

<u>Expenses:</u>	<u>2022</u>	<u>2023</u>	<u>% Change</u>
General Government	202,956	187,415	
Public Safety	262,482	239,221	
Public Works	339,316	360,517	
Culture, Park and Recreation	57,800	62,500	
Conservation and Development	1,800	3,800	
Capital Outlay	152,000	145,000	
Other Financing Sources	<u>158,548</u>	<u>158,548</u>	
	1,174,902	1,157,001	-1.52%
<u>Revenues:</u>			
Taxes	702,274	754,871	
Intergovernmental	333,419	326,494	
Licenses and Permits	1,766	1,785	
Public Charges for Services	55,482	48,800	
Miscellaneous	<u>116,998</u>	<u>63,275</u>	
	1,209,939	1,195,225	-1.22%
Excess (Deficiency)	35,037	38,224	
Less: Transfers to Utilities	0	0	
Balance	35,037	38,224	
Less: Transfer (to) from Contingency	(35,037)	(38,224)	
Total	0	0	
<i>Net Property Taxes</i>	235,581	237,023	0.61%
Summary of Property Taxes			
General Fund	(74,967)	(66,525)	
Debt Service	158,548	158,548	
Capital Project	<u>152,000</u>	<u>145,000</u>	
Amount to be Raised:	235,581	237,023	0.61%

GENERAL FUND REVENUES**2022****2023****Diff.****%****Notes****(A) TAXES**

Mobile Home Taxes	2,645	2,800	155	6%	Per 2022 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	235,581	237,023	1,442	0.612%	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	400,000	451,000	51,000	13%	Estimate - per 2022 actual
Taxes	702,274	754,871	52,597		

(B) INTERGOVERNMENTAL

2% Fire Dues	2,511	2,527	16	1%	2% fire dues
Franchise Fee	5,153	5,000	(153)	-3%	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	7,728	7,680	(48)	-1%	Estimate - Per 2022 Actual
Other State Payments	24,142	24,142	0	0%	Pers Prop Aid and TIF PP Aid
Recycling Grant	1,534	1,530	(4)	0%	Per 2022 Actuals (Applied for grant 9/22/21)
State Revenue Sharing	215,294	210,189	(5,105)	-2%	Per DOR 2022 Estimate
Transportation Aide	77,057	75,426	(1,631)	-2%	Per DOR 2022 Estimate
Intergovernmental	333,419	326,494	(6,925)		

(C) LICENSES & PERMITS

Building Permits	100	300	200	200%	Per 2022 Actual
Business Licenses & Permits - others	50	20	(30)	-60%	ESTIMATE
Dog License	216	160	(56)	-26%	Per 2022 Actual/Estimate
Liquor License	950	875	(75)	-8%	Per 2022 Actual
Operating & Cigarette Licenses	190	100	(90)	-47%	Per 2022 Actual/Estimate
Licenses & Permits	1,506	1,455	(51)		

GENERAL FUND EXPENSES**(A) General Fund Expenditures**

<u>2022</u>	<u>2023</u>	<u>Diff.</u>	<u>%</u>	<u>Notes</u>
Assessor (Becker)	10,500	4,700	(5,800)	-55% Maintenance assessment
Attorney Fees (Wachsmuth)	4,500	3,400	(1,100)	-24% Per 2022 Actuals
Audit (CLA)	14,000	16,000	2,000	14% Estimate - New Auditor
Water Audit (CLA)	(4,667)	(5,400)	(733)	16% 1/3 of Audit Cost
Sewer Audit (CLA)	(4,667)	(5,400)	(733)	16% 1/3 of Audit Cost
Board Fringes	812	812	0	0%
Board and Committee Meetings	10,620	10,620	0	Board and Committee - based on estimated meetings
Board of Review	400	400	0	7 members
Board - other	100	100	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	#DIV/0!	Per 2022 Actuals
Clerk - Dues and Memberships	500	800	300	60% WMCA, MTAW , Chamber, LWM
Clerk Electric	2,800	2,800	0	0% Per 2022 Actuals
Clerk Fringes	9,457	9,535	78	1%
Clerk Gas & Heat	1,000	1,800	800	80% Per 2022 Actuals
Clerk Outside Services	6,000	6,000	0	0% QB assistance, other program assistance
Clerk Mileage	200	200	0	Estimate
Clerk Telephone	2,400	2,700	300	13% Per 2022 Actuals
Clerk's Building	20,000	10,000	(10,000)	-50% ESCROW - Future Building repairs/purchase
Clerk Salaries	33,620	34,637	1,017	3% Clerk and Deputy (50% Gen, 25%W, 25%WW)
Clerk Supplies	8,000	8,000	0	0% Office Supplies, misc office items
Clerk Training	1,500	1,500	0	0% C/T Institute plus misc regional trainings
Clerk Utilities (W & S)	1,400	1,700	300	21% Per 2022 Actuals
Election Salaries	2,000	1,000	(1,000)	-50% based on 2 elections in 2022
Election Supplies	750	750	0	Estimate
Insurance - Crime	569	600	31	5% ESTIMATE 5% increase
Insurance - Liability	12,300	13,000	700	6% ESTIMATE
Insurance - Property Insurance	18,300	19,300	1,000	5% ESTIMATE
Insurance - Workers Comp	14,500	15,300	800	6% ESTIMATE
Water Utility Insurance Allocation	(11,400)	(12,050)	(650)	6% Insurance % paid by Water Utility
Sewer Utility Insurance Allocation	(11,400)	(12,050)	(650)	6% Insurance % paid by Sewer Utility

(C) Public Works

Garbage Collection - Refuse	29,600	33,200	3,600	12%	Waste Mgmt. add'l \$3,400 fuel surcharge
Garbage Collection - Recycling	15,300	15,400	100	1%	Waste Management
PW Contracted Services			(2,000)	-29%	Non-project related assistance (engineering and contractual services)
PW Equipment Repairs	7,000	5,000		0%	loader, sweeper, misc
PW Electric					
*Brat Stand	215	215	0	0%	Per 2022 Actuals
*Dorchester Days Stand	850	2,000	1,150	135%	Per 2022 Actuals
*Street Lights	21,200	22,200	1,000	5%	Per 2022 Actuals
PW Fringes	44,153	44,391	238	1%	80% Penney, Geiger
PW Fuel	9,000	12,500	3,500	39%	Per PW
PW Misc.	1,200	1,200	0	0%	Diggers, xmas decorations, vehicle licenses
PW Telephone	3,000	3,400	400	13%	Per 2022 actuals
PW Street Repairs	90,000	100,000	10,000	11%	Chipsealing, patching, cracksealing, gravel, sidewalks, salt/sand, including excavating
PW Supplies and expense	12,000	12,000	0	0%	Per 2022 Actuals - Misc parts for shop
PW Training	100	100	0	0%	Penney, Geiger
PW Uniforms	300	400	100	33%	Per 2022 actuals
PW Wages	97,398	100,511	3,113	3%	80% Penney, Geiger seasonal help
Public Works	339,316	360,517	21,201		

(D) Culture & Recreation

Library	44,500	44,500	0	0%	Village Cost-total less County reimbursements
Memorial Hall	13,300	18,000	4,700	35%	Based on 2022 Actuals minus Major repairs
Culture and Recreation	57,800	62,500	4,700		

DASE Playground	0	2,000	2,000	#DIV/0!	
Community Dev. / Tourism	500	500	0	0%	Per 2022 Actuals - Estimates
Economic Development	1,300	1,300	0	0%	Per 2022 Actuals - membership dues
Conservation and Devel.	1,800	3,800	2,000		

WATER REVENUES

	2022	2023	Diff.	%	Notes
Interest Income General	1,000	1,000	0	0%	Interest, late fees - Per 2022 actuals
Metered Sales (all)	207,800	218,500	10,700	5%	Per 2022 actuals
Public Fire Protection	118,021	118,021	0	0%	Public Fire Protection
Other Operating Rev - Misc.	12,700	300	(12,400)	-98%	Hook-up charges, Connection Fees, Private Fire Protection (flat fees)
From Future Expenditures	120,000	35,000	(85,000)	-71%	Put away in past, Electronics update at water plant in 2022
Total Water Revenues	459,521	372,821	(86,700)		

WATER EXPENSES

Audit Services	4,667	5,400	733	16%	1/3 of audit cost (Estimate)
Depreciation	83,095	83,095	0	0%	2022 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	8,662	3,520	68%	SDWLP interest (2 projects) & interest on Meter Replacement
Electric					
*Washington Ave	11,400	13,300	1,900	17%	Per 2022 actuals.
*Water Tower	2,800	3,800	1,000	36%	Per 2022 actuals.
*Pump House	1,900	1,900	0	0%	Per 2022 actuals.
Gas					
*1st Ave	560	610	50	9%	Per 2022 actuals.
*Washington Ave.	3,000	3,000	0	0%	Per 2022 actuals.
*Pump House	700	850	150	21%	Per 2022 actuals.
Field: Wages	40,613	41,844	1,231	3%	Golz @ 50%, 10% Geiger and Penney
Field: Fringes	12,602	12,696	94	1%	Golz @ 50%, 10% Geiger and Penney
Chemicals	10,000	10,000	0	0%	Per 2022 actuals.
Dues and Memberships	125	500	375	300%	Per 2022 actuals.
Supplies	8,000	8,700	700	9%	Office supplies and misc.
Repairs	19,000	10,000	(9,000)	-47%	Well repairs as needed, various other repairs - per 2022 actuals.
Training	100	115	15	15%	
Vehicle Expense	6,600	1,200	(5,400)	-82%	Fuel for van, various van expenses - per 2022 actuals.
Uniforms	50	50	0	0%	Per 2022 actuals.
Admin: Wages	16,810	17,318	508	3%	Clerk/Treasurer, Deputy-Clerk/Treasurer @ 25%

SEWER REVENUES

	2022	2023	Diff.	%	Notes
Interest Income General	1,200	1,200	0	0%	Interest income, late charges - per 2022 actuals
Metered Sales (all)	229,500	330,940	101,440	44%	Based on Ehlers analysis for 2023 income
Other Operating Rev - Misc.	200	200	0	0%	Connection Fees, grey water and misc. revenues
From Future Expenditures	50,000	0	(50,000)	-100%	Use to balance budget and possible Sewer Lining - 2021 project
Total Sewer Revenues	280,900	332,340	51,440		

SEWER EXPENSES

	2022	2023	Diff.	%	Notes
Depreciation	85,000	85,000	0	0%	2022 depreciation (audit entry) - should cover USDA RD bond principal
Taxes (Meter Charges)	1,000	1,000	0	0%	Carryover \$2,034 (audit entry)
Other Income Deductions	0	0	0	#DIV/0!	Interest Expense (audit entry)
Interest on Long-Term Debt	23,123	33,415	10,292	45%	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	40,613	41,844	1,231	3%	Golz @ 50%, Geiger and Penney 10%
Field: Fringes	12,602	12,696	94	1%	Golz @ 50%, Geiger and Penney 10%
Electric & Power					
*Electric - Lift Station	930	960	30	3%	Per 2022 actuals.
*Electric - WWTP - Center Ave	11,000	13,500	2,500	23%	Per 2022 actuals.
*Electric - WWTP - 4th Ave	5,700	10,000	4,300	75%	Per 2022 actuals.
*Gas / Heat	900	1,000	100	11%	Per 2022 actuals - River County bulk fill up
Utilities (W/WW)	300	350	50	17%	Per 2022 actuals.
Phone	1,800	1,700	(100)	-6%	Per 2022 actuals Landline, cell, lift stations
Testing	6,000	6,000	0	0%	Per 2022 actuals.
Supplies	4,100	4,100	0	0%	Per 2022 actuals.
Repairs	15,000	15,000	0	0%	Misc repairs - including manholes, tank repairs, generator for lift station
Chemicals & Fines	50,000	30,000	(20,000)	-40%	Per 2022 actuals Estimate for phosphorus treatments.
State Fees	2,500	2,500	0	0%	Per 2022 actuals.
Uniforms	50	50	0	0%	Per 2022 actuals.
Vehicle and Transportation	1,000	1,200	200	20%	Per 2022 actuals.
Admin: Wages	16,810	17,318	508	3%	Clerk/Treasurer, Deputy-Clerk/Treasurer @ 25%
Admin: Fringes	4,677	4,716	39	1%	Clerk/Treasurer, Deputy-Clerk/Treasurer @ 25%
Outside Services-Audit and Accounting	4,667	5,400	733	16%	1/3 of Audit Cost - Estimate
Outside Services - Other contracted services	17,000	17,000	0	0%	Includes Engineering costs for various projects
Insurance	11,400	12,050	650	6%	25% per 2022 actual plus 5% estimated increase for 2023
Total Sewer Expenses	321,172	321,799	627		