 1.2% | 33.7% | 3.1% | -0.9% | 31.0% | 1.0% |

# VILLAGE OF WALES
## 2018 BUDGET
## SCHEDULE OF LONG-TERM OBLIGATIONS

| | Date of Issue | Final Maturity | Interest Rates | | Original Indebtedness | Balance 12/31/17 | 2018 Repayments | Balance 12/31/2018 | 2018 Interest |
|---|---|---|---|---|---|---|---|---|---|
| 2012 Refunding Bonds | 11/7/2012 | 2/1/2023 | .75-2.1% | $ | 1,195,000 | 695,000 | 105,000 | 590,000 | 11,205 |
| 2014 Radio System Note | 11/3/2014 | 2/15/2022 | 0.00% | | 15,146 | 9,467 | 1,893 | 7,574 | - |
| 2015 G.O. Bonds | 10/22/2015 | 3/1/2035 | 2.0-3.0% | | 6,310,000 | 5,920,000 | 360,000 | 5,560,000 | 139,375 |
| 2015 Promissory Note | 6/15/2015 | 6/15/2018 | 1.75% | | 800,000 | 266,666 | 266,666 | - | 2,333 |
| 2016 Election Equipment Note | 6/1/2016 | 3/31/2018 | 0.00% | | 3,391 | 1,131 | 1,131 | - | - |
| | | Total Long-Term Obligations | | | | 6,892,264 | 734,690 | 6,157,574 | 152,913 |