Expenses:	**2021**	**2022**	% Change
General Government	176,087	202,956	
Public Safety	245,668	262,482	
Public Works	318,474	339,316	
Culture, Park and Recreation	54,500	57,800	
Conservation and Development	3,025	1,800	
Capital Outlay	84,500	152,000	
Other Financing Sources	158,548	158,548	
	1,040,802	**1,174,902**	**12.88%**
Revenues:			
Taxes	647,616	702,274	
Intergovernmental	312,264	333,419	
Licenses and Permits	2,630	1,766	
Public Charges for Services	44,100	55,482	
Miscellaneous	61,900	116,998	
	1,068,510	**1,209,939**	**13.24%**
Excess (Deficiency)	27,708	35,037	
Less: Transfers to Utilities	0	0	
Balance	27,708	35,037	
Less: Transfer (to) from Contingency	(27,708)	(35,037)	
Total	0	0	
Net Property Taxes	**235,193**	**235,581**	**0.16%**
Summary of Property Taxes			
General Fund	(7,855)	(74,967)	
Debt Service	158,548	158,548	
Capital Project	84,500	152,000	
Amount to be Raised:	**235,193**	**235,581**	**0.16%**

GENERAL FUND REVENUES	***2021***	***2022***	***Diff.***	***%***	***Notes***
(A) TAXES					
Mobile Home Taxes	2,675	2,645	(30)	-1%	Per 2021 Actuals/Estimate
PILOT - Other (LSS)	0	0	0	#DIV/0!	Property is now taxable.
PILOT - Water	64,048	64,048	0	0%	No longer forgiven through PSC
Property Taxes - General	235,193	235,581	388	0.165%	2022 levy limit, **0.783 %** 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	338,000	400,000	62,000	18%	Estimate - per 2021 actual
Taxes	**639,916**	**702,274**	**62,358**		
(B) INTERGOVERNMENTAL					
2% Fire Dues	2,500	2,511	11	0%	2% fire dues
Franchise Fee	5,230	5,153	(77)	-1%	Charter & State Video Provider Estimate
Library County Aids	0	0	0	#DIV/0!	Marathon and Taylor County (kept by library)
Exempt Computer Aide-General and TIF	7,700	7,728	28	0%	Estimate - Per 2021 Actual
Other State Payments	1,700	24,142	22,442	1320%	Pers Prop Aid and TIF PP Aid
Recycling Grant	1,800	1,534	(266)	-15%	Per 2021 Actuals (Applied for grant 9/22/21)
State Revenue Sharing	215,302	215,294	(8)	0%	Per DOR 2021 Estimate
Transportation Aide	85,732	77,057	(8,675)	-10%	Per DOR 2021 Estimate
Intergovernmental	**319,964**	**333,419**	**13,455**		
(C) LICENSES & PERMITS					
Building Permits	150	100	(50)	-33%	Per 2021 Actual
Business Licenses & Permits - others	80	50	(30)	-38%	ESTIMATE
Dog License	225	216	(9)	-4%	Per 2021 Actual/Estimate
Liquor License	950	950	0	0%	Per 2021 Actual
Operating & Cigarette Licenses	225	190	(35)	-16%	Per 2021 Acutal/Estimate
Licenses & Permits	**1,630**	**1,506**	**(124)**		

(D) Fines & Violations	1,000	260	(740)	-74%	Based upon 2021 Actuals/Estimate
Fines and Violations	**1,000**	**260**	**-740**		

(E) PUBLIC CHARGES FOR SERVICES

Garbage and Recycling Fees	44,000	55,382	11,382	26%	Per 2021 actuals
General Government Fees	0	0	0	#DIV/0!	
Highway Fees - local	0	0	0	#DIV/0!	
Mowing and Weed Control	100	100	0	0%	Per 2021 Actuals
Police Fees	0	0	0	#DIV/0!	No longer because of no dept.
Public Charges for Services	**44,100**	**55,482**	**11,382**		

(F) MISC REVENUE

Interest Income	3,000	293	(2,707)	-90%	Per 2021 Actuals/Estimate
Memorial Hall Income	5,500	15,900	10,400	189%	Per 2021 Actuals/Estimate
Misc. Income	1,500	4,700	3,200	213%	
Transfer in from Future Expenditures	43,000	72,605	29,605	69%	for 2021 shop roof - police initial cost/squad
Loan Proceeds	0	0	0	#DIV/0!	
Equipment sales	0	14,000	14,000	#DIV/0!	Sale of 2016 PD squad car
Rent - Village Hall	300	900	600	200%	Per 2021 Actuals/Estimate
Rent - Land	8,600	8,600	0	0%	
Miscellaneous Revenue	**61,900**	**116,998**	**55,098**		

Total GF Revenue	**1,068,510**	**1,209,939**	**141,429**

Notes:

GENERAL FUND EXPENSES	***2021***	***2022***	***Diff.***	%	***Notes***
(A) General Fund Expenditures					
Assessor (Becker)	4,500	10,500	6,000	133%	Maintenance assessment
Attorney Fees (Wachsmuth)	5,800	4,500	(1,300)	-22%	Per 2021 Actuals
Audit (CLA)	14,000	14,000	0	0%	Estimate - New Auditor
Water Audit (CLA)	(2,300)	(4,667)	(2,367)	103%	1/3 of Audit Cost
Sewer Audit (CLA)	(1,500)	(4,667)	(3,167)	211%	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	400	400	0	0%	7 members
Board - other	100	100	0	0%	Estimate
President Salaries	2,100	2,100	0	0%	$60 / meeting plus $100 / month
President Fringes	161	161	0	0%	
President Other	100	100	0	0%	
Clerk - cleaning expense	0	0	0	#DIV/0!	Per 2021 Actuals
Clerk - Dues and Memberships	500	500	0	0%	WMCA, MTAW , Chamber, LWM
Clerk Electric	1,400	2,800	1,400	100%	Per 2021 Actuals
Clerk Fringes	9,261	9,457	196	2%	
Clerk Gas & Heat	1,000	1,000	0	0%	Per 2021 Actuals
Clerk Outside Services	5,000	6,000	1,000	20%	QB assistance, other program assistance
Clerk Mileage	150	200	50	33%	Estimate
Clerk Telephone	2,200	2,400	200	9%	Per 2021 Actuals
Clerk's Building	10,000	20,000	10,000	100%	ESCROW - Future Building repairs/purchase
Clerk Salaries	31,015	33,620	2,605	8%	Clerk and Deputy (50% Gen, 25%W, 25%WW)
Clerk Supplies	6,500	8,000	1,500	23%	Office Supplies, misc office items
Clerk Training	1,400	1,500	100	7%	C/T Institute plus misc regional trainings
Clerk Utilities (W & S)	1,165	1,400	235	20%	Per 2021 Actuals
Election Salaries	1,000	2,000	1,000	100%	based on 4 elections in 2022
Election Supplies	750	750	0	0%	Estimate
Insurance - Crime	569	569	0	0%	ESTIMATE 5% increase
Insurance - Liability	10,465	12,300	1,835	18%	ESTIMATE
Insurance - Property Insurance	16,526	18,300	1,774	11%	ESTIMATE
Insurance - Workers Comp	9,735	14,500	4,765	49%	ESTIMATE
Water Utility Insurance Allocation	(9,325)	(11,400)	(2,075)	22%	Insurance % paid by Water Utility
Sewer Utility Insurance Allocation	(9,325)	(11,400)	(2,075)	22%	Insurance % paid by Sewer Utility

Publications	3,500	3,500	0	0%	Per 2021 Actuals
Village Hall Cleaning	1,391	1,000	(391)	-28%	ESTIMATE
Village Hall Misc.	300	200	(100)	-33%	
Village Hall Telephone	650	800	150	23%	Per 2021 Actuals
Village Hall Electric	3,500	3,000	(500)	-14%	Per 2021 Actuals
Village Hall Gas / Heat	2,800	3,300	500	18%	Per 2021 Actuals
Village Hall Utilities (W & S)	1,700	1,700	0	0%	Per 2021 Actuals
Village Hall - Capital Improvements	43,000	43,000	0	0%	Hall Roof-Not done in 2021, leave for 2022
General Government Expenditures	**181,620**	**202,956**	**21,336**		

(B) Public Safety

Fire District / Emergency Services	28,309	28,058	(251)	-1%	Central Fire & EMS District Budget-PLUS CALLS
2% Fire Dues - payable to Fire District	2,511	2,511			Matches estimated income
Fire Protection - Water Utility	118,021	118,021	0	0%	
Police Fringes	17,383	0	(17,383)	-100%	
Police Auto Insurance	603	0	(603)	-100%	
Police Electric	700	0	(700)	-100%	
Police Fuel	4,000	2,100	(1,900)	-48%	Per Clark County budget
Police Gas/Heat	500	0	(500)	-100%	
Police Water/Sewer	685	0	(685)	-100%	
Police Contracted Services	2,000	78,987	76,987	3849%	Budget
Police Liability Insurance	1,875	0	(1,875)	-100%	
Police Phone	2,800	3,200	400	14%	Per 2021 Actuals
Police Portion of Property Insurance	122	0	(122)	-100%	
Police Supplies & misc.	9,000	17,237	8,237	92%	Initial Cost
Police Training	2,500	0	(2,500)	-100%	
Police Uniforms	750	0	(750)	-100%	
Police Vehicle	2,000	12,368	10,368	518%	Squad replacement minus sale of squad
Police Workman's Comp Insurance	2,000	0	(2,000)	-100%	
Police Wages	49,920	0	(49,920)	-100%	
Public Safety	**245,679**	**262,482**	**16,803**		

(C) Public Works

Garbage Collection - Refuse	28,983	29,600	617	2%	Advanced Disposal
Garbage Collection - Recycling	14,291	15,300	1,009	7%	Advanced Disposal
PW Contracted Services	7,000	7,000	0	0%	Non-project related assistance (engineering and contractual services)
PW Equipment Repairs	8,000	8,000	0	0%	loader, sweeper, misc
PW Electric					
*Brat Stand	204	215	11	5%	Per 2021 Actuals
*Dorchester Days Stand	0	850	850	#DIV/0!	Per 2021 Actuals
*Street Lights	18,500	21,200	2,700	15%	Per 2021 Actuals
PW Fringes	43,186	44,153	967	2%	80% Penney, Geiger
PW Fuel	9,000	9,000	0	0%	Per PW
PW Misc.	1,000	1,200	200	20%	Diggers, xmas decorations, vehicle licenses
PW Telephone	3,250	3,000	(250)	-8%	Per 2021 actuals
PW Street Repairs	90,000	90,000	0	0%	Chipsealing, patching, cracksealing, gravel, sidewalks, salt/sand, including excavating
PW Supplies and expense	10,000	12,000	2,000	20%	Per 2021 Actuals - Misc parts for shop
PW Training	100	100	0	0%	Penney, Geiger
PW Uniforms	200	300	100	50%	Per 2021 actuals
PW Wages	84,760	97,398	12,638	15%	80% Penney, Geiger seasonal help
Public Works	**318,474**	**339,316**	**20,842**		

(D) Culture & Recreation

Library	44,500	44,500	0	0%	Village Cost-total less County reimbursements
Memorial Hall	10,000	13,300	3,300	33%	Based on 2021 Actuals minus Major repairs
Culture and Recreation	**54,500**	**57,800**	**3,300**		

Community Dev. / Tourism	1,700	500	(1,200)	-71%	Per 2021 Actuals - Estimates
Economic Development	1,325	1,300	(25)	-2%	Per 2021 Actuals - membership dues
Conservation and Devel.	**3,025**	**1,800**	**-1,225**		

C/O - Police	2,500	5,000	2,500	100%	ESCROW - Future Police Capital Purchase
	2,500	**5,000**	**2,500**		
C/O - PW Department	0	2,000	2,000	#DIV/0!	2020 - bus garage repairs
	5,000	35,000	30,000	600%	2022 - Memorial Hall upgrades
	12,000	5,000	-7,000	-58%	2022 - Sterling Repairs
	15,000	30,000	15,000	100%	PW Capital Purchases - ESCROW
	32,000	**72,000**	**40,000**		
C/O - Streets	50,000	75,000	25,000	50%	Street Projects - ESCROW
	0		0	#DIV/0!	
	0		0	#DIV/0!	Additional Street Projects
	50,000	**75,000**	**25,000**		
Capital Outlay	**84,500**	**152,000**			
Transfers Out (GO Debt Service)	**158,548**	**158,548**			
Total Expenditures	**1,046,346**	**1,174,902**			
				Contingency	
GF Excess / Deficiency	**$22,164**	**$35,037**		**2.9821500%**	
Transfers Out (Water Utility)	**$0**	**$0**			
Transfers Out (Sewer Utility)	**$0**	**$0**			
				Contingency	
Total Expenditures less Utility Transfers	**$22,164**	**$35,037**		**2.98%**	
Transfers (Out) In (Savings / Contingenc	**($22,164)**	**($35,037)**			

Notes:

Draft 2022 budget includes a 3.0% wage increase for all village staff

WATER REVENUES	2021	2022	Diff.	%	Notes
Interest Income General	1,000	1,000	0	0%	Interest, late fees - Per 2021 actuals
Metered Sales (all)	201,000	207,800	6,800	3%	Per 2021 actuals
Public Fire Protection	118,021	118,021	0	0%	Public Fire Protection
Other Operating Rev - Misc.	12,200	12,700	500	4%	Hook-up charges, Connection Fees, Private Fire Protection (flat fees)
From Future Expenditures	120,000	120,000	0	0%	Put away in past, Electronics update at water plant in 2021
Total Water Revenues	**452,221**	**459,521**	**7,300**		

WATER EXPENSES	2021	2022	Diff.	%	Notes
Audit Services	4,667	4,667	(0)	0%	1/3 of audit cost (Estimate)
Depreciation	83,095	83,095	0	0%	2021 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	5,142	5,142	0	0%	SDWLP interest (2 projects) & interest on Meter Replacement
Electric					
*Washington Ave	11,100	11,400	300	3%	Per 2021 actuals.
*Water Tower	3,000	2,800	(200)	-7%	Per 2021 actuals.
*Pump House	1,850	1,900	50	3%	Per 2021 actuals.
Gas					
*1st Ave	520	560	40	8%	Per 2021 actuals.
*Washington Ave.	2,500	3,000	500	20%	Per 2021 actuals.
*Pump House	650	700	50	8%	Per 2021 actuals.
Field: Wages	35,629	40,613	4,984	14%	Golz @ 50% , 10% Geiger and Penney
Field: Fringes	12,220	12,602	382	3%	Golz @ 50% , 10% Geiger and Penney
Chemicals	5,200	10,000	4,800	92%	Per 2021 actuals.
Dues and Memberships	50	125	75	150%	Per 2021 actuals.
Supplies	6,500	8,000	1,500	23%	Office supplies and misc.
Repairs	19,000	19,000	0	0%	Well repairs as needed, various other repairs - per 2021 actuals.
Training	75	100	25	33%	
Vehicle Expense	500	6,600	6,100	1220%	Fuel for van, various van expenses - per 2021 actuals. Also squad purchase
Uniforms	50	50	0	0%	Per 2021 actuals.
Admin: Wages	15,507	16,810	1,303	8%	Clerk/Treasurer, Deputy-Clerk/Treasurer @ 25%

	Admin: Fringes	4,577	4,677	100	2%	Clerk/Treasurer, Deputy-Clerk/Treasurer @ 25%
	Outside Services - Contractors	19,000	19,000	0	0%	Cross Connect. Insp., excavating, misc. - combined with Other Outside Services
	Admin & Gen: Insurance	9,325	11,400	2,075	22%	Based on 25% of 2021 Actual plus 5% Estimated Increase for 2022
	Phone	500	500	0	0%	Per 2021 actuals.
Total Water Expenses		**307,815**	**329,899**	**22,084**		

C/O - Water						
	Water Plant - electronics update	120,000	120,000	0	0%	2020 Project - or ESCROW for future year project
	Watertower/Reservoir Maintenance	25,000	20,000	(5,000)	-20%	2020 Project
	Various Capital Projects	0	30,000	30,000	#DIV/0!	Well 2, waterplant
	GIS Mapping	0	2,500	2,500	#DIV/0!	2019 Project
	Long-Term Maintenance Fund	20,000	10,000	(10,000)	-50%	ESCROW
	Equipment Replacement Fund	15,000	10,000	(5,000)	-33%	ESCROW
		180,000	**192,500**	**12,500**		

	2021	2022
Total w C/O	**487,815**	**522,399**

	2020	2021	Rate of Return
Water Excess / Deficiency	**(35,594)**	**(62,878)**	**-13%**
Water Excess / Deficiency (less depreciation)	**47,501**	**20,217**	**4%**

Operations Transfers In (General Fund)	**0**	**0**
Net Excess / Deficiency	**47,501**	**20,217**

NOTES:

Long-term debt principle payment of $19,800 due in 2022 for SDWL. (Not accounted for in our expenses as it pays down a liability.)

SEWER REVENUES	2021	2022	Diff.	%	Notes
Interest Income General	1,200	1,200	0	0%	Interest income, late charges - per 2021 actuals
Metered Sales (all)	212,500	229,500	17,000	8%	Based on 2021 actuals.
Other Operating Rev - Misc.	200	200	0	0%	Connection Fees, grey water and misc. revenues
From Future Expenditures	45,000	50,000	5,000	11%	Use to balance budget and possible Sewer Lining - 2021 project
Total Sewer Revenues	**258,900**	**280,900**	22,000		

SEWER EXPENSES	2021	2022	Diff.	%	Notes
Depreciation	49,249	85,000	35,751	73%	2021 depreciation (audit entry) - should cover USDA RD bond principal
Taxes (Meter Charges)	2,034	1,000	(1,034)	-51%	Carryover $2,034 (audit entry)
Other Income Deductions	1,447	0	(1,447)	-100%	Interest Expense (audit entry)
Interest on Long-Term Debt	24,345	23,123	(1,222)	-5%	USDA RD interest (2 bonds as of 2019)
USDA RD Bond - Debt Service Reserve	5,000	5,000	0	0%	USDA RD Debt Service Reserve
Field: Wages	35,629	40,613	4,984	14%	Golz @ 50%, Geiger and Penney 10%
Field: Fringes	12,220	12,602	382	3%	Golz @ 50%, Geiger and Penney 10%
Electric & Power					
*Electric - Lift Station	800	930	130	16%	Per 2021 actuals.
*Electric - WWTP - Center Ave	11,000	11,000	0	0%	Per 2021 actuals.
*Electric - WWTP - 4th Ave	6,000	5,700	(300)	-5%	Per 2021 actuals.
*Gas / Heat	0	900	900	#DIV/0!	Per 2021 actuals - River County bulk fill up
Utilities (W/WW)	200	300	100	50%	Per 2021 actuals.
Phone	1,700	1,800	100	6%	Per 2021 actualsLandline, cell, lift stations
Testing	6,000	6,000	0	0%	Per 2021 actuals.
Supplies	4,100	4,100	0	0%	Per 2021 actuals.
Repairs	15,000	15,000	0	0%	Misc repairs - including manholes, tank repairs, generator for lift station
Chemicals & Fines	28,000	50,000	22,000	79%	Per 2021 actuals Estimate for phosphorus treatments.
State Fees	2,100	2,500	400	19%	Per 2021 actuals.
Uniforms	50	50	0	0%	Per 2021 actuals.
Vehicle and Transportation	700	1,000	300	43%	Per 2021 actuals.
Admin: Wages	15,507	16,810	1,303	8%	Clerk/Treasurer, Deputy-Clerk/Treasurer @ 25%
Admin: Fringes	4,577	4,677	100	2%	Clerk/Treasurer, Deputy-Clerk/Treasurer @ 25%
Outside Services-Audit and Accounting	4,667	4,667	(0)	0%	1/3 of Audit Cost - Estimate
Outside Services - Other contracted services	17,000	17,000	0	0%	Includes Engineering costs for various projects
Insurance	9,325	11,400	2,075	22%	25% per 2021 actual plus 5% estimated increase for 2022
Total Sewer Expenses	**256,650**	**321,172**	64,522		

C/O - Sewer						
	CMOM Compliance	0		0	#DIV/0!	
	SEWER LINING	30,000	12,000	(18,000)	-60%	2021 - Linden Street Project
	Long-Term Maintenance Fund	13,000	5,000	(8,000)	-62%	Future Expense Fund - ESCROW
		43,000	**17,000**	**-26,000**		

Total w C/O	**299,650**	**338,172**

	2020	2021	Rate of Return
Sewer Excess / Deficiency	**($40,750)**	**($57,272)**	**-13.60%**
Sewer Excess / Deficiency (less depreciation)	**$8,499**	**$27,728**	**2.84%**

Operations Transfers In (General Fund)	**0**	**0**
Net Excess / Deficiency	**8,499**	**27,728**

NOTES:

Long-term debt principle payment of $26,776 due in 2022. (Not accounted for in our expenses as it pays down a liability.)