Expenses:	***2018***	***2019***	% Change
General Government	143,692	156,681	
Public Safety	268,854	269,097	
Public Works	272,537	295,980	
Culture, Park and Recreation	58,500	59,500	
Conservation and Development	3,000	3,000	
Capital Outlay	25,500	101,500	
Other Financing Sources	200,042	158,548	
	972,125	**1,044,306**	**7.43%**
Revenues:			
Taxes	632,997	645,785	
Intergovernmental	292,105	309,837	
Licenses and Permits	3,050	3,040	
Public Charges for Services	37,450	38,950	
Miscellaneous	26,550	69,750	
	992,152	**1,067,362**	**7.58%**
Excess (Deficiency)	20,027	23,056	
Less: Transfers to Utilities	0	0	
Balance	20,027	23,056	
Less: Transfer (to) from Contingency	(20,027)	(23,056)	
Total	0	0	
Net Property Taxes	**237,149**	**232,273**	**-2.06%**
Summary of Property Taxes			
General Fund	11,607	(27,775)	
Debt Service	200,042	158,548	
Capital Project	25,500	101,500	
Amount to be Raised:	**237,149**	**232,273**	**-2.06%**

2019 General Fund Budget Summary

GENERAL FUND REVENUES	2018	2019	Diff.	%	Notes
(A) TAXES					
Exempt Computer Aide-General and TIF	7,000	7,300	300	4%	Estimate - per 2018 actual
Mobile Home Taxes	2,300	2,200	(100)	-4%	Per 2018 actuals
PILOT - Other (LSS)	2,500	2,500	0	0%	PILOT (Final year)
PILOT - Water	64,048	64,048	0	0%	No longer forgiven through PSC
Property Taxes - General	237,149	232,273	(4,876)	-2.056%	2018 levy limit, 0.23 % additional levy for net new construction, less personal property aid
Allowable Exemption			0	#DIV/0!	Allowable Debt Service Levy Exemption (GO Note P & I of $150,300)
Property Taxes - TIF	320,000	337,464	17,464	5%	Estimate - per 2018 actual - includes PP aid
Taxes	**632,997**	**645,785**	**12,788**		
(B) INTERGOVERNMENTAL					
2% Fire Dues	2,300	2,300	0	0%	2% fire dues
Franchise Fee	4,800	5,000	200	4%	Charter Communications - Per 2018 actuals
Library County Aids	0	0	0	#DIV/0!	Marathon and Taylor County (kept by library)
Other State Payments	0	6,603	6,603	#DIV/0!	Expenditure Restraint & Pers Prop Aid
Recycling Grant	1,500	1,500	0	0%	ESTIMATE
State Revenue Sharing	210,194	210,194	0	0%	Per DOR
Transportation Aide	73,311	84,240	10,929	15%	Per DOR
Intergovernmental	**292,105**	**309,837**	**17,732**		
(C) LICENSES & PERMITS					
Building Permits	200	240	40	20%	Per 2018 actuals
Business Licenses & Permits - others	50	50	0	0%	ESTIMATE
Dog License	350	325	(25)	-7%	ESTIMATE
Liquor License	950	950	0	0%	Per 2018 actuals
Operating & Cigarette Licenses	250	225	(25)	-10%	Per 2018 actuals
Licenses & Permits	**1,800**	**1,790**	**(10)**		

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

(E) PUBLIC CHARGES FOR SERVICES

Garbage and Recycling Fees	37,000	38,500	1,500	4%	Per 2018 actuals
General Government Fees	0	0	0	#DIV/0!	
Highway Fees - local	0	0	0	#DIV/0!	
Mowing and Weed Control	300	300	0	0%	Per 2018 actuals
Police Fees	150	150	0	0%	Per 2018 actuals
Public Charges for Services	**37,450**	**38,950**	**1,500**		

(F) MISC REVENUE

Interest Income	2,500	2,650	150	6%	Per 2018 actuals
Memorial Hall Income	11,500	10,000	(1,500)	-13%	Per 2018 actuals
Misc. Income	3,000	20,000	17,000	567%	2019 use excess from Memorial Hall checking
Transfer in from Future Expenditures	0	28,000	28,000	#DIV/0!	for 2019 shop roof project
Loan Proceeds	0	0	0	#DIV/0!	
Equipment sales	0	0	0	#DIV/0!	Sale of PD squad car
Rent - Village Hall	950	500	(450)	-47%	Per 2018 actuals
Rent - Land	8,600	8,600	0	0%	
Miscellaneous Revenue	**26,550**	**69,750**	**43,200**		

Total GF Revenue	**992,152**	**1,067,362**	**75,210**

Notes:

GENERAL FUND EXPENSES	***2018***	***2019***	***Diff.***	%	***Notes***
(A) General Fund Expenditures					
Assessor (Becker)	4,400	4,500	100	2%	Maintenance assessment
Attorney Fees (Wachsmuth)	5,500	3,500	(2,000)	-36%	Per 2018 actuals
Audit (Soyk)	6,000	6,900	900	15%	Per 2018 actuals
Water Audit (Soyk)	(2,000)	(2,300)	(300)	15%	1/3 of Audit Cost
Sewer Audit (Soyk)	(2,000)	(2,300)	(300)	15%	1/3 of Audit Cost
Board Fringes	812	812	0	0%	
Board and Committee Meetings	10,620	10,620	0	0%	Board and Committee - based on estimated meetings
Board of Review	350	350	0	0%	7 members
Board - other	150	175	25	17%	Per 2018 actuals
President Salaries	2,100	2,100	0	0%	$60 / meeting plus $100 / month
President Fringes	161	161	0	0%	
President Other	150	100	(50)	-33%	
Clerk - cleaning expense	100	80	(20)	-20%	Per 2018 actuals
Clerk - Dues and Memberships	750	800	50	7%	WMCA, MTAW , Chamber, LWM
Clerk Electric	1,500	1,400	(100)	-7%	Per 2018 actuals
Clerk Fringes	6,218	6,242	24	0%	
Clerk Gas & Heat	700	650	(50)	-7%	Per 2018 actuals
Clerk Outside Services	4,500	4,500	0	0%	QB assistance, other program assistance
Clerk Telephone	1,850	1,810	(40)	-2%	Per 2018 actuals
Clerk's Building	6,000	8,000	2,000	33%	ESCROW - Future Building repairs/purchase
Clerk Salaries	27,310	27,595	285	1%	Clerk and Deputy (50% Gen, 25%W, 25%WW)
Clerk Supplies	7,000	7,000	0	0%	Office Supplies, misc office items
Clerk Training	1,500	1,000	(500)	-33%	C/T Institute plus misc regional trainings
Clerk Utilities (W & S)	450	480	30	7%	Per 2018 actuals
Election Salaries	1,600	1,400	(200)	-13%	Per 2018 actuals - based on 3 elections in 2019
Election Supplies	600	450	(150)	-25%	
Insurance - Crime	567	600	33	6%	ESTIMATE
Insurance - Liability	12,380	7,500	(4,880)	-39%	ESTIMATE
Insurance - Property Insurance	10,374	15,600	5,226	50%	ESTIMATE
Insurance - Workers Comp	16,333	7,500	(8,833)	-54%	ESTIMATE
Water Utility Insurance Allocation	(5,513)	(8,750)	(3,237)	59%	Insurance % paid by Water Utility
Sewer Utility Insurance Allocation	(4,300)	(8,000)	(3,700)	86%	Insurance % paid by Sewer Utility

Publications	2,200	2,500	300	14%	Per 2018 actuals
Village Hall Cleaning	1,200	1,236	36	3%	ESTIMATE
Village Hall Misc.	750	500	(250)	-33%	
Village Hall Telephone	680	645	(35)	-5%	Per 2018 actuals
Village Hall Electric	4,000	4,175	175	4%	Per 2018 actuals
Village Hall Gas / Heat	2,400	2,750	350	15%	Per 2018 actuals
Village Hall Utilities (W & S)	1,300	1,400	100	8%	Per 2018 actuals
Village Hall - Capital Improvements	15,000	43,000	28,000	187%	Finish roof in 2019. (Includes $ from prior yrs)
General Government Expenditures	**143,692**	**156,681**	**12,989**		

(B) Public Safety

Fire District / Emergency Services	40,304	38,720	(1,584)	-4%	Central Fire & EMS District Budget-PLUS CALLS
2% Fire Dues - payable to Fire District	2,300	2,300			Matches estimated income
Fire Protection - Water Utility	118,021	118,021	0	0%	
Police Car Insurance	0	0	0	#DIV/0!	Included in Admin
Police Fringes	13,621	13,786	165	1%	
Police Fuel	4,000	4,000	0	0%	
Police Contracted Services	3,000	2,000	(1,000)	-33%	
Police Phone	1,850	1,850	0	0%	Per 2018 actuals
Police Supplies & misc.	7,000	8,000	1,000	14%	Office supplies, program / support , policy updates, ordinance codification
Police Training	2,500	2,500	0	0%	May increase with add'l PD personnel
Police Uniforms	1,250	1,250	0	0%	May increase with add'l PD personnel
Police Vehicle	2,500	2,000	(500)	-20%	Squad maintenance or replacement
Police Wages	72,508	74,670	2,162	3%	Chief Leichtman + part-time officer
Public Safety	**268,854**	**269,097**	**243**		

(C) Public Works

Garbage Collection - Refuse	25,000	25,600	600	2%	Advanced Disposal - per 2018 actuals
Garbage Collection - Recycling	9,050	9,400	350	4%	Advanced Disposal - per 2018 actuals
PW Contracted Services	4,000	2,000	(2,000)	-50%	Non-project related assistance (engineering and contractual services) - per 2018 actuals
PW Equipment Repairs	6,000	6,000	0	0%	loader, sweeper, misc
PW Electric					
*Brat Stand	300	200	(100)	-33%	Per 2018 actuals

*Dorchester Days Stand	575	500	(75)	-13%	Per 2018 actuals
*Hwy Sign	800	700	(100)	-13%	Per 2018 actuals
*Street Lights	22,500	21,000	(1,500)	-7%	Per 2018 actuals
PW Fringes	30,109	45,322	15,213	51%	80% Faude, Penney
PW Fuel	6,000	8,600	2,600	43%	Per PW Committee
PW Misc.	2,500	1,500	(1,000)	-40%	Diggers, xmas decorations, vehicle licenses
PW Telephone	2,750	3,000	250	9%	Per 2018 actuals
PW Street Repairs	73,500	80,000	6,500	9%	Chipsealing, patching, cracksealing, gravel, sidewalks, salt/sand, including excavating
PW Supplies and expense	12,000	12,000	0	0%	Misc parts for shop
PW Training	150	100	(50)	-33%	Faude and Penney
PW Uniforms	250	225	(25)	-10%	Per 2018 actuals
PW Wages	77,053	79,833	2,780	4%	80% Faude, Penney, seasonal help
Public Works	**272,537**	**295,980**	**23,443**		

(D) Culture & Recreation

Library	43,500	44,500	1,000	2%	Village Cost-total less County reimbursements
Memorial Hall	15,000	15,000	0	0%	Per 2018 actuals
Culture and Recreation	**58,500**	**59,500**	**1,000**		

Community Dev. / Tourism	1,500	1,500	0	0%	Per 2018 actuals
Economic Development	1,500	1,500	0	0%	Per 2018 actuals
Conservation and Devel.	**3,000**	**3,000**	**0**		

C/O - Police	2,000	2,500	500	25%	ESCROW - Future Police Capital Purchase
	2,000	**2,500**	**500**		

C/O - PW Department	0	4,000	4,000	#DIV/0!	2019 - bus garage repairs
	0	20,000	20,000	#DIV/0!	2019 - Memorial Hall upgrades
	0	0	0	#DIV/0!	Backhoe loan payment in 2019
	23,500	25,000	1,500	6%	PW Capital Purchases - ESCROW
	23,500	**49,000**	**25,500**		

C/O - Streets	0	50,000	50,000	#DIV/0!	Street Projects - ESCROW
	0		0	#DIV/0!	
	0		0	#DIV/0!	Additional Street Projects
	0	**50,000**	**50,000**		

Capital Outlay	**25,500**	**101,500**	
Transfers Out (GO Debt Service)	**200,042**	**158,548**	
Total Expenditures	**972,125**	**1,044,306**	**Contingency**
GF Excess / Deficiency	**$20,027**	**$23,056**	**2.2077820%**
Transfers Out (Water Utility)	**$0**	**$0**	
Transfers Out (Sewer Utility)	**$0**	**$0**	
			Contingency
Total Expenditures less Utility Transfers	**$20,027**	**$23,056**	**2.21%**
Transfers (Out) In (Savings / Contingency	**($20,027)**	**($23,056)**	

Notes:
Draft 2019 budget includes a 3.0% wage increase for all village staff, including police department.

WATER REVENUES	2018	2019	Diff.	%	Notes
Interest Income General	900	1,000	100	11%	Interest, late fees - Per 2018 actuals
Metered Sales (all)	200,000	208,000	8,000	4%	Per 2018 actuals
Public Fire Protection	118,021	118,021	0	0%	Public Fire Protection
Other Operating Rev - Misc.	15,100	16,000	900	6%	Hook-up charges, Connection Fees, Private Fire Protection (flat fees)
From Future Expenditures	10,000	50,000	40,000	400%	Put away in past, Electronics update at water plant in 2019
Total Water Revenues	**344,021**	**393,021**	**49,000**		

WATER EXPENSES					
Audit Services	2,000	2,300	300	15%	1/3 of audit cost (per 2018 actual)
Depreciation	83,095	83,095	0	0%	2018 depreciation (audit entry)
Taxes	64,048	64,048	0	0%	PILOT due to GF
Other Income Deductions	3,110	3,110	0	0%	Interest Expense (audit entry)
Interest on Long-term debt	4,463	7,152	2,689	60%	SDWLP interest (2 projects) & interest on Meter Replacement
Electric					
*Washington Ave	11,600	12,400	800	7%	Per 2018 actuals.
*Water Tower	2,000	2,050	50	3%	Per 2018 actuals.
*Pump House	2,000	2,050	50	3%	Per 2018 actuals.
Gas					
*1st Ave	450	495	45	10%	Per 2018 actuals.
*Washington Ave.	2,300	2,730	430	19%	Per 2018 actuals.
*Pump House	600	770	170	28%	Per 2018 actuals.
Field: Wages	31,995	32,954	959	3%	Golz @ 50% , 10% Faude and Penney
Field: Fringes	15,462	15,535	73	0%	Golz @ 50% , 10% Faude and Penney
Chemicals	5,000	5,660	660	13%	Per 2018 actuals.
Dues and Memberships	100	75	(25)	-25%	Per 2018 actuals.
Supplies	3,500	3,850	350	10%	Office supplies and misc.
Repairs	12,000	13,500	1,500	13%	Well repairs as needed, various other repairs - per 2018 actuals.
Training	100	75	(25)	-25%	
Vehicle Expense	500	500	0	0%	Fuel for van, various van expenses - per 2018 actuals.
Uniforms	50	50	0	0%	Per 2018 actuals.
Admin: Wages	13,655	13,797	142	1%	Clerk/Treasurer, Deputy-Clerk/Treasurer @ 25%

	Admin: Fringes	3,063	3,074	11	0%	Clerk/Treasurer, Deputy-Clerk/Treasurer @ 25%
	Outside Services - Contractors	9,500	12,000	2,500	26%	Cross Connect. Insp., excavating, misc. - combined with Other Outside Services
	Admin & Gen: Insurance	5,513	8,750	3,237	59%	Based on audited actual from previous years.
	Phone	300	415	115	38%	Per 2018 actuals.
Total Water Expenses		**276,404**	**290,435**	**14,031**		

C/O - Water						
	Water Plant - electronics update	65,000	120,000	55,000	85%	2019 Project - or ESCROW for future year project
	Watertower Maintenance	10,000	0	(10,000)	-100%	2018 Project
	Water Meter Replacement (Annual Pymt)	0	0	0	#DIV/0!	Payment pays down liability - see NOTES below
	Various Capital Projects	10,000	0	(10,000)	-100%	Well 2 line cleaning - 2018, Booster Pump system upgrade - 2019
	GIS Mapping	0	5,000	5,000	#DIV/0!	2019 Project
	Long-Term Maintenance Fund	0		0	#DIV/0!	ESCROW - used in 2018 for electronics update
	Equipment Replacement Fund	0		0	#DIV/0!	ESCROW - used in 2018 for electronics update
		85,000	**125,000**	**40,000**		

	2018	2019
Total w C/O	**361,404**	**415,435**

	2018	2019	Rate of Return
Water Excess / Deficiency	**(17,383)**	**(22,414)**	**-6%**
Water Excess / Deficiency (less depreciation)	**65,712**	**60,681**	**15%**

Operations Transfers In (General Fund)	**0**	**0**
Net Excess / Deficiency	**65,712**	**60,681**

NOTES:

Long-term debt principle payment of $19,370 due in 2019 for SDWL. (Not accounted for in our expenses as it pays down a liability.)

Principle payment of approximately $15,000 due in 2019 for water meter replacement. (Not accounted for in expenses as it pays down a liability.)

SEWER REVENUES	2018	2019	Diff.	%	Notes
Interest Income General	750	1,000	250	33%	Interest income, late charges - per 2018 actuals
Metered Sales (all)	174,500	212,500	38,000	22%	Based on 2018 actuals, plus expected rate increase for 2019
Other Operating Rev - Misc.	16,000	2,000	(14,000)	-88%	Connection Fees, grey water and misc. revenues
From Future Expenditures	0	15,000	15,000	#DIV/0!	Put aside in 2018 for Future Expense
Total Sewer Revenues	**191,250**	**230,500**	39,250		

SEWER EXPENSES	2018	2019	Diff.	%	Notes
Depreciation	49,249	49,249	0	0%	2018 depreciation (audit entry) - should cover USDA RD bond principal
Taxes (Meter Charges)	2,034	2,034	0	0%	Carryover $2,034 (audit entry)
Other Income Deductions	1,447	1,447	0	0%	Interest Expense (audit entry)
Interest on Long-Term Debt	20,227	25,168	4,941	24%	USDA RD interest (2 bonds starting in 2019)
USDA RD Bond - Debt Service Reserve	5,000	5,000	0	0%	USDA RD Debt Service Reserve
Field: Wages	31,995	32,954	959	3%	Golz @ 50%, Faude and Penney 10%
Field: Fringes	15,462	15,535	73	0%	Golz @ 50%, Faude and Penney 10%
Electric & Power					
*Electric - Lift Station	1,050	1,020	(30)	-3%	Per 2018 actuals.
*Electric - WWTP - Center Ave	13,500	12,970	(530)	-4%	Per 2018 actuals.
*Electric - WWTP - 4th Ave	7,900	7,415	(485)	-6%	Per 2018 actuals.
*Gas / Heat	600	800	200	33%	Per 2018 actuals.
Utilities (W/WW)	350	300	(50)	-14%	Per 2018 actuals.
Phone	1,550	1,635	85	5%	Landline, cell, lift stations
Testing	500	500	0	0%	Per 2018 actuals.
Supplies	3,000	3,250	250	8%	Per 2018 actuals.
Repairs	15,000	15,000	0	0%	Misc repairs - including manholes, tank repairs, generator for lift station
Chemicals	15,000	15,000	0	0%	Estimate for phosphorus treatments.
State Fees	2,000	2,100	100	5%	Per 2018 actuals.
Uniforms	50	50	0	0%	Per 2018 actuals.
Vehicle and Transportation	550	500	(50)	-9%	Per 2018 actuals.
Admin: Wages	13,655	13,797	142	1%	Clerk/Treasurer, Deputy-Clerk/Treasurer @ 25%
Admin: Fringes	3,063	3,074	11	0%	Clerk/Treasurer, Deputy-Clerk/Treasurer @ 25%
Outside Services-Audit and Accounting	2,000	2,300	300	15%	1/3 of Audit Cost
Outside Services - Other contracted services	15,000	12,000	(3,000)	-20%	Includes Engineering costs for various projects
Insurance	4,300	8,000	3,700	86%	Per 2018 actuals.
Misc.	500	250	(250)	-50%	Per 2018 actuals.
Total Sewer Expenses	**224,982**	**231,348**	6,366		

C/O - Sewer					
CMOM Compliance	0	0	0	#DIV/0!	
SEWER LINING	0	30,000	30,000	#DIV/0!	2019 - Linden Street Project
Long-Term Maintenance Fund	0		0	#DIV/0!	Future Expense Fund - ESCROW
	0	**30,000**	**30,000**		

Total w C/O	**224,982**	**261,348**

	2018	2019	Rate of Return
Sewer Excess / Deficiency	**($33,732)**	**($30,848)**	**-14.99%**
Sewer Excess / Deficiency (less depreciation)	**$15,517**	**$18,401**	**6.90%**

Operations Transfers In (General Fund)	**0**	**0**
Net Excess / Deficiency	**15,517**	**18,401**

NOTES:

Long-term debt principle payment of $25,500 due in 2019. (Not accounted for in our expenses as it pays down a liability.)