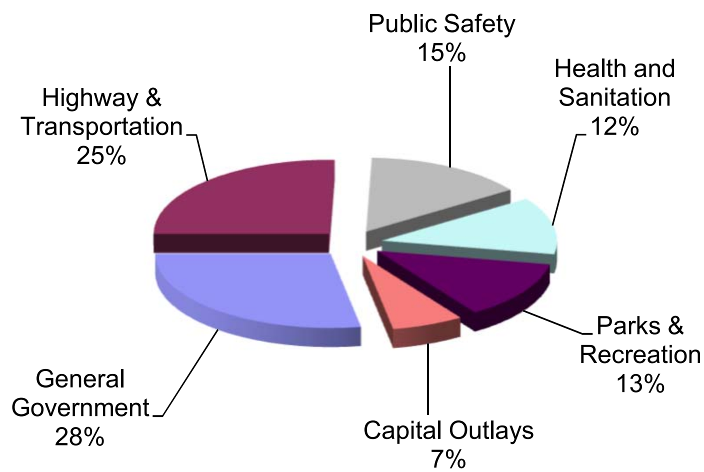
VILLAGE OF WALES

2019 PROPOSED BUDGET

General Fund Expenditures



Draft Dated 11/7/2018

Village of Wales
2019 PROPOSED BUDGET

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VILLAGE OF WALES
2019 PROPOSED BUDGET
All Governmental Funds

	2017 Actual	2018 Budget	2018 7 Month Actual	2018 5 Month Estimate	2018 Total	2019 Budget
REVENUES						
Taxes	$ 1,605,074	1,746,285	1,746,280	-	1,746,280	1,807,177
Special Assessments	158,897	158,000	158,922	-	158,922	159,540
Intergovernmental	325,839	208,857	125,852	91,184	217,036	218,380
Regulation & Compliance	69,833	59,300	49,957	19,577	69,534	67,300
Public Charges for Services	94,234	44,600	87,748	27,311	115,059	55,100
Interest	13,594	7,500	21,381	7,989	29,370	44,000
Miscellaneous	4,952	300	5,380	300	5,680	300
Total Revenues	2,272,423	2,224,842	2,195,520	146,361	2,341,881	2,351,797
EXPENDITURES						
General Government	321,554	352,912	230,417	163,281	393,698	358,964
Public Safety	181,541	191,075	181,998	3,591	185,589	191,400
Highway & Transportation	244,110	315,806	200,512	150,948	351,460	327,705
Health & Sanitation	161,395	159,598	88,329	71,269	159,598	160,598
Parks & Recreation	135,833	147,490	74,597	73,416	148,013	162,809
Capital Outlays	69,335	1,113,887	(162)	1,227,704	1,227,542	85,000
Debt Service	865,300	887,603	819,716	67,887	887,603	1,012,719
Total Expenditures	1,979,068	3,168,371	1,595,407	1,758,096	3,353,503	2,299,195
Excess of revenues over (under) expenditures	293,355	(943,529)	600,113	(1,611,735)	(1,011,622)	52,602
OTHER FINANCING SOURCES (USES)						
Sale of Fixed Assets	4,900	-				
Transfer to Debt Service Fund	-	-	-	-	-	-
Proceeds of Long-term debt	-	1,000,000	1,000,000	-	1,000,000	-
Debt Issue Costs	-	-	-	-	-	-
Other Financing Sources (Uses)	4,900	1,000,000	1,000,000	-	1,000,000	-
FUND BALANCE						
Beginning of Period	2,633,368	2,931,623	2,931,623	4,531,736	2,931,623	2,920,001
End of Period	$ 2,931,623	2,988,094	4,531,736	2,920,001	2,920,001	2,972,603
TAXES LEVIED FOR VILLAGE	$ 1,605,074	1,746,285	1,746,280	-	1,746,280	1,807,177

VILLAGE OF WALES
2019 PROPOSED BUDGET
All Governmental Funds

VILLAGE OF WALES 2019 BUDGET SUMMARY BY FUND

	Fund Balance 01/01/19	2019 Budgeted Activity Revenues	Expenditures	Transfers	Fund Balance 12/31/19	Property Tax Component
General Fund	$ 1,361,061	1,284,476	1,284,476	-	1,361,061	832,080
Special Revenue						
Tax Incremental District #1	543,325	534,710	2,000	(467,163)	608,872	521,283
Debt Service Fund	27,945	517,611	1,012,719	467,163	-	453,814
Capital Project Funds:						
Road Construction	-	-	-	-	-	-
Sanitary Sewer	1,081,783	15,000	-	-	1,096,783	-
	$ 3,014,114	2,351,797	2,299,195	-	3,066,716	1,807,177

VILLAGE OF WALES
2019 PROPOSED BUDGET
GENERAL FUND SUMMARY

	2017 Actual	2018 Budget	2018 7 Month Actual	2018 5 Month Estimate	2018 Total	2019 Budget
REVENUES						
Taxes	$ 847,878	830,004	830,004	-	830,004	832,080
Special Charges	158,897	158,000	158,922	-	158,922	159,540
Intergovernmental	145,199	147,677	57,767	92,146	149,913	151,156
Regulation and Compliance	69,833	59,300	49,957	19,577	69,534	67,300
Public Charges for Services	94,234	44,600	87,748	27,311	115,059	55,100
Interest	9,812	5,000	11,731	1,000	12,731	19,000
Miscellaneous	4,952	300	5,380	300	5,680	300
Total Revenues	1,330,805	1,244,881	1,201,509	140,334	1,341,843	1,284,476
EXPENDITURES						
General Government	314,797	345,912	228,528	163,281	391,809	356,964
Public Safety	181,541	191,075	181,998	3,591	185,589	191,400
Highway and Transportation	244,110	315,806	200,512	150,948	351,460	327,705
Health and Sanitation	161,395	159,598	88,329	71,269	159,598	160,598
Parks and Recreation	135,833	147,490	74,597	73,416	148,013	162,809
Capital Outlays	24,918	85,000	16,754	11,000	27,754	85,000
Total Expenditures	1,062,594	1,244,881	790,718	473,505	1,264,223	1,284,476
Change in fund balance	268,211	-	410,791	(333,171)	77,620	-
Other Financing Sources (Uses)						
Sale of Fixed Assets	4,900	-	-	-	-	-
Transfer to Debt Service Fund	(3,266)	-	-	-	-	-
Total Other Financing (Uses)	1,634	-	-	-	-	-
FUND BALANCE						
Beginning of Period	1,013,596	1,283,441	1,283,441	1,694,232	1,283,441	1,361,061
End of Period	$ 1,283,441	1,283,441	1,694,232	1,361,061	1,361,061	1,361,061

VILLAGE OF WALES
2019 PROPOSED BUDGET
GENERAL FUND
Revenues and Other Financing Sources

				2018					
			2017 Actual	Budget	7 Month Actual	5 Month Estimate	Estimated Total	2019 Budget	Comments
TAXES									
10	41110	General Property Taxes	$ 847,878	830,004	830,004	-	830,004	832,080	
		Total Taxes	847,878	830,004	830,004	-	830,004	832,080	
SPECIAL CHARGES									
10	42500	Refuse Collection Assessments	158,897	158,000	158,922	-	158,922	159,540	
INTERGOVERNMENTAL									
10	43410	State Shared Revenues	41,090	40,840	6,126	37,018	43,144	42,812	
10	43411	Personal Property Credit Aid	-	-	-	-	-	2,174	Subtract from Levy Limit
10	43412	Exempt Computer Aids	171	175	173	-	173	170	
10	43420	Fire Insurance Dues	15,139	15,000	15,345	-	15,345	15,000	
10	43530	State Transportation Aids	70,840	73,562	18,376	55,128	73,504	73,500	
10	43534	LRIP Grant	-	-	-		-	-	
10	43535	Election Equipment Aids	-	-	-	-	-	-	
10	43620	Aids in Lieu of Taxes	100	100	100	-	100	-	
10	43790	County Recycling Aids	17,859	18,000	17,647	-	17,647	17,500	
		Total Intergovernmental	145,199	147,677	57,767	92,146	149,913	151,156	
REGULATION AND COMPLIANCE									
10	44200	Dog Licenses	1,567	2,700	2,362	338	2,700	2,000	
10	44300	Building Permits	40,048	30,000	36,534	4,000	40,534	30,000	
10	44305	Beverage License	6,385	5,000	5,000	-	5,000	14,000	Fete
10	44900	Fireworks & Other Permits	-	300	-	-	-	-	
10	44310	Cable TV Gross Revenue Fees	21,833	21,300	6,061	15,239	21,300	21,300	
		Total Regulation and Compliance	69,833	59,300	49,957	19,577	69,534	67,300	

VILLAGE OF WALES
2019 PROPOSED BUDGET
GENERAL FUND
Revenues and Other Financing Sources

				2018					
			2017 Actual	Budget	7 Month Actual	5 Month Estimate	Estimated Total	2019 Budget	Comments
PUBLIC CHARGES FOR SERVICES									
10	44400	Subdivision Review	3,350	-	-	-	-	-	
10	44410	Rezoning Fees	600	300	600	-	600	300	
10	44411	Conditional Use & Variances	1,050	300	600	600	1,200	300	
10	44900	Fireworks and Other Permits	535	-	535	200	735	500	
10	45100	Ordinance Violations	-	100	-	-	-	100	
10	45191	Dog License Fines	215	100	185	-	185	100	
10	45194	Street Opening Permits	-	-	-	-	-	-	
10	45210	Ditch Deposit Forfeitures	12,500	-	-	-	-	-	
10	46109	State Trail Passes	85	100	59	41	100	100	
10	46110	Assessment Letters	185	100	177	-	177	100	
10	46111	Sales of Supplies and Copies	2	50	5	-	5	50	
10	46180	Legal & Other Reimbursable Fees	8,160	100	12,037	8,000	20,037	100	
10	46181	Other Reimburses Fees	960	300	819	-	819	300	
10	46182	Engineering Fees Reimbursable	11,333	100	20,485	9,000	29,485	100	
10	46440	Weed Cutting	-	-	-	-	-	-	
10	46441	DNR Grass Cutting	1,610	1,500	630	870	1,500	1,500	
10	46510	Dog Pound Fees	100	50	25	-	25	50	
10	46720	Park Rental Fees	22,750	20,000	13,667	6,000	19,667	20,000	
10	46721	Soccer Program Fees	29,299	20,000	36,724	2,000	38,724	30,000	
10	46724	Soccer Sponsors	1,500	1,500	1,200	600	1,800	1,500	
		Total Public Charges For Services	94,234	44,600	87,748	27,311	115,059	55,100	

VILLAGE OF WALES
2019 PROPOSED BUDGET
GENERAL FUND
Revenues and Other Financing Sources

				2018				
	2017 Actual	Budget	7 Month Actual	5 Month Estimate	Estimated Total	2019 Budget	Comments
INTEREST							
10 48100 Interest Revenue	9,812	5,000	11,731	1,000	12,731	19,000	
MISCELLANEOUS							
10 48501 Donations	1,872	-	124	-	124	-	
10 48205 Rental Income	330	300	360	300	660	300	
10 48302 Sale of Fire Department Equipment	-	-	4,841	-	4,841		
10 48900 Miscellaneous	2,750	-	55	-	55	-	
Total Miscellaneous	4,952	300	5,380	300	5,680	300	
OTHER FINANCING SOURCES							
10 48950 Proceeds of Long-term Debt	-	-	-	-	-	-	
Total Revenues and Other Sources	$ 1,330,805	1,244,881	1,201,509	140,334	1,341,843	1,284,476	

VILLAGE OF WALES
2019 PROPOSED BUDGET
GENERAL FUND
EXPENDITURES

	2017 Actual	2018 Budget	2018 7 Month Actual	2018 5 Month Estimate	2018 Total	2019 Budget
General Government						
Village Board	$ 19,100	22,200	6,950	11,400	18,350	22,200
Legal	22,891	16,500	42,016	12,000	54,016	16,500
General Administration	149,131	172,596	107,101	65,210	172,311	179,204
Elections	3,517	5,400	2,002	4,598	6,600	4,250
Accounting	32,025	28,750	19,286	9,464	28,750	32,500
Treasurer	4,602	5,700	3,287	3,306	6,593	5,900
Assessor	12,625	21,500	7,920	13,750	21,670	21,700
Fire Commission	2,100	2,520	-	2,520	2,520	2,520
Facilities	23,766	26,380	11,280	15,453	26,733	26,600
Insurance	15,149	11,660	6,905	4,755	11,660	11,050
Other General Government	29,891	32,706	21,781	20,825	42,606	34,540
Total General Government	314,797	345,912	228,528	163,281	391,809	356,964
Public Safety						
Fire and Rescue	149,238	166,525	151,206	-	151,206	166,600
Building Inspection	32,303	24,550	30,792	3,591	34,383	24,800
Total Public Safety	181,541	191,075	181,998	3,591	185,589	191,400
Highway and Transportation	244,110	315,806	200,512	150,948	351,460	327,705
Health and Sanitation						
Rubbish Collection and Weed Control	160,047	158,250	86,981	71,269	158,250	159,250
Animal Control	1,348	1,348	1,348	-	1,348	1,348
Total Health and Sanitation	161,395	159,598	88,329	71,269	159,598	160,598
Parks and Recreation						
Parks	113,644	129,320	66,215	65,071	131,286	145,485
Recreation Programs	22,189	18,170	8,382	8,345	16,727	17,324
Total Parks and Recreation	135,833	147,490	74,597	73,416	148,013	162,809
Capital Outlays	24,918	85,000	16,754	11,000	27,754	85,000
Total Expenditures	$ 1,062,594	1,244,881	790,718	473,505	1,264,223	1,284,476

VILLAGE OF WALES
2019 PROPOSED BUDGET
DEBT SERVICE FUND

		2017 Actual	2018 Budget	2018 1st 7 Mo. Actual	2018 Last 5 Mo. Estimate	2018 Total	2019 Budget	Comments
TAXES								
30 41110	General Property Taxes	$ 390,266	422,381	422,381	-	422,381	453,814	
MISCELLANEOUS								
30 49150	Genesee Share of Debt Payments	62,405	36,610	65,517	(962)	64,555	63,797	
	Total Revenues	452,671	458,991	487,898	(962)	486,936	517,611	
EXPENDITURES								
30 58100 610	Principal							
	Fire Station Construction	100,000	105,000	105,000	-	105,000	105,000	
	Road Construction 2015 issue	275,000	266,666	266,666	-	266,666	-	
	Road Construction 2018 Issue	-	-	-	-	-	333,333	
	Park Bond 2015 Refunding	55,000	60,000	60,000	-	60,000	60,000	
	2015 GO Bonds for Sewer System	266,666	300,000	300,000	-	300,000	345,000	TIFF
	Waukesha County Election Equipment	1,131	1,131	1,131	-	1,131	-	
	Waukesha County Digital Radio Infrastructure	1,893	1,893	1,893		1,893	1,893	
	Total Principal	699,690	734,690	734,690	-	734,690	845,226	
30 58200 620	Interest							
	Fire Station Construction	12,335	11,205	11,205	-	11,205	9,840	
	Road Construction 2015 issue	134,363	2,333	2,333	-	2,333	-	
	Road Construction 2018 Issue	-	-	-	-	-	25,928	
	Park Bond 2015 Refunding	11,912	10,763	5,682	5,081	10,763	9,562	
	2015 GO Bonds for Sewer System	7,000	128,612	65,806	62,806	128,612	122,163	TIFF
	Total Interest and Fees	165,610	152,913	85,026	67,887	152,913	167,493	
	Total Expenditures	865,300	887,603	819,716	67,887	887,603	1,012,719	
OTHER FINANCING SOURCES & (USES)								
30 49210	Transfer from General Fund	3,266	-	-	-	-	-	
30 49225	Transfer from TIF Fund	409,363	428,612		428,612	428,612	467,163	
	Other Financing Sources (Uses)	412,629	428,612	-	428,612	428,612	467,163	
	Excess of Revenues & Other Financing Sources Over Expenditures and Other (Uses)	-	-	(331,818)	359,763	27,945	(27,945)	
FUND BALANCE								
	Beginning of Period	-	-	-	(331,818)	-	27,945	
	End of Period	$ -	-	(331,818)	27,945	27,945	-	

VILLAGE OF WALES
2019 PROPOSED BUDGET
TAX INCREMENTAL DISTRICT NO. 1

		2017 Actual	2018 Budget	2018 7 Month Actual	2018 5 Month Estimate	2018 Estimated Total	2019 Budget	Comments
REVENUES AND OTHER SOURCES:								
25 41110	General Property Taxes	$ 366,930	493,900	493,895	-	493,895	521,283	
25 43411	Personal Property Credit Aid	-	-	-	-	-	857	
25 43412	Exempt Computer Aids	2,531	2,570	2,568	-	2,568	2,570	
25 48110	Interest Income	988	2,500	3,500	2,500	6,000	10,000	
Total Revenues and Other Sources		370,449	498,970	499,963	2,500	502,463	534,710	
Expenditures								
25 51300-210	Attorney Fees	-	-	-	-	-	-	
25 51980 214	Outside Services-Consultants	6,757	7,000	1,889	-	1,889	2,000	
	Total Expenditures	6,757	7,000	1,889	-	1,889	2,000	
OTHER FINANCING USES								
25 59244-810	Transfer to Sewer Construction Fund	-	-	-	-	-	-	
25 59230-600	Transfer to Debt Service Fund	409,363	428,612	365,806	62,806	428,612	467,163	
Total Financing Uses		409,363	428,612	365,806	62,806	428,612	467,163	
Excess of Revenues and Other Financing Sources (under) Expenditures & Other Financing Uses		(45,671)	63,358	132,268	(60,306)	71,962	65,547	
Beginning Fund Balance		517,034	471,363	471,363	603,631	471,363	543,325	
Ending Fund Balance		$ 471,363	534,721	603,631	543,325	543,325	608,872	

VILLAGE OF WALES
2019 PROPOSED BUDGET
CAPITAL PROJECT - ROADS

		2017 Actual	2018 Budget	2018 1st 7 Mo. Actual	2018 Last 5 Mo. Estimate	2018 Total	2019 Budget	Comments
REVENUES								
45 43534	LRIP Grants	-	22,000	-	24,730	24,730	-	
45 43800	Reimbursement from State of Wisconsin	115,704	-	-	-	-	-	
45 46181	Other Reimbursed Fees	-	-	-	69,383	69,383	-	Fire Department Paving
	Total Revenues	115,704	22,000	-	94,113	94,113	-	
EXPENDITURES								
45 51300 210	Attorney Fees	-	-	-	5,750	5,750	-	
45 53000 214	Engineering Fees	-	-	-	125,400	125,400	-	
45 57140 814	Construction Costs	-	1,006,887	-	1,085,554	1,085,554	-	
45 58200 600	Debt Issue Costs	-	22,000	-	-	-	-	
	Total Expenditures	-	1,028,887	-	1,216,704	1,216,704	-	
OTHER FINANCING SOURCES (USES)								
45 49140	Proceeds of Long Term Debt	-	1,000,000	1,000,000	-	1,000,000	-	
	Total Other Financing Sources	-	1,000,000	1,000,000	-	1,000,000	-	
	Excess of Revenues & Other Financing Sources Over Expenditures	115,704	(6,887)	1,000,000	(1,122,591)	(122,591)	-	
FUND BALANCE								
	Beginning of Period	6,887	122,591	122,591	1,122,591	122,591	-	
	End of Period	$ 122,591	115,704	1,122,591	-	-	-	

VILLAGE OF WALES
2019 PROPOSED BUDGET
CAPITAL PROJECT - SANITARY SEWER SYSTEM

		2018					
	2017 Actual	2018 Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total	2019 Budget	Comments
REVENUES							
CHARGES FOR SERVICES							
44 46181 Reimbursed Fees	-	-	-		-	-	
INTEREST							
44 48100 Interest Revenue	2,794	-	6,150	4,489	10,639	15,000	
Total Revenues	2,794	-	6,150	4,489	10,639	15,000	
EXPENDITURES							
44 51300 210 Attorney Fees	-	-			-	-	
44 51980 214 Other Services	77	-	84	-	84	-	
44 53000 214 Engineering Fees	788	-	-	-	-	-	
44 57140 814 Construction Costs	43,552	-	(17,000)	-	(17,000)	-	
44 58200 200 Bond Issue Costs	-	-	-	-	-	-	
Total Expenditures	44,417	-	(16,916)	-	(16,916)	-	
OTHER FINANCING SOURCES & (USES)							
44 49132 Proceeds of Long Term Debt	-	-	-		-	-	
44 49140 Reoffering Premium	-	-			-	-	
44 58200 600 Bond Discount	-	-	-		-		
Other Financing Sources (Uses)	-	-	-	-	-	-	
Excess of Revenues & Other Financing Sources Over Expenditures	(41,623)	-	23,066	4,489	27,555	15,000	
FUND BALANCE							
Beginning of Period	1,095,851	-	1,054,228	1,077,294	1,054,228	1,081,783	
End of Period	1,054,228	-	1,077,294	1,081,783	1,081,783	1,096,783	

VILLAGE OF WALES
2019 PROPOSED BUDGET
GENERAL FUND
Supplemental Schedule of Expenditure Detail

				2018				
	2017 Actual	2018 Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total	2019 Budget	Comments
GENERAL GOVERNMENT:							
LEGISLATIVE							
10 51100 110 Village President	$ 6,000	7,200	2,550	4,200	6,750	7,200	
10 51100 115 Trustees	13,100	15,000	4,400	7,200	11,600	15,000	
Total Legislative	19,100	22,200	6,950	11,400	18,350	22,200	
LEGAL							
10 51300 210 Attorney	12,113	15,000	18,581	2,000	20,581	15,000	
10 51300 211 Reimbursable Attorney Fees	9,783	-	23,435	8,000	31,435	-	
10 51300 215 Ordinance Codification	995	1,500	-	2,000	2,000	1,500	
Total Legal	22,891	16,500	42,016	12,000	54,016	16,500	
GENERAL ADMINISTRATION							
10 51420 121 Appointed Official	59,948	59,894	35,015	24,879	59,894	61,691	3%
10 51420 122 Deputy Clerk	47,746	49,552	27,063	22,489	49,552	51,039	3%
10 51420 123 Bonus	2,797	3,000	-	3,000	3,000	3,090	3%
10 51420 130 Health Ins/HSA/Deferred Comp	27,200	45,000	37,242	7,758	45,000		Split in to two components
10 51420 180 Health Insurance					-	39,768	WRS, two family plans
10 51420 195 Deferred Comp					-	9,266	8% of Full-time wages
10 51420 214 Outside Services	250	200	-	200	200	-	
10 51420 218 Temporary Help	-	400	-	400	400	400	
10 51420 290 Data Processing	-	100	-	100	100	-	
10 51420 310 Office Supplies and Expense	1,434	1,500	1,008	492	1,500	1,500	
10 51420 311 Postage	744	1,500	496	1,004	1,500	1,500	
10 51420 312 Printing	779	1,500	-	1,500	1,500	1,000	
10 51420 313 Notices and Publications	486	500	260	240	500	500	
10 51420 314 Recording Fees	30	100	60	40	100	100	
10 51420 315 Computer Supplies and Expense	4,055	4,000	3,137	963	4,100	4,000	
10 51420 316 Maps and Plat Books	80	50	-	50	50	50	

VILLAGE OF WALES
2019 PROPOSED BUDGET
GENERAL FUND
Supplemental Schedule of Expenditure Detail

				2018					
			2017 Actual	2018 Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total	2019 Budget	Comments
10	51420 320	Dues and Memberships	1,840	1,900	1,873	-	1,873	1,900	
10	51420 322	Training	813	2,000	642	1,000	1,642	2,000	
10	51420 323	Subscriptions	408	600	144	456	600	600	
10	51420 330	Mileage	-	300	-	300	300	300	
10	51420 390	Misc. Supplies and Expense	332	300	161	139	300	300	
10	51420 810	New Equipment	189	200	-	200	200	200	
		Total General Administration	149,131	172,596	107,101	65,210	172,311	179,204	
ELECTIONS									
10	51440 125	Part-time Wages	1,600	3,000	1,000	3,000	4,000	2,000	
10	51440 239	Equipment Repairs & Maintenance	325	1,000	325	675	1,000	1,000	
10	51440 310	Supplies and Expense	1,059	500	577	123	700	600	
10	51440 312	Printing	254	500	29	471	500	250	
10	51440 313	Notices and Publications	216	400	71	329	400	400	
10	51440 810	New Equipment	63	-			-	-	
		Total Elections	3,517	5,400	2,002	4,598	6,600	4,250	
ACCOUNTING									
10	51510 212	Audit	16,015	16,750	15,788	962	16,750	17,500	
10	51510 213	Accounting Assistance	16,010	12,000	3,498	8,502	12,000	15,000	
		Total Accounting	32,025	28,750	19,286	9,464	28,750	32,500	
TREASURER									
10	51520 214	Property Tax Collections	4,154	2,800	2,794	1,406	4,200	4,000	
10	51520 215	Assessment Notices	-	1,000	493	-	493	500	
10	51520 290	Tax Roll Maintenance	148	1,000	-	1,000	1,000	500	
10	51520 311	Postage	-	600	-	600	600	600	
10	51520 318	Mailing Service	300	300	-	300	300	300	
		Total Treasurer	4,602	5,700	3,287	3,306	6,593	5,900	

VILLAGE OF WALES
2019 PROPOSED BUDGET
GENERAL FUND
Supplemental Schedule of Expenditure Detail

				2018					
			2017 Actual	2018 Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total	2019 Budget	Comments
ASSESSOR									
10	51530 121	Appointed Officials	12,000	15,000	7,750	7,250	15,000	15,000	
10	51530 290	Data Processing	406	400	-	400	400	400	
10	51530 311	Postage	-	-	170	-	170	200	
10	51530 313	Notices and Publications	219	100	-	100	100	100	
10	51530 390	Revaluation	-	6,000	-	6,000	6,000	6,000	
		Total Assessor	12,625	21,500	7,920	13,750	21,670	21,700	
FIRE COMMISSION									
10	51152 121	Fire Commission	2,100	2,520	-	2,520	2,520	2,520	
BUILDINGS - Village Hall									
10	51600 220	Telephone	1,778	1,700	965	735	1,700	1,700	
10	51600 221	Electricity	1,648	2,200	1,373	827	2,200	2,200	
10	51600 222	Heat	772	1,600	497	1,103	1,600	1,600	
10	51600 223	Cell Phones	2,045	2,000	1,233	627	1,860	2,000	
10	51600 230	Janitorial	2,324	2,600	1,479	1,121	2,600	2,820	
10	51600 231	Building Repairs & Maintenance	857	2,000	51	1,949	2,000	2,000	
10	51600 232	Equipment Repairs & Maintenance	1,271	1,500	1,323	177	1,500	1,500	
10	51600 233	Grounds Repairs & Maintenance	(120)	1,000	-	1,000	1,000	1,000	
10	51600 390	Misc. Supplies and Expense	340	600	357	243	600	600	
10	51600 810	Furniture & Equipment	4,612	3,000	329	2,671	3,000	3,000	
BUILDINGS - Community Building									
10	51610-220	Telephone	469	480	342	138	480	480	
10	51610-221	Electricity	1,477	2,000	660	1,340	2,000	2,000	
10	51610-222	Heat	2,126	2,000	817	1,183	2,000	1,500	
10	51610-231	Building Repairs & Maintenance	1,802	2,000	797	1,203	2,000	2,000	
10	51610-232	Equipment Repairs & Maintenance	1,671	1,000	354	646	1,000	1,000	
10	51610-233	Grounds Repairs & Maintenance	-	500	525	300	825	1,000	
10	51610-390	Misc. Supplies and Expense	77	200	10	190	200	200	
10	51610-810	Furniture & Equipment	617	-	168	-	168	-	
		Total Building and Plant	23,766	26,380	11,280	15,453	26,733	26,600	

VILLAGE OF WALES
2019 PROPOSED BUDGET
GENERAL FUND
Supplemental Schedule of Expenditure Detail

				2018					
			2017 Actual	2018 Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total	2019 Budget	Comments
INSURANCE									
10	51930 510	Property and Liability	8,924	5,800	3,152	2,648	5,800	4,800	
10	51930 512	Officials Bond	-	850	-	850	850	800	Two Year prepaid
10	51930 513	Workers Compensation	5,418	4,100	3,753	347	4,100	4,500	
10	51930 514	Errors & Omissions	807	910	-	910	910	950	
		Total Insurance	15,149	11,660	6,905	4,755	11,660	11,050	
OTHER GENERAL GOVERNMENT									
10	51910 740	Delinquent Taxes	210	-	-	-	-	-	
10	51910 741	Erroneous Taxes	-	-	-	-	-	-	
10	51980 131	FICA Tax	10,447	10,330	5,651	4,549	10,200	11,680	
10	51980 132	Unemployment Compensation	-	5,000	-	5,000	5,000	5,000	
10	51980 214	Engineering Studies	263	6,126	-	6,126	6,126	6,000	Sidewalk Study $2,000
10	51980 215	Financial Consultant	4,762	4,250	1,100	3,150	4,250	4,250	
10	51980 390	Misc. Supplies and Expense	426	500	548	-	548	500	
10	51980 391	Appreciation Dinner	1,500	1,500	-	1,500	1,500	1,500	
10	51980 990	Contingency Expenditures	12,283	5,000	14,482	500	14,982	5,610	
		Total Other	29,891	32,706	21,781	20,825	42,606	34,540	
	TOTAL GENERAL GOVERNMENT		314,797	345,912	228,528	163,281	391,809	356,964	
FIRE AND RESCUE:									
CONTRACTED SERVICES									
10	52210 200	Contracted Services	133,578	151,000	135,312	-	135,312	151,000	
10	52210 220	Fire Dues	15,139	15,000	15,345	-	15,345	15,000	
10	52210 300	Trunked Radio	521	525	549	-	549	600	
		Total Fire and Rescue	149,238	166,525	151,206	-	151,206	166,600	

VILLAGE OF WALES
2019 PROPOSED BUDGET
GENERAL FUND
Supplemental Schedule of Expenditure Detail

			2017 Actual	2018 Budget	2018 1st 7 Mo. Actual	2018 Last 5 Mo. Estimate	2018 Total	2019 Budget	Comments
BUILDING INSPECTION									
10	52400 214	Outside Services	32,107	24,000	30,451	3,000	33,451	24,000	
10	52400 311	Postage	196	200	-	200	200	200	
10	52400-326	State Code Stamps	-	150	341	191	532	400	
10	52400 340	Operating Supplies	-	200	-	200	200	200	
		Total Inspection	32,303	24,550	30,792	3,591	34,383	24,800	
	TOTAL PUBLIC SAFETY		181,541	191,075	181,998	3,591	185,589	191,400	
HIGHWAY AND TRANSPORTATION:									
STREET MAINTENANCE									
10	53300 125	Supervisor Wages	17,459	13,650	7,455	6,195	13,650	14,060	3% Raise, 35% of total wages
10	53300 126	Seasonal Help	2,516	8,000	3,381	4,619	8,000	8,000	
10	53300 180	Health Insurance					-	2,830	35% of benefits, single plan
10	53300 190	FICA Taxes	1,528	1,656	829	827	1,656	1,690	
10	53300 195	Deferred Comp					-	1,125	8% of full-time wages
10	53300 211	Reimbursable Engineering	13,281	20,000	22,091	8,000	30,091	20,000	
10	53300 214	General Engineering	16,825	15,000	34,629	4,000	38,629	20,000	
10	53300 232	Equipment Repairs & Maintenance	3,812	2,500	3,760	-	3,760	5,000	
10	53300 234	Vehicle Repair & Maintenance	352	2,500	245	2,255	2,500	2,500	
10	53300-235	MS4 Stormwater Inspections	4,530	6,000	3,211	2,789	6,000	6,000	
10	55300 330	Mileage	-	500	-	500	500	500	
10	53300 345	Vehicle Fuel	4,960	7,000	3,280	3,720	7,000	7,000	
10	53300 370	Road Repairs and Ditching	28,568	30,000	10,598	19,402	30,000	30,000	
10	53300 372	Snow & Ice Control	111,473	180,000	92,912	87,088	180,000	180,000	
10	53300 374	Tree & Brush	8,530	6,000	6,560	-	6,560	6,000	
10	53300 375	Street Sweeping	-	-	-	-	-	-	
10	53300 376	Street Signs & Markers	11,848	2,000	268	1,732	2,000	2,000	
10	53300 399	Supplies and Expenses	-	2,000	1,353	647	2,000	2,000	
10	53300 810	New Equipment	499	1,000	614	500	1,114	1,000	
		Total Street Maintenance	226,181	297,806	191,186	142,274	333,460	309,705	

VILLAGE OF WALES
2019 PROPOSED BUDGET
GENERAL FUND
Supplemental Schedule of Expenditure Detail

				2018					
			2017 Actual	2018 Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total	2019 Budget	Comments
STREET LIGHTING									
10	53420 221	Electricity	17,929	18,000	9,326	8,674	18,000	18,000	
	TOTAL HIGHWAY AND TRANSPORTATION		244,110	315,806	200,512	150,948	351,460	327,705	
HEALTH & SANITATION:									
SANITATION									
10	53620 292	Rubbish Disposal	160,013	158,000	86,981	71,019	158,000	159,000	
10	53635 340	Recycling Supplies and Expense	34	150	-	150	150	150	
10	53640 125	Noxious Weed Control	-	100	-	100	100	100	
		Total Sanitation	160,047	158,250	86,981	71,269	158,250	159,250	
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		161,395	159,598	88,329	71,269	159,598	160,598	
PARKS AND RECREATION:									
PARKS									
10	55200 125	Supervisor Wages	24,958	25,350	13,845	11,505	25,350	26,111	3% Raise, 65% of total wages
10	55200 126	Seasonal Help	28,197	36,720	8,629	20,000	28,629	31,000	
10	55200 180	Health Insurance					-	5,255	65% of Benefits, WRS single plan
10	55200 190	FICA Taxes	4,066	4,750	1,719	2,410	4,129	4,530	
10	55200 195	Deferred Comp					-	2,089	8% of full-time wages
10	55200 216	Porta Johns	1,535	1,500	772	728	1,500	2,000	
10	55200 217	Tree Trimming	1,350	2,000	-	2,000	2,000	2,000	
10	55200 221	Electricity	5,416	6,000	2,830	3,170	6,000	6,000	

VILLAGE OF WALES
2019 PROPOSED BUDGET
GENERAL FUND
Supplemental Schedule of Expenditure Detail

				2018					
			2017 Actual	2018 Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total	2019 Budget	Comments
10	55200 222	Gas	234	1,500	991	509	1,500	1,500	
10	55200 232	Equipment Repairs & Maintenance	14,885	8,000	2,491	5,509	8,000	10,000	
10	55200 233	Buildings & Grounds	19,302	13,000	22,810	-	22,810	25,000	
10	55200 322	Training	-	-	-	-	-	2,000	
10	55200 325	Fertilizer	684	10,000	4,888	5,112	10,000	10,000	
10	55200 340	Operating Supplies & Expenses	12,476	8,500	5,347	4,021	9,368	10,000	
10	55200 810	New Equipment	541	2,000	1,133	867	2,000	3,000	Aerator/Posting Box
10	55200 811	Breconshire Equipment	-	10,000	760	9,240	10,000	5,000	
		Total Parks	113,644	129,320	66,215	65,071	131,286	145,485	
RECREATION PROGRAMS AND EVENTS									
10	55300 120	Department Supervisor	4,624	4,800	2,000	2,800	4,800	4,944	3.0%
10	55300 190	FICA Taxes	355	370	153	214	367	380	
10	55300 310	Operating Supplies and Expense	439	500	-	500	500	500	
10	55300 347	Baseball Program	-	2,500	1,060	-	1,060	1,500	
10	55300 348	Soccer Program	16,771	10,000	5,169	4,831	10,000	10,000	or $15,000
		Total Recreation Programs	22,189	18,170	8,382	8,345	16,727	17,324	
	TOTAL PARKS AND RECREATION		135,833	147,490	74,597	73,416	148,013	162,809	
CAPITAL OUTLAYS:									
10	51610 810	Community Center	-	-	-	-	-	-	
10	57220 810	Fire Equipment	-	40,000	10,441	-	10,441	40,000	
10	57230 810	Rolling Stock	10,321	20,000	-	6,000	6,000	20,000	
10	57253 813	Park & Recreation	2,287	5,000	-	-	-	5,000	
10	57210-810	Building Maintenance	12,310	20,000	6,313	5,000	11,313	20,000	
	TOTAL CAPITAL OUTLAYS		24,918	85,000	16,754	11,000	27,754	85,000	
		TOTAL EXPENDITURES	1,062,594	1,244,881	790,718	473,505	1,264,223	1,284,476	

VILLAGE OF WALES
2019 PROPOSED BUDGET
Tax Base and Tax Levies

	2018 Budget		2019 Budget		Change in Assessed	
	Assessed	Equalized	Assessed Actual	Equalized	Value	Change
All Other Property	366,332,508	386,057,600	367,076,579	410,970,400	744,071	0.20%
Manf Personal Prop	82,400	86,900	79,400	88,700	(3,000)	-3.64%
Manf Real Prop	1,965,300	2,071,100	1,849,900	2,071,100	(115,400)	-5.87%
Total	368,380,208	388,215,600	369,005,879	413,130,200	625,671	0.17%
			2018	94.8906%		
			2019	89.3195%	*Act*	

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
2019 Budget	1,285,894	115,450	1,401,344	$ 3.485	$ 0.313	$ 3.798
2018 Budget	1,252,385	106,978	1,359,363	3.400	0.290	3.690
Increase	33,509	8,472	41,981	$ 0.085	$ 0.022	$ 0.108
Increased property tax on $250,000 assessment				$ 21.00	$ 6.00	$ 27.00
Percentage increase	2.7%	7.9%	3.1%	2.5%	7.7%	2.9%

VILLAGE OF WALES
2019 PROPOSED BUDGET
SCHEDULE OF LONG-TERM OBLIGATIONS

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/17	2018 Issue	2018 Repayments	Balance 12/31/2018	2018 Interest	2019 Repayments	2019 Interest	Balance 12/31/2019
2012 Refunding Bonds	11/7/2012	2/1/2023	.75-2.1%	$ 1,195,000	695,000	-	105,000	590,000	11,205	105,000	9,840	485,000
2014 Radio System Note	11/3/2014	2/15/2022	0.00%	15,146	9,467	-	1,893	7,574	-	1,893	-	5,681
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	405,000	131,725	5,155,000
2015 Promissory Note	6/15/2015	6/15/2018	1.75%	800,000	266,666	-	266,666	-	2,333	-	-	-
2018 Promissory Note	7/16/2018	7/15/2018	2.60%	1,000,000	-	1,000,000	-	1,000,000	-	333,333	25,928	666,667
2016 Election Equip. Note	6/1/2016	3/31/2018		3,391	1,131	-	1,131	-	-	-	-	-
		Total Long-Term Obligations			6,892,264	1,000,000	734,690	7,157,574	152,913	845,226	167,493	6,312,348