

<u>Expenses:</u>	<u>2015</u>	<u>2016</u>	<u>% Change</u>
General Government	128,787	144,238	
Public Safety	269,149	273,848	
Public Works	256,424	251,435	
Culture, Park and Recreation	52,500	52,500	
Conservation and Development	5,000	4,000	
Capital Outlay	53,350	120,750	
Other Financing Sources	<u>150,300</u>	<u>150,300</u>	
	915,510	997,070	8.91%
<u>Revenues:</u>			
Taxes	593,431	600,024	
Intergovernmental	270,649	285,711	
Licenses and Permits	3,475	3,375	
Public Charges for Services	37,200	40,475	
Miscellaneous	<u>22,505</u>	<u>83,600</u>	
	927,260	1,013,185	9.27%
Excess (Deficiency)	11,750	16,115	
Less: Transfers to Utilities	0	0	
Balance	11,750	16,115	
Less: Transfer (to) from Contingency	(11,750)	(16,115)	
Total	0	0	
<i>Net Property Taxes</i>	229,656	229,656	0.00%
Summary of Property Taxes			
General Fund	26,006	(41,394)	
Debt Service	150,300	150,300	
Capital Project	<u>53,350</u>	<u>120,750</u>	
Amount to be Raised:	229,656	229,656	

GENERAL FUND REVENUES**2015****2016****Diff.****%****Notes****(A) TAXES**

Exempt Computer Aide-General and TIF	5,000	4,750	(250)	-5%	Estimate - per 2015 actual
Mobile Home Taxes	1,700	2,070	370	22%	Per 2015 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	229,656	229,656	0	0%	2015 levy limit, no additional levy for net new construction
Allowable Exemption			0		Allowable Debt Service Levy Exemption (refinanced GO Note P & I of \$150,300)
Property Taxes - TIF	290,527	297,000	6,473	2%	ESTIMATE
Taxes	593,431	600,024	6,593		

(B) INTERGOVERNMENTAL

2% Fire Dues	2,120	2,005	(115)	-5%	2% fire dues
Franchise Fee	3,500	4,800	1,300	37%	Charter Communications - Per 2015 actuals
Library County Aids	0	0	0		Marathon and Taylor County (kept by library)
Other State Payments	0	0	0		
Recycling Grant	1,532	1,532	0	0%	ESTIMATE
State Revenue Sharing	210,194	216,194	6,000	3%	Per DOR
Transportation Aide	53,303	61,180	7,877	15%	Per DOT GTA estimate
Intergovernmental	270,649	285,711	15,062		

(C) LICENSES & PERMITS

Building Permits	250	250	0	0%	
Business Licenses & Permits - others	250	150	(100)	-40%	
Dog License	450	350	(100)	-22%	
Liquor License	1,000	1,100	100	10%	
Mobile Home License	25	25	0	0%	
Operating & Cigarette Licenses	250	250	0	0%	
Licenses & Permits	2,225	2,125	(100)		

(D) Fines & Violations	1,250	1,250	0	0%	Parking and village fines (Per 2015 actuals)
Fines and Violations	1,250	1,250	0		

(E) PUBLIC CHARGES FOR SERVICES

Garbage and Recycling Fees	37,200	40,000	2,800	8%	
General Government Fees	0	0	0	#DIV/0!	
Highway Fees - local	0	0	0	#DIV/0!	
Mowing and Weed Control	0	225	225	#DIV/0!	Per 2015 actuals
Police Fees	0	250	250	#DIV/0!	Per 2015 actuals
Sidewalk Shoveling	0	0	0	#DIV/0!	
Public Charges for Services	37,200	40,475	3,275		

(F) MISC REVENUE

Interest Income	1,000	1,500	500	50%	Per 2015 actuals
Memorial Hall Income	7,500	7,500	0	0%	Per 2015 actuals
Misc. Income	4,500	35,000	30,500	678%	Payment from Park Assoc-plus 2015 actuals
Transfer in from Future Expenditures		23,000		#DIV/0!	For purchase of squad car
Equipment sales		7,000	7,000	#DIV/0!	Sale of PD squad car
Rent - Village Hall	750	1,000	250	33%	Per 2015 actuals
Rent - Land	8,755	8,600	(155)	-2%	
Miscellaneous Revenue	22,505	83,600	38,095		

Total GF Revenue	927,260	1,013,185	62,925		
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Notes:

*\$8,000 increase in General Transportaion Aide.

GENERAL FUND EXPENSES**2015****2016****Diff.****%****Notes****(A) General Fund Expenditures**

	2015	2016	Diff.	%	Notes
Assessor (Becker)	4,400	4,400	0	0%	Maintenance assessment
Assessor Supplies	0	0	0	#DIV/0!	
Attorney Fees (Wachsmuth)	4,000	4,300	300	8%	Per 2015 actuals
Audit (Soyk)	7,000	6,000	(1,000)	-14%	Including TID pre-audit (recommended)
Water Audit (Soyk)	(1,800)	(1,500)	300	-17%	25% of Audit Cost
Sewer Audit (Soyk)	(900)	(1,500)	(600)	67%	25% of Audit Cost
Board Fringes	500	822	322	64%	minor due to increases
Board and Committee Meetings	8,820	10,740	1,920	22%	Board and Committee under new pay schedule
Board of Review	350	350	0	0%	7 members vs. 2 required
Board - other	250	250	0	0%	
Clerk - cleaning expense	0	203	203	#DIV/0!	Per 2015 actuals
Clerk - Dues and Memberships	500	500	0	0%	WMCA, MTAW only
Clerk Electric	1,200	1,400	200	17%	Per 2015 actuals
Clerk Fringes	5,826	5,668	(158)	-3%	
Clerk Gas & Heat	1,250	1,000	(250)	-20%	Per 2015 actuals
Clerk Outside Services	5,000	3,500	(1,500)	-30%	QB assistance, 2017 budget and tax levy
Clerk Telephone	2,000	1,810	(190)	-10%	Per 2015 actuals
Clerk's Building		8,000	8,000	#DIV/0!	For 2nd exit & carpeting
Clerk Salaries	29,372	22,287	(7,085)	-24%	Clerk and Deputy (50% Gen, 25%W, 25%WW)
Clerk Supplies	4,500	3,500	(1,000)	-22%	Post Office, Office Supplies, misc office items
Clerk Training	4,000	2,500	(1,500)	-38%	C/T Institute plus misc regional trainings
Clerk Utilities (W & S)	600	500	(100)	-17%	Per 2015 actuals
Election Salaries	1,550	2,000	450	29%	Federal Election & Primary in 2016
Election Supplies	500	300	(200)	-40%	
Data Processing - Supplies	1,000	500	(500)	-50%	QuickBooks support and updates
Insurance - Crime	490	515	25	5%	ESTIMATE
Insurance - Liability	10,695	11,230	535	5%	ESTIMATE
Insurance - Property Insurance	8,963	9,410	447	5%	ESTIMATE
Insurance - Workers Comp	14,110	14,815	705	5%	ESTIMATE
Water Utility Insurance Allocation	(5,000)	(5,000)	0	0%	Insurance % paid by Water Utility
Sewer Utility Insurance Allocation	(3,900)	(3,900)	0	0%	Insurance % paid by Sewer Utility
President Salaries	2,100	2,100	0	0%	\$60 / meeting plus \$100 / month
President Fringes	161	161	(0)	0%	
President Other	500	250	(250)	-50%	

Publications	2,000	2,250	250	13%	Per 2015 actuals
Village Hall Cleaning	0	1,827	1,827	#DIV/0!	Per 2015 actuals
Village Hall Other	1,000	1,000	0	0%	Combined from Village Hall Misc.
Village Hall Telephone	1,000	800	(200)	-20%	
Village Hall Electric	3,750	3,750	0	0%	
Village Hall Gas / Heat	5,500	4,000	(1,500)	-27%	Per 2015 actuals
Village Hall Utilities (W & S)	1,500	1,500	0	0%	Per 2015 actuals
Village Hall Misc.	6,000	22,000	16,000	267%	Village Hall roof replacement & windows
General Government Expenditures	128,787	144,238	15,451		

(B) Public Safety

Fire Department / Emergency Services	49,800	51,805	2,005	4%	ESTIMATE - includes 2% Fire Dues
Fire Protection - Water Utility	118,021	118,021	0	0%	
Police Car Insurance	0	0	0		Included in Admin
Police Fringes	11,402	13,013	1,611	14%	
Police Fuel	6,000	4,000	(2,000)	-33%	
Police Personnel Assistance	20,000	5,000	(15,000)	-75%	
Police Phone	1,650	1,650	0	0%	May increase with add'l PD personnel
Police Supplies & misc.	8,000	8,000	0	0%	Office supplies, radio replacement / repairs, squad computer purchase, program / support , outfitting for new unit, new radar - ELIMINATED
Police Training	2,000	2,000	0	0%	May increase with add'l PD personnel
Police Uniforms	800	800	0	0%	May increase with add'l PD personnel
Police Vehicle	5,000	5,000	0	0%	Squad maintenance or replacement
Police Wages	46,476	64,559	18,083	39%	Chief Leichtman + part-time officer
Public Safety	269,149	273,848	4,699		

(C) Public Works

Garbage Collection - Refuse	27,565	27,000	(565)	-2%	Advanced Disposal - per 2015 actuals
Garbage Collection - Recycling	6,621	6,000	(621)	-9%	Advanced Disposal - per 2015 actuals
PW Contracted Services	10,000	5,000	(5,000)	-50%	Non-project related assistance (engineering and contractual services)
PW Equipment Repairs	15,000	12,000	(3,000)	-20%	loader, sweeper, shop furnace, misc
PW Electric					
*Brat Stand	150	120	(30)	-20%	Per 2015 actuals

*Dorchester Days Stand	0	425	425	#DIV/0!	Per 2015 actuals
*Hwy Sign	1,000	595	(405)	-41%	Per 2015 actuals
*Street Lights	21,000	23,000	2,000	10%	Per 2015 actuals
PW Fringes	25,482	28,190	2,708	11%	80% Faude, Rieck
PW Fuel	15,000	10,000	(5,000)	-33%	Per 2015 actuals
PW Misc.	5,000	2,500	(2,500)	-50%	Diggers, xmas decorations, vehicle licenses
PW Telephone	1,500	2,500	1,000	67%	Per 2015 actuals
PW Street Repairs	39,500	50,500	11,000	28%	Chipsealing, patching, cracksealing, gravel, sidewalks, salt/sand, including excavating
PW Supplies and expense	22,500	11,500	(11,000)	-49%	Misc parts for shop
PW Training	500	250	(250)	-50%	Rieck and Faude
PW Uniforms	1,000	500	(500)	-50%	Per 2015 actuals
PW Wages	64,606	71,355	6,749	10%	80% Faude, Rieck, seasonal help
Public Works	256,424	251,435	(4,989)		

(D) Culture & Recreation

Library					
*Wages	37,250	37,112	(138)	0%	Director and Asst.
*Fringes	2,850	2,840	(10)	0%	Director and Asst.
*Water and Sewer	480	480	0	0%	
*Power	1,560	160	(1,400)	-90%	
*Gas	1,200	1,200	0	0%	
*Phone	600	600	0	0%	
*Technology	4,467	4,913	446	10%	WAN, VCAT, License, Postage
*Other	13,255	14,452	1,197	9%	Per Library dept. request
*Insurance	0	0	0	#DIV/0!	Included in Admin insurance
	42,500	42,500	0	0%	Village Cost-total less County reimbursements
Memorial Hall	10,000	10,000	0	0%	Per Library dept. request
Culture and Recreation	52,500	52,500	0		

Community Dev. / Tourism	2,500	1,500	(1,000)	-40%	Per 2015 actuals
Economic Development	2,500	2,500	0	0%	Per 2015 actuals
Conservation and Devel.	5,000	4,000	-1,000		

C/O - Police		30,000			New Squad for PD
	0	30,000			

C/O - PW Equipment	3,000	3,000		Shop overhead door
	350	350		Shop Entrance Door
				Payloader loan payment- to be paid in 2015
	30,000			Payloader / Misc. Equip Purchase Payment (per Rau)
		8,900		Truck/Plow replacement - ESCROW
	33,350	12,250		

C/O - Streets		59,000		2017 Street Projects - ESCROW
	5,000	6,000		Sidewalk Repairs - as needed (library entrance, etc)
	15,000			New Access (30 acre parcel "Rural Road") - CTH A
		13,500		Drainage - S 4th Street - plus contingency
	20,000	78,500		

Capital Outlay	53,350	120,750		
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Transfers Out (GO Debt Service)	150,300	150,300		
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Total Expenditures	915,510	997,070		
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			Contingency	
GF Excess / Deficiency	\$11,750	\$16,115	0.016162214	

Transfers Out (Water Utility)	\$0			
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Transfers Out (Sewer Utility)	\$0			
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			Contingency	
Total Expenditures less Utility Transfers	\$11,750	\$16,115	1.62%	

Transfers (Out) In (Savings / Contingency)	(\$11,750)	(\$16,115)		
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Notes:
 *TID Audit (No.1 and No. 2) - last year for projects in 2014 and 2017 (included \$2,500 in above) - recommended in 2014, again in 2015
 **Budget includes a 4% increase in wages for all full-time and part-time workers.

<u>WATER REVENUES</u>		<u>2015</u>	<u>2016</u>	<u>Diff.</u>	<u>%</u>	<u>Notes</u>
	Interest Income General	500	750	250	50%	
	Metered Sales (all)	200,000	213,300	13,300	7%	Per 2015 actuals
	Public Fire Protection	118,021	118,021	0	0%	Public Fire Protection (billed)
	Other Operating Rev - Misc.	4,500	13,500	9,000	200%	Hook-up charges, Connection Fees, Private Fire Protection (flat fees)
Total Water Revenues		323,021	345,571	22,550		

WATER EXPENSES

	Outside Services - Audit			0		
	*Outside Services - Other	5,000	2,000	(3,000)	-60%	
	*Audit	1,800	1,500	(300)	-17%	25% of audit cost (per 2015 actual)
	Depreciation	83,095	83,095	0	0%	2015 depreciation (audit entry)
	Taxes	64,048	64,048	0	0%	\$64,048 PILOT due to GF
	Other Income Deductions	3,110	3,110	0	0%	Interest Expense (audit entry)
	Interest on Long-term debt	2,319	2,193	(126)	-5%	SDWLP project interest (3rd /4th / Washington Ave)
	Electric			0	#DIV/0!	
	*Washington Ave	11,000	11,000	0	0%	Per 2015 actuals.
	*Water Tower	1,700	1,500	(200)	-12%	Per 2015 actuals.
	*Washington Pump House	2,000	2,050	50	3%	Per 2015 actuals.
	Gas			0	#DIV/0!	
	*1st Ave	1,750	600	(1,150)	-66%	Per 2015 actuals.
	*Washington Ave.	7,500	3,500	(4,000)	-53%	Per 2015 actuals.
	*Pump House	1,000	750	(250)	-25%	Per 2015 actuals.
	Field: Wages	28,913	30,070	1,157	4%	Golz @ 50% , 10% Faude and Reick
	Field: Fringes	11,622	12,978	1,356	12%	Golz @ 50% , 10% Faude and Reick
	Chemicals	10,000	7,000	(3,000)	-30%	Per 2015 actuals.
	Dues and Memberships	500	250	(250)	-50%	
	Supplies	5,000	3,000	(2,000)	-40%	Office supplies and misc.
	Repairs	25,000	25,000	0	0%	IPERL meter replacements, well repairs as needed, various other repairs.
	Training - Field	500	250	(250)	-50%	
	Training - Admin	0	0	0	#DIV/0!	
	Transportation	500	650	150	30%	
	Uniforms	250	50	(200)	-80%	Per 2015 actuals.
	Admin: Wages	7,488	11,144	3,656	49%	Ruge, Wiersma @ 25%

Admin: Fringes	2,420	2,756	336	14%	Ruge, Wiersma @ 25%
Outside Services - Contractors	10,000	5,000	(5,000)	-50%	Cross Connection Inspection, excavating, misc.
Admin & Gen: Insurance	5,000	5,000	0	0%	
Phone	600	575	(25)	-4%	Per 2015 actuals.
Total Water Expenses	292,114	279,069	(13,046)		

C/O - Water					
Tonka Tank Recharge and Testing	5,000	5,000			2016 Project
Watertower Inspection	2,000	3,500			2016 Project
GIS Mapping - 1/2 cost		3,500			2016 Project
Replace 20 hydrants (per CIP) - \$16,000	15,000	15,000			As needed.
Long-Term Maintenance Fund	30,000	30,000			ESCROW
Equipment Replacement Fund	15,000	15,000			ESCROW
	67,000	72,000			

	2015	2016
Total w C/O	359,114	351,069

	2015	2016	Rate of Return
Water Excess / Deficiency	(36,093)	(5,498)	-2%
Water Excess / Deficiency (less depreciation)	47,002	77,597	21%

Operations Transfers In (General Fund)	0
Net Excess / Deficiency	77,597

NOTES:

Long-term debt principle payment of \$9,793 due in 2016. (Not accounted for in our expenses as it pays down a liability.)

<u>SEWER REVENUES</u>	<u>2015</u>	<u>2016</u>	<u>Diff.</u>	<u>%</u>	<u>Notes</u>
Interest Income General	500	750	250		late charges
Metered Sales (all)	154,500	157,500	3,000	2%	Based on 2015 actuals
Other Operating Rev - Misc.	2,000	20,000	18,000	900%	Connection Fees, grey water and misc. revenues
Total Sewer Revenues	157,000	178,250	21,250		

<u>SEWER EXPENSES</u>	<u>2015</u>	<u>2016</u>	<u>Diff.</u>	<u>%</u>	<u>Notes</u>
Depreciation	49,249	49,249	(0)	0%	2015 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	21,255	20,925	(330)	-2%	USDA RD interest
USDA RD Bond - Debt Service Reserve	5,000	5,000	0	0%	USDA RD Debt Service Reserve
Field: Wages	28,913	30,070	1,157	4%	Golz @ 50%, Faude and Reick 10%
Field: Fringes	11,622	12,978	1,356	12%	Golz @ 50%, Faude and Reick 10%
Electric & Power					
*Electric - Lift Station	1,250	1,000	(250)	-20%	Per 2015 actuals.
*Electric - WWTP - Center Ave	9,500	10,250	750	8%	Per 2015 actuals.
*Electric - WWTP - 4th Ave	7,000	7,850	850	12%	Per 2015 actuals.
*Gas / Heat	4,500	1,200	(3,300)	-73%	Per 2015 actuals.
Utilities (W/WW)	350	400	50	14%	
Phone	2,500	1,920	(580)	-23%	Landline, cell, lift stations
Testing	3,000	2,000	(1,000)	-33%	
Supplies	2,500	2,250	(250)	-10%	Per 2015 actuals.
Repairs	12,500	15,000	2,500	20%	Misc. system and equipment repairs - including manholes
Chemicals	10,000	10,000	0	0%	Per 2015 actuals.
State Fees	1,000	1,000	0	0%	
Uniforms	250	50	(200)	-80%	
Vehicle and Transportation	750	850	100	13%	
Admin: Wages	7,488	11,144	3,656	49%	Ruge, Wiersma @ 25%
Admin: Fringes	2,420	2,756	336	14%	Ruge, Wiersma @ 25%
Outside Services-Audit and Accounting	2,400	1,500	(900)	-38%	25% of Audit Cost
Insurance	3,900	3,900	0	0%	
Misc.	1,500	2,000	500	33%	
Total Sewer Expenses	192,328	196,773	4,445		

C/O - Sewer	9,000	7,000		CMOM Compliance (20% annual collection system cleaning)
			3,500	GSI Mapping - 1/2 cost to Water
			7,000	Future Expense Fund - ESCROW
	9,000	17,500		

Total w C/O	201,328	214,273
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	2015	2016	<u>Rate of Return</u>
Sewer Excess / Deficiency	(\$44,328)	(\$36,023)	-16.81%
Sewer Excess / Deficiency (less depreciation)	\$4,921	\$13,226	6.17%

Operations Transfers In (General Fund)	\$0
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NOTES:

Long-term debt principle payment of \$12,369 due in 2016. (Not accounted for in our expenses as it pays down a liability.)