Expenses:	2023	2024	% Change
General Government	187,415	147,109	
Public Safety	239,221	231,421	
Public Works	360,517	309,066	
Culture, Park and Recreation	62,500	62,500	
Conservation and Development	3,800	3,800	
Capital Outlay	145,000	17,000	
Other Financing Sources	158,548	100,000	
	1,157,001	**870,896**	**-24.73%**
Revenues:			
Taxes	754,871	463,788	
Intergovernmental	326,494	364,485	
Licenses and Permits	1,785	1,800	
Public Charges for Services	48,800	48,000	
Miscellaneous	63,275	25,300	
	1,195,225	**903,373**	**-24.42%**
Excess (Deficiency)	38,224	32,477	
Less: Transfers to Utilities	0	0	
Balance	38,224	32,477	
Less: Transfer (to) from Contingency	(38,224)	(32,477)	
Total	0	0	
Net Property Taxes	**237,023**	**396,440**	**67.26%**
Summary of Property Taxes			
General Fund	(66,525)	279,440	
Debt Service	158,548	100,000	
Capital Project	145,000	17,000	
Amount to be Raised:	**237,023**	**396,440**	**67.26%**

2024 General Fund Budget Summary

GENERAL FUND REVENUES	***2023***	***2024***	***Diff.***	***%***	***Notes***
(A) TAXES					
Mobile Home Taxes	2,800	3,300	500	18%	Per 2023 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	237,023	396,440	159,417	67.258%	2023 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)
From Future Expenditures	0	0	0	#DIV/0!	Used to balance budget
Property Taxes - TIF	451,000	0	(451,000)	-100%	Estimate - per 2023 actual - TIDS closed
Taxes	**754,871**	**463,788**	**(291,083)**		

(B) INTERGOVERNMENTAL					
2% Fire Dues	2,527	2,800	273	11%	2% fire dues
Franchise Fee	5,000	5,000	0	0%	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	7,680	2,405	(5,275)	-69%	Estimate - Per 2023 Actual
Other State Payments	24,142	7,626	(16,516)	-68%	Pers Prop Aid and TIF PP Aid
Recycling Grant	1,530	1,530	0	0%	Per 2023 Actuals (Applied for grant 9/21/23)
State Revenue Sharing	210,189	258,373	48,184	23%	Per DOR 2023 Estimate
Transportation Aide	75,426	86,751	11,325	15%	Per DOR 2023 Estimate
Intergovernmental	**326,494**	**364,485**	**37,991**		

(C) LICENSES & PERMITS					
Building Permits	300	300	0	0%	Per 2023 Actual
Business Licenses & Permits - others	20	150	130	650%	ESTIMATE
Dog License	160	300	140	88%	Per 2023 Actual/Estimate
Liquor License	875	900	25	3%	Per 2023 Actual
Operating & Cigarette Licenses	100	100	0	0%	Per 2023 Actual/Estimate
Licenses & Permits	**1,455**	**1,750**	**295**		

(D) Fines & Violations	330	50	(280)	-85%	Based upon 2023 Actuals/Estimate
Fines and Violations	**330**	**50**	**-280**		

(E) PUBLIC CHARGES FOR SERVICES

Garbage and Recycling Fees	48,700	48,000	(700)	-1%	2.6% increase on 2023 actuals
General Government Fees	0	0	0	#DIV/0!	
Highway Fees - local	0	0	0	#DIV/0!	
Mowing and Weed Control	100	0	(100)	-100%	Per 2023 Actuals
Police Fees	0	0	0	#DIV/0!	No longer because of no dept.
Public Charges for Services	**48,800**	**48,000**	**(800)**		

(F) MISC REVENUE

Interest Income	575	3,000	2,425	422%	Per 2023 Actuals/Estimate
Memorial Hall Income	10,100	12,000	1,900	19%	Per 2023 Actuals/Estimate
Misc. Income	200	200	0	0%	
Transfer in from Future Expenditures	43,000	0	(43,000)	-100%	
Loan Proceeds	0	0	0	#DIV/0!	
Equipment sales	0	0	0	#DIV/0!	
Rent - Village Hall	800	1,500	700	88%	Per 2023 Actuals/Estimate
Rent - Land	8,600	8,600	0	0%	
Miscellaneous Revenue	**63,275**	**25,300**	**(37,975)**		

Total GF Revenue	**1,195,225**	**903,373**	**(291,852)**

Notes:

GENERAL FUND EXPENSES (A) General Fund Expenditures	2023	2024	Diff.	%	Notes
Assessor (Becker)	4,700	4,800	100	2%	Maintenance assessment
Attorney Fees (Wachsmuth)	3,400	2,000	(1,400)	-41%	Per 2023 Actuals
Audit (CLA)	16,000	16,000	0	0%	Estimate
Water Audit (CLA)	(5,400)	(5,400)	0	0%	1/3 of Audit Cost
Sewer Audit (CLA)	(5,400)	(5,400)	0	0%	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 2023 Actuals
Clerk - Dues and Memberships	800	800	0	0%	WMCA, MTAW , Chamber, LWM
Clerk Electric	2,800	3,750	950	34%	Per 2023 Actuals
Clerk Fringes	9,535	10,602	1,067	11%	
Clerk Gas & Heat	1,800	2,200	400	22%	Per 2023 Actuals
Clerk Outside Services	6,000	8,000	2,000	33%	QB assistance, other program assistance
Clerk Mileage	200	200	0	0%	Estimate
Clerk Telephone	2,700	3,200	500	19%	Per 2023 Actuals
Clerk's Building	10,000	5,000	(5,000)	-50%	ESCROW - Future Building repairs/purchase
Clerk Salaries	34,637	33,808	(829)	-2%	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	800	(700)	-47%	C/T Institute plus misc regional trainings
Clerk Utilities (W & S)	1,700	1,700	0	0%	Per 2023 Actuals
Election Salaries	1,000	2,000	1,000	100%	based on 4 elections in 2024
Election Supplies	750	750	0	0%	Estimate
Insurance - Crime	600	630	30	5%	ESTIMATE 5% increase
Insurance - Liability	13,000	13,650	650	5%	ESTIMATE
Insurance - Property Insurance	19,300	20,265	965	5%	ESTIMATE
Insurance - Workers Comp	15,300	16,065	765	5%	ESTIMATE
Water Utility Insurance Allocation	(12,050)	(12,652)	(602)	5%	Insurance % paid by Water Utility
Sewer Utility Insurance Allocation	(12,050)	(12,652)	(602)	5%	Insurance % paid by Sewer Utility

Publications	2,000	3,000	1,000	50%	Per 2023 Actuals
Village Hall Cleaning	0	0	0	#DIV/0!	ESTIMATE
Village Hall Misc.	200	200	0	0%	
Village Hall Telephone	700	950	250	36%	Per 2023 Actuals
Village Hall Electric	3,300	4,050	750	23%	Per 2023 Actuals
Village Hall Gas / Heat	3,600	4,100	500	14%	Per 2023 Actuals
Village Hall Utilities (W & S)	1,500	2,400	900	60%	Per 2023 Actuals
Village Hall - Capital Improvements	43,000	0	(43,000)	-100%	Hall Roof-Not done in 2023, leave for more $
General Government Expenditures	**187,415**	**147,109**	**(40,306)**		

(B) Public Safety

Fire District / Emergency Services	30,200	31,300	1,100	4%	Central Fire & EMS District Budget-PLUS CALLS
2% Fire Dues - payable to Fire District	2,527	2,800			Matches estimated income
Fire Protection - Water Utility	118,021	118,021	0	0%	Pay half in June and half in November
Police Fringes	0	0	0	#DIV/0!	
Police Auto Insurance	0	0	0	#DIV/0!	
Police Electric	0	0	0	#DIV/0!	
Police Fuel	2,100	2,100	0	0%	Per Clark County budget
Police Gas/Heat	0	0	0	#DIV/0!	
Police Water/Sewer	0	0	0	#DIV/0!	
Police Contracted Services	84,100	73,200	(10,900)	-13%	Budget
Police Liability Insurance	0	0	0	#DIV/0!	
Police Phone	3,000	2,200	(800)	-27%	Per 2023 Actuals
Police Portion of Property Insurance	0	0	0	#DIV/0!	
Police Supplies & misc.	1,800	1,800	0	0%	Recurring Cost (subs. Vehicle exp., etc.)
Police Training	0	0	0	#DIV/0!	
Police Uniforms	0	0	0	#DIV/0!	
Police Vehicle	0	0	0	#DIV/0!	
Police Workman's Comp Insurance	0	0	0	#DIV/0!	
Police Wages	0	0	0	#DIV/0!	
Public Safety	**241,748**	**231,421**	**(10,600)**		

(C) Public Works

Garbage Collection - Refuse	33,200	31,000	(2,200)	-7%	Waste Management
Garbage Collection - Recycling	15,400	15,900	500	3%	Waste Management
PW Contracted Services	5,000	1,000	(4,000)	-80%	Non-project related assistance (engineering and contractual services)
PW Equipment Repairs	8,000	10,000	2,000	25%	loader, sweeper, misc
PW Electric					
*Brat Stand	215	215	0	0%	Per 2023 Actuals
*Dorchester Days Stand	2,000	2,000	0	0%	Per 2023 Actuals
*Street Lights	22,200	23,600	1,400	6%	Per 2023 Actuals
PW Fringes	44,391	48,359	3,968	9%	80% Penney, Geiger
PW Fuel	12,500	10,000	(2,500)	-20%	Per PW
PW Misc.	1,200	1,200	0	0%	Diggers, xmas decorations, vehicle licenses
PW Telephone	3,400	3,200	(200)	-6%	Per 2023 actuals
PW Street Repairs	100,000	45,000	(55,000)	-55%	Chipsealing, patching, cracksealing, gravel, sidewalks, salt/sand, including excavating
PW Supplies and expense	12,000	12,000	0	0%	Per 2023 Actuals - Misc parts for shop
PW Training	100	100	0	0%	Penney, Geiger
PW Uniforms	400	400	0	0%	Per 2023 actuals
PW Wages	100,511	105,092	4,581	5%	80% Penney, Geiger seasonal help
Public Works	**360,517**	**309,066**	**(51,451)**		

(D) Culture & Recreation

Library	44,500	44,500	0	0%	Village Cost-total less County reimbursements
Memorial Hall	18,000	18,000	0	0%	Based on 2023 Actuals
Culture and Recreation	**62,500**	**62,500**	**0**		

DASE Playground	2,000	2,000	0	0%	Estimate
Community Dev. / Tourism	500	500	0	0%	Per 2023 Actuals - Estimates
Economic Development	1,300	1,300	0	0%	Per 2023 Actuals - membership dues
Conservation and Devel.	**3,800**	**3,800**	**0**		

C/O - Police	5,000	5,000	0	0%	ESCROW - Future Police Capital Purchase
	5,000	**5,000**	**0**		
C/O - PW Department	0	2,000	2,000	#DIV/0!	2020 - bus garage repairs
	25,000	2,000	-23,000	-92%	Memorial Hall upgrades
	0	8,000	8,000	#DIV/0!	Equipment
	30,000	0	-30,000	-100%	PW Capital Purchases - ESCROW
	55,000	**12,000**	**-43,000**		
C/O - Streets	25,000	0	(25,000)	-100%	Street Projects - ESCROW
	0		0	#DIV/0!	
	60,000	0	(60,000)	-100%	Additional Street Projects
	85,000	**0**	**-85,000**		

Capital Outlay	**145,000**	**17,000**	
Transfers Out (GO Debt Service)	**158,548**	**100,000**	
Total Expenditures	**1,159,528**	**870,896**	**Contingency**
GF Excess / Deficiency	**$35,697**	**$32,477**	**3.7291479%**
Transfers Out (Water Utility)	**$0**	**$0**	
Transfers Out (Sewer Utility)	**$0**	**$0**	
			Contingency
Total Expenditures less Utility Transfers	**$35,697**	**$32,477**	**3.73%**
Transfers (Out) In (Savings / Contingenc	**($35,697)**	**($32,477)**	

Notes:
Draft 2024 budget includes a 3.0% wage increase for all village staff

WATER REVENUES	2023	2024	Diff.	%	Notes
Interest Income General	1,000	1,000	0	0%	Interest, late fees - Per 2023 actuals
Metered Sales (all)	218,500	218,500	0	0%	Based on 2023 actuals
Public Fire Protection	118,021	118,021	0	0%	Public Fire Protection
Other Operating Rev - Misc.	300	10,000	9,700	3233%	Hook-up charges, Connection Fees, Private Fire Protection (flat fees)
From Future Expenditures	35,000	0	(35,000)	-100%	Put away in past, Electronics update at water plant in 2023
Total Water Revenues	**372,821**	**347,521**	**(25,300)**		

WATER EXPENSES					
Audit Services	5,400	5,400	0	0%	1/3 of audit cost (Estimate)
Depreciation	83,095	135,000	51,905	62%	2023 depreciation (audit entry)
Taxes	64,048	64,048	0	0%	PILOT due to GF - pay in June
Other Income Deductions	3,110	3,110	0	0%	Interest Expense (audit entry)
Interest on Long-term debt	8,662	8,173	(489)	-6%	SDWLP interest Bonds 5066-03, 5066-06, 5066-08
Electric					
*Washington Ave	13,300	16,800	3,500	26%	Per 2023 actuals.
*Water Tower	3,800	4,200	400	11%	Per 2023 actuals.
*Pump House	1,900	2,000	100	5%	Per 2023 actuals.
Gas					
*1st Ave	610	700	90	15%	Per 2023 actuals.
*Washington Ave.	3,000	3,400	400	13%	Per 2023 actuals.
*Pump House	850	1,000	150	18%	Per 2023 actuals.
Field: Wages	41,844	43,397	1,553	4%	Golz @ 50% , 10% Geiger and Penney
Field: Fringes	12,696	14,397	1,701	13%	Golz @ 50% , 10% Geiger and Penney
Chemicals	10,000	24,000	14,000	140%	Per 2023 actuals.
Dues and Memberships	500	500	0	0%	Per 2023 actuals.
Supplies	8,700	9,000	300	3%	Office supplies and misc.
Repairs	10,000	10,000	0	0%	Well repairs as needed, various other repairs - per 2023 actuals.
Training	115	800	685	596%	
Vehicle Expense	1,200	1,400	200	17%	Fuel for van, various van expenses - per 2023 actuals.
Uniforms	50	50	0	0%	Per 2023 actuals.
Admin: Wages	17,318	16,904	(414)	-2%	Clerk/Treasurer, Deputy-Clerk/Treasurer @ 25%

	Admin: Fringes	4,716	5,249	533	11%	Clerk/Treasurer, Deputy-Clerk/Treasurer @ 25%
	Outside Services - Contractors	15,000	15,000	0	0%	Cross Connect. Insp., excavating, misc. - combined with Other Outside Services
	Admin & Gen: Insurance	12,050	12,652	602	5%	Based on 25% of 2023 Actual plus 5% Estimated Increase for 2024
	Phone	600	500	(100)	-17%	Per 2023 actuals.
Total Water Expenses		**322,564**	**397,680**	**75,116**		

C/O - Water						
	Water Plant - electronics update	0	10,000	10,000	#DIV/0!	ESCROW for future year project
	Watertower/Reservoir Maintenance	25,000	10,000	(15,000)	-60%	future projects - stripping watertower
	Various Capital Projects	50,000	8,000	(42,000)	-84%	Waterplant, well 3, pumps
	GIS Mapping	0	0	0	#DIV/0!	2019 Project
	Long-Term Maintenance Fund	10,000	10,000	0	0%	ESCROW
	Equipment Replacement Fund	10,000	10,000	0	0%	ESCROW
		95,000	**48,000**	**-47,000**		

	2023	2024
Total w C/O	**417,564**	**445,680**

	2023	2024	Rate of Return
Water Excess / Deficiency	**(44,743)**	**(98,159)**	**-26%**
Water Excess / Deficiency (less depreciation)	**38,352**	**36,841**	**10%**

Operations Transfers In (General Fund)	**0**	**0**
Net Excess / Deficiency	**38,352**	**36,841**

NOTES:

Long-term debt principle payment of $35,006 due in 2024 for SDWL. (Not accounted for in our expenses as it pays down a liability.)

SEWER REVENUES	2023	2024	Diff.	%	Notes
Interest Income General	1,200	1,000	(200)	-17%	Interest income, late charges - per 2023 actuals
Metered Sales (all)	330,940	337,500	6,560	2%	Based on 2% increase per 2023 actuals (Ehlers analysis for 2024)
Other Operating Rev - Misc.	200	100	(100)	-50%	Connection Fees, grey water and misc. revenues
From Future Expenditures	0	25,000	20,000	#DIV/0!	Use to balance budget
Total Sewer Revenues	**332,340**	**363,600**	26,260		

SEWER EXPENSES	2023	2024	Diff.	%	Notes
Depreciation	85,000	85,000	0	0%	2023 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	33,415	33,720	305	1%	USDA RD interest bonds 4020-08, 4020-04, 92-02
USDA RD Bond - Debt Service Reserve	5,000	5,000	0	0%	USDA RD Debt Service Reserve
Field: Wages	41,844	43,397	1,553	4%	Golz @ 50%, Geiger and Penney 10%
Field: Fringes	12,696	14,397	1,701	13%	Golz @ 50%, Geiger and Penney 10%
Electric & Power					
*Electric - Lift Station	960	3,000	2,040	213%	Per 2023 actuals.
*Electric - WWTP - Center Ave	13,500	15,000	1,500	11%	Per 2023 actuals.
*Electric - WWTP - 4th Ave	10,000	10,500	500	5%	Per 2023 actuals.
*Gas / Heat	1,000	7,400	6,400	640%	Per 2023 actuals - River County bulk fill up
Utilities (W/WW)	350	300	(50)	-14%	Per 2023 actuals.
Phone	1,700	1,800	100	6%	Per 2023 actuals Landline, cell, lift stations
Testing	6,000	7,000	1,000	17%	Per 2023 actuals.
Supplies	4,100	2,000	(2,100)	-51%	Per 2023 actuals.
Repairs	15,000	25,000	10,000	67%	Misc repairs - including manholes, tank repairs, generator for lift station
Chemicals & Fines	30,000	50,000	20,000	67%	Per 2023 actuals Estimate for phosphorus treatments.
State Fees	2,500	1,700	(800)	-32%	Per 2023 actuals.
Uniforms	50	50	0	0%	Per 2023 actuals.
Vehicle and Transportation	1,200	1,200	0	0%	Per 2023 actuals.
Admin: Wages	17,318	16,904	(414)	-2%	Clerk/Treasurer, Deputy-Clerk/Treasurer @ 25%
Admin: Fringes	4,716	5,249	533	11%	Clerk/Treasurer, Deputy-Clerk/Treasurer @ 25%
Outside Services-Audit and Accounting	5,400	5,400	0	0%	1/3 of Audit Cost - Estimate
Outside Services - Other contracted services	17,000	15,000	(2,000)	-12%	Includes Engineering costs for various projects
Insurance	12,050	12,652	602	5%	25% per 2023 actual plus 5% estimated increase for 2023
Total Sewer Expenses	**321,799**	**362,669**	40,870		

C/O - Sewer						
	CMOM Compliance	0		0	#DIV/0!	
	SEWER LINING	10,000	5,000	(5,000)	-50%	Future sewer lining projects
	Long-Term Maintenance Fund	5,000	5,000	0	0%	Future Expense Fund - ESCROW
		15,000	**10,000**	**-5,000**		

Total w C/O	**336,799**	**372,669**

	2023	**2024**	**Rate of Return**
Sewer Excess / Deficiency	**($4,459)**	**($9,069)**	**-1.32%**
Sewer Excess / Deficiency (less depreciation)	**$80,541**	**$75,931**	**23.91%**

Operations Transfers In (General Fund)	**0**	**0**
Net Excess / Deficiency	**80,541**	**75,931**

NOTES:

Long-term debt principle payment of $74,315.00 due in 2024. (Not accounted for in our expenses as it pays down a liability.)