

General Account - Expenses

INDEBTEDNESS \$0

	2023 Expenses Actual	2024 Expenses To-Date	2024 Anticipated Ending	2024 Budget Current	2025 Budget Proposed	% Change <small>calculatorsoup.com % change calculator</small>
GENERAL GOVERNMENT						
Legislative 118-51100 <small>(Board wages/FICA, WTA meetings Board/WTA dues)</small>	4,338.93	2,967.06	4,000.00	4,500.00	4,500.00	0%
Legal 118-51300 <small>(Eileen Brownlee, Attorney)</small>	567.00	2,240.60	3,000.00	3,000.00	3,000.00	0%
General Administration 118-51400 <small>(1/2 CT salary/FICA, elections, office supplies, background checks, computer, phone, website, postage, legal notices)</small>	8,308.18	7,221.42	9,100.00	9,500.00	9,500.00	0%
Financial Administration 118-51500 <small>(1/2 CT salary/FICA, assessor, GCS software)</small>	4,340.72	3,140.11	4,000.00	4,000.00	5,000.00	25%
General Buildings 118-51600 <small>(CB/UB expenses, CB wages, all maintenance FICA)</small>	9,139.67	12,837.67	14,500.00	14,500.00	10,500.00	-27.6%
Insurance 118-51938 <small>(including bonds)</small>	6,563.00	6,658.00	6,758.00	7,000.00	7,500.00	7%
	<u>33,257.50</u>	<u>35,064.86</u>	<u>41,358.00</u>	<u>42,500.00</u>	<u>40,000.00</u>	
PUBLIC SAFETY						
			895 fire call PAID			
Fire Protection 120-52200	1,520.45	2,315.77	3,400.00	3,400.00	3,400.00	0%
Ambulance/EMS 120-52300	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	0%
	<u>3,220.45</u>	<u>4,015.77</u>	<u>5,100.00</u>	<u>5,100.00</u>	<u>5,100.00</u>	
PUBLIC WORKS						
Street Maintenance 122-53311 <small>(all street expenses plus street wages; no FICA)</small>	2,779.25	4,510.93	6,000.00	6,000.00	6,000.00	0%
Street Lighting 122-53420	5,067.12	3,989.26	5,000.00	5,500.00	5,500.00	0%
Garbage/Recycling 122-53620/122-53635 122-53635	12,414.80	12,157.80	15,826.80	16,000.00	17,000.00	6.25%
				13,000.00		30.8%
	<u>20,261.17</u>	<u>20,657.99</u>	<u>26,826.80</u>	<u>27,500.00</u>	<u>28,500.00</u>	
RECREATION						
			8969 Ins. Proceeds	18,000.00		16.7%
Park 126-55200 <small>(2023 new portable toilets 3,400)</small> <small>(all park expenses and park wages; no FICA)</small>	17,281.18	34,594.00	39,000.00	30,800.00	21,000.00	-31.8%
	<u>17,281.18</u>	<u>34,594.00</u>	<u>39,000.00</u>	<u>30,800.00</u>	<u>21,000.00</u>	
OTHER						
		7,628.27 plow truck repairs/keys	50K CD sealcoating			
Other <small>(any expenses that do not fit in the above categories, such as CB rent reimburse, bridge flags & poles, decorations street signs, Connect Communities fee SWWRPC)</small>	8,001.15	50,245.00	50,245.00	0.00	0.00	0%
	<u>8,001.15</u>	<u>245.00</u>	<u>245.00</u>	<u>0.00</u>	<u>0.00</u>	

DESIGNATED/FUTURE EXPENSES

Designated/Future Expenses (see below)	28,900.00	28,900.00	28,900.00	25,000.00
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USED OF 2023 DESIGNATED/FUTURE

USED OF 2024 DESIGNATED/FUTURE

0.00	10,000.00	Year 1 sealcoating (2019 for 2028)	0.00	10,000.00	Year 1 sealcoating (2019 for 2028)
0.00	10,000.00	Year 2 sealcoating (2020 for 2028)	0.00	10,000.00	Year 2 sealcoating (2020 for 2028)
0.00	10,000.00	Year 3 sealcoating (2021 for 2028)	0.00	10,000.00	Year 3 sealcoating (2021 for 2028)
0.00	10,000.00	Year 4 sealcoating (2022 for 2028)	0.00	10,000.00	Year 4 sealcoating (2022 for 2028)
0.00	10,000.00	Year 5 sealcoating (2023 for 2028)	0.00	10,000.00	Year 5 sealcoating (2023 for 2028)
7,500.00	16,000.00	Street/drainage improvement acc't	0.00	10,000.00	Year 6 sealcoating (2024 for 2028)
3,400.00	10,000.00	Park improvement account	3,000.00	11,000.00	Street/drainage improvement acc't
0.00	20,000.00	Storm response account	8,000.00	17,000.00	Park improvement account
10,900.00	96,000.00		3,000.00	15,700.00	Storm response account
			0.00	4,000.00	Fire Numbering Signs
			4,800.00	0.00	Park Design & Grant Writing (SWWRPC)
			18,800.00	107,700.00	

TOTAL EXPENSES	82,021.45	123,477.62	141,429.80	134,800.00	119,600.00	-11.3%
				116,000.00		3.1%

General Account - Revenues

	2023 Revenues Actual	2024 Revenues To-Date	2024 Anticipated Ending	2024 Budget Current	2025 Budget Proposed	
STATE						
County and Municipal Aid 103-43410	57,058.07	13,383.57	89,223.78	89,223.78	91,271.71	2.3%
2% Fire Dues 103-43420	213.45	253.77	253.77	213.00	250.00	-17.37%
General Transportation Aid 103-43531	6,014.80	4,511.10	6,014.80	6,015.00	6,015.00	0%
	<u>63,286.32</u>	<u>18,148.44</u>	<u>95,492.35</u>	<u>95,451.78</u>	<u>97,536.71</u>	
COUNTY						
Grants 103-43790 (park aid & recycling grants)	300.00	300.00	300.00	300.00	300.00	0%
	997.20	581.61	581.61	300.00	300.00	0%
	<u>1,297.20</u>	<u>881.61</u>	<u>881.61</u>	<u>600.00</u>	<u>600.00</u>	
VILLAGE						
Taxes (Levy) 100-41110	13,387.00	13,581.00	13,581.00	13,581.00	13,560.00	-0.15%
Business Licenses 105-44100 (Class B and Operators)	560.00	757.28	757.28	500.00	500.00	0%
General Gov't Charges 109-46100 (copies and liquor license publication fees)	36.54	64.50	64.50	30.00	30.00	0%
Park Fees/Donations 109-46720	1,658.16	311.30	710.00	1,200.00	700.00	-41.67%

Community Building Use 109-46743	3,300.00	2,265.00	3,000.00	2,750.00	2,750.00	0%
Interest and Dividends 113-48110	963.22	4,289.95	4,500.00	800.00	2,500.00	212.5%
Miscellaneous 113-48900	1,387.27	12,761.22	12,761.22	1,088.00	1,423.29	30.8%
(Richland Grant Telephone, Premier Coop, Town of Dayton, Lions bldg. ins. premium, FICA reimburse from Sewer Utility; flag donations 113-48500)	<u>21,292.19</u>	<u>34,030.25</u>	<u>35,374.00</u>	<u>19,949.00</u>	<u>21,463.29</u>	
TOTAL REVENUES	85,875.71	53,060.30	131,747.96	116,000.78	119,600.00	39.2%
		2.08 Comp. Aid				
		9.13 Pers. Pr. Aid				
		0.70 MFL Aid				

Designated/Future Expenses 2025 (covered by 2024 checking account balance & 6 mo. sealcoat CD)

2024 Anticipated Ending REVENUES	131,747.96	10,000.00 Year 1 sealcoating (2019 for 2028)	CD
2024 Anticipated Ending EXPENSES	-141,429.80	10,000.00 Year 2 sealcoating (2020 for 2028)	CD
	-9,681.84	10,000.00 Year 3 sealcoating (2021 for 2028)	CD
Plus checkbook balance 10/1/24	41,286.64	10,000.00 Year 4 sealcoating (2022 for 2028)	CD
(minus 261.94 checks not cleared)	<u>31,604.80</u>	10,000.00 Year 5 sealcoating (2023 for 2028)	CD
Plus budgeted amount from expenses	<u>25,000.00</u>	10,000.00 Year 6 sealcoating (2024 for 2028)	
	56,604.80	4,000.00 Street/drainage improvement acc't)	
Plus sealcoat CD	<u>50,000.00</u>	15,000.00 Park improvement account	
	106,604.80	13,600.00 Storm-response account	
		4,000.00 Fire numbering signs	
		106,600.00	
Certificate of Deposit (6 mo.)	75,000.00	(\$40,000 Contingency Reserve Fund (approx. 6 mo. normal	
Certificate of Deposit (12 mo.)	20,000.00	operating expenses, \$55,000 Building & Equipment Reserve Fund)	

Sewer Utility Account - Expenses

INDEBTEDNESS \$0

	2022 Expenses Actual	2023 Expenses Actual	2024 Expenses To-Date	2024 Anticipated Ending	2024 Budget Current	2025 Budget Proposed	% Change
OPERATOR							
	4,800.00	4,800.00	0.00	4,800.00	4,800.00	4,800.00	0%
WAGES							
Maintenance Wages	1,646.98	912.77	944.93	1,360.49	1,750.00	1,750.00	0%
Clerk/Treasurer	479.29	479.29	553.17	553.17	560.00	560.00	0%
FICA (reimburse General Account)	293.56	352.46	231.10	231.10	375.00	375.00	0%
	<u>2,419.83</u>	<u>1,744.52</u>	<u>1,729.20</u>	<u>2,144.76</u>	<u>2,685.00</u>	<u>2,685.00</u>	
PUMPS, PARTS, REPAIRS							
Pumps, Parts, Repairs	812.82	7,381.77	25,069.82	28,500.00	22,478.00	18,745.00	-16.6%
Savings Account	15,000.00	15,000.00	0.00	0.00	0.00	0.00	0%
	<u>15,812.82</u>	<u>22,381.77</u>	<u>25,069.82</u>	<u>28,500.00</u>	<u>22,478.00</u>	<u>18,745.00</u>	
ELECTRICITY							
Meters (Alliant Energy)	5,827.75	5,935.29	4,701.91	6,000.00	6,500.00	6,500.00	0%
Ponds (REC)	478.38	528.98	427.91	550.00	550.00	600.00	9.1%
	<u>6,306.13</u>	<u>6,464.27</u>	<u>5,129.82</u>	<u>6,550.00</u>	<u>7,050.00</u>	<u>7,100.00</u>	
AUTODIALER							
	0.00	0.00	0.00	0.00	0.00	0.00	0%
LAB AND PERMITS							
Laboratory Testing	1,316.00	1,268.00	592.00	2,000.00	2,000.00	2,000.00	0%
Permit (DNR - includes engineering report costs for 2021 - 2024)	3,123.96	10,315.65	17,058.18	17,058.18	4,570.00	8,640.00	89.1%
	<u>4,439.96</u>	<u>11,583.65</u>	<u>17,650.18</u>	<u>19,058.18</u>	<u>6,570.00</u>	<u>10,640.00</u>	
MISCELLANEOUS							
Herbicide, office supplies, fuel, tractor/mower/sprayer supplies, Diggers Hotline; mower needed ? (\$2,000)	823.44	765.95	935.65	900.00	3,500.00	3,500.00	0%
TOTAL EXPENSES	34,602.18	47,740.16	50,514.67	61,952.94	47,083.00	47,470.00	

Sewer Utility Account - Revenues

	2022 Revenues Actual	2023 Revenues Actual	2024 Revenues To-Date	2024 Anticipated Ending	2024 Budget Current	2025 Budget Proposed	% Change
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USER FEES

Bank Deposits	33,549.21	38,737.33	24,374.77	30,000.00	42,750.00	47,070.00	10.1%
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OTHER

RGTC credits	20.32	27.65	30.49	30.49	0.00	0.00	0%
Village tractor use ("Streets" \$30/hour)	540.00	90.00	0.00	150.00	400.00	400.00	0%
ARPA Funds for Phosphorus Complianc	1,665.73	10,065.65	3,406.94	3,406.94	3,933.00	Done	

TOTAL REVENUES	35,775.26	48,920.63	27,812.20	33,437.43	47,083.00	47,470.00	
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MONEY TRANSFERS

Phos. Compl. (5/4 \$4,000; 8/20 \$2,000; 9/17 3,081.24; 10/8 reverse 2024 January and August settlements \$6,523.04)	15,604.28
Eqp. Repl. (7/19 \$6,000)	6,000.00
	55,041.71

Total user fees collected per year	39,190.33	45,260.37
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(User fees collected plus the next year's
tax settlements for delinquent sewer)

Reserve Funds (Equipment Replacement, Phosphorus Compliance, Capital Improvement) in Savings Account and CD

	2022 Activity Actual	2023 Activity Actual	2024 Activity To-Date	2024 Anticipated Ending	% Change
BEGINNING BALANCE (January 1)	121,020.08	141,394.81	162,407.55	162,407.55	
DEPOSITS					
Prior-year delinquent utilities added to tax bill	4,132.92	3,566.32	4,699.49	4,699.49	February Settlement
Interest	1,199.88	2,074.80	1,823.55	1,823.55	August Settlement
Transfer (from Acc't 507)	41.93	371.72	2,310.78	2,352.78	
	15,000.00	15,000.00	0.00	0.00	
	<u>20,374.73</u>	<u>21,012.84</u>	<u>8,833.82</u>	<u>8,875.82</u>	

TRANSFERS (TO ACC'T 5.7)

5/4/24 Phosphorus Compliance	-4,000.00	-4,000.00
8/20/24 Phosphorus Compliance	-2,000.00	-2,000.00
9/17/24 Phosphorus Compliance	-3,081.24	-3,081.24
10/8/24 Phosphorus Compliance (reverse Feb. & Aug. settlements)	-6,523.04	-6,523.04

7/19/24	Equipment Replacement CD	<u>0.00</u>	<u>0.00</u>	<u>-6,000.00</u>	<u>-6,000.00</u>
				-15,081.24	-21,604.28

ACCOUNT BALANCE **141,394.81** **162,407.65** **156,160.13** **149,679.09** -7.8%

2024 Anticipated Ending Revenues minus	55,041.71
2024 Anticipated Ending Expenses	<u>-61,952.94</u>
	-6,911.23
Plus 10/1 checkbook balance	<u>7,474.10</u>
(minus 0.00 checks not cleared)	\$562.87