

**General Account - Expenses**

INDEBTEDNESS \$0

	2021 Expenses Actual	2022 Expenses To-Date	2022 Anticipated Ending	2022 Budget Current	2023 Budget Proposed	% Change <small>calculatorsoup.com % change calculator</small>
<b><u>GENERAL GOVERNMENT</u></b>						
<b>Legislative 118-51100</b> (Board wages/FICA, WTA meetings Board/WTA dues)	3,822.48	3,405.31	4,300.00	4,100.00	4,300.00	4.9%
<b>Legal 118-51300</b> (Eileen Brownlee, Attorney)	1,335.00	0.00	3,000.00	3,000.00	3,000.00	0%
<b>General Administration 118-51400</b> (1/2 CT salary/FICA, elections, office supplies, background checks, computer, phone, website, postage, legal notices)	6,583.31	5,404.22	6,800.00	8,900.00	8,600.00	-3.3%
<b>Financial Administration 118-51500</b> (1/2 CT salary/FICA, assessor, GCS software)	4,156.95	3,387.01	4,500.00	4,500.00	4,500.00	0%
<b>General Buildings 118-51600</b> (CB/UB expenses, CB wages, all maintenance FICA)	7,153.91	8,130.56	10,000.00	10,000.00	10,500.00	5%
<b>Insurance 118-51938</b> (including bonds)	6,195.00	6,221.00	6,221.00	6,500.00	6,500.00	0%
	<u>29,246.65</u>	<u>26,548.10</u>	<u>34,821.00</u>	<u>37,000.00</u>	<u>37,400.00</u>	
<b><u>PUBLIC SAFETY</u></b>						
Fire Protection 120-52200	1,390.12	1,393.39	3,400.00	3,400.00	3,400.00	0%
Ambulance/EMS 120-52300	680.00	680.00	680.00	700.00	700.00	0%
	<u>2,070.12</u>	<u>2,073.39</u>	<u>4,080.00</u>	<u>4,100.00</u>	<u>4,100.00</u>	
<b><u>PUBLIC WORKS</u></b>						
<b>Street Maintenance 122-53311</b> (all street expenses plus street wages; no FICA)	5,714.93	2,276.55	6,000.00	6,000.00	6,000.00	0%
<b>Street Lighting 122-53420</b>	4,242.12	3,445.24	4,400.00	6,000.00	5,500.00	-8.3%
<b>Garbage/Recycling 122-53620/ 122-53635</b>	11,656.24	9,598.44	12,000.00	12,500.00	13,000.00	4%
	<u>21,613.29</u>	<u>15,320.23</u>	<u>22,400.00</u>	<u>24,500.00</u>	<u>24,500.00</u>	
<b><u>RECREATION</u></b>						
Park 126-55200 (all park expenses and park wages; no FICA)	17,242.40	13,539.67	16,400.00	16,400.00	17,300.00	5.4%
	<u>17,242.40</u>	<u>13,539.67</u>	<u>16,400.00</u>	<u>16,400.00</u>	<u>17,300.00</u>	
<b><u>OTHER</u></b>						
	ARPA transfers	7,665.80	7648.08			
<b>Other</b> (any expenses that do not fit in the above categories, such as CB rent reimburse, bridge flags & poles, decorations street signs)	822.85	339.28	425.00	0.00	0.00	0%
	<u>822.85</u>	<u>339.28</u>	<u>425.00</u>	<u>0.00</u>	<u>0.00</u>	

USED OF 2021 DESIGNATED/FUTURE			USED OF 2022 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)		
3,000.00	3,500.00	Year 1 of 2 Comprehensive Plan	0.00	10,000.00	Year 4 sealcoating (2022 for 2028)		
0.00	3,500.00	Year 2 of 2 Comprehensive Plan	3,000.00	3,500.00	Year 2 of 2 Comprehensive Plan		
0.00	10,000.00	Street/drainage improvement acc't	0.00	10,000.00	Street/drainage improvement acc't		
0.00	4,000.00	Voting machine (2022 - on order)	3,850.00	4,000.00	Voting machine (2022)		
0.00	9,850.00	Park improvement account	4,500.00	10,500.00	Park improvement account		
0.00	18,000.00	Storm response account	0.00	20,986.00	Storm response account		
<b>3,000.00</b>	<b>78,850.00</b>		<b>11,350.00</b>	<b>88,986.00</b>			
<b>TOTAL EXPENSES</b>		<b>70,995.31</b>	<b>57,820.67</b>	<b>78,126.00</b>	<b>82,000.00</b>	<b>83,300.00</b>	<b>1.6%</b>

### General Account - Revenues

	2021 Revenues Actual	2022 Revenues To-Date	2022 Anticipated Ending	2022 Budget Current	2023 Budget Proposed	
<b>STATE</b>						
Shared Revenue 103-43410	57,056.84	8,558.72	57,058.00	57,058.00	57,058.00	0%
2% Fire Dues 103-43420	192.39	192.39	192.39	192.00	192.00	0%
General Transportation Aid 103-43531	5,781.60	4,423.65	5,898.00	5,898.00	6,015.00	1.98%
	<u>63,030.83</u>	<u>13,174.76</u>	<u>63,148.39</u>	<u>63,148.00</u>	<u>63,265.00</u>	
<b>COUNTY</b>						
Grants 103-43790 (park aid & recycling grants)	300.00	1,000.00	1,300.00	300.00	300.00	0%
	408.43	408.03	408.03	300.00	300.00	0%
	<u>708.43</u>	<u>1,408.03</u>	<u>1,708.03</u>	<u>600.00</u>	<u>600.00</u>	
<b>VILLAGE</b>						
Taxes (Levy) 100-41110	13,325.00	13,350.00	13,350.00	13,321.00	13,387.00	0.495%
Business Licenses 105-44100 (Class B and Operators)	871.00	830.00	830.00	750.00	750.00	0%
General Gov't Charges 109-46100 (copies and liquor license publication fees)	31.14	65.19	80.00	30.00	30.00	0%
Park Fees/Donations 109-46720	1,393.59	1,532.49	1,532.49	1,000.00	1,200.00	20%
Community Building Use 109-46743	2,036.00	3,169.00	3,500.00	1,800.00	2,750.00	52.8%
Interest and Dividends 113-48110	686.79	251.39	310.00	600.00	300.00	-50.0%
Miscellaneous 113-48900 (Richland Grant Telephone, Premier Coop, Town of Dayton, Lions bldg. ins. premium, FICA reimburse from Sewer Utility;	1,099.31	1,086.10	1,086.10	751.00	1,018.00	3.6%
	plus 7,665.80	plus 7,808.02				
	ARPA transfers	ARPA transfers				

flag donatiions 113-48500)

	19,442.83	20,284.17	20,688.59	18,252.00	19,435.00	
<b>TOTAL REVENUES</b>	83,182.09	34,866.96	<b>85,545.01</b>	82,000.00	83,300.00	1.6%
	2.08 Comp. Aid	2.08 Comp. Aid				
	9.13 Pers. Pr. Aid	9.13 Pers. Pr. Aid				

**Designated/Future Expenses 2023 (covered by 2022 checking account balance)**

2022 Anticipated Ending REVENUES	<b>85,545.01</b>		<b>10,000.00</b> Year 1 sealcoating (2019 for 2028)
2022 Anticipated Ending EXPENSES	<b>-78,126.00</b>		<b>10,000.00</b> Year 2 sealcoating (2020 for 2028)
	7,419.01		<b>10,000.00</b> Year 3 sealcoating (2021 for 2028)
	89,371.46		<b>10,000.00</b> Year 4 sealcoating (2022 for 2028)
Plus checkbook balance 10/1/22	<u>89,371.46</u>		<b>10,000.00</b> Year 5 sealcoating (2023 for 2028)
(minus 0.00 checks not cleared)	<u>96,790.47</u>		<b>16,000.00</b> Street/drainage improvement acc't)
			<b>10,000.00</b> Park improvement account
			<b>20,000.00</b> Storm-response account
			<b>96,000.00</b>
Certificate of Deposit (36 mo.)	<b>75,000.00</b>	(\$40,000 Contingency Reserve Fund (approx. 6 mo. normal operating expenses, \$55,000 Building & Equipment Reserve Fund)	
Certificate of Deposit (12 mo.)	<b>20,000.00</b>		
American Rescue Plan Act (ARPA)	<b>15,117.48</b>	Local Recovery Funds with restricted uses	

**Sewer Utility Account - Expenses**

INDEBTEDNESS \$0

	2020 Expenses Actual	2021 Expenses Actual	2022 Expenses To-Date	2022 Anticipated Ending	2022 Budget Current	2023 Budget Proposed	% Change
<b>OPERATOR</b>							
	3,850.00	4,800.00	2,400.00	4,800.00	4,800.00	4,800.00	0%
<b>WAGES</b>							
Maintenance Wages	1,452.55	1,291.43	1,231.89	1,539.86	1,750.00	1,750.00	0%
Clerk/Treasurer	479.29	479.29	479.29	479.29	500.00	500.00	0%
FICA (reimburse General Account)			293.56	293.56		350.00	35,000%
	<u>1,931.84</u>	<u>1,770.72</u>	<u>2,004.74</u>	<u>2,312.71</u>	<u>2,250.00</u>	<u>2,600.00</u>	
<b>PUMPS, PARTS, REPAIRS</b>							
Pumps, Parts, Repairs	7,119.62	5,326.14	0.00	3,000.00	17,340.00	19,140.00	10.4%
Savings Account	<u>20,000.00</u>	<u>10,000.00</u>	<u>0.00</u>	<u>15,000.00</u>	<u>0.00</u>	<u>4,380.00</u>	438,000%
	27,119.62	15,326.14	0.00	18,000.00	17,340.00	23,520.00	
<b>ELECTRICITY</b>							
Meters (Alliant Energy)	5,884.77	5,804.38	4,348.15	5,800.00	7,000.00	6,500.00	-7.1%
Ponds (REC)	<u>475.66</u>	<u>476.40</u>	<u>361.14</u>	<u>486.17</u>	<u>550.00</u>	<u>550.00</u>	0%
	6,360.43	6,280.78	4,709.29	6,286.17	7,550.00	7,050.00	
<b>AUTODIALER</b>							
	0.00	0.00	0.00	0.00	0.00	0.00	0%
<b>LAB AND PERMITS</b>							
Laboratory Testing	730.00	1,054.00	1,220.00	1,700.00	2,000.00	2,000.00	0%
Permit (DNR - includes engineering report costs for 2021 & 2022)	<u>250.00</u>	<u>1,998.55</u>	<u>1,458.23</u>	<u>1,458.23</u>	<u>2,300.00</u>	<u>250.00</u>	-89.1%
	980.00	3,052.55	2,678.23	3,158.23	4,300.00	2,250.00	
<b>MISCELLANEOUS</b>							
Herbicide, office supplies, fuel, tractor/mower/sprayer supplies, Diggers Hotline; mower needed 2023 (\$2,000)	851.25	1,061.70	864.46	1,100.00	3,100.00	3,500.00	12.9%
<b>TOTAL EXPENSES</b>	<b>41,093.14</b>	<b>32,291.89</b>	<b>12,656.72</b>	<b>35,657.11</b>	<b>39,340.00</b>	<b>43,720.00</b>	11%

**Sewer Utility Account - Revenues**

	2020 Revenues Actual	2021 Revenues Actual	2022 Revenues To-Date	2022 Anticipated Ending	2022 Budget Current	2023 Budget Proposed	% Change
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<u>USER FEES</u>							
Bank Deposits	34,904.63	33,858.06	25,730.66	32,500.00	38,940.00	43,320.00	11.2%
<u>OTHER</u>							
RGTC credits	40.34	44.32	20.32	20.32	0.00	0.00	0%
Village tractor use ("Streets" \$30/hour)	420.00	420.00	0.00	400.00	400.00	400.00	0%
<u>MONEY TRANSFER</u>							
<b>TOTAL REVENUES</b>	<b>35,364.97</b>	<b>34,322.38</b>	<b>25,750.98</b>	<b>32,920.32</b>	<b>39,340.00</b>	<b>43,720.00</b>	<b>11%</b>

40,220.78 39,190.86  
 2020 & 2021 2-year average of user fees collected 39,705.82 (39,340.00 user fees plus late fees and tax bill penalties)

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

	2020 Activity Actual	2021 Activity Actual	2022 Activity To-Date	2022 Anticipated Ending	% Change
<u>BEGINNING BALANCE</u>					
(January 1)	80,026.71	105,667.83	121,020.08	121,020.08	
<u>DEPOSITS</u>					
Prior-year delinquent utilities	2,685.85	3,566.32	4,132.92	4,132.92	February Settlement August Settlement
added to tax bill	2,912.24	1,749.83	1,199.88	1,199.88	
Interest	43.03	36.10	28.17	35.00	
Transfer (from Acc't 507)	20,000.00	10,000.00	0.00	15,000.00	
	25,641.12	15,352.25	5,360.97	20,367.80	
<u>WITHDRAWALS</u>					
	0.00	0.00	0.00	0.00	0%
<b>ACCOUNT BALANCE</b>	<b>105,667.83</b>	<b>121,020.08</b>	<b>126,381.05</b>	<b>141,387.88</b>	<b>16.8%</b>

2022 Anticipated Ending Revenues minus	32,920.32
2022 Anticipated Ending Expenses	-35,657.11
	-2,736.79
Plus 10/1 checkbook balance	26,381.18
(minus 0.00 checks not cleared)	\$23,644.39