

General Account - Expenses

INDEBTEDNESS \$0

	2022 Expenses Actual	2023 Expenses To-Date	2023 Anticipated Ending	2023 Budget Current	2024 Budget Proposed	% Change <small>calculatorsoup.com % change calculator</small>
<u>GENERAL GOVERNMENT</u>						
Legislative 118-51100 <small>(Board wages/FICA, WTA meetings Board/WTA dues)</small>	4,390.92	3,450.85	4,350.00	4,300.00	4,500.00	4.7%
Legal 118-51300 <small>(Eileen Brownlee, Attorney)</small>	2,980.00	0.00	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>	11,612.04	6,090.30	7,650.00	8,600.00	9,500.00	10.5%
Financial Administration 118-51500 <small>(1/2 CT salary/FICA, assessor, GCS software)</small>	4,225.08	3,650.07	4,600.00	4,500.00	5,000.00	11%
General Buildings 118-51600 <small>(CB/UB expenses, CB wages, all maintenance FICA)</small>	9,181.04	7,466.11	9,350.00	10,500.00	10,500.00	0%
Insurance 118-51938 <small>(including bonds)</small>	6,321.00	6,464.00	6,575.00	6,500.00	7,000.00	7.7%
	<u>38,710.08</u>	<u>27,121.33</u>	<u>35,525.00</u>	<u>37,400.00</u>	<u>39,500.00</u>	
<u>PUBLIC SAFETY</u>						
Fire Protection 120-52200	1,393.39	1,520.45	3,400.00	3,400.00	3,400.00	0%
Ambulance/EMS 120-52300	680.00	1,700.00	1,700.00	1,700.00	1,700.00	0%
	<u>2,073.39</u>	<u>3,220.45</u>	<u>5,100.00</u>	<u>5,100.00</u>	<u>5,100.00</u>	
<u>PUBLIC WORKS</u>						
Street Maintenance 122-53311 <small>(all street expenses plus street wages; no FICA)</small>	3,052.57	1,757.89	6,000.00	6,000.00	6,000.00	0%
Street Lighting 122-53420	4,661.55	3,684.40	4,650.00	5,500.00	5,500.00	0%
Garbage/Recycling 122-53620/122-53635	12,361.59	9,594.20	12,000.00	13,000.00	13,000.00	0%
	<u>20,075.71</u>	<u>15,036.49</u>	<u>22,650.00</u>	<u>24,500.00</u>	<u>24,500.00</u>	
<u>RECREATION</u>						
Park 126-55200 <small>(2023 new portable toilets 3,400)</small> <small>(all park expenses and park wages; no FICA)</small>	20,015.38	15,318.72	19,150.00	16,300.00	18,000.00	10.4%
	<u>20,015.38</u>	<u>15,318.72</u>	<u>19,150.00</u>	<u>16,300.00</u>	<u>18,000.00</u>	
<u>OTHER</u>						
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>	2022 ARPA transfer 7,648.08	7628.27	2023 plow truck repairs 280.00	0.00	0.00	0%
	<u>622.61</u>	<u>224.24</u>	<u>280.00</u>	<u>0.00</u>	<u>0.00</u>	

DESIGNATED/FUTURE EXPENSES

Designated/Future Expenses (see below)

28,900.00

USED OF 2022 DESIGNATED/FUTURE**USED OF 2023 DESIGNATED/FUTURE**

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 3 sealcoating (2021 for 2028)
0.00	10,000.00 Year 4 sealcoating (2022 for 2028)
3,000.00	3,500.00 Year 2 of 2 Comprehensive Plan
0.00	10,000.00 Street/drainage improvement acc't
3,850.00	4,000.00 Voting machine (2022)
4,500.00	10,500.00 Park improvement account
0.00	20,986.00 Storm response account
11,350.00	88,986.00

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 3 sealcoating (2021 for 2028)
0.00	10,000.00 Year 4 sealcoating (2022 for 2028)
0.00	10,000.00 Year 5 sealcoating (2023 for 2028)
7,500.00	16,000.00 Street/drainage improvement acc't
3,400.00	10,000.00 Park improvement account
0.00	20,000.00 Storm response account
10,900.00	96,000.00

TOTAL EXPENSES	81,497.17	60,921.23	82,705.00	83,300.00	116,000.00	39.2%
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General Account - Revenues

	2022 Revenues Actual	2023 Revenues To-Date	2023 Anticipated Ending	2023 Budget Current	2024 Budget Proposed	
STATE						
Shared Revenue 103-43410	57,058.11	8,558.71	57,058.07	57,058.00	89,223.00	56.4%
2% Fire Dues 103-43420	192.39	213.45	213.45	192.00	213.00	10.9%
General Transportation Aid 103-43531	5,898.20	4,511.10	6,014.80	6,015.00	6,015.00	0%
	<u>63,148.70</u>	<u>13,283.26</u>	<u>63,286.32</u>	<u>63,265.00</u>	<u>95,451.00</u>	
COUNTY						
Grants 103-43790 (park aid & recycling grants)	1,300.00	300.00	300.00	300.00	300.00	0%
	408.43	997.20	997.20	300.00	300.00	0%
	<u>1,708.43</u>	<u>1,297.20</u>	<u>1,297.20</u>	<u>600.00</u>	<u>600.00</u>	
VILLAGE						
Taxes (Levy) 100-41110	13,321.00	13,387.00	13,387.00	13,387.00	13,581.00	1.4%
Business Licenses 105-44100 (Class B and Operators)	830.00	530.00	530.00	750.00	500.00	-33.3%
General Gov't Charges 109-46100 (copies and liquor license publication fees)	71.19	40.14	50.00	30.00	30.00	0%
Park Fees/Donations 109-46720	1,558.49	1,658.16	1,658.16	1,200.00	1,200.00	0%
Community Building Use 109-46743	4,239.00	2,440.00	3,000.00	2,750.00	2,750.00	0%
Interest and Dividends 113-48110	490.96	638.82	800.00	300.00	800.00	166.7%
Miscellaneous 113-48900	4,236.10	1,387.27	1,387.27	1,018.00	1,088.00	6.9%

(Richland Grant Telephone, Premier Coop, Town of Dayton,
Lions bldg. ins. premium, FICA reimburse from Sewer Utility;
flag donatiions 113-48500)

plus 7,808.02	plus 7,808.02			
ARPA transfers	ARPA transfers			
<u>24,746.74</u>	<u>20,081.39</u>	<u>20,812.43</u>	<u>19,435.00</u>	<u>19,949.00</u>

TOTAL REVENUES

89,603.87	34,661.85	85,395.95	83,300.00	116,000.00	39.2%
2.08 Comp. Aid	2.08 Comp. Aid				
9.13 Pers. Pr. Aid	9.13 Pers. Pr. Aid				
	0.70 MFL Aid				

Designated/Future Expenses 2024 (covered by 2023 checking account balance & budget increase)

2023 Anticipated Ending REVENUES	85,395.95
2023 Anticipated Ending EXPENSES	-82,705.00
	2,690.95
Plus checkbook balance 10/1/23	<u>94,964.93</u>
(minus 70.00 checks not cleared)	97,655.88
Plus budgeted amount from expenses	<u>28,900.00</u>
	<u>126,555.88</u>

- 10,000.00** Year 1 sealcoating (2019 for 2028)
- 10,000.00** Year 2 sealcoating (2020 for 2028)
- 10,000.00** Year 3 sealcoating (2021 for 2028)
- 10,000.00** Year 4 sealcoating (2022 for 2028)
- 10,000.00** Year 5 sealcoating (2023 for 2028)
- 10,000.00** Year 6 sealcoating (2024 for 2028)
- 14,000.00** Street/drainage improvement acc't)
- 25,000.00** Park improvement account
- 18,700.00** Storm-response account
- 4,000.00** Fire numbering signs
- 4,800.00** Park design & grant writing SWWRPC
- 126,500.00**

Certificate of Deposit (6 mo.)	75,000.00	(\$40,000 Contingency Reserve Fund (approx. 6 mo. normal operating expenses, \$55,000 Building & Equipment Reserve Fund)
Certificate of Deposit (12 mo.)	20,000.00	
American Rescue Plan Act (ARPA)	3,933.58	Local Recovery Funds with restricted uses (earmarked for sewer)

Sewer Utility Account - Expenses

INDEBTEDNESS \$0

	2021 Expenses Actual	2022 Expenses Actual	2023 Expenses To-Date	2023 Anticipated Ending	2023 Budget Current	2024 Budget Proposed	% Change
OPERATOR							
	4,800.00	4,800.00	2,400.00	4,800.00	4,800.00	4,800.00	0%
WAGES							
Maintenance Wages	1,291.43	1,646.98	912.77	1,200.00	1,750.00	1,750.00	0%
Clerk/Treasurer	479.29	479.29	479.29	479.29	500.00	560.00	12%
FICA (reimburse General Account)		293.56	352.46	352.46	350.00	375.00	7.1%
	<u>1,770.72</u>	<u>2,419.83</u>	<u>1,744.52</u>	<u>2,031.75</u>	<u>2,600.00</u>	<u>2,685.00</u>	
PUMPS, PARTS, REPAIRS							
Pumps, Parts, Repairs	5,326.14	812.82	7,041.44	8,800.00	19,140.00	11,271.00	-41.1%
Savings Account	<u>10,000.00</u>	<u>15,000.00</u>		<u>15,000.00</u>	<u>4,380.00</u>	<u>4,320.00</u>	-1.4%
	15,326.14	15,812.82	7,041.44	23,800.00	23,520.00	15,591.00	
ELECTRICITY							
Meters (Alliant Energy)	5,804.38	5,827.75	4,458.81	6,000.00	6,500.00	6,500.00	0%
Ponds (REC)	<u>476.40</u>	<u>478.38</u>	<u>390.28</u>	<u>500.00</u>	<u>550.00</u>	<u>550.00</u>	0%
	6,280.78	6,306.13	4,849.09	6,500.00	7,050.00	7,050.00	
AUTODIALER							
	0.00	0.00	0.00	0.00	0.00	0.00	0%
LAB AND PERMITS							
Laboratory Testing	1,054.00	1,316.00	1,172.00	1,700.00	2,000.00	2,000.00	0%
Permit (DNR - includes engineering report costs for 2021 - 2024)	<u>1,998.55</u>	<u>3,123.96</u>	<u>9,786.01</u>	<u>9,786.01</u>	<u>250.00</u>	<u>11,457.00</u>	
	3,052.55	4,439.96	10,958.01	11,486.01	2,250.00	13,457.00	
MISCELLANEOUS							
Herbicide, office supplies, fuel, tractor/mower/sprayer supplies, Diggers Hotline; mower needed ? (\$2,000)	1,061.70	823.44	689.99	900.00	3,500.00	3,500.00	0%
TOTAL EXPENSES	32,291.89	34,602.18	27,683.05	49,517.76	43,720.00	47,083.00	7.7%

Sewer Utility Account - Revenues

	2021 Revenues Actual	2022 Revenues Actual	2023 Revenues To-Date	2023 Anticipated Ending	2023 Budget Current	2024 Budget Proposed	% Change
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USER FEES							
Bank Deposits	33,858.06	33,549.21	27,401.04	32,500.00	43,320.00	42,750.00	-1.3%
OTHER							
RGTC credits	44.32	20.32	27.65	27.65	0.00	0.00	0%
Village tractor use ("Streets" \$30/hour)	420.00	540.00	0.00	150.00	400.00	400.00	0%
ARPA Funds for Phosphorus Compliance		1,665.73	9,536.01	9,536.01	0.00	3,933.00	
MONEY TRANSFER							
TOTAL REVENUES	34,322.38	35,775.26	36,964.70	42,063.66	43,720.00	47,083.00	7.7%

Total user fees collected per year 39,190.86 39,190.33
 (User fees collected plus the next year's tax settlements for delinquent sewer)

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

	2021 Activity Actual	2022 Activity Actual	2023 Activity To-Date	2023 Anticipated Ending	% Change
BEGINNING BALANCE					
(January 1)	105,667.83	121,020.08	141,394.81	141,394.81	
DEPOSITS					
Prior-year delinquent utilities added to tax bill	3,566.32	4,132.92	3,566.32	3,566.32	February Settlement August Settlement
Interest	1,749.83	1,199.88	2,074.80	2,074.80	
Transfer (from Acc't 507)	36.10	41.93	31.10	45.00	
	10,000.00	15,000.00	0.00	15,000.00	
	15,352.25	20,374.73	5,672.22	20,686.12	
WITHDRAWALS					
	0.00	0.00	0.00	0.00	0%
ACCOUNT BALANCE	121,020.08	141,394.81	147,067.03	162,080.93	14.6%

2023 Anticipated Ending Revenues minus
 2023 Anticipated Ending Expenses 42,063.66
 -49,517.76
 -7,454.10
 Plus 10/1 checkbook balance 23,118.75
 (minus 0.00 checks not cleared) \$15,664.65