

# 2022 Village Budget

## Village of Union Grove, Wisconsin





### **Members of the Village Board**

Steve Wicklund	Village President
Patrick Brinkman	Village Trustee #1
Gordon Svendsen	Village Trustee #2
Janice Winget	Village Trustee #3
Adam Graf	Village Trustee #4
Jennifer Ditscheit	Village Trustee #5
Amy Sasse	Village Trustee #6

### **Appointed Officials**

Mike Hawes	Village Administrator
Rebecca Wallendal	Village Clerk
Kerry Bennett	Village Treasurer
Richard Piette	Director of Public Works
Sara Swanson	Director of Public Library



# Executive Summary



## 2022 Budget

### Executive Summary

To Village President Steve Wicklund and Village Board Trustees:

It is my privilege to present to you the Village of Union Grove Budget for the Fiscal Year beginning January 1, 2022. The 2022 Budget reflects the Village's ongoing mission to deliver services consistent with established priorities and the best use of community resources. The budget is balanced and meets the parameters of the financial policies and guidelines set forth by the Village Board.

The annual budget document is the blueprint for financial and policy decisions implemented during the coming fiscal year; it is the single most important document we have for providing the direction and vision for the future of our community. The 2022 Budget document incorporates the Village's five 2030 Strategic Goals: (1) Deliver quality municipal services in an efficient manner with an emphasis on customer service excellence; (2) Provide safe, functional, well-maintained and cost-effective public infrastructure and recreation amenities; (3) Protect the safety and security of residents, businesses, employees and visitors; (4) Foster a strong sense of community and maintain the Village's "small town" character; and, (5) Encourage an attractive environment for business and commerce.

The 2022 Budget is the culmination of a three-month process involving input from committees and staff members across the organization. The budget is comprised of seven main sections: General Fund, Special Revenue Funds, Debt Service Fund, Capital Project Funds, Tax Incremental Financing District (TID) Funds, Enterprise Funds and Capital Improvement Plans. New for 2022 is an American Rescue Plan Act (ARPA) Fund to help track and report the use of stimulus aid.

### 2021 Challenges & Achievements

Although the COVID-19 pandemic continued into 2021, there were signs of normalcy in Union Grove. Village meetings were held in person (with a call-in option), recreation programs returned to pre-pandemic numbers in terms of participation and community events that were cancelled in 2020 were back in 2021. Several new businesses open their doors or relocated within the downtown area and the residential real estate market continued to be active.

The past year was also shaped by several transitions on the Village Board, including the election of Steve Wicklund as Village President, replacing longtime president and trustee Mike Aimone. In addition, three of six Village Trustee positions were filled with new representatives and two new citizen members were appointed to the Plan Commission. Changes in leadership ushered in new ideas and priorities, while many pending projects also moved ahead.



*Pine Acres General Store (1002 Main St.) was one of several new or relocated businesses to open its doors in 2021.*

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The Village approved a development agreement for Canopy Hill, a 160-acre development consisting of 188 single-family lots, 60 duplex two-story townhome units, 8 duplex ranch style townhome units, 60 multi-family rental units, senior housing units and 18 acres of passive park land. The project will create an estimated \$112.8 million in assessed value and \$1.9 million in impact and connection fees to the Village. The project was made possible by the creation of tax incremental financing district (TID) #7 which will allow the developer to be reimbursed for certain infrastructure costs as the development generates tax increment. TID #7 is also estimated to generate \$1.7 million in increment to the Village for projects in the TID areas and to reimburse administrative expenses over the life of the TID. The ranch townhomes and multi-family buildings will be constructed within only TID #4, creating approximately \$9.4 million in tax increment that will help reimburse water and sewer utility debt issued in 2008.



*The first phase of Dunham Grove subdivision was substantially completed in 2021.*

Fourteen single-family homes were constructed at the Dunham Grove subdivision in 2021 and occupancy permits were issued for several of the multi-family buildings. The developer also received approval to proceed with the second phase of the subdivision which will consist of 39 additional single-family homes; construction of the infrastructure for phase two was initiated in fall 2021.

An interim market re-assessment was completed in 2021 by the village assessor. As a result of the re-assessment, property assessments were increased by an average of 21.8% to become more in line with recent sale and market conditions.

The Village completed a major infrastructure improvement project within its industrial park in 2021. The project involved reconstruction and improvements on York St., Industrial Park Dr., and 10th Ave., including pavement replacement and much-needed water, sewer and stormwater improvements. Bicycle and pedestrian accommodations were added as part of the project; a nine-foot wide pathway was constructed to connect from Racine County Fairgrounds and Shepherds College to the industrial park, future Route of the Badger trail and to 10<sup>th</sup> Ave. (which connects to downtown Union Grove). The \$4.2 million industrial park infrastructure project was funded, in part, by a \$1.0 million grant from the State of Wisconsin Department of Transportation; Union Grove's project was one of just 152 of the projects selected for funding out of 1,602 applications submitted in the state. Other funding sources included general obligation debt (\$1.8 million), water utility fund (\$979,200) and sewer utility fund (\$402,283).

As for other infrastructure projects completed in 2021, Vassallo Ln. was resurfaced, which was paid from Local Road Improvement Program (LRIP) aids (\$18,165) and the capital improvement fund (\$24,220). Rehabilitation work at Well #4 was completed, totaling \$56,700. New pumps were installed at the 67<sup>th</sup> Dr. Lift Station (\$42,641) and the driveway was also replaced at the lift station (\$13,000). In terms of capital equipment expenditures, the Village developed a GIS system (\$23,700) consisting of public mapping tools and an internal asset management system. The second installment payment for financial software upgrades was also paid

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(\$9,863). Several budgeted items could not be purchased in 2021 due to supply chain issues, such as a one-ton truck, lawn mower trailer and trench box trailer. These items have been carried forward to the 2022 Budget.

In regard to park projects, a Comprehensive Outdoor Recreation Plan (CORP) was developed in 2021 to serve as an update to the Park and Open Space Plan created in 2003. The purpose of the CORP is to take a full inventory and assessment of current park and recreation assets, obtain public input and develop recommendations and a future capital improvement schedule. The final plan will be adopted in early 2022 and the capital improvement schedule will be incorporated in the 2023 Budget document. Other park projects completed in 2021 involved installation of programmable door locks on the restroom doors at School Yard Park and Leider Park, allowing for the restrooms to be automatically unlocked during park hours. A security camera system was installed at Leider Park. The gazebo at Village Square Park was re-painted as part of an Eagle Scout project and solar-powered lighting, benches and flower planters were added as part of the project.

A grand opening event was held at The Pavilion at School Yard Park consisting of live music and food trucks. The Pavilion is a multi-purpose event structure that was constructed in 2020 in an effort to bring community members together by holding family-friendly events, library programs, private ceremonies and school functions. Due to COVID-19, public events were on hold until 2021. In addition to the grand opening, The Pavilion also served as a venue in for several library events and programs, the Dave Danner Memorial Event organized by Union Grove Kiwanis Club and the Union Grove Relay for Life Event.



*Community members came together for the grand opening of The Pavilion at School Yard Park on July 15, 2021.*

After creating a facilities plan in 2020, the first two projects at the Union Grove Municipal Center were completed in 2021. The parking lot was re-paved and a new dropbox was installed, which had a total cost of \$29,198. Carpeting was replaced in the community room and in the second floor office areas (\$18,709).

Although the COVID-19 pandemic remained a concern in 2021, the Village accomplished many of its objectives set out for the year in the 2021 Budget. Significant infrastructure needs were addressed and plans for economic growth were made for the future.

## 2022 Budget

### Executive Summary

#### 2022 Priorities & Issues

As the calendar turns over to 2022, the Village will be guided by the 2022 Budget which addresses rising costs and places a continued emphasis on capital improvement planning. The total Village property tax levy will decrease by -\$8,507 (-0.45%) compared to last year. The levy calculation includes an increase of \$41,090 allowed under the State of Wisconsin levy limit program due to 2020 net new construction. The increase is offset by a decrease of -\$7,537 for 2022 debt service payments along with a decrease of -\$40,216 due to health services moving to the Racine County tax levy. Property owners will see virtually no change to the *Village-portion* of their property tax bill (assuming their share of taxes did not change as a result of the 2021 re-assessment).

The property tax levy will be split into three funds. General Fund will receive \$1,381,129 in property tax dollars; Debt Service Fund will receive \$467,885; and Capital Improvement Fund will receive \$53,120. These allocations represent a higher share of taxes to the General Fund compared to the 2021 Budget which will be necessary due to increases in various operational expenses described in the next two paragraphs. The allocation of property taxes to the Capital Fund represents a -49.4% decrease from a year ago.

The 2022 Budget prioritizes personnel needs at the Union Grove-Yorkville Fire Department. The department is staffed primarily by volunteer members who receive compensation only when called in to respond to a call or for time spent on training and education. Due to a projected record high call volume in 2021, combined with a decline in volunteer membership in recent years, the fire department's 2022 Budget calls for several part-time, paid-on-premises positions. The fire department's overall budget will increase by 35.5%, and Union Grove's contribution to the department will increase by \$34,807 (27.8%).

Police protection services will increase by \$39,886 (10.3%) in accordance with the Village's contract with Racine County Sheriff's department. Road maintenance is budgeted to increase by \$19,093 (63.6%) to address road patching needs. An increase of \$12,360 (7.9%) is planned for garbage and recycling costs which includes a 3.5% rate increase from Johns Disposal and accounts for an estimated 15 additional homes needing collection services in 2022. A base wage increase of 3.0% is budgeted for Village staff positions and health insurance premiums will decrease by -3.0%.

Health Department expense will be \$0 in 2022 Village Budget due to the Central Racine County Health Department set to discontinue at the end of 2021 and health services becoming a County division in 2022. Health services will be funded directly by taxes levied by the County and other funding sources. As noted earlier, the amount the Village paid in 2021 for health services (\$40,216) will be deducted from the Village's allowable property tax levy.



*Fire/EMS personnel spoke with students at Union Grove High School on September 29, 2021 about volunteer needs at the fire department.*

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Several capital equipment items are anticipated to be purchased in 2022, including Water utility software (\$6,000), GIS updates (\$5,000), Zero-Turn Mower (\$15,000), Brush Mower (\$10,000), Water Utility Van and Equipment (\$100,000), Water Meters (\$15,000), Skid Steer Trailer for Wastewater Utility (\$20,000). The plan also includes purchasing the following items that were not available in 2021: One Ton Truck with Plow and Salter (\$100,000), Lawn Mower Trailer (\$12,000) and Water Utility Trench Box Trailer (\$15,000).

A total of \$3.6 million in road and infrastructure projects are planned in 2022; of which, \$2.6 million relates to construction on Milldrum St. between 18th Ave. to 17th Ave., including pavement and curb replacement, water main enlargement (from Well #4) and looping, sanitary sewer, additional sidewalks and reconstruction the lift station located at Milldrum and 18th. Well #4-related rehabilitation work is also planned, set to total \$700,000 in 2022.

Park projects planned for 2022 include Bufton Park playground equipment (\$35,533), Leider Park concrete ramp to restroom (\$10,000), School Yard Park drinking fountain/brick memorial project (\$3,500), Indian Trail Park sign (\$2,500) and Leider Park bathroom building lighting (\$1,500). Capital facilities projects budgeted for 2022 are Municipal Center Sign Updates (\$30,000), Municipal Center Basement/Garage Concrete Repairs (\$15,000), Municipal Center Security Updates (\$10,000), Wastewater Treatment Plan Screener Building Roof (\$5,000) and Raz-Waz Building Roof (\$5,000).



*Milldrum St. along Union Grove Elementary School is scheduled for pavement replacement and utility work in 2022.*

### 2022 Budget Highlights

- Village property tax levy of \$1,902,134, a decrease of -\$8,507 (-0.45%) compared to 2021 Budget. This levy amount represents the maximum allowable amount according to the State's levy limit program (based on net new construction in 2020, debt service payments and transferring health services to the County budget).
- Intergovernmental Revenues are set to increase \$26,754 (4.1%) due to a rise in Local Transportation Aids and Personal Property Aid (relating to TID #3 closure).
- Licenses & Permits Revenues are budgeted for an increase of \$19,300 (9.1%) primarily due to anticipated construction activity and building permit fees.
- Administrative Expenses show an increase of \$28,483 (7.0%) which is primarily due to an additional employee electing to participate in the Village health insurance program and more elections scheduled in 2022 compared to 2021.





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- Assessor expense is expected to decrease -\$9,000 because 2022 will be a maintenance assessment year compared to the re-assessment that took place in 2021.
- Crossing Guard Wages show an increase of \$4,508 (44.2%) due to a wage increase of \$15.00 per hour from \$10.00.
- Building Inspections expense includes an estimated increase of \$11,000 (11.7%) due to anticipated construction activity.
- Sheriff Contract shows an increase of \$39,886 (10.3%) per the current three-year contract (the 2022 amount will still be less than the amount paid in 2020 prior to the contract).
- Fire Protection expense reflects an increase of \$34,807 (27.8%) primarily for more paid-on-premises staffing in response to recent record-high call volumes.
- Road Maintenance shows an increase of \$19,093 (63.6%) for additional road maintenance (patching).
- Total increase of \$12,360 (7.9%) to garbage and recycling collection expenses to account for additional homes and an inflationary rate increase from Johns Disposal due to labor and fuel costs.
- Health Department expense is \$0 in 2022 due to the Central Racine County Health Department set to discontinue at the end of 2021 and health services becoming a County division in 2022.
- No increases to water and sewer utility rates, though rates will be reviewed in 2022 and may be adjusted in 2023. With regard to Storm Water revenues, ERU Revenues show a 3% increase in 2022 which would increase the ERU fee from \$22.60 to \$23.28 per quarter (an increase of \$0.68 per quarter or \$2.72 per year for most households).

In closing, the proposed 2022 Budget is a responsible and balanced budget that maintains a high level of municipal services that residents expect. The budget would not be possible without the efforts of staff, members of the Finance Committee, the Village Board and standing committees that had a role in reviewing the budget.

Respectfully submitted,

Mike Hawes  
Village Administrator



# Budget Overview



## 2022 Budget

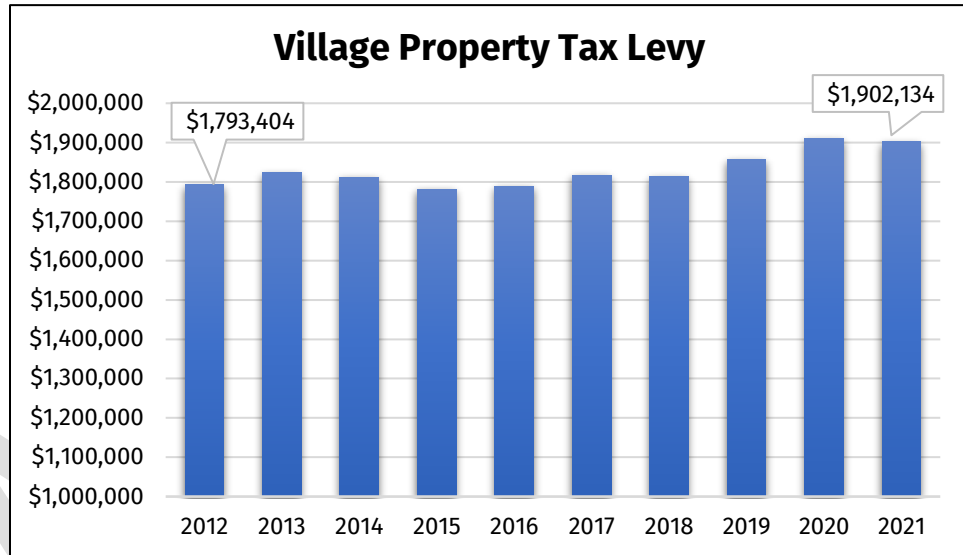
### Budget Overview

#### Property Taxes

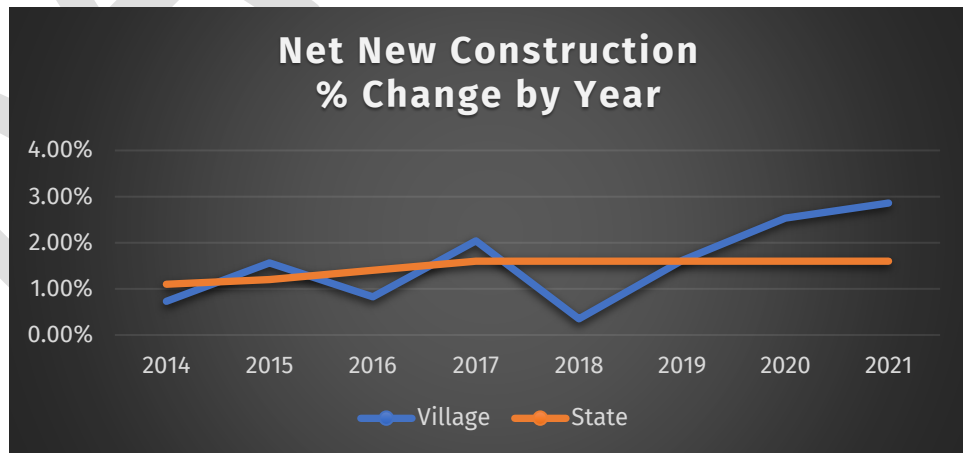
The Village of Union Grove's property tax levy is established each year by the Village Board of Trustees as part of the annual budget adoption process. The levy amount is based on budgetary needs, but the increase amount is capped by the State of Wisconsin's property tax levy limit program. Established in 2005, the levy limit program prohibits municipalities from increasing the levy by more than the percentage change in the local government's annual equalized value due to net new construction, unless electors of the municipality approve a higher levy amount by referendum. The levy limit does not apply to a municipality's debt service on general obligation debt authorized after July 1, 2005.

The Village's allowable property tax levy in 2021 (payable in 2022) is \$1,902,134, a decrease of -\$8,507 (-0.45%) compared to last year. The levy calculation includes an increase of \$41,090 due to 2020 net new construction. The increase is offset by a decrease of -\$7,537 for 2022 debt service payments along with a decrease of -\$40,216 due to health services moving to the Racine County tax levy.

Most homeowners will see a slight decrease in their share of Village taxes on their 2021 tax bill. The Village portion of the tax rate is \$4.85 per \$1,000 of assessed value, which is \$1.04 less than last year. The large decrease is due to the assessed value going up as the result of the re-assessment. Property owners will see virtually no change to the Village-portion of their property tax bill, assuming their property assessment increased at the average rate of 21.8%.



The Village's property tax levy has remained relatively flat since 2012. The 2021 levy is only 6.1% higher than the levy 10 years ago in 2012.

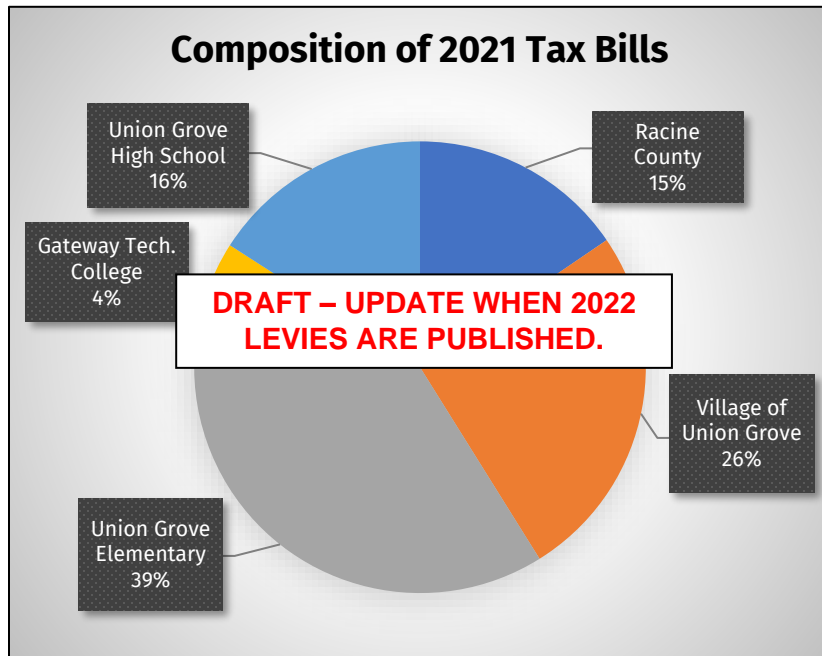


The Village's net new construction has exceeded the State average for three straight years.



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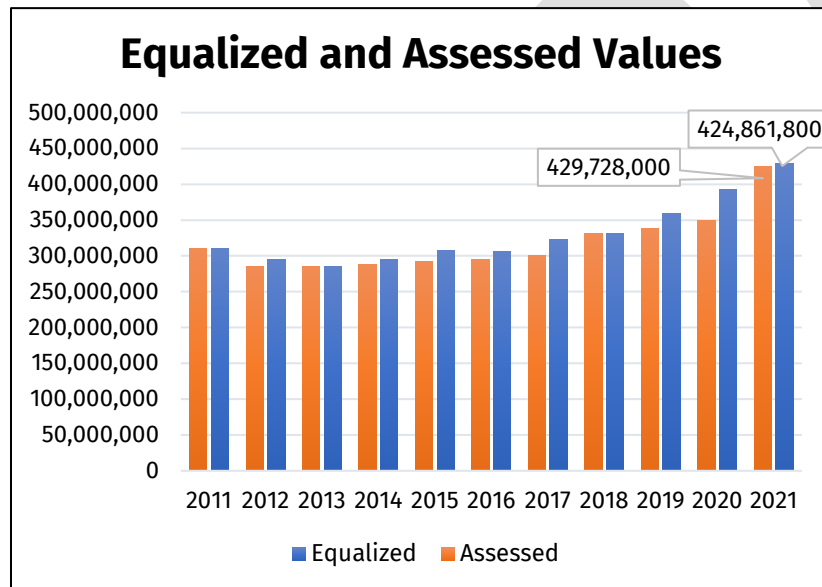


**Other Taxing Units**

Property tax bills also include taxes levied by several other governmental entities which have overlying taxing authority. Union Grove has four other taxing bodies that overlap the Village – Union Grove Elementary School, Union Grove High School, Gateway Technical College and Racine County. Property taxes are partially offset by tax credits provided by the State, including the school levy credit which is a refund of property taxes for school districts based on the school’s levy as a percentage of all school tax levies in the state. As illustrated in the chart to the left, the Village of Union Grove tax levy accounts for **26% of the 2021** property tax bill.

**Equalized and Assessed Values**

*Equalized* valuation is the fair market value of all taxable property within the municipality as determined by the State of Wisconsin. The State’s Department of Revenue analyzes market sales statewide to estimate the fair market (or equalized) value for each jurisdiction. The equalized value represents the value of all the properties within a municipality in the aggregate. The Village’s equalized value is then used to determine how much of the Racine County, Gateway Technical College, Union Grove High School and Union Grove Elementary School tax levies apply to Union Grove property owners. As illustrated in the chart to the bottom-left, the equalized value has steadily increased over the past four years. The Village’s equalized value for 2021 is \$429,728,000, which is a 9.2% increase over 2020.



*Assessed* valuation represents the total of the values of all real and personal property within the Village, as determined by the Village’s assessor. While both the equalized and assessed values are estimates of market value, the assessed value is assigned to each individual property, while the equalized value is assigned to the Village as a whole. The assessed value is used to prorate the tax levies to each individual property.

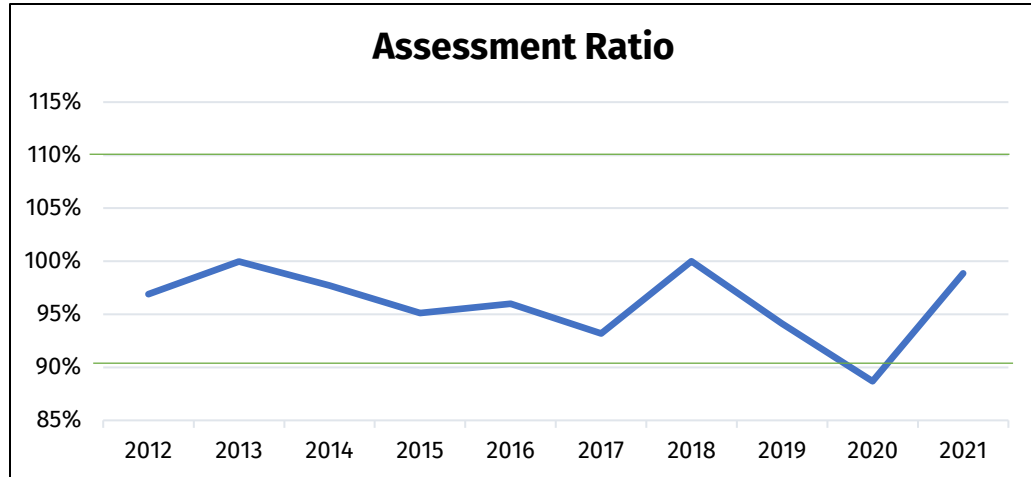


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Wisconsin law recognizes the difficulties in maintaining annual full value assessments and therefore requires each municipality to assess property within 10.0% of full value at least once every five years.

In 2017, the Village’s assessment ratio fell to 93.2%. This led to the Village deciding to do an interim market re-assessment in 2018 which brought the ratio back to 100.0%. With real estate sale prices continuing to trend upward in 2019 and 2020, the assessment ratio dropped to 88.6% in 2020. In other words, the Village’s total assessed value was 11.4% lower than the equalized value set by the State. An interim market re-assessment was conducted in 2021 which resulted in a 21.8% increase in the Village’s assessed value. This brought the assessment ratio back into compliance at 98.9%.

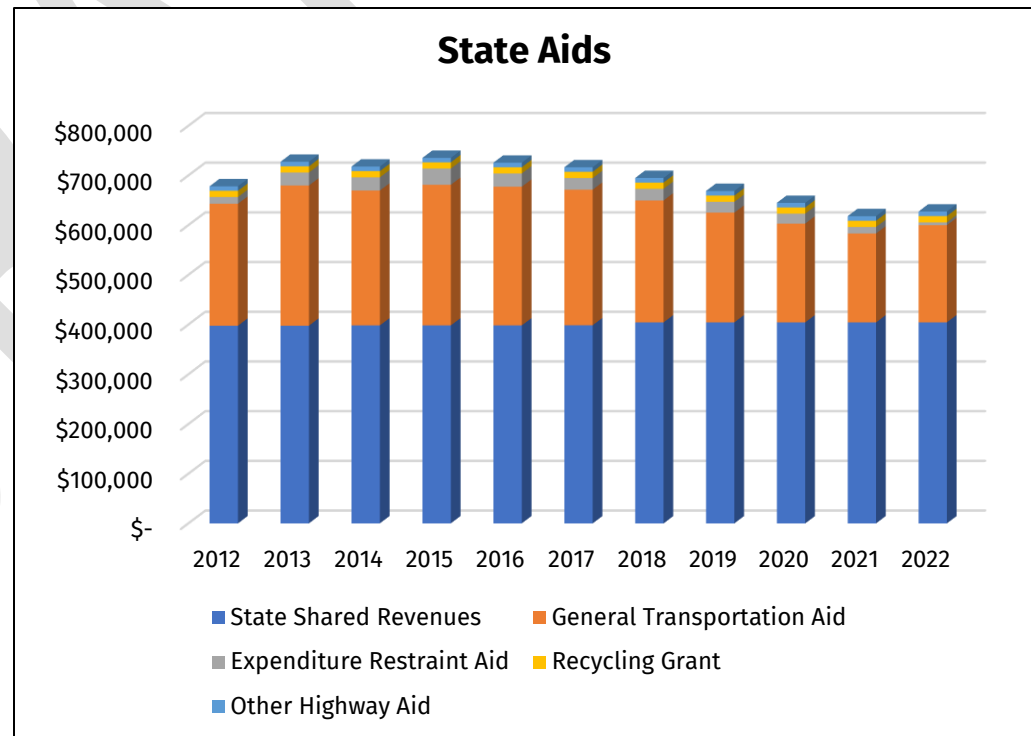


After being out of compliance in 2020, the Village’s assessment ratio was 98.9% in 2021 after an interim market re-assessment.

### Intergovernmental Revenues

Wisconsin municipalities do not charge a local sales or income tax; instead, these monies are collected by the State. The State then passes funding on to local governments through programs in amounts determined during their bi-annual budget process.

As illustrated in the bottom-right chart, the Village receives aid through several State programs. Over the 10-year period, these aids peaked in 2015 with a total amount of \$735,513. The total has steadily decreased to a total amount of \$618,232 anticipated in 2021, which will be the lowest in the past 10 years. State aids are expected to increase in 2022 by \$9,334 – the first increase since 2015.





## 2022 Budget

### Budget Overview

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#### Description of Funds and Accounting Structure

Although it can be somewhat useful to view revenues, expenditures and expenses at the Village-wide level, more commonly we view financial information in governments at the fund level. The accounts of the Village are organized on the basis of funds, each of which is considered a separate accounting entity. The Village's fiscal year is the calendar year. As required by Wisconsin Statutes, budgeted appropriations are adopted for all of the Village's funds, which are classified further below.

#### *Budgetary Basis of Accounting*

The basis for adoption of the Village's budget is the same as that used for financial statement preparation. All of the Village's funds are budgeted and included in this document.

#### *Governmental Funds*

Governmental funds are those types of funds through which most governmental functions are typically financed. These funds are, in essence, accounting segregations of financial resources. The measurement focus is on the determination of financial position and changes in financial position, rather than on determination of net income. Revenues and expenditures of governmental funds are recognized using the modified accrual basis of accounting. Governmental type funds are discussed below:

- *General Fund* – The general fund is used to account for all financial resources except those to be accounted for in another fund. The general fund is usually the largest and most important fund and most of the municipality's programs are financed wholly or partially through it. The general fund balance is segregated to show the portions reserved for specific purposes, designated for continuing appropriations and undesignated.
- *Special Revenue Funds* – Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted for specified purposes or activities, other than revenue sources that are restricted for the acquisition and/or construction of fixed (capital) assets. The Village reports the following special revenue funds: Revolving Loan Fund, Impact Fee Fund, Library Fund, Recreation and Parks Fund and American Rescue Plan Act (ARPA) Fund.
- *Debt Service Funds* – Debt service funds are to be maintained to account for all resources which are being accumulated to retire a municipality's general long-term debt. Section 67.11 of the Wisconsin Statutes requires the establishment and maintenance of a debt service fund when a municipality issues general municipal obligations. The Village reports the following debt service funds: General Debt Service Fund, Tax Incremental District (TID) No. 4 Debt Service Fund, Tax Incremental District (TID) No. 5 Debt Service Fund and Tax Incremental District (TID) No. 6 Debt Service Fund.
- *Capital Projects Funds* - Resources externally restricted for the purchase or construction of major capital facilities, which are not financed by proprietary funds are accounted for in capital projects funds. Capital projects funds are established



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when projects are financed wholly or in part with borrowed money, intergovernmental revenues, private donations or when they are legally mandated. Separate capital projects funds are necessary to demonstrate that debt proceeds are spent only for the purposes and in the amounts authorized. The Village reports the following capital projects funds: General Capital Projects Fund, Tax Incremental District (TID) No. 4 Capital Projects Fund, Tax Incremental District (TID) No. 5 Capital Projects Fund, Tax Incremental District (TID) No. 6 Capital Projects Fund and Tax Incremental District (TID) No. 7 Capital Projects Fund.

#### *Proprietary Funds*

Proprietary funds are used to account for those government operations which are similar to those found in the private sector. Measurement focus is on determination of net income, financial position and changes in financial position. Revenues and expenses of proprietary funds are recognized using the accrual basis of accounting. Proprietary type funds include:

- *Enterprise Funds* – Enterprise funds are used to account for a government's activities and organizations which are similar to private business enterprises - where the governing body has decided that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis will be financed or recovered primarily through user charges. Enterprise funds may also be used where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Village reports the following enterprise funds: Water Utility, Wastewater Utility and Storm Water Utility.

#### *Component Units*

Additionally, the Union Grove Community Development Authority (CDA) is reported as a component unit. The CDA follows the full accrual basis of accounting and the flow of economic resources measurement focus.

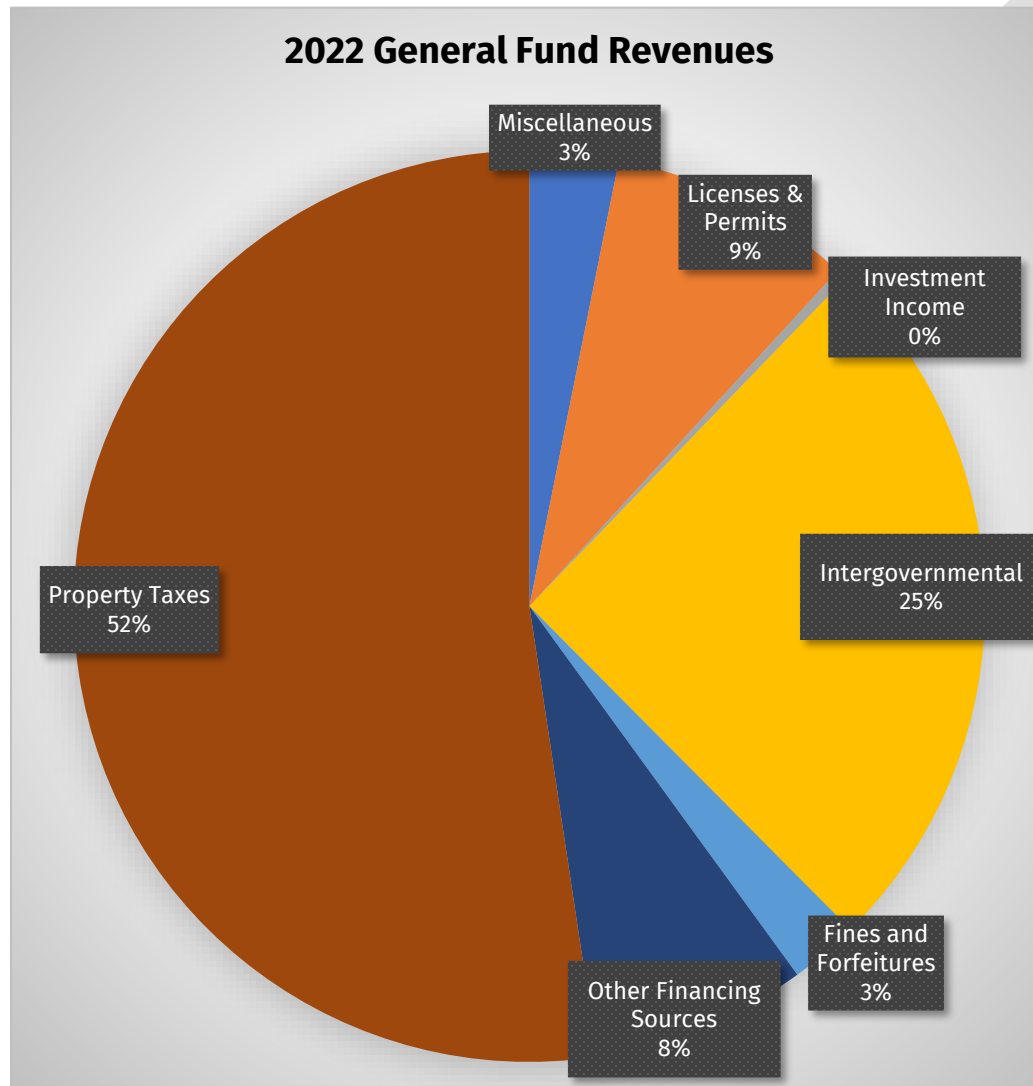


## 2022 Budget

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#### 2022 General Fund Budget – Revenue and Expenditure Compositions

As further described in the Funds and Accounting Structure section, the General Fund accounts for the Village's primary operating activities. This section summarizes the Village's General Fund revenues and expenditures in the 2021 budget. General Fund revenue sources include the following:



*Property Taxes* – This source of revenue includes a levy paid to the municipality which accounts for more than half of Village revenue.

*Intergovernmental* – This revenue source is often provided through grant money and revenue sharing with other municipalities.

*Licenses and Permits* – Federal, state and local laws require permits and licenses for various activities. A portion of the money collected goes to the Village for processing and regulating activity.

*Fines, Forfeitures & Penalties* – Fines are assessed for not following Village ordinances or regulations.

*Investment Income* – Interest from Village deposits in accordance with the investment policy.

*Miscellaneous Revenue* – This revenue source involves various incomes that do not fit traditional income categories. Examples include insurance dividends, non-sufficient fund fees and reimbursements from other funds.

*Other Financing Sources* – This source is a payment in lieu of property taxes from the water utility.





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General Fund expenditures include the following:

*General Government* – Expenditures incurred for legislative, judicial (municipal court), legal, general and financial administration, building and plant expenses and insurance.

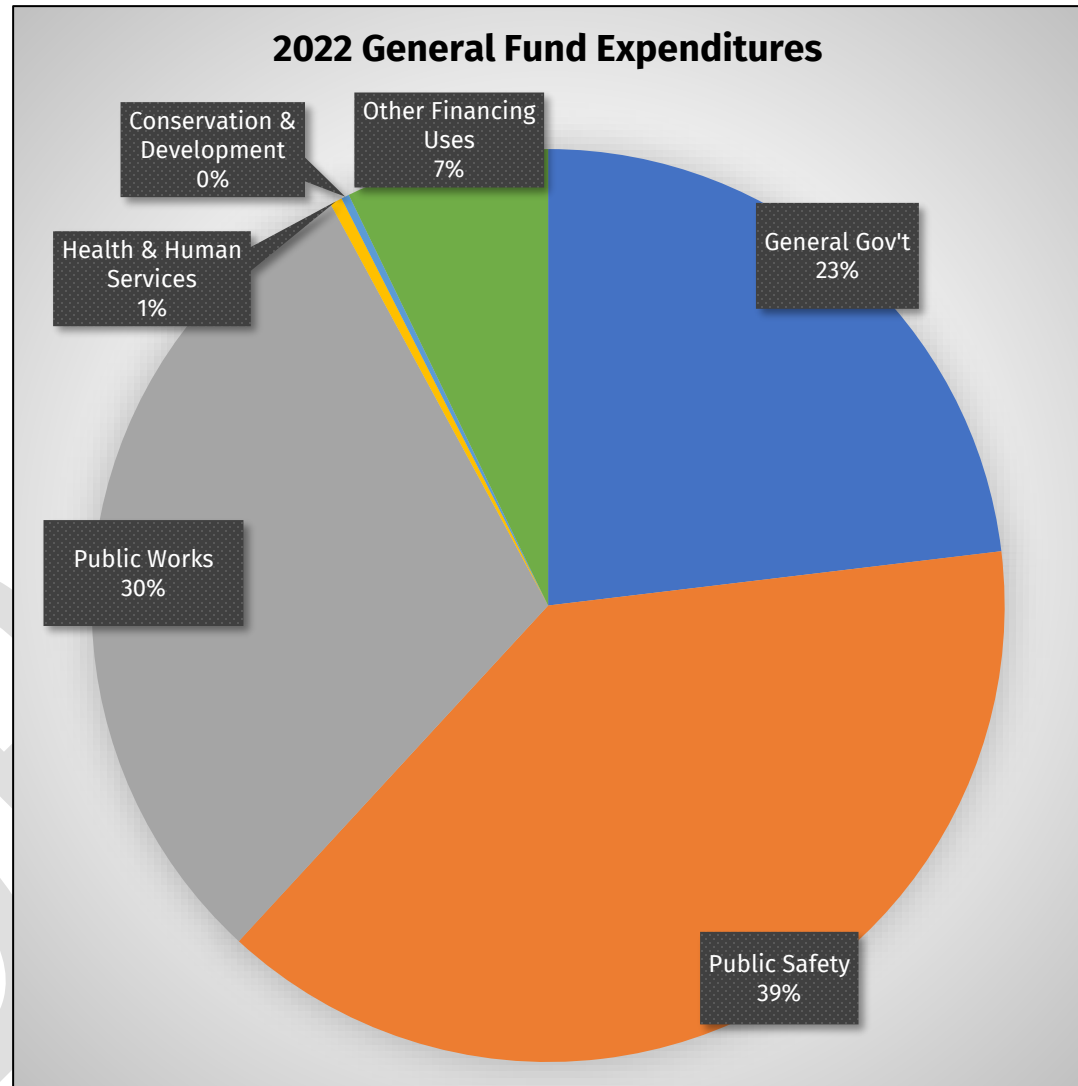
*Public Safety* – Includes cost for law enforcement, fire/EMS services, crossing guards, hydrant rent and building inspections services.

*Public Works* – Includes expenditures for streets-related maintenance, equipment maintenance, street lighting, facility maintenance and sanitation.

*Health & Human Services* – Expenditures for public health services, animal control and safety programs.

*Conservation & Development* – This category includes expenditures for planning and zoning.

*Other Financing Uses* – Includes transfers to other funds such as the Graham Public Library and Recreation & Parks Fund.





# Budget Summary



**Budget Summary - General Fund**

	2021 Adopted Budget	2022 Proposed Budget	% Change
<b>REVENUES</b>			
PROPERTY TAXES	1,345,010	1,396,341	3.8%
INTERGOVERNMENTAL	647,561	675,705	4.3%
LICENSES AND PERMITS	212,000	231,300	9.1%
FINES, FORFEITURES & PENALTIES	65,000	65,000	0.0%
INVESTMENT INCOME	20,050	10,025	-50.0%
MISCELLANEOUS REVENUE	81,750	84,150	2.9%
OTHER FINANCING SOURCES	203,309	203,309	0.0%
Total Revenues	2,574,680	2,665,830	3.5%
<b>EXPENDITURES</b>			
GENERAL GOVERNMENT	599,852	615,835	2.7%
PUBLIC SAFETY	942,469	1,033,015	9.6%
PUBLIC WORKS	777,584	806,253	3.7%
HEALTH & HUMAN SERVICES	53,216	11,500	-78.4%
CONSERVATION & DEVELOPMENT	12,000	7,500	-37.5%
OTHER FINANCING USES	189,559	191,727	1.1%
Total Expenditures	2,574,680	2,665,830	3.5%



2022 Budget

Budget Summary

Projected Balances - Other Funds					
Fund	Balance 1/1/21	Total Revenues	Total Expenditures	Balance 12/31/21	Property Tax Contribution
General Fund	766,147	2,586,119	2,705,290	646,975	1,381,129
Recreation and Parks Fund	19,382	94,396	87,976	25,801	-
Library Fund	206,156	328,340	328,340	206,156	-
Water Utility	1,669,187	1,147,370	2,206,272	610,285	-
Wastewater Utility	3,168,820	1,597,000	2,670,797	2,095,023	-
Storm Water Utility Fund	514,423	267,545	426,404	355,564	-
Capital Projects Fund	3,292,048	1,427,407	1,955,209	2,764,246	53,120
Debt Service Fund	148,767	475,422	618,573	5,616	467,885
Impact Fee Fund	104,093	35,088	100,000	39,181	-
Revolving Loan Fund	286,448	8,659	2,500	292,607	-
American Recovery Plan Fund	-	267,480	-	267,480	-
TID #4 (Debt Service & Capital)	716,452	360,367	321,962	754,857	-
TID #5 (Debt Service & Capital)	(278,984)	239,733	230,376	(269,627)	-
TID #6 (Debt Service & Capital)	101,859	50,999	58,460	94,398	-
<b>Total</b>	<b>10,714,798</b>	<b>8,885,925</b>	<b>11,712,159</b>	<b>7,888,564</b>	<b>1,902,134</b>
				2021 Budget	2022 Budget
		Property Taxes Levied		1,910,641	1,902,134
		Assessed Value		348,892,700	424,861,800
		Tax Rate		5.89360	4.85311
		Indebtness - General Obligation			12,825,000



# General Fund



2022 Budget

General Fund

Account Number	Account Name	2020 Actual	2021 Budget	2021 YTD 10/1	2021 Projected	2022 Budget	\$ Chg '21 Budg. to '22 Budg.	% Chg '21 Budg. to '22 Budg.
<b>REVENUES</b>								
<b>Taxes</b>								
100-41110-000	General Property Tax	1,305,904	1,332,310	1,332,310	1,332,310	1,381,129	48,819	3.7%
100-41140-000	Mobile Home Tax	12,940	12,000	15,037	15,037	15,037	3,037	25.3%
100-41800-000	Interest on Taxes	247	400	5	6	150	(250)	-62.5%
100-41805-000	Interest on Personal Property Taxes	23	300	(1)	-	25	(275)	-91.7%
Total Taxes Revenues		1,319,113	1,345,010	1,347,350	1,347,353	1,396,341	51,331	3.8%
<b>Intergovernmental</b>								
100-43410-000	Shared Revenues	398,387	404,462	73,742	404,462	404,471	9	0.0%
100-43415-000	Expenditure Restraint Program	19,954	13,073	-	13,073	5,740	(7,333)	-56.1%
100-43420-000	Fire Insurance	15,044	15,044	16,434	16,434	16,434	1,390	9.2%
100-43430-000	Computer Tax Levy	2,691	4,510	4,510	4,510	4,510	-	0.0%
100-43529-000	EMS Grant	6,094	-	-	6,094	6,094	6,094	100.0%
100-43533-000	Other Highway Aids	9,166	9,206	6,904	9,206	9,221	15	0.2%
100-43534-000	Local Transportation Aids	198,722	178,850	134,138	178,850	195,447	16,597	9.3%
100-43545-000	Recycling Grant	12,641	12,641	12,687	12,687	12,687	46	0.4%
100-43555-000	Personal Property Aid	1,844	-	-	-	11,325	11,325	100.0%
100-43560-000	Video Service Provider Aid	5,036	9,775	9,776	9,775	9,776	1	0.0%
100-43565-000	State Emergency Aid	117,358	-	-	-	-	-	0.0%
Total Intergovernmental Revenues		786,936	647,561	258,192	655,091	675,705	28,144	4.3%
<b>Licenses &amp; Permits</b>								
100-44105-000	Liquor Licenses	8,330	7,500	8,760	8,800	9,000	1,500	20.0%
100-44110-000	Dog & Cat Licenses	4,830	4,500	3,865	4,800	4,800	300	6.7%
100-44115-000	Other Licenses & Permits	31,353	15,000	15,959	18,000	17,500	2,500	16.7%
100-44120-000	Building Permit Fees	131,317	145,000	87,629	145,000	160,000	15,000	10.3%
100-44125-000	TV Franchise Fee	32,295	40,000	30,059	40,000	40,000	-	0.0%
Total Licenses & Permits Revenues		208,125	212,000	146,271	216,600	231,300	19,300	9.1%
<b>Court Fines &amp; Forfeitures</b>								
100-45110-000	Court Fines & Forfeitures	28,759	65,000	51,183	65,000	65,000	-	0.0%
Total Court Fines & Forfeitures Revenues		28,759	65,000	51,183	65,000	65,000	-	0.0%



**2022 Budget**

**General Fund**

Account Number	Account Name	2020 Actual	2021 Budget	2021 YTD 10/1	2021 Projected	2022 Budget	\$ Chg '21 Budg. to '22 Budg.	% Chg '21 Budg. to '22 Budg.
<b>Investment Income</b>								
100-48110-000	Interest on Investments	10,845	20,000	2,187	3,200	10,000	(10,000)	-50.0%
100-48112-000	Interest on Building Bonds	29	50	-	-	25	(25)	-50.0%
	<b>Total Investment Income Revenues</b>	<b>10,874</b>	<b>20,050</b>	<b>2,187</b>	<b>3,200</b>	<b>10,025</b>	<b>(10,025)</b>	<b>-50.0%</b>
<b>Miscellaneous Revenue</b>								
100-48140-000	Weed Control	850	500	1,876	1,876	1,000	500	100.0%
100-48165-000	Community Room Reservation Fees	25	250	125	150	150	(100)	-40.0%
100-48230-000	Insurance Dividends	2,512	3,500	7,272	7,272	4,000	500	14.3%
100-48425-000	Miscellaneous	14,342	5,000	8,765	9,000	6,500	1,500	30.0%
100-48500-000	Water Utility	5,000	5,000	5,000	5,000	5,000	-	0.0%
100-48505-000	Sewer Utility	5,000	5,000	5,000	5,000	5,000	-	0.0%
100-48510-000	Storm Water Utility	5,000	5,000	5,500	5,500	5,000	-	0.0%
100-48530-000	TID Reimbursements	40,000	40,000	16,440	40,000	40,000	-	0.0%
100-48520-000	Fire Commission	14,763	10,000	14,267	14,267	10,000	-	0.0%
100-48525-000	Library	7,500	7,500	7,500	7,500	7,500	-	0.0%
	<b>Total Miscellaneous Revenues</b>	<b>94,993</b>	<b>81,750</b>	<b>71,744</b>	<b>95,565</b>	<b>84,150</b>	<b>2,400</b>	<b>2.9%</b>
<b>Other Financing Sources</b>								
100-48310-000	Utility Tax Equivalent	178,325	203,309	203,309	203,309	203,309	-	0.0%
	<b>Total Transfers In</b>	<b>178,325</b>	<b>203,309</b>	<b>203,309</b>	<b>203,309</b>	<b>203,309</b>	<b>-</b>	<b>0.0%</b>
<b>Total General Fund Revenues</b>		<b>2,627,126</b>	<b>2,574,680</b>	<b>2,080,237</b>	<b>2,586,119</b>	<b>2,665,830</b>	<b>91,150</b>	<b>3.5%</b>

**EXPENSES**

**General Government**

*Village Board*

100-51100-110	Village Board Salaries	50,375	47,300	35,475	47,300	47,300	-	0.0%
100-51100-130	Village Board Social Security	3,618	3,618	2,714	3,618	3,618	-	0.0%
	<b>Subtotal Village Board Expenses</b>	<b>53,993</b>	<b>50,918</b>	<b>38,189</b>	<b>50,918</b>	<b>50,918</b>	<b>-</b>	<b>0.0%</b>

*Municipal Court*



2022 Budget

General Fund

Account Number	Account Name	2020 Actual	2021 Budget	2021 YTD 10/1	2021 Projected	2022 Budget	\$ Chg '21 Budg. to '22 Budg.	% Chg '21 Budg. to '22 Budg.
100-51200-110	Municipal Judge Salary	4,575	4,500	3,375	4,500	4,500	-	0.0%
100-51200-130	Municipal Judge Social Security	344	344	258	344	344	-	0.0%
100-51210-300	Court Expense	3,719	3,750	2,942	3,750	3,750	-	0.0%
100-51301-200	Court Attorney	11,615	12,000	6,070	11,000	12,000	-	0.0%
Subtotal Municipal Court Expenses		20,254	20,594	12,645	19,594	20,594	-	0.0%
<i>Legal</i>								
100-51300-200	Attorney	25,518	26,000	10,336	26,000	26,000	-	0.0%
100-51302-200	Personnel Attorney	1,496	5,000	540	3,000	3,000	(2,000)	-40.0%
Subtotal Legal Expenses		27,014	31,000	10,876	29,000	29,000	(2,000)	-6.5%
<i>Administrative</i>								
100-51415-110	Administrator Salary (55%)	46,763	50,050	36,575	50,050	51,552	1,502	3.0%
100-51416-110	Treasurer Wages	52,753	53,000	38,731	53,000	54,588	1,588	3.0%
100-51420-110	Clerk Salary	49,129	52,396	37,023	52,396	53,560	1,164	2.2%
100-51425-110	Deputy Clerk Wages	16,928	21,422	7,816	21,422	11,752	(9,670)	-45.1%
100-51425-120	Deputy Clerk Overtime	-	1,080	-	250	1,220	140	13.0%
100-51430-300	Office Supplies	9,286	10,481	2,082	7,500	9,500	(981)	-9.4%
100-51430-310	Service Contracts	46,392	42,000	23,930	42,000	45,000	3,000	7.1%
100-51430-320	Publication	3,859	4,500	3,295	4,500	4,500	-	0.0%
100-51430-330	Record Check-Oper. License	532	500	504	504	500	-	0.0%
100-51434-300	Emergency Management Expense	70,509	-	-	-	-	-	0.0%
100-51435-300	Memberships	3,632	4,500	4,002	4,500	4,500	-	0.0%
100-51436-300	Miscellaneous	23,441	9,000	4,941	9,000	10,000	1,000	11.1%
100-51438-300	Village Newsletter	4,343	4,200	2,641	4,200	4,400	200	4.8%
100-51440-110	Election Salaries	10,007	3,230	1,959	1,959	7,500	4,270	132.2%
100-51440-130	Election Social Security	167	247	-	-	150	(97)	-39.3%
100-51440-300	Election Expense	14,970	6,000	4,589	6,000	12,000	6,000	100.0%
100-51580-200	Independent Auditing	28,675	23,250	23,250	23,250	23,700	450	1.9%





**2022 Budget**

**General Fund**

Account Number	Account Name	2020 Actual	2021 Budget	2021 YTD 10/1	2021 Projected	2022 Budget	\$ Chg '21 Budg. to '22 Budg.	% Chg '21 Budg. to '22 Budg.
100-51930-200	Insurance - Other (Liability)	32,973	34,622	34,662	34,662	35,702	1,080	3.1%
100-51931-200	Workers Comp. Insurance	12,720	13,000	12,763	12,763	13,146	146	1.1%
	Administrative Social Security	11,944	15,999	8,851	11,801	15,907	(92)	-0.6%
	Administrative Pension	7,018	13,373	5,578	9,795	9,967	(3,406)	-25.5%
	Administrative Health Insurance	53,440	43,396	31,367	51,432	65,515	22,119	51.0%
	Administrative Life Insurance	157	194	144	194	265	71	36.6%
	<b>Subtotal Administrative Expenses</b>	<b>499,637</b>	<b>406,440</b>	<b>284,702</b>	<b>401,178</b>	<b>434,923</b>	<b>28,483</b>	<b>7.0%</b>
<b>Assessments</b>								
100-51590-200	Assessor	19,134	28,000	22,158	28,000	19,000	(9,000)	-32.1%
100-51590-300	Manufacturing Assessment	1,129	2,000	-	2,000	2,000	-	0.0%
100-51460-300	Board of Review	65	200	-	-	200	-	0.0%
	<b>Subtotal Assessments Expenses</b>	<b>20,329</b>	<b>30,200</b>	<b>22,158</b>	<b>30,000</b>	<b>21,200</b>	<b>(9,000)</b>	<b>-29.8%</b>
<b>Municipal Center</b>								
100-51610-300	Municipal Center Maintenance	16,044	20,000	14,739	20,000	20,000	-	0.0%
100-51610-310	Municipal Center Electric	18,974	22,000	11,319	22,000	22,000	-	0.0%
100-51610-320	Municipal Center Gas	4,914	7,000	3,767	6,000	6,000	(1,000)	-14.3%
100-51610-330	Municipal Center Telephone	2,325	2,700	1,314	2,200	2,200	(500)	-18.5%
100-51610-340	Municipal Center Water/Sewer/Storm	1,048	1,500	790	1,500	1,500	-	0.0%
100-51610-350	Custodial	6,641	7,500	5,175	7,500	7,500	-	0.0%
	<b>Subtotal Municipal Center Expenses</b>	<b>49,947</b>	<b>60,700</b>	<b>37,104</b>	<b>59,200</b>	<b>59,200</b>	<b>(1,500)</b>	<b>-2.5%</b>
	<b>Total General Government Expenses</b>	<b>671,173</b>	<b>599,852</b>	<b>405,674</b>	<b>589,890</b>	<b>615,835</b>	<b>15,983</b>	<b>2.7%</b>
<b>Public Safety</b>								
100-53200-110	Crossing Guard Wages	5,048	10,192	4,420	8,000	14,700	4,508	44.2%
100-53200-130	Crossing Guard Social Security	393	780	338	650	1,125	345	44.2%
100-54300-200	Building Inspections	93,873	94,000	58,496	94,000	105,000	11,000	11.7%
100-54200-200	Sheriff Contract	439,190	385,998	225,166	385,998	425,884	39,886	10.3%



2022 Budget

General Fund

Account Number	Account Name	2020 Actual	2021 Budget	2021 YTD 10/1	2021 Projected	2022 Budget	\$ Chg '21 Budg. to '22 Budg.	% Chg '21 Budg. to '22 Budg.
100-54200-300	Prisoner Lodging	40	-	-	-	-	-	0.0%
100-54204-200	Fire Protection	126,268	125,083	93,812	131,177	159,890	34,807	27.8%
100-54205-200	Hydrant Rental/Fire Protection	326,416	326,416	326,416	326,416	326,416	-	0.0%
<b>Total Public Safety Expenses</b>		<b>991,228</b>	<b>942,469</b>	<b>708,648</b>	<b>946,241</b>	<b>1,033,015</b>	<b>90,546</b>	<b>9.6%</b>
<b>Public Works</b>								
100-51595-200	Engineering	7,490	10,000	255	5,000	7,500	(2,500)	-25.0%
100-53100-110	DPW Director Salary (25%)	19,781	20,062	14,660	20,062	20,663	601	3.0%
100-53300-110	Streets Labor	160,417	182,140	128,054	182,140	186,149	4,009	2.2%
100-53300-120	Streets Overtime	2,789	10,071	5,715	10,071	10,374	303	3.0%
100-53320-300	Public Works Training	147	2,000	-	1,000	2,000	-	0.0%
100-53330-300	Streets Misc. Supplies	5,049	5,000	4,838	5,300	2,500	(2,500)	-50.0%
100-53332-300	Misc. Village Projects Supplies (New Account)	-	-	-	-	2,500	2,500	100.0%
100-53335-300	Road Maintenance	6,315	30,000	7,079	30,000	49,093	19,093	63.6%
100-53340-300	Major Equipment Maintenance	30,628	42,000	22,588	42,000	45,000	3,000	7.1%
100-53345-300	Small Equipment and Tools (New Account)	2,000	5,000	3,089	5,000	5,000	-	0.0%
100-53340-301	Vehicle Fuel	14,439	20,000	14,654	20,000	20,000	-	0.0%
100-53350-300	Salt for Snow Removal	1,319	47,000	25,878	47,000	40,000	(7,000)	-14.9%
100-53420-200	Street Lighting	43,489	45,000	26,727	45,000	45,000	-	0.0%
100-53610-300	Public Works Facility Maintenance	4,643	10,000	2,145	10,000	10,000	-	0.0%
100-53610-310	Public Works Electric	4,423	4,500	2,060	4,500	4,500	-	0.0%
100-53610-320	Public Works Gas	2,343	3,500	2,152	3,500	3,500	-	0.0%
100-53610-330	Public Works Telephone and Internet	1,887	2,000	1,184	2,000	2,000	-	0.0%
100-53620-200	Garbage Collection	137,496	138,516	68,996	138,516	140,658	2,142	1.5%
100-53620-201	Recycling	88,738	104,294	92,728	104,294	114,512	10,218	9.8%
Public Works Social Security		17,153	16,239	14,170	16,239	16,615	376	2.3%
Public Works Pension		10,995	14,328	9,032	14,328	14,608	280	2.0%
Public Works Health Insurance		77,086	65,515	56,723	65,515	63,582	(1,933)	-3.0%
Public Works Life Insurance		384	419	283	419	498	79	18.9%



**2022 Budget**

**General Fund**

Account Number	Account Name	2020 Actual	2021 Budget	2021 YTD 10/1	2021 Projected	2022 Budget	\$ Chg '21 Budg. to '22 Budg.	% Chg '21 Budg. to '22 Budg.
<b>Total Public Works Expenses</b>		639,011	777,584	503,012	771,884	806,253	28,669	3.7%
<b>Health &amp; Human Services</b>								
100-54100-200	Health Department	37,967	40,216	40,216	40,216	-	(40,216)	-100.0%
100-54100-202	Animal Control	6,377	9,000	4,759	7,500	7,500	(1,500)	-16.7%
100-54100-300	Health & Safety	2,915	4,000	1,704	3,000	4,000	-	0.0%
<b>Total Health &amp; Human Services Expenses</b>		47,258	53,216	46,679	50,716	11,500	(41,716)	-78.4%
<b>Conservation &amp; Development</b>								
100-56300-000	Planner	15,515	12,000	3,950	7,000	7,500	(4,500)	-37.5%
<b>Total Conservation &amp; Development Expenses</b>		15,515	12,000	3,950	7,000	7,500	(4,500)	-37.5%
<b>Other Financing Uses</b>								
100-51439-200	Library Budget	143,000	148,720	111,540	148,720	148,720	-	0.0%
100-55250-300	Transfer to Recreation & Park Fund	39,841	40,839	20,420	40,839	43,007	2,168	5.3%
100-59100-300	Transfer Out	22,110	-	-	150,000	-	-	0.0%
<b>Total Other Financing Uses Expenses</b>		204,951	189,559	131,960	339,559	191,727	2,168	1.1%
<b>Total General Fund Expenses</b>		2,569,137	2,574,680	1,799,922	2,705,290	2,665,830	91,149	3.5%
<b>Net Income (Loss)</b>		<b>57,988</b>	<b>(0)</b>	<b>280,315</b>	<b>(119,172)</b>	<b>(0)</b>		



# Capital Projects Funds

2022 Budget



Capital Improvement Fund

Account Number	Account Name	2020 Actual	2021 Budget	2021 YTD 10/1	2021 Projected	2022 Budget	\$ Chg '20 Budg. to '21 Budg.	% Chg '20 Budg. to '21 Budg.
<b>REVENUES</b>								
400-41110-000	Property Taxes-Capital Items	54,884	102,909	73,065	102,909	53,120	(49,789)	-48.4%
400-48700-000	CIF Other Grants	-	1,137,505	18,165	1,137,505	35,000	(1,102,505)	-96.9%
400-48710-000	Auction - Major Equip	-	15,000	9,800	9,800	10,000	(5,000)	-33.3%
400-48731-000	Donations - Parks	50,960	-	601	-	-	-	0.0%
400-48720-000	Rental Income	24,528	27,193	19,097	27,193	28,144	952	3.5%
400-48725-000	Transfer from Impact Fees	40,067	-	-	-	20,000	20,000	100.0%
400-48726-000	Transfer from General Fund	98,788	-	-	150,000	-	-	0.0%
400-48728-000	Transfer from Accured Capital	-	483,908	-	527,802	770,752	286,844	59.3%
	Transfer from ARPA Fund	-	-	-	-	283,517	283,517	100.0%
400-48740-000	Debt Proceeds	2,800,000	2,414,834	-	-	-	(2,414,834)	-100.0%
400-48741-000	Premium on Debt Issued	90,811	-	-	-	-	-	0.0%
	<b>Total Revenues</b>	<b>3,160,037</b>	<b>4,181,349</b>	<b>120,729</b>	<b>1,955,209</b>	<b>1,200,533</b>	<b>(2,980,815)</b>	<b>-71.3%</b>
<b>EXPENDITURES</b>								
400-57140-302	Major Equipment	48,402	120,925	3,753	5,925	142,000	21,075	17.4%
400-57140-303	Facilities Improvement	-	50,000	19,101	56,707	55,000	5,000	100.0%
400-57140-304	Computers	17,054	9,750	8,750	9,750	-	(9,750)	-100.0%
400-57140-308	Street Improvements	378,742	3,985,174	1,194,432	1,869,012	957,000	(3,028,174)	-76.0%
400-57140-315	Park Improvements	221,664	13,500	3,590	12,815	45,533	32,033	237.3%
400-51580-200	Audit Fees	2,000	2,000	1,000	1,000	1,000	(1,000)	-50.0%
400-58425-000	Debt Issuance Costs	60,050	-	-	-	-	-	0.0%
	<b>Total Expenses</b>	<b>727,911</b>	<b>4,181,349</b>	<b>1,230,626</b>	<b>1,955,209</b>	<b>1,200,533</b>	<b>(2,980,816)</b>	<b>-71.3%</b>
	<b>Net Income (Loss)</b>	<b>2,432,126</b>	<b>(0)</b>	<b>(1,109,898)</b>	<b>0</b>	<b>0</b>		



# Capital Improvement Plans

2022 Budget



Equipment Replacement Plan (2022-2026)

Equipment Name	Purchase Year	Purchase Price	2021 Budget	2021 Projected	2022	2023	2024	2025	2026	Note
<b>ADMINISTRATIVE</b>										
Computer Equipment	Various	15,000	-	-	-	5,000	-	-	12,000	Replace 3 computers in '23; 8 in '26.
Village Hall Server	2018	8,480	-	-	-	13,500	-	-	-	Refresh Microsoft licensing with server in '23.
Voting Equipment	2017	8,333	-	-	-	-	-	-	9,671	
Financial Software Upgrades	N/A	N/A	9,750	9,750	6,000	-	-	-	-	Add Eye on Water software for '22.
Badger Books Electronic Voter Registration Software	N/A	N/A	-	-	-	-	12,000	-	-	
<b>Subtotal Administrative</b>			<b>9,750</b>	<b>9,750</b>	<b>6,000</b>	<b>18,500</b>	<b>12,000</b>	<b>-</b>	<b>21,671</b>	
<b>PUBLIC WORKS</b>										
<b>General</b>										
GIS System	N/A	N/A	23,700	23,700	5,000	5,000	5,000	5,000	5,000	Split between Village and utilities.
<b>Vehicles</b>										
2020 Peterbilt 384 Plow Truck with Monroe Plow, Wing & Salter	2019	176,000	-	-	-	-	-	-	-	
2020 Ford F250 4WD with Plow	2019	42,000	-	-	-	-	-	-	-	
2011 Chevrolet 2500 4WD with Plow	2011	31,930	-	-	-	-	-	-	-	
2009 Peterbilt 380 Dump Truck with Burke Plow, Wing & Salter	2010	139,872	-	-	-	-	-	-	225,000	Added to '26.
2008 Ford F250 Pick Up Truck	2007	22,310	-	-	-	-	40,000	-	-	Moved from '22 to '24.
2007 Ford F450 One Ton Truck with Plow and Salter	2007	35,472	90,000	-	100,000	-	-	-	-	Moved from '21 to '22 (wasn't available in '21).
2002 Sterling L7500 Dump Truck with Burke Plow and Salter	2002	92,135	-	-	-	200,000	-	-	-	
2002 Ford F250 Pick Up Truck	2002	25,478	-	-	-	-	-	-	-	
1998 Ford F450 Bucket Truck	2007	22,500	-	-	-	-	-	-	-	
1996 Ford F250 2WD Flat Bed Truck	1996	17,923	-	-	-	-	10,000	-	-	
<b>Equipment</b>										
2020 John Deere X739 with Snowblower and Cab	2020	23,504	-	-	-	-	-	-	-	
2020 Toro 60" Rear Discharge Zero Turn Mower	2020	9,461	-	-	-	-	15,000	-	-	
2018 Bobcat S650 Skid Loader - 82" Bucker and 72" Snow Blower	2018	52,193	-	-	-	-	-	-	-	
2016 Scag Turf Tiger II 72" Zero Turn Mower	2016	10,535	-	-	15,000	-	-	-	15,000	Added to '26.
2016 John Deere X590 Garden Tractor	2016	6,350	-	-	-	-	-	-	-	
2014 Case 621 Loader with 3-Yard Bucket, Plow & Wing	2014	116,269	-	-	-	-	-	-	-	
2013 John Deere 2025r 53" Bucket, 60" Box Blade & 65" Tiller	2014	9,540	15,000	-	-	-	-	-	-	Was purchased/paid in 2020.
2012 Grasshopper 43" Snow Blower with Cab, 60" Mower	2012	17,171	-	-	-	-	-	-	-	
2011 Woodsman 750 Brush Chipper	2011	40,500	-	-	-	-	-	-	-	
2003 Lazer Line 3900 Airless Road Paint Striper	2005	5,300	-	-	-	-	7,500	-	-	Moved from '25 to '24 and reduced cost.
2002 John Deere Gator 4x2	2003	-	-	-	-	-	-	-	-	
2002 Chevrolet 2500 Van	2002	22,213	-	-	-	-	-	-	-	
2001 Crafc0 Supershot 125d Crackfiller	2001	22,500	-	-	-	-	-	-	-	
2000 Lawn Mower Trailer			10,000	-	12,000	-	-	-	-	Moved from '21 to '22 due to availability.
1997 United Expressline Trailer - 12'x6' Enclosed			-	-	-	-	-	-	-	
1997 Tack Sprayer with Sherwin Williams Parts			-	-	-	-	-	-	-	
1997 Cronkite Skid Loader Trailer			-	-	-	-	-	-	-	
1997 Attachments for Bobcat (Forks, 72" Mower, 8" Auger, Concrete Breaker, 6' Plow)			-	-	-	-	-	-	-	
1996 Lee Boy Roller Model 400	1996	20,624	-	-	-	-	30,000	-	-	Added to '24.
1996 Earthquake Posthole Digger - Model 9200			-	-	-	-	-	-	-	
1980s Odell Drag Paver Model 900	1994	7,975	-	-	-	-	-	-	-	
1980s Garner Denver 190 Air Compressor	1991	10,651	-	-	-	-	-	-	15,000	Added to '26.

2022 Budget



Equipment Replacement Plan (2022-2026)

Equipment Name	Purchase Year	Purchase Price	2021 Budget	2021 Projected	2022	2023	2024	2025	2026	Note
1976 Ford 740 Loader with 5' Brush Mower			-	-	10,000	-	-	-	-	
	1988	14,767	-	-	-	-	-	-	-	
Outdoor Warning Siren - 12th Ave.	1992	12,000	-	-	-	-	-	-	-	
Kenswood Radios & Chargers (15)	2006	6,300	-	-	-	-	20,000	-	-	Added to '24.
<b>Subtotal Public Works</b>			<b>138,700</b>	<b>23,700</b>	<b>142,000</b>	<b>205,000</b>	<b>127,500</b>	<b>5,000</b>	<b>260,000</b>	
<b>WATER UTILITY</b>										
2018 Case 580SN Backhoe	2018	89,080	-	-	-	-	-	-	-	
2013 Sure-Trac Trench Box Trailer 7'x14' Tandem Axle			15,000	-	15,000	-	-	-	-	Moved from '21 to '22 due to availability.
2009 Chevrolet 3500 Utility Cube Van - Supreme Body			-	-	100,000	-	-	-	-	Increased price from \$70k to \$100k.
2020 Ford F250 FWD	2020	35,000	-	-	-	-	-	-	-	
1998 Pro-Tec 5'x7' Aluminum Trench Box	1998		-	-	-	-	-	-	-	
1997 International 2554 Dump Truck with Burke Plow and Salter	1998	70,092	-	-	-	-	-	-	-	
Water Meters			15,000	15,000	15,000	15,000	15,000	15,000	-	Meters for new development.
<b>Subtotal Water Utility</b>			<b>30,000</b>	<b>15,000</b>	<b>130,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	
<b>WASTEWATER UTILITY</b>										
2020 John Deere Gator 4x4 Utility Vehicle with Cab	2020	12,012	-	-	-	-	-	-	-	
2016 Exmark Lazer Z X Series 72" Zero Turn Mower			-	-	-	15,000	-	-	-	
2014 Ford F450 CTE Crane Truck	2015	50,195	-	-	-	-	-	-	-	
2010 Peterbilt Vactor Vac Truck	2011	200,000	-	-	-	-	-	500,000	-	Corrected amount from \$250k to \$500k.
2009 John Deere Skid Loader 82" GP Bucket, Forks, 80" Snow Blower, 8' Prodigy Plow			-	-	-	-	60,000	-	-	Updated amount from \$50k to \$60k.
1995 Ford E350 Diesel - Confined Space Vehicle	1995	18,257	-	-	-	-	-	-	-	
1986 Simplicity 7119 Tractor 42" Snow Blower			-	-	-	-	-	-	-	
Pro Cam Sewer Self-Leveling Camera	2011		-	-	-	-	-	-	-	
20,000 lb. Skid steer trailer (new)			-	-	20,000	-	-	-	-	Added to '22.
<b>Subtotal Wastewater Utility</b>			<b>-</b>	<b>-</b>	<b>20,000</b>	<b>15,000</b>	<b>60,000</b>	<b>500,000</b>	<b>-</b>	
<b>STORMWATER UTILITY</b>										
2015 Freightliner Elgin Sweeper M2 106	2016	229,673	-	-	-	-	-	-	-	
2001 Tarco Windy 100 Leaf Vac	2002	20,970	-	-	-	-	-	-	50,000	Added to '26.
Leaf Box			-	-	-	15,000	-	-	-	
<b>Subtotal Stormwater Utility</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	
<b>Total Equipment Expenses</b>			<b>178,450</b>	<b>48,450</b>	<b>298,000</b>	<b>268,500</b>	<b>214,500</b>	<b>520,000</b>	<b>331,671</b>	

Funding Source	2021 Budget	2021 Projected	2022	2023	2024	2025	2026	Total ('22-'26)
Capital Fund	130,675	15,675	142,000	223,500	139,500	5,000	281,671	791,671
Water Utility	35,925	20,925	136,000	15,000	15,000	15,000	-	181,000
Wastewater Utility	5,925	5,925	20,000	15,000	60,000	500,000	-	595,000
Stormwater Utility	5,925	5,925	-	15,000	-	-	50,000	65,000
<b>Total</b>	<b>178,450</b>	<b>48,450</b>	<b>298,000</b>	<b>268,500</b>	<b>214,500</b>	<b>520,000</b>	<b>331,671</b>	<b>1,632,671</b>



2022 Budget

Roads and Infrastructure Plan (2022-2026)



Location	Description	Road Attributes			Funding Source											Total Cost	Note
		PASER Rating (2021)	Section Length	Year Built	Capital Fund	G.O. Bonds	Water Utility Fund	Water Utility Bonds	Sewer Utility Fund	Sewer Utility Bonds	Storm Utility	Grants	TID #5	TID #6	TID #7		
<b>2021 PROJECTED</b>																	
Vassallo Ln.	Road resurfacing, catch basins and curb work; 2016-2017 LRIP substitution project.	4	404	2003	24,220	-	-	-	-	-	-	18,165	-	-	-	42,385	
Industrial Park Dr., York St. 10th Ave. ("Industrial Park Infrastructure Improvements")	Road replacement, water main replacement, sanitary rehab, storm rehab, sidewalks and paths.	2-6	7288	1970, 1988, 1990, 1991, 2012	-	1,836,792	979,200	-	402,283	-	-	1,000,000	-	-	-	4,218,275	
Well #4	Rehabilitation.	N/A	N/A	N/A	-	-	56,700	-	-	-	-	-	-	-	-	56,700	
67th Dr. Lift Station	Driveway replacement.	N/A	N/A	N/A	-	-	-	-	13,000	-	-	-	-	-	-	13,000	
67th Dr. Lift Station	New pumps (with electrical upgrades).	N/A	N/A	N/A	-	-	-	-	42,641	-	-	-	-	-	-	42,641	
Main St. and 7th Ave.	Drainage study.	N/A	N/A	N/A	8,000	-	-	-	-	-	-	-	-	-	-	8,000	Drainage project
State St. (near 11th Ave.)	Sanitary and pavement replacement.	6	130	1981	-	-	-	-	24,579	-	-	-	24,579	-	-	49,158	Emergency repairs.
Wastewater Treatment Plant	Replace sludge mixers.	N/A	N/A	N/A	-	-	-	-	32,164	-	-	-	-	-	-	32,164	Moved from '22.
<b>Total 2021 Projected</b>					<b>32,220</b>	<b>1,836,792</b>	<b>1,035,900</b>	<b>-</b>	<b>514,667</b>	<b>-</b>	<b>-</b>	<b>1,018,165</b>	<b>24,579</b>	<b>-</b>	<b>-</b>	<b>4,462,322</b>	
<b>2022 PLANNED</b>																	
Milldrum St. (18th Ave. to 17th Ave.)	Road replacement, water main enlarging and looping, sanitary sewer, curbs, sidewalks.	4	1,214	2006	-	574,016	-	433,000	-	394,000	-	267,984	-	-	-	1,669,000	Suggested use of ARPA aid from General Fund Revenue Loss.
18th Ave Lift Station	Reconstruction.	N/A	N/A	N/A	-	-	-	-	-	883,964	-	116,036	-	-	-	1,000,000	Moved from '21 to coordinate with road project. Suggested use of ARPA aid.
Hwy. 45 - West of 18th Ave. Easement	Reconstruct ditch.	N/A	N/A	N/A	115,000	-	-	-	-	-	-	35,000	-	-	-	150,000	Moved from '21.
Main St. and 7th Ave.	Crosswalk RRBf and sidewalk installation to connect to 5th Ave.	N/A	N/A	N/A	-	-	-	-	-	-	-	-	-	75,000	-	75,000	Initially paid by Capital Fund and repaid by TID #7.
Well #4	Pump replacement	N/A	N/A	N/A	-	-	-	283,964	-	-	-	116,036	-	-	-	400,000	Added for '22. Suggested use of ARPA aid.
Well #4	Generator replacement.	N/A	N/A	N/A	-	-	-	250,000	-	-	-	-	-	-	-	250,000	
Well #4 Pump House	Rehabilitation.	N/A	N/A	N/A	-	-	-	35,000	-	-	-	-	-	-	-	35,000	Added for '22.
Well #4 Softening Plant	Cla-Val Replacement	N/A	N/A	N/A	-	-	15,000	-	-	-	-	-	-	-	-	15,000	Added for '22.
Well #5 Pump House	Floor Painting.	N/A	N/A	N/A	-	-	5,000	-	-	-	-	-	-	-	-	5,000	Added for '22.
Well #5 Softening Plant	Floor Painting.	N/A	N/A	N/A	-	-	7,000	-	-	-	-	-	-	-	-	7,000	Added for '22.
<b>Total 2022 Projects</b>					<b>115,000</b>	<b>574,016</b>	<b>27,000</b>	<b>1,001,964</b>	<b>-</b>	<b>1,277,964</b>	<b>-</b>	<b>535,056</b>	<b>-</b>	<b>-</b>	<b>75,000</b>	<b>3,606,000</b>	

2022 Budget



Roads and Infrastructure Plan (2022-2026)

Location	Description	Road Attributes			Funding Source											Total Cost	Note	
		PASER Rating (2021)	Section Length	Year Built	Capital Fund	G.O. Bonds	Water Utility Fund	Water Utility Bonds	Sewer Utility Fund	Sewer Utility Bonds	Storm Utility	Grants	TID #5	TID #6	TID #7			
<b>2023 PLANNED</b>																		
Center St. (10th Ave. to 7th Ave.)	Water main, sewer main, pavement and curb replacements.	7	1373	2006	-	363,000	-	353,000	132,000	-	-	-	-	-	-	-	848,000	Added for '23.
8th Ave. (Vine St. to Center St.)	Water main, pavement and curb replacements.	7	317	2006	-	44,039	-	75,000	17,000	-	-	18,961	-	-	-	-	155,000	Added for '23; Use of LRIP grant.
9th Ave. (Vine St. to High St.)	Water main, sewer main, pavement and curb replacements.	6, 7	634	2006	-	107,000	-	148,000	11,000	-	-	-	-	-	-	-	266,000	Added for '23.
Well Building #3	Building repairs.	N/A	N/A	N/A	-	-	-	100,000	-	-	-	-	-	-	-	-	100,000	
Well Tower #3	Rehabilitation.	N/A	N/A	N/A	-	-	-	250,000	-	-	-	-	-	-	-	-	250,000	
Well #5	Generator replacement.	N/A	N/A	N/A	-	-	-	250,000	-	-	-	-	-	-	-	-	250,000	Moved from '22 to '23.
State St. (14th Ave. to 13th Ave.)	I/I sanitary repair.	N/A	N/A	N/A	-	-	-	-	50,000	-	-	-	-	-	-	-	50,000	Moved from '21 to '23.
South of 17th Ave. - State/Hwy. 45 Easement	I/I sanitary repair.	N/A	N/A	N/A	-	-	-	-	25,000	-	-	-	-	-	-	-	25,000	
South of 13th Ave. - Highview/71st Easement	I/I sanitary repair.	N/A	N/A	N/A	-	-	-	-	40,000	-	-	-	-	-	-	-	40,000	
South of 13th Ave. - Jean/71st Easement	I/I sanitary repair.	N/A	N/A	N/A	-	-	-	-	40,000	-	-	-	-	-	-	-	40,000	
<b>Total 2023 Projects</b>					-	514,039	-	1,176,000	315,000	-	-	18,961	-	-	-	-	2,024,000	
<b>2024 PLANNED</b>																		
High St. (7th Ave. to 10th Ave.)	Water main, sewer main, pavement and curb replacements.	7	1425	2006	-	803,000	-	430,000	87,000	-	-	-	-	-	-	-	1,320,000	Added to list for '24.
11th Ave. (York St. to High St.)	Water main, sewer main, pavement and curb replacements.	5	1690	2010	-	731,000	-	70,000	74,000	-	-	-	-	-	-	-	875,000	Added to list for '24.
13th Ave. (York St. to High St.)	Road replacement, water main replacement, sewer rehab and storm rehab.	3, 4	1637	1988	-	1,189,000	-	557,000	-	62,000	-	-	-	-	-	-	1,808,000	Increased amounts.
West St. (South of 13th Ave.)	Road replacement, storm rehab and sanitary modifications.	4	317	1988	-	149,000	-	65,000	-	53,000	-	-	-	-	-	-	267,000	Added to list for '22.
Wastewater Treatment Plant	Rehab clarifiers.	N/A	N/A	N/A	-	-	-	-	75,000	-	-	-	-	-	-	-	75,000	Added to list for '24.
<b>Total 2024 Projects</b>					-	2,872,000	-	1,122,000	236,000	115,000	-	-	-	-	-	-	4,345,000	



Roads and Infrastructure Plan (2022-2026)

Location	Description	Road Attributes			Funding Source											Total Cost	Note
		PASER Rating (2021)	Section Length	Year Built	Capital Fund	G.O. Bonds	Water Utility Fund	Water Utility Bonds	Sewer Utility Fund	Sewer Utility Bonds	Storm Utility	Grants	TID #5	TID #6	TID #7		
<b>2025 PLANNED</b>																	
67th Dr. (Union Grove portion)	Road replacement and storm rehab; LRIP MSID grant funding.	3	1954	1972	-	586,000	12,000		37,000	-	-	350,000	-	-	-	985,000	Moved from '24 to '25.
Elizabeth St. (Dead End to 13th Ave.)	Water main, sewer main, pavement and curb replacements.	2, 6	634	1972, 2006	-	334,000	-	172,000	-	207,000	-	-	-	-	-	713,000	Added for '25.
Oakhurst Ave. (Lincolnwood Rd. to Yorkville Ave.)	Road replacement and water main replacement. Potential sanitary rehab. Assumes TID #6 funding available.	6	750	2005	-	-	-	-	-	-	-	-	-	437,000	-	437,000	Moved back from '22.
Groves Ln.	Road replacement	5	1208	1997, 2003	-	305,000	3,000	-	2,000	-	-	-	-	-	-	310,000	Added to list for '24.
Well #3 Softening Plant	Tanks and piping painting.	N/A	N/A	N/A	-	-	25,000	-	-	-	-	-	-	-	-	25,000	Added to '24.
Wastewater Treatment Plant	Ditch constriction.	N/A	N/A	N/A	-	-	-	-	-	-	20,000	-	-	-	-	20,000	Moved from '24 to '25.
Wastewater Treatment Plant	Sludge de-watering/disposal.	N/A	N/A	N/A	-	-	-	-	-	1,000,000	-	-	-	-	-	1,000,000	Moved from '23 to '25.
<b>Total 2025 Projects</b>					-	1,225,000	40,000	172,000	39,000	1,207,000	20,000	350,000	-	437,000	-	3,490,000	
<b>2026 PLANNED</b>																	
Hwy. 11 (Industrial Dr. to Main St.)	Sanitary replacement.	N/A	N/A	N/A	-	270,000	-	210,000	-	720,000	-	-	-	-	-	1,200,000	Coincide with DOT Hwy. 11 project planned sometime between 2026-2028.
Hwy. 11 to 69th Dr.	Connect water mains.	N/A	N/A	N/A	-	-	-	125,000	-	-	-	-	-	-	-	125,000	Moved from '22 to coincide with Hwy. 11 project.
11th Ave. (Main St. to 590 11th)	Road replacement; LRIP grant 2024-2025 cycle.	4, 6	2060	1988, 2003, 2010	-	612,000	-	562,000	71,000	-	-	15,000	-	-	-	1,260,000	Added to list for '25.
71st Dr. (13th Ave. to 15th Ave.)	Road replacement.	4, 5	1267	1985, 1987	-	438,000	-	-	3,000	-	-	-	-	-	-	441,000	Added to list for '26.
Jean St. (13th Ave to North End)	Road and water main replacement.	4, 5	633	2005	-	353,000	-	256,000	40,000	-	-	-	-	-	-	649,000	Added to list for '26.
Commerce Dr.	Road replacement.	4	1531	1998, 2001	-	433,000	3,000	-	21,000	-	-	-	-	-	-	457,000	Moved from '25 to '26.
Main St. and 7th Ave.	Sanitary sewer replacements.	N/A	N/A	N/A	-	-	-	-	-	350,000	-	-	-	-	350,000	700,000	Moved from '21 to '26.
Well #4	New water tower.	N/A	N/A	N/A	-	-	-	1,500,000	-	-	-	-	-	-	-	1,500,000	Moved from '25 to '26.
Water Tower Well #5	Rehabilitation.	N/A	N/A	N/A	-	-	-	250,000	-	-	-	-	-	-	-	250,000	Moved from '25 to '26.
Well #3 Softening Plant	Generator replacement.	N/A	N/A	N/A	-	-	-	250,000	-	-	-	-	-	-	-	250,000	Moved from '25 to '26.
<b>Total 2026 Projects</b>					-	2,106,000	3,000	3,153,000	135,000	1,070,000	-	15,000	-	-	350,000	5,507,000	
<b>Total Projects (2022-2026)</b>					115,000	4,419,055	70,000	5,502,964	489,000	3,554,964	20,000	919,017	-	437,000	425,000	14,627,000	

2022 Budget



Facilities Plan (2022-2024)

Project	2021 Budget	2021 Projected	2022	2023	2024	Note
<b>Municipal Center</b>						
Parking Lot Maintenance	20,000	27,998	-	-	-	
Office Carpet Replacement - Union Grove side	20,000	10,052	-	-	-	
Office Carpet Replacement - Yorkville side	-	-	-	12,000	-	
Office Carpet Replacement - Board Rooms	-	-	-	-	12,000	
Security Upgrades	-	-	10,000	-	-	
Garage/Basement Repair	-	-	15,000	-	-	
Bathrooms Updates	-	-	-	15,000	15,000	Split first floor and second floor into two years.
Community Room Carpet Replacement	-	8,657	-	-	-	Originally planned for '25 but completed in '21 with office.
Municipal Center and Village Entrance Signs Updates	-	-	30,000	-	-	
<b>Subtotal Municipal Center Projects</b>	<b>40,000</b>	<b>46,707</b>	<b>55,000</b>	<b>27,000</b>	<b>27,000</b>	
<b>Public Works Garage</b>						
Install Welding Hood	5,000	5,000	-	-	-	
Pressure Washer Exhaust System	5,000	5,000	-	-	-	
Modify Building for Wash Bay	-	-	-	15,000	-	
Park Lot Resurfacing	-	-	-	50,000	-	
<b>Subtotal Public Works Garage Projects</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>65,000</b>	<b>-</b>	
<b>Wastewater Treatment Plant</b>						
Office Lab Roof	10,000	10,000	-	-	-	
Screener Building Roof	-	-	5,000	-	-	
Raz-Waz Building	-	-	5,000	-	-	
<b>Subtotal Wastewater Treatment Plant Projects</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	
<b>Total Facilities Projects</b>	<b>60,000</b>	<b>66,707</b>	<b>65,000</b>	<b>92,000</b>	<b>27,000</b>	

Funding Source	2021 Budget	2021 Projected	2022	2023	2024	Total ('22-'24)
Capital Fund	50,000	56,707	55,000	92,000	27,000	230,707
Wastewater Utility	10,000	10,000	10,000	-	-	20,000
<b>Total</b>	<b>60,000</b>	<b>66,707</b>	<b>65,000</b>	<b>92,000</b>	<b>27,000</b>	<b>250,707</b>

2022 Budget



Park Upgrade Plan (2022-2027)

Project	2021 Budget	2021 Projected	2022	2023	2024	2025	2026	2027	Note
<b>NON-CAPITAL PROJECTS</b>									
Buften Park - Replace Drinking Fountain	-	-	-	3,000	-	-	-	-	Changed from '22 to '23 and increase to 3k.
Buften Park - Park Sign	-	-	-	-	3,500	-	-	-	Added to list for '24.
Indian Trail Park - Park Sign	-	-	2,500	-	-	-	-	-	
Leider Park - Bathroom Building Lighting	-	-	1,500	-	-	-	-	-	Added to list for '22.
Leider Park - Security Camera System	-	2,751	-	-	-	-	-	-	Planned for '20 but completed in '21.
Leider Park - Automatic Door Locks	1,200	1,050	-	-	-	-	-	-	
Leider Park - Park Sign	-	-	-	2,500	-	-	-	-	
School Yard Park - Automatic Door Locks	1,000	1,050	-	-	-	-	-	-	
School Yard Park - Drinking Fountain/Memorial Project	-	-	3,500	-	-	-	-	-	Added '22; cost of fountain to be donated.
Village Square - Re-Paint Gazebo	-	164	-	-	-	-	-	-	Cost of paint supplies.
Village Square - Gazebo Lighting	1,500	-	-	-	-	-	-	-	Solar lighting added by boy scouts.
<b>Subtotal Non-Capital Park Projects</b>	<b>3,700</b>	<b>5,015</b>	<b>7,500</b>	<b>5,500</b>	<b>3,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>CAPITAL PROJECTS</b>									
All Parks - Comprehensive Outdoor Recreation Plan	8,500	7,815	-	-	-	-	-	5,000	5-year update moved to '27.
American Legion Park - New Sport Activity	-	-	-	-	30,000	-	-	-	
American Legion Park - Replace Playground Equipment	-	-	-	-	-	-	50,000	-	
Buften Park - Replace Other Playground Equipment	-	-	35,533	-	-	-	-	-	
Indian Trail Park - Replace Playground Equipment	-	-	-	40,000	-	-	-	-	
Indian Trail Park - Community Garden	-	-	-	-	-	10,000	-	-	
Leider Park - Concrete Ramp to Restroom	4,000	-	10,000	-	-	-	-	-	Increased cost and moved to '22.
Leider Park - Parking Lot Spot Repairs	5,000	5,000	-	-	-	-	-	-	
Leider Park - Parking Lot Replacement	-	-	-	-	-	-	25,000	-	Increased from 18k to 25k
Moe/Young Park - Community Garden	-	-	-	-	-	-	-	10,000	
School Yard Park - Swing Set	-	-	-	10,000	-	-	-	-	Suggested move from '22 to '23.
Wastewater Treatment Plant - Soccer Bench Seating	-	-	-	-	-	5,000	-	-	
<b>Subtotal Capital Park Projects</b>	<b>17,500</b>	<b>12,815</b>	<b>45,533</b>	<b>50,000</b>	<b>30,000</b>	<b>15,000</b>	<b>75,000</b>	<b>15,000</b>	
<b>Total Non-Capital and Capital Park Projects</b>	<b>21,200</b>	<b>17,830</b>	<b>53,033</b>	<b>55,500</b>	<b>33,500</b>	<b>15,000</b>	<b>75,000</b>	<b>15,000</b>	

Funding Source	2021 Budget	2021 Projected	2022	2023	2024	2025	2026	2027	Total
Recreation & Parks Fund	7,700	5,015	7,500	2,500	3,500	-	-	-	36,715
Capital Fund	13,500	12,815	10,000	10,000	-	5,000	25,000	5,000	29,665
Impact Fees	-	-	20,000	40,000	15,000	5,000	50,000	-	175,000
Grants	-	-	15,533	-	15,000	5,000	-	10,000	45,533
<b>Total</b>	<b>21,200</b>	<b>17,830</b>	<b>53,033</b>	<b>52,500</b>	<b>33,500</b>	<b>15,000</b>	<b>75,000</b>	<b>15,000</b>	<b>286,913</b>



## Special Revenue Funds

2022 Budget

Recreation and Parks Fund



Account Number	Account Name	2020 Actual	2021 Budget	2021 YTD 10/1	2021 Projected	2022 Budget	\$ Chg '21 Budg. to '22 Budg.	% Chg '21 Budg. to '22 Budg.
<b>REVENUES</b>								
<b>Recreation Revenues</b>								
200-46110-000	Discount Tickets	50	-	-	-	-	-	0.0%
200-46117-000	Fund Raiser-Signs	-	750	-	-	750	-	0.0%
200-46120-000	Miscellaneous (Includes York. payment)	12,045	12,000	12,000	12,000	12,000	-	0.0%
200-46135-000	Basketball Fees	15,040	18,000	2,085	18,000	18,000	-	0.0%
200-46140-000	Softball Fees	730	800	65	-	-	(800)	-100.0%
200-46145-000	T-Ball/Coach Pitch Fees	4,250	6,000	6,715	6,715	7,000	1,000	16.7%
200-46150-000	Soccer Fees	8,490	8,500	10,075	10,075	9,500	1,000	11.8%
200-46155-000	Basketball Clinic	-	-	1,350	1,350	1,000	1,000	100.0%
200-46156-000	Soccer Clinic	-	-	2,941	2,941	1,000	1,000	100.0%
200-46154-000	Kickball Fees	(45)	-	70	-	-	-	0.0%
200-46160-000	Flag Football	-	2,500	-	-	-	(2,500)	100.0%
200-46171-000	Health & Fitness Fees	55	250	-	-	-	(250)	-100.0%
200-46176-000	Concession Stand Income	-	1,000	-	-	-	(1,000)	-100.0%
Total Recreation Revenues		40,615	49,800	35,301	51,081	49,250	(550)	-1.1%
<b>Parks Revenues</b>								
200-48155-000	Park Reservation Fees	950	1,500	2,700	2,750	2,500	1,000	66.7%
Total Parks Revenues		950	1,500	2,700	2,750	2,500	1,000	66.7%
<b>Transfers In</b>								
200-46120-100	Transfer from General Fund	39,841	40,839	20,420	40,839	43,007	2,168	5.3%
	Transfer from American Rescue Plan Fund	-	-	-	-	15,533	15,533	100.0%
Total Transfers In		39,841	40,839	20,420	40,839	58,540	17,701	43.3%
Total Recreation and Parks Revenues		81,406	92,139	58,421	94,671	110,290	18,151	19.7%

2022 Budget

Recreation and Parks Fund



Account Number	Account Name	2020 Actual	2021 Budget	2021 YTD 10/1	2021 Projected	2022 Budget	\$ Chg '21 Budg. to '22 Budg.	% Chg '21 Budg. to '22 Budg.
<b>EXPENSES</b>								
<b>General Recreation Expenses</b>								
200-55310-110	Recreation Director	20,973	25,000	14,257	25,000	25,000	-	0.0%
200-55310-320	Publication	99	100	176	176	100	-	0.0%
200-55310-331	Cell Phone	772	1,100	410	1,100	1,100	-	0.0%
200-55311-300	Supplies	182	200	-	200	200	-	0.0%
200-55350-300	Portable Restrooms	-	1,000	-	1,000	1,000	-	0.0%
200-55314-300	Concession Expenses	431	750	319	500	500	(250)	-33.3%
200-55341-300	Ball Diamond Maintenance	2,282	3,000	127	127	2,500	(500)	-16.7%
Total General Expenses		24,739	31,150	15,290	28,103	30,400	(750)	-2.4%
<b>Basketball Expenses</b>								
200-55320-300	Equipment & Supplies	-	500	-	500	500	-	0.0%
200-55323-300	Awards and Uniforms	7,238	7,500	3,948	7,500	7,500	-	0.0%
Total Basketball Expenses		7,238	8,000	3,948	8,000	8,000	-	0.0%
<b>Soccer Expenses</b>								
200-55330-300	Soccer Field Maintenance	599	1,000	626	1,000	1,000	-	0.0%
200-55331-300	Supplies and Equipment	-	250	95	250	1,000	750	300.0%
200-55332-300	Awards and Uniforms	2,754	3,500	-	3,700	3,500	-	0.0%
Total Soccer Expenses		3,353	4,750	721	4,950	5,500	750	15.8%
<b>Softball Expenses</b>								
200-55342-300	Softball Awards and Uniforms	-	550	-	-	-	(550)	-100.0%
200-55344-300	Softball Fastpitch County Fee	-	450	-	-	-	(450)	-100.0%
Total Softball Expenses		-	1,000	-	-	-	(1,000)	-100.0%
<b>T-ball/Coach Pitch Expenses</b>								
200-55347-300	T-Ball/Coach Pitch Awards and Uniforms	2,354	3,500	3,360	3,360	3,000	(500)	-14.3%



2022 Budget



Recreation and Parks Fund

Account Number	Account Name	2020 Actual	2021 Budget	2021 YTD 10/1	2021 Projected	2022 Budget	\$ Chg '21 Budg. to '22 Budg.	% Chg '21 Budg. to '22 Budg.
Total T-Ball/Coach Pitch Expenses		2,354	3,500	3,360	3,360	3,000	(500)	-14.3%
<b>Parks Expenses</b>								
200-55200-300	Parks Supplies	12,044	9,000	11,733	12,000	11,000	2,000	22.2%
200-53100-110	Parks Maintenance Wages	21,777	15,833	15,298	15,833	15,897	64	100.0%
200-53100-130	Parks Maintenance Social Security	1,028	1,211	210	1,211	1,216	5	100.0%
200-53100-131	Parks Maintenance Pension	1,966	1,020	899	1,020	1,200	180	100.0%
200-53100-132	Parks Maintenance Health Insurance	-	3,350	-	3,350	3,464	114	100.0%
200-53100-134	Parks Maintenance Life Insurance	41	25	26	25	30	5	100.0%
200-55200-310	Parks Electric	2,039	2,500	1,517	2,500	2,500	-	0.0%
200-55200-340	Parks Water, Sewer, Storm	331	200	177	200	200	-	0.0%
200-55210-300	Parks Development	6,579	7,700	8,290	8,500	7,500	(200)	-2.6%
200-55230-300	Parks Rental Refund	-	-	(25)	-	-	-	0.0%
Total Parks Expenses		45,804	40,839	38,124	44,639	43,007	2,168	5.3%
Total Expenses		83,488	89,239	61,442	89,052	89,907	668	0.7%
Net Income (Loss)		(2,082)	2,900	(3,021)	5,618	20,383		

2022 Budget



American Recovery Plan Act (ARPA) Fund

Account Number	Account Name	2020 Actual	2021 Budget	2021 YTD 10/1	2021 Projected	2022 Budget	\$ Chg '21 Budg. to '22 Budg.	% Chg '21 Budg. to '22 Budg.
<b>REVENUES</b>								
	ARPA Aid	-	-	267,480	267,480	267,480	267,480	100.0%
	Interest on ARPA Aid	-	-	-	-	1,000	1,000	100.0%
	<b>Total Revenues</b>	-	-	<b>267,480</b>	<b>267,480</b>	<b>267,480</b>	<b>267,480</b>	<b>100.0%</b>
<b>EXPENDITURES</b>								
	Transfer to Library Fund	-	-	-	-	4,370	4,370	100.0%
	Transfer to Capital Improvement Fund	-	-	-	-	283,517	283,517	100.0%
	Transfer to Water Utility	-	-	-	-	116,036	116,036	100.0%
	Transfer to Wastewater Utility Fund	-	-	-	-	116,036	116,036	100.0%
	Transfer to Fire Department	-	-	-	-	-	-	0.0%
	<b>Total Expenses</b>	-	-	-	-	<b>519,959</b>	<b>519,959</b>	<b>100.0%</b>
	<b>Net Income (Loss)</b>	-	-	<b>267,480</b>	<b>267,480</b>	<b>(252,479)</b>	<b>(252,479)</b>	<b>100.0%</b>



# Enterprise Funds

2022 Budget



Water Utility Fund (Cash Budget)

Account Number	Account Name	2020 Actual	2021 Budget	2021 YTD 10/1	2021 Projected	2022 Budget	\$ Chg '21 Budg. to '22 Budg.	% Chg '21 Budg. to '22 Budg.
<b>REVENUES</b>								
600-46400-000	Unmetered Sales	310	200	490	550	200	-	0.0%
600-46410-000	Metered Sales-Residential	439,236	419,210	338,836	419,210	431,786	12,576	3.0%
600-46411-000	Metered Sales-Commercial	103,462.48	103,000	87,643	103,000	103,000	-	0.0%
600-46412-000	Metered Sales-Industrial	38,679	57,680	34,279	57,680	57,680	-	0.0%
600-46413-000	Metered Sales-Public	27,747	30,900	23,123	30,900	30,900	-	0.0%
600-46414-000	Metered Sales - Multi Family	83,772	72,100	63,600	72,100	75,705	3,605	5.0%
600-46420-000	Private Fire Protection	17,494	12,100	9,044	12,100	12,100	-	0.0%
600-46425-000	Public Fire Protection	326,416	326,416	326,416	326,416	326,416	-	0.0%
600-46435-000	Penalties	3,164	500	1,840	1,500	1,500	1,000	200.0%
600-46436-000	Bank Fees	271	50	35	75	75	25	0.0%
600-46440-000	Utility Plant Leased	17,269	17,269	-	17,269	17,269	-	0.0%
600-46445-000	Meter Reading-From Sewer	5,712	1,720	-	1,720	1,720	-	0.0%
600-46446-000	Miscellaneous	625	500	3,254	103,500	500	-	0.0%
600-46447-000	Reconnection Fees	-	200	70	-	-	(200)	-100.0%
600-48110-000	Interest Income	8,356	18,000	711	1,000	2,500	(15,500)	-86.1%
600-48111-000	Materials Sold	4,997	300	600	350	300	-	0.0%
<b>Total Revenues</b>		<b>974,050</b>	<b>1,060,145</b>	<b>889,939</b>	<b>1,147,370</b>	<b>1,061,651</b>	<b>1,506</b>	<b>0.1%</b>

**EXPENDITURES**

**Labor & Related Expenses**

600-51432-300	Health & Safety	1,266	3,000	813	2,500	2,500	(500)	-16.7%
600-51433-300	Training	699	3,500	812	3,000	3,000	(500)	-14.3%
600-51435-300	Education Fund (Discontinue account)	-	-	-	-	-	-	0.0%
600-51931-200	Workers Comp. Insurance	4,666	4,666	5,525	5,525	5,691	1,024	22.0%
600-53100-110	Supervision - Director	19,608	20,062	14,660	20,062	20,663	602	3.0%
600-53105-110	Administrator Salary	13,005	13,650	9,975	13,650	14,060	410	3.0%
600-53106-110	Clerk Wages	11,722	10,398	7,656	10,398	11,752	1,354	13.0%
600-53106-120	Clerk Overtime	-	-	-	-	-	-	0.0%

2022 Budget



Water Utility Fund (Cash Budget)

Account Number	Account Name	2020 Actual	2021 Budget	2021 YTD 10/1	2021 Projected	2022 Budget	\$ Chg '21 Budg. to '22 Budg.	% Chg '21 Budg. to '22 Budg.
600-53110-110	Operation Labor	63,246	65,387	26,354	52,708	66,911	1,524	2.3%
600-53110-120	Operation Labor Overtime	2,725	10,124	4,487	5,000	10,396	272	2.7%
600-53111-110	Pumping Labor	16,388	15,213	24,673	15,213	15,598	384	2.5%
600-53111-120	Pumping Labor Overtime	-	-	-	-	-	-	0.0%
600-53112-110	Pumping Maint. Labor	10,419	12,590	5,734	12,590	12,909	318	2.5%
600-53115-110	Distribution Labor	4,675	5,246	3,613	5,246	5,379	133	2.5%
600-53115-120	Distribution Labor Overtime	-	-	-	-	-	-	0.0%
600-53116-110	Maint. of Mains-Labor	10,621	15,213	23,825	15,213	15,598	384	2.5%
600-53116-120	Main. of Mains-Labor Overtime	1,556	-	2,561	2,800	-	-	0.0%
600-53117-110	Maint. of Services-Labor	245	1,049	-	1,049	1,076	27	2.5%
600-53117-120	Maint. of Services-Labor Overtime	-	-	-	-	-	-	0.0%
600-53118-110	Maint. of Meters-Labor	5,473	15,738	7,615	15,738	16,136	398	2.5%
600-53118-120	Maint. of Meters-Labor Overtime	-	-	-	-	-	-	0.0%
600-53119-110	Maint. of Hydrants-Labor	6,986	7,344	1,060	7,344	7,530	186	2.5%
600-53119-120	Maint. of Hydrants-Labor Overtime	-	-	-	-	-	-	0.0%
600-53120-110	Customer Labor	3,664	5,771	3,388	5,771	5,916	146	3.0%
600-53120-120	Customer Labor Overtime	-	-	-	-	-	-	0.0%
600-_____-130	Social Security Expense	11,846	15,000	9,138	12,500	15,482	481	3.2%
600-_____-132	Health Insurance	59,658	75,944	44,632	65,000	73,704	(2,239)	-2.9%
600-_____-131	Benefits & Pension	8,721	13,236	9,086	12,500	13,154	(81)	-0.6%
600-_____-134	Life Insurance	304	329	292	300	416	88	26.7%
<b>Total Labor &amp; Related Expenses</b>		<b>257,494</b>	<b>313,461</b>	<b>205,900</b>	<b>284,109</b>	<b>317,870</b>	<b>4,409</b>	<b>1.4%</b>

Utilities

600-53110-310	Electric	57,689	55,000	45,758	60,000	55,000	-	0.0%
600-53110-320	Natural Gas	2,690	3,500	2,854	3,500	3,500	-	0.0%
600-53110-330	Telephone	1,256	1,500	2,745	2,800	2,000	500	33.3%
600-53110-340	Water/Sewer/Storm	594	325	118	325	325	-	0.0%
<b>Total Utilities Expenses</b>		<b>62,229</b>	<b>60,325</b>	<b>51,474</b>	<b>66,625</b>	<b>60,825</b>	<b>500</b>	<b>0.8%</b>

2022 Budget



Water Utility Fund (Cash Budget)

Account Number	Account Name	2020 Actual	2021 Budget	2021 YTD 10/1	2021 Projected	2022 Budget	\$ Chg '21 Budg. to '22 Budg.	% Chg '21 Budg. to '22 Budg.
<b>Maintenance</b>								
600-51430-300	Supplies & Expense	8,609	3,500	2,467	3,500	3,500	-	0.0%
600-53340-301	Vehicle Fuel	7,479	6,000	7,179	7,700	7,700	1,700	28.3%
600-53340-302	Vehicle Maintenance	6,572	3,500	170	4,500	3,500	-	0.0%
600-53340-303	Equipment Repair	2,647	3,500	139	3,500	3,500	-	0.0%
600-53401-300	Softening Plant <i>(Discontinue account)</i>		-	-	-	-	-	0.0%
600-53403-300	SCADA System Support	245	4,000	57	4,000	4,000	-	0.0%
600-53405-300	Treatment Maintenance	5,534	15,000	6,408	12,000	20,000	5,000	33.3%
600-53406-300	Maintenance of Pumping Plant	8,214	15,000	2,827	15,000	15,000	-	0.0%
600-53407-300	Maintenance of Reservoir	67,273	7,500	5	7,500	10,000	2,500	33.3%
600-53408-300	Maintenance of Mains	4,315	20,000	30,439	35,000	30,000	10,000	50.0%
600-53409-300	Maintenance of Services	13,996	5,000	4,666	7,500	5,000	-	0.0%
600-53410-300	Maintenance of Meters	5,278	5,000	9,750	10,000	10,000	5,000	100.0%
600-53411-300	Maintenance of Hydrants	1,082	3,500	-	3,500	3,500	-	0.0%
Total Maintenance Expenses		131,244	91,500	64,108	113,700	115,700	24,200	26.4%
<b>Other Operating Expenses</b>								
600-51431-300	Tests	11,444	8,000	5,709	8,000	8,000	-	0.0%
600-51930-200	Property Insurance	3,250	3,315	3,689	3,689	3,799	484	14.6%
600-53400-300	Treatment Chemicals	55,382	45,000	28,815	45,000	45,000	-	0.0%
600-53402-300	Distribution Supplies <i>(Discontinue account)</i>		-	-	-	-	-	0.0%
600-53500-200	PSC Assessment	1,195	1,500	-	1,500	1,500	-	0.0%
600-53520-200	Property Tax	175,450	203,309	203,309	203,309	203,309	-	0.0%
Total Other Operating Expenses		246,720	261,124	241,521	261,498	261,608	484	0.2%
<b>Shared Office Expenses</b>								
600-53413-300	Office Expense	3,000	3,000	3,000	3,000	3,000	-	0.0%
600-53414-300	Office Rent	1,000	1,000	1,000	1,000	1,000	-	0.0%

2022 Budget



Water Utility Fund (Cash Budget)

Account Number	Account Name	2020 Actual	2021 Budget	2021 YTD 10/1	2021 Projected	2022 Budget	\$ Chg '21 Budg. to '22 Budg.	% Chg '21 Budg. to '22 Budg.
600-53415-300	Office Supplies	1,070	1,000	1,031	1,031	1,000	-	0.0%
	<b>Total Shared Office Expenses</b>	<b>5,070</b>	<b>5,000</b>	<b>5,031</b>	<b>5,031</b>	<b>5,000</b>	<b>-</b>	<b>0.0%</b>
<b>Professional Expenses</b>								
600-51300-200	Attorney Fees	2,682	500	(398)	-	500	-	0.0%
600-51430-310	Service Contracts	3,566	4,000	17,104	17,104	4,000	-	0.0%
600-51580-200	Audit	9,689	5,250	5,250	5,250	5,383	133	2.5%
600-51595-200	Engineering Fees	-	1,000	5,928	16,000	7,500	6,500	650.0%
	<b>Total Professional Expenses</b>	<b>15,936</b>	<b>10,750</b>	<b>27,884</b>	<b>38,354</b>	<b>17,383</b>	<b>6,633</b>	<b>61.7%</b>
<b>Miscellaneous Expenses</b>								
600-51436-300	Miscellaneous	654	500	292	500	11,000	10,500	2100.0%
600-53420-300	Replacement Fund	-	13,350	-	-	13,350	-	0.0%
600-57100-300	Capital Items	236,879	748,925	62,572	1,050,900	1,158,964	410,039	54.8%
600-58100-200	Debt Service-Principal	288,020	296,530	296,531	296,530	305,128	8,598	2.9%
600-58200-200	Debt Service-Interest Expense	97,543	91,416	47,732	91,416	83,199	(8,217)	-9.0%
600-58200-210	Paying Agent Fee	400	400	-	400	400	-	0.0%
	<b>Total Miscellaneous Expenses</b>	<b>623,496</b>	<b>1,151,121</b>	<b>407,126</b>	<b>1,439,746</b>	<b>1,572,041</b>	<b>420,920</b>	<b>36.6%</b>
	<b>Total Expenses</b>	<b>1,342,189</b>	<b>1,893,281</b>	<b>1,003,044</b>	<b>2,209,063</b>	<b>2,350,427</b>	<b>457,147</b>	<b>24.1%</b>

2022 Budget



Wastewater Utility Fund (Cash Budget)

Account Number	Account Name	2020 Actual	2021 Budget	2021 YTD 10/1	2021 Projected	2022 Budget	\$ Chg '21 Budg. to '22 Budg.	% Chg '21 Budg. to '22 Budg.
<b>REVENUES</b>								
<b>Sewer Service Charges</b>								
605-46410-000	Sewer Charge-Residential	498,986	500,000	379,357	500,000	515,000	15,000	3.0%
605-46411-000	Sewer Charge-Commercial	304,499	275,000	240,370	275,000	290,000	15,000	5.5%
605-46412-000	Sewer Charge-Industrial	23,202	24,000	20,153	24,000	24,000	-	0.0%
605-46413-000	Sewer Charge-Public	13,047	18,000	10,752	18,000	18,000	-	0.0%
605-46415-000	Sewer Charge-SWC	598,772	700,000	300,916	650,000	650,000	(50,000)	-7.1%
Total Sewer Charges Revenues		1,438,506	1,517,000	951,549	1,467,000	1,497,000	(20,000)	-1.3%
<b>Other Revenues</b>								
605-46435-000	Late Charge	1,563	1,000	2,256	1,800	1,500	500	50.0%
605-46450-000	Misc. Operating Revenue	601	1,500	1,578	1,700	1,500	-	0.0%
605-46455-000	Misc. Non-Operating Revenue	240,920	50,000	70,000	125,000	100,000	50,000	100.0%
605-48110-000	Interest Income	6,052	10,000	843	1,500	2,500	(7,500)	-75.0%
Total Other Revenues		249,136	62,500	74,677	130,000	105,500	43,000	68.8%
Total Revenues		1,687,642	1,579,500	1,026,226	1,597,000	1,602,500	23,000	1.5%

**EXPENDITURES**

**Labor & Related Expenses**

605-51435-300	Training	278	3,500	146	2,500	3,000	(500)	-14.3%
605-51935-200	Workers Comp. Insurance	7,372	7,372	7,813	7,813	8,047	675	9.2%
605-53100-110	Supervision-Director	19,608	20,062	14,660	20,062	20,663	602	3.0%
605-53105-110	Administrator - Salary	13,005	13,650	9,975	13,650	14,060	410	3.0%
605-53106-110	Clerk Wages	10,503	10,398	7,656	10,398	11,752	1,354	13.0%
605-53106-120	Clerk Overtime	-	-	-	-	-	-	0.0%
605-53210-110	Labor	140,979	150,108	97,235	194,470	153,929	3,821	2.5%
605-53210-120	Overtime	11,988	9,380	7,669	9,380	9,662	282	3.0%
605-_____-130	Social Security Expense	12,777	15,381	9,321	18,642	15,874	493	3.2%



2022 Budget



Wastewater Utility Fund (Cash Budget)

Account Number	Account Name	2020 Actual	2021 Budget	2021 YTD 10/1	2021 Projected	2022 Budget	\$ Chg '21 Budg. to '22 Budg.	% Chg '21 Budg. to '22 Budg.
605-_____-132	Health Insurance	63,292	75,944	47,434	94,869	73,704	(2,239)	-2.9%
605-_____-134	Life Insurance	368	377	277	554	479	102	27.1%
605-_____-131	Pension Contribution	9,014	13,572	9,153	18,305	13,488	(84)	-0.6%
605-53210-201	Health & Safety	1,530	3,000	357	1,500	3,000	-	0.0%
<b>Total Labor &amp; Related Expenses</b>		<b>290,714</b>	<b>322,742</b>	<b>211,696</b>	<b>392,143</b>	<b>327,657</b>	<b>4,915</b>	<b>1.5%</b>

Maintenance

605-51430-300	Operating Supplies	5,208	5,000	1,558	5,000	5,000	-	0.0%
605-51440-300	Televising	2,617	10,000	-	10,000	10,000	-	0.0%
605-53340-302	Vehicle Maintenance	628	4,000	333	4,000	4,000	-	0.0%
605-53602-300	Building Maintenance	6,211	10,000	1,896	10,000	10,000	-	0.0%
605-53603-300	Treatment Plant Maintenance	102,380	45,000	58,879	45,000	45,000	-	0.0%
605-53606-300	Sewer System	7,411	10,000	5,503	10,000	10,000	-	0.0%
605-53604-300	Sludge Disposal	50,126	60,000	21,720	60,000	60,000	-	0.0%
605-53605-300	Lift Station and Wet Well Cleaning	2,518	4,000	630	4,000	5,000	1,000	25.0%
605-53600-300	SCADA System Support	520	5,000	57	5,000	5,000	-	0.0%
605-53607-300	Meter Testing	-	3,000	-	3,000	3,000	-	0.0%
<b>Total Maintenance Expenses</b>		<b>177,619</b>	<b>156,000</b>	<b>90,577</b>	<b>156,000</b>	<b>157,000</b>	<b>1,000</b>	<b>0.6%</b>

Other Operating Expenses

605-51431-300	Influent/Effluent Testing	10,607	12,000	3,846	12,000	12,000	-	0.0%
605-51610-340	Water, Sewer, Storm	20,795	20,000	10,962	20,000	20,000	-	0.0%
605-51930-200	Property Insurance	13,415	13,683	15,256	15,256	15,713	2,030	14.8%
605-53110-310	Electric	108,062	115,000	54,964	115,000	115,000	-	0.0%
605-53110-320	Natural Gas	2,256	4,000	2,148	4,000	4,000	-	0.0%
605-53110-330	Telephone and Internet	1,722	1,500	1,816	2,200	1,800	300	20.0%
605-53340-300	Equipment	22,732	15,000	10,017	15,000	15,000	-	0.0%
605-53340-301	Vehicle Fuel	6,925	6,000	7,175	7,500	7,500	1,500	25.0%
605-53340-304	Training (Discontinue Account)	-	-	-	-	-	-	0.0%

2022 Budget



Wastewater Utility Fund (Cash Budget)

Account Number	Account Name	2020 Actual	2021 Budget	2021 YTD 10/1	2021 Projected	2022 Budget	\$ Chg '21 Budg. to '22 Budg.	% Chg '21 Budg. to '22 Budg.
605-53400-300	Chemicals	28,502	35,000	28,249	37,000	37,000	2,000	5.7%
605-53601-300	Laboratory Supplies and Maintenance	5,656	10,000	3,081	10,000	10,000	-	0.0%
605-53608-200	DNR Fees	6,710	40,000	8,376	8,376	20,000	(20,000)	-50.0%
605-53608-300	Other General Expense	5,712	250	-	250	250	-	0.0%
605-53609-200	Hazardous Material Reporting	-	250	-	250	250	-	0.0%
Total Other Operating Expenses		233,094	272,683	145,889	246,832	258,513	(14,170)	-5.2%
<b>Shared Office Expenses</b>								
605-53413-300	Office Expense	3,000	3,000	3,000	3,000	3,000	-	0.0%
605-53414-300	Office Rent	1,000	1,000	1,000	1,000	1,000	-	0.0%
605-53415-300	Office Supplies	1,000	1,000	1,069	1,069	1,069	69	6.9%
Total Shared Office Expenses		5,000	5,000	5,069	5,069	5,069	69	1.4%
<b>Professional Expenses</b>								
605-51300-200	Attorney Fees	98	1,000	626	1,000	1,000	-	0.0%
605-51430-310	Service Contracts	2,780	17,000	42	17,000	17,000	-	0.0%
605-51430-320	Drainage District Contract	-	10,000	10,000	10,000	10,000	-	0.0%
605-51580-200	Audit	8,434	3,500	3,500	3,500	3,583	83	2.4%
605-51595-200	Engineering	2,367	3,000	-	2,000	2,500	(500)	-16.7%
Total Professional Expenses		13,679	34,500	14,169	33,500	34,083	(417)	-1.2%
<b>Miscellaneous Expenses</b>								
605-51436-300	Miscellaneous	633	500	277	500	3,500	3,000	600.0%
605-53420-300	Replacement Fund	-	102,904	68,960	102,904	102,904	-	0.0%
605-57100-300	Capital Items	16,594	1,320,925	57,111	1,320,925		(1,320,925)	-100.0%
605-58100-000	Debt Service-Principal	506,379	428,458	428,458	428,458	540,888	112,430	26.2%
605-58200-200	Debt Service-Interest	75,112	19,005	35,525	19,005	50,088	31,083	163.6%
Total Miscellaneous Expenses		598,085	1,871,292	590,055	1,871,292	693,879	(1,177,413)	-62.9%
Total Expenses		1,318,191	2,662,218	1,057,455	2,704,836	1,476,202	(1,186,015)	-44.5%

2022 Budget



Storm Water Utility Fund (Cash Budget)

Account Number	Account Name	2020 Actual	2021 Budget	2021 YTD 10/1	2021 Projected	2022 Budget	\$ Chg '21 Budg. to '22 Budg.	% Chg '21 Budg. to '22 Budg.
<b>REVENUES</b>								
610-46435-000	Penalties	435	450	679	450	450	-	0.0%
610-46446-000	Miscellaneous Income	-	-	6,485	6,485	1,000	1,000	100.0%
610-46470-000	ERU Revenues	260,144	259,860	202,311	259,860	267,656	7,796	3.0%
610-48110-000	Interest Income	1,683	4,000	145	750	1,000	(3,000)	-75.0%
Total Revenues		262,263	264,310	209,620	267,545	270,106	5,796	2.2%
<b>EXPENDITURES</b>								
<b>Labor &amp; Related Expenses</b>								
610-51430-340	Health & Safety	577	1,500	-	1,500	1,000	(500)	-33.3%
610-51435-300	Training	331	1,000	-	1,000	1,000	-	0.0%
610-51931-200	Workers Comp Insurance	2,783	2,783	2,905	2,905	2,992	209	7.5%
610-53100-110	Supervision-Director	19,608	20,062	14,661	20,062	20,663	602	3.0%
610-53105-110	Administrator Salary	13,005	13,650	9,975	13,650	14,060	410	3.0%
610-53106-110	Utility Clerk Wages	10,503	10,398	7,656	10,398	11,752	1,354	13.0%
610-53106-120	Utility Clerk Overtime	-	-	-	-	-	-	-
610-53210-110	Stormwater Maintenance Labor	58,206	59,693	21,771	59,693	61,058	1,365	2.3%
610-53210-120	Stormwater Maintenance Labor Overtime	926	1,608	254	1,608	1,657	48	3.0%
610-____-130	Social Security Expense	4,571	8,064	2,633	8,064	8,353	289	3.6%
610-____-131	Pension	6,169	7,115	3,599	7,115	7,097	(18)	-0.3%
610-____-132	Health Insurance	23,161	34,960	18,608	34,960	33,928	(1,032)	-3.0%
610-____-134	Life Insurance	255	299	178	299	302	3	1.2%
Total Labor & Related Expenses		140,095	161,131	82,238	161,253	163,863	2,731	1.7%
<b>Maintenance</b>								
610-53110-310	Electric	1,000	1,500	1,500	1,500	1,500	-	0.0%
610-53340-300	Miscellaneous Supplies and Equipment	18	1,000	12	500	1,000	-	0.0%
610-53340-301	Vehicle Fuel	40	3,500	-	3,500	3,500	-	0.0%
610-53340-302	Vehicle Maintenance	-	1,000	-	1,000	1,000	-	0.0%

2022 Budget



Storm Water Utility Fund (Cash Budget)

Account Number	Account Name	2020 Actual	2021 Budget	2021 YTD 10/1	2021 Projected	2022 Budget	\$ Chg '21 Budg. to '22 Budg.	% Chg '21 Budg. to '22 Budg.
610-53340-303	Equipment Repair	4,605	7,500	1,211	6,000	7,500	-	0.0%
610-53800-300	Maintenance of Catch Basins	6,384	10,000	1,825	9,000	10,000	-	0.0%
610-53805-300	Maintenance of Storm Sewer	2,779	5,000	1,815	5,000	5,000	-	0.0%
610-53810-300	Curb & Gutter Maintenance	-	10,000	-	10,000	10,000	-	0.0%
610-53815-300	Basin Maintenance	1,500	1,000	1,469	1,500	1,500	500	50.0%
610-53825-300	Street Sweepings to Landfill	5,253	5,000	2,361	5,000	5,000	-	0.0%
610-53835-300	Culvert & Ditch Repairs	-	5,000	2,402	5,000	5,000	-	0.0%
<b>Total Maintenance Expenses</b>		<b>21,579</b>	<b>50,500</b>	<b>12,596</b>	<b>48,000</b>	<b>51,000</b>	<b>500</b>	<b>1.0%</b>

Shared Office Expenses

610-51430-300	Office Supplies	(24)	-	11	11	-	-	0.0%
610-53414-300	Office Rent	3,000	3,000	3,000	3,000	3,000	-	0.0%
610-53415-300	Office Expense	1,000	1,000	1,000	1,000	1,000	-	0.0%
<b>Total Shared Office Expenses</b>		<b>3,976</b>	<b>4,000</b>	<b>4,011</b>	<b>4,011</b>	<b>4,000</b>	<b>-</b>	<b>0.0%</b>

Professional Expenses

610-51300-200	Legal	388	3,000	106	1,500	3,000	-	0.0%
610-51430-310	Service Contracts	667	3,500	9	3,500	3,500	-	0.0%
610-51430-320	Drainage District	-	10,000	10,000	10,000	10,000	-	0.0%
610-51430-330	DNR Fees	-	200	-	200	200	-	0.0%
610-51580-200	Audit	12,684	3,500	3,500	3,500	3,583	83	2.4%
610-51595-200	Engineering	1,502	2,500	-	2,600	2,500	-	0.0%
610-51930-200	Insurance	292	298	293	293	302	4	1.3%
<b>Total Professional Expenses</b>		<b>15,533</b>	<b>22,998</b>	<b>13,908</b>	<b>21,593</b>	<b>23,085</b>	<b>87</b>	<b>0.4%</b>

Miscellaneous Expenses

610-51436-300	Miscellaneous	4	150	2,229	150	2,650	2,500	1666.7%
610-53340-500	Stormwater Tax	35	-	-	35	35	35	0.0%
610-57100-300	Capital Projects	134,158	5,925	191,648	191,648		(5,925)	-100.0%

2022 Budget



**Storm Water Utility Fund (Cash Budget)**

Account Number	Account Name	2020 Actual	2021 Budget	2021 YTD 10/1	2021 Projected	2022 Budget	\$ Chg '21 Budg. to '22 Budg.	% Chg '21 Budg. to '22 Budg.
	Total Miscellaneous Expenses	134,197	6,075	193,877	191,833	2,685	(3,390)	-55.8%
	Total Expenses	315,379	244,704	306,630	426,690	244,633		



## Debt Service Funds

2022 Budget



Debt Service Fund

Account Number	Account Name	2020 Actual	2021 Budget	2021 YTD 10/1	2021 Projected	2022 Budget	\$ Chg '21 Budg. to '22 Budg.	% Chg '21 Budg. to '22 Budg.
<b>REVENUES</b>								
300-41110-000	Tax Levy	497,372	475,422	475,422	475,422	467,885	(7,537)	-1.6%
300-49901-000	From TID #3 - Principal	140,000	-	-	-	-	-	0.0%
300-49902-000	From TID #3 - Interest	3,150	-	-	-	-	-	0.0%
	Premium on Debt Issued	-	-	-	-	21,870	21,870	100.0%
Total Revenues		640,522	475,422	475,422	475,422	489,755	14,333	3.0%
<b>EXPENDITURES</b>								
300-58100-200	Debt Service-Principal	422,874	357,069	-	357,069	373,149	16,080	4.5%
300-58200-200	Debt Service-Interest	69,521	117,954	-	117,954	116,206	(1,748)	-1.5%
300-58200-210	Paying Agent Fee	400	400	-	400	400	-	0.0%
Total Expenses		492,796	475,422	-	475,422	489,755	14,332	3.0%
Net Income (Loss)		<b>147,726</b>	<b>(0)</b>	<b>475,422</b>	<b>(0)</b>	<b>0</b>		