

VILLAGE OF LENA									
2017 BUDGET									
GENERAL FUND		Actual 2013	Actual 2014	Actual 2015	2016 Budget	ytd 9/30/2016	2017 Budget	NOTES	
REVENUES:									
41110	General Property Tax	184,351	185,590	187,681	186,508	193,914	186,752	levy limit per DOR	
41310	Property tax equivalent-Utility	26,391	27,324	28,467	28,467	-	28,467	set amount from Utilities per R#2014-21	
TOTAL TAXES		210,742	212,914	216,148	214,975	193,914	215,219		
42000	Special Assessments	-	7,855	1,488	-	-	-	revenue when collected	
43 INTERGOVERNMENTAL									
43400	State Shared Revenue	\$ 168,376	\$ 165,776	\$ 168,175	168,470	27,579	165,752	state shared revenue	
41321	S/A Exempt Computer	346	321	356	350	329	330	state aid for tax exempt computers	
43520	S/A Police Training	320	160	480	480	-	480	state aid for police training	
43530	S/A Local Street	32,973	31,486	32,142	32,500	23,745	32,294	state aid-streets	
TOTAL INTERGOVERNMENTAL		\$ 202,016	\$ 197,743	\$ 201,153	\$ 201,800	\$ 51,652	\$ 198,856		
44 LICENSES & PERMITS									
Business & Occupational Licenses:									
44100	Liquor & Malt Beverage Licenses	\$ 1,700	\$ 1,400	\$ 1,400	1,400	1,450	1,400	various licenses and permits issued:	
44110	Operators Licenses	812	925	975	700	775	700		
44120	Cigarette Licenses	50	50	25	50	50	50		
44130	Gathering Permits	132	194	174	100	144	100		
44150	Miscellaneous Permits			20	-	-	-		
Non Business Licenses:									
44200	Dog Licenses	189	143	142	200	625	500	dog tags sold	
Other Permits:									
44300	Building Permits	1,267	1,258	370	600	833	600	fees for permits issued	
TOTAL LICENSES & PERMITS		\$ 4,151	\$ 3,970	\$ 3,106	\$ 3,050	\$ 3,877	\$ 3,350		
45 FINES, FORFEITS, PENALTIES									
45100	Municipal Court	\$ 17,222	\$ 20,464	\$ 21,316	18,000	16,229	22,000	muni court fees-village share	
45110	Parking Violations	40	360	400	300	140	300	ordinance fees	
TOTAL FINES, FORFEITURES, PENALTIES		\$ 17,262	\$ 20,824	\$ 21,716	\$ 18,300	\$ 16,369	\$ 22,300		

VILLAGE OF LENA									
2017 BUDGET									
GENERAL FUND		Actual 2013	Actual 2014	Actual 2015	2016 Budget	ytd 9/30/2016	2017 Budget		NOTES
46 PUBLIC CHARGES									
46100	Village Clerk Revenues	\$ 100	\$ 272	\$ 109	100	39	100		charges for copies, etd...
46110	License Publication Fees	45	35	261	45	35	45		fees for publications of various licenses
46150	Donations-National Night Out	-	2,345	2,075	750	2,540	750		donations for National Night Out
46200	Police Revenues	105	13	11	-	21	-		occasional misc police revenues
46410	Sale of Garbage Bags	6,744	7,879	8,756	6,500	6,828	10,000		sale of garbage bags (\$1.25 Jan 1 2017)
46420	Refuse & Garbage Collection	549	668	172	150	14	150		curbside large items collection fees
46430	Recycling Revenues	1,103	65	412	100	100	100		appliances and other fees (see expense a/c)
46435	Tire Collection Fees		351	331	400	247	400		tire fees (see expense a/c)
46436	Recycling Misc Items			579	-	930	-		
46450	Recycling Charges-Town of Lena	7,621	7,922	7,295	6,600	5,451	10,586		town share of site costs (see recycling expense)
46480	Snow Removal Charges	-	-	-	-	-	-		snow parking ordinance
46741	Promotions & Events (see related expenditures)			301	-	262	1,500		promotion events donations & charges
701	Arts & Crafts		50	100	-	-	-		
702	Kickball			2,726	-	1,516	-		
703	Village of Lights			571	-	-	-		
704	Rummage Sales			55	-	115	-		
705	Movie Night			-	-	132	-		
TOTAL PUBLIC CHARGES		\$ 16,267	\$ 19,599	\$ 23,753	\$ 14,645	\$ 18,228	\$ 23,631		
48 MISCELLANEOUS REVENUES									
48000	Miscellaneous Revenues	\$ 1,575	\$ 1,196	\$ 225	-	10	-		occasional misc revenues
48100	Interest Income	674	943	608	500	451	500		money market accounts interest
48210	CMH Clinic Rent	6,740	6,740	6,740	6,740	5,055	6,740		Clinic rent per Agreement
48220	Cellcom Tower Rent	9,347	9,599	9,869	12,000	7,566	12,000		renewed contract w/increase
48230	Farmland Rent	3,405	3,405	2,955	-	2,090	2,000		rent of farmland (rosera business park area)
48240	Sludge Lease	-	-	500	-	-	-		
48304	Sale of Village Equip.		930		-	1,200	-		occasional sales of village equipment
48400	Insurance Revenue	1,353	2,951	674	-	90	-		
TOTAL MISCELLANEOUS		\$ 23,094	\$ 25,764	\$ 21,572	\$ 19,240	\$ 16,463	\$ 21,240		
TOTAL REVENUES		\$ 473,531	\$ 488,671	\$ 488,936	\$ 472,010	\$ 300,503	\$ 484,596		

VILLAGE OF LENA									
2017 BUDGET									
GENERAL FUND			Actual 2013	Actual 2014	Actual 2015	2016 Budget	ytd 9/30/2016	2017 Budget	NOTES
EXPENDITURES:									
51 GENERAL GOVERNMENT									
LEGISLATIVE:									
51100	110	Village Board (wages & per diems)	\$ 9,928	\$ 9,958	\$ 9,454	10,000	1,783	12,000	per board 09/18/16
51100	130	Village Board-fringe benefits			723	765	136	1,000	fica/medi
JUDICIAL:									
51200	110	Municipal Court-wages	4,939	4,011	2,400	2,400	1,600	2,400	judge annual salary
51200	130	Municipal Court-fringe benefits			165	185	122	185	fica/medi
51201	000	Municipal Court-Other			1,023	2,000	3,897	5,000	includes atty costs for court
LEGAL:									
51300	290	Legal Fees & Costs - Village Attorney	3,304	4,840	6,841	6,000	9,269	7,200	village atty
GENERAL ADMINISTRATION:									
51111	110	Village President-wages	305	-	1,000	2,000	-	2,400	per board 09/18/16
51111	130	Village President-fringe benefits			77	155	-	185	fica/medi
51155	200	Workers Comp			1,559	725	1,045	120	allocated to other depts in 2017
51400	110	Clerk-Treasurer Wages	27,103	28,488	29,391	29,650	21,147	31,200	2080 hrs/yr x 75% (25% to Utility)
51400	120	Deputy Clerk-wages	2,165	3,642	4,158	3,900	3,240	4,000	8 hrs/wk;416 hrs/yr x 75% (25% to Utility)
51400	130	Employee Benefits			9,454	17,465	7,237	10,185	wrs, fica/medi, health ins
51400	321	Publication of Licenses & Legal Notices	620	1,076	1,628	1,500	255	1,500	newspaper publications
51401	121	Wages-Overtime					1,445	1,000	overtime paid (nw a/c)
51401	122	Wages-Comp time Payout							annual comp time payout (new a/c)
51440	310	Office Supplies	4,964	3,832	4,530	3,200	2,320	3,200	various office costs
51440	330	Travel & Related Costs	554	814	842	1,000	641	1,000	tavel costs
51441	000	Elections	1,324	2,338	1,719	3,000	1,814	1,000	eworkers/printing ballots/legal notice of elections maint of vote machines, etc...
FINANCIAL ADMINISTRATION:									
51500	290	Auditing	8,775	11,553	4,898	11,000	6,049	5,300	audit alloc of \$11,000;G=\$5300;W=\$3200;S=\$2500
51500	291	Accounting Software Support			340	1,370	731	900	Workhorse maint; allocation to water/sewer/fire/library
51530	290	Village Assessor	4,429	5,088	4,666	4,620	3,240	4,620	R&R Assessing contract
51540	335	Village Hall Education	108	12	100	-	-	-	
GENERAL BUILDINGS:									
51540	390	Village Hall Miscellaneous	3,215	3,545	5,806	3,000	3,174	3,500	various expenses
51600	000	Village Hall Utilities	2,993	3,253	4,336	3,500	3,592	4,200	lights/heat/water/sewer/phone&/cell/inet?
51650	000	Computer Technology	3,340	5,011	3,161	3,000	769	3,000	co tech svcs contract \$1000+\$50/hr;
51655	000	Village Web Page	2,239	2,500	240	1,500	240	2,000	update website w/Packerland

VILLAGE OF LENA									
2017 BUDGET									
GENERAL FUND			Actual 2013	Actual 2014	Actual 2015	2016 Budget	ytd 9/30/2016	2017 Budget	NOTES
OTHER GENERAL GOVERNMENT:									
51903	000	Life Ins (village share)				-	74	100	village cost of employee life ins program
51930	200	Workers Comp Ins	6,881	5,813					allocated to depts
51938	000	Village Property/Liability Ins	6,244	8,457	6,285	4,420	4,684	4,000	property,liability,inland marine-Vintage Ins
xxxx		WRS Retirement/FICA/Health Ins	40,105	39,317					allocated to depts
51980		CONTINGENCY				7,243	-	-	to balance budget
TOTAL GENERAL GOVERNMENT			\$ 133,536	\$ 143,546	\$ 104,795	\$ 123,598	\$ 78,504	\$ 111,195	
52 PUBLIC SAFETY									
LAW ENFORCEMENT:									
52100	110	Police Wages Full-time	\$ 41,379	\$ 51,018	\$ 53,202	45,855	30,803	45,760	1080 hrs/yr
	120	Police Wages Part-time				10,820	8,364	11,000	832 hrs/yr @\$13/hr
	121	Police Wages Overtime							
	122	Police Wages Comptime Payout							
	130	Police Wages-Fringe Benefits			8,363	8,700	5,738	9,300	wrs, fica/medi, health ins
	200	Police Workers Comp			1,390	1,420	1,510	2,000	workers comp ins police code 7720
	230	Police Communications	4,008	5,871	4,961	5,600	2,409	5,600	phone/spillman \$440/DOJ line
	295	Police Prisoner Board	275	-	33	300	-	100	charge from county
	307	Police Insurance			3,739	5,237	5,232	5,300	property & liab ins allocation
	308	Police Office Supplies	617	499	636	600	70	600	office supplies
	315	Police Uniforms	2,025	792	455	1,600	85	1,500	vests, uniforms, etc ... per EE Handbook
	316	Police Ammunition	942	290	722	1,500	800	1,500	ammunition for firing range
	317	Police Equipment			445	1,000	412	1,000	small items of equipment
	335	Police Training	761	1,165	780	1,500	579	1,500	has associated state aid
	340	Police Vehicle Fuel	3,741	3,822	3,236	4,000	2,133	4,000	gas for squad
	341	Police Vehicle Maintenance	320	3,067	787	1,800	1,151	1,800	maintenance of squad
	343	Police National Night Out	326	1,021	1,810	750	1,145	750	has associated donation revenue
	390	Police Misc Operating Supplies/Costs	1,863	860	1,403	500	591	500	miscellaneous expenses
	810	Police Outlay			5,759	-	723	-	see outlay section
		subtotal Police	56,257	68,405	87,721	91,182	61,744	92,210	
FIRE PROTECTION:									
52200	290	Lena Fire Dept Contract	24,867	21,063	20,572	22,500	23,175	22,500	10 year contract
52200	291	Village Fire Calls	462	378	553	700	196	700	actual calls
52220	000	Hydrant Repair/ Maintenance		970	3,466	4,000	-	2,000	fire hydrants repairs & maint inc. painting
		subtotal	25,329	22,411	24,590	27,200	23,371	25,200	
AMBULANCE:									
52300	000	Rescue Squad EMS	5,968	5,969	5,964	6,000	6,252	6,252	5 yr contract O/Falls 2017-2021

VILLAGE OF LENA			Actual	Actual	Actual	2016	ytd	2017	
2017 BUDGET			2013	2014	2015	Budget	9/30/2016	Budget	NOTES
GENERAL FUND									
<u>INSPECTION:</u>									
52400	000	Building Inspector	1,178	786	1,200	1,200	983	3,000	reoccurring annual contract-Lavarda
TOTAL PUBLIC SAFETY			\$ 88,731	\$ 97,571	\$ 119,475	\$ 125,582	\$ 92,350	\$ 126,662	
<u>53 PUBLIC WORKS</u>									
<u>STREET MAINTNEANCE:</u>									
53100	110	Public Works Wages	\$ 41,066	\$ 37,572	\$ 31,730	24,000	23,860	29,000	allocation between streets & utility
	120	Public Works Wages Part Time						12,480	part time (50%) year round help
	121	Public Works-Overtime							overtime paid (new a/c)
	122	Public Works Comp time Payout							annual comp time payout (new a/c)
	130	Public Works Fringe Benefits			9,948	8,775	7,302	10,100	wrs, fica/medi, health ins
	200	Public Works-Workers Comp						2,060	workers comp ins muni code 9414
	307	Public Works Insurance						2,500	auto/equip insurance
	315	Clothing Allowance	442	668	613	1,000	333	1,000	\$500/yr for each f/t workers per EE Handbook
53101	110	Comp Time Pmts					487	500	estimated comp ime annual pmts
53240	340	Fuel for Street Vehicles/Equipment	10,743	8,889	4,332	8,000	1,963	4,500	fuel for all streets vehicles & equipment'
		Maintenance of Street Vehicles & Equipment:							
53240	1	Large Tractor	461	1	-	250	-	250	maintenance & repairs of the following items:
	2	Small Tractor	53	46	14	250	-	250	
	3	Plow Truck	1,873	6,528	1,194	2,000	180	1,500	
	4	Pickup F450	1,263	901	264	750	95	500	
	5	Scissor Lift	331	401	143	250	-	250	
	6	Street Sweeper	1,244	2,237	1,743	1,250	142	1,250	
	7	Front End Loader	151	780	17,490	1,250	-	1,250	
	8	Riding Lawn Mower	970	677	318	750	1,041	1,000	
	9	Brush Chipper	905	14	24	750	-	750	
	11	Forklift	231	32	92	250	45	100	
	12	Pickup-Utility	477	578	219	1,500	90	1,000	\$8,100 maint subtotal
53270	355	Garage #1	1,423	3,412	5,214	2,000	879	1,500	expenses for shop garage as utilities, etc.
53270	355	Garage #2 (Fire Dept)					8		expense of street garage by fire dept bldg.
53271	308	Shop Supplies	3,586	5,725	910	500	316	500	supplies for street shop
53271	351	Shop Tools			165	3,000	1,398	2,500	needed shop tools
53300	350	Streets/Alleys Maint & Repairs	2,742	86	5,832	3,000	9,141	6,000	non-major street & alley maintenance/repairs
<u>53 PUBLIC WORKS (cont'd)</u>									
53300	370	Street Signs & Marking	307	5,692	1,847	6,500	7,846	6,500	street signs
53300	371	Street Salt	7,516	531	-	8,000		1,000	winter snow & ice control
53300	390	Street Misc					1,252	1,500	occasional misc street costs
53400	293	Safety Compliance	180	141	159	750	817	800	compliance with safety regulations

VILLAGE OF LENA									
2017 BUDGET									
GENERAL FUND			Actual 2013	Actual 2014	Actual 2015	2016 Budget	ytd 9/30/2016	2017 Budget	NOTES
53420	390	Street Lighting	21,227	21,761	21,227	25,000	13,694	23,000	LED replacements
53430	390	Sidewalks/Curb & Gutter Maint & Repair	-	-	660	5,000	461	5,000	curb painting, maint, gutters & sidewalks
53440	390	Storm Sewers	-	-	-	7,500	-	5,000	storm sewer maintenance & repairs
53445	390	Bridges/Culverts	-	61	28	-	-	500	culvert repairs & maint.
		subtotal	97,191	96,732	104,165	112,275	71,351	124,040	
SANITATION:									
53620	290	Garbage/Refuse Collection	3,761	4,354	4,475	4,000	3,530	4,500	MarOco tipping, DNR environ fees, spring cleanup
53620	390	Garbage Bags Cost	2,479	3,087	187	2,500	2,805	3,000	purchase of bags for resale
53630	390	Groundwater Monitoring (village dump)	1,710	1,950	1,288	2,500	1,374	1,800	DNR
53640	000	Weed & Nuisance Control	768	1,277	538	1,500	872	1,000	weed killer, sprayer & other nuisance exp.
		subtotal	8,718	10,668	6,488	10,500	8,581	10,300	
RECYCLING:									
53635	110	Recycling-Wages	11,471	11,851	12,176	12,345	8,668	12,500	507 hrs/yr x 2
53635	130	Recycling Fringe Benefits			921	945	630	975	fica/medi
53640	200	Recycling-Workers Comp			93	35	271	700	workers comp muni code 9414
53640	210	Recycling Center-Utilities	1,896	1,267	1,252	1,400	674	1,200	electric lighting & heat
53635	307	Recycling Center Insurance			20	30	42	50	property & liab ins allocation
53635	390	Recycling Center-Other	80	131	532	500	1,098	500	Oconto Co billing for tires, etc.... (see fees revenue a/cs)
53635	220	Recycling Center-Contracted		1,525	-	-	-	5,247	Oconto County Charges for hauling & admin
53635	310	Recycling Center-Building Expense			500	-	2,175	-	expense of recycling bldg & site costs
		subtotal	13,447	14,773	15,493	15,255	13,559	21,172	1/2 to Town \$ 10,586
TOTAL PUBLIC WORKS			\$ 119,356	\$ 122,173	\$ 126,147	\$ 138,030	\$ 93,490	\$ 155,512	
55 CULTURE/RECREATION/EDUCATION									
55110	299	Lena Public Library	\$ 22,500	\$ 22,500	\$ 22,500	22,500	22,500	22,500	annual appropriation
55120	000	Lena Historical Museum			\$ 347	500	299	500	building costs (owned by village)
55200	396	Community Park #2 (fire dept)	33	169	-	250	-	-	occasional costs
TOTAL CULTURE, RECREATION, EDUCATION			\$ 22,533	\$ 22,669	\$ 22,847	\$ 23,250	\$ 22,799	\$ 23,000	
56 CONSERVATION & DEVELOPMENT									
56700	000	Community Promotion	\$ 1,521	\$ 3,622	\$ 2,602	750	64	750	Community Promotions
55200	000	Kickball Tournament			1,543	1,000	1,332	1,000	Community Promotions event
55300	000	Village of Lights			920	1,000	1,615	1,000	Community Promotions event
55310	000	Village Movie Night				1,000	1,008	1,000	Community Promotions event
55320	000	Rummage Sale				250	245	250	Community Promotions event
56701	000	Tourism	2,500	-	2,500	3,500	1,000	3,500	\$2,500 Discovery Guide + \$1,000 OCEDC
TOTAL CONSERVATION/DEVELOPMENT			\$ 4,021	\$ 3,622	\$ 7,565	\$ 7,500	\$ 5,264	\$ 7,500	

VILLAGE OF LENA									
2017 BUDGET									
GENERAL FUND			Actual 2013	Actual 2014	Actual 2015	2016 Budget	ytd 9/30/2016	2017 Budget	NOTES
58 DEBT SERVICE									
58100	000	Principal on Debt	\$ 12,574	\$ 13,313	\$ 13,822	14,335	14,333	14,898	State Trust Fund Loans
58290	000	Interest on Debt	8,220	7,480	6,972	6,465	6,461	5,896	State Trust Fund Loans
TOTAL DEBT SERVICE			\$ 20,794	\$ 20,794	\$ 20,794	\$ 20,800	\$ 20,794	\$ 20,794	
Subtotal of operating expenditures			\$ 388,971	\$ 410,375	\$ 401,623	\$ 438,760	\$ 313,201	\$ 444,663	
57 OUTLAY/Funds									
57140	000	Village	\$ -	\$ -	\$ 21,073	5,000	-	5,000	village outlay costs
57190	000	Equipment Replacement	\$ 1,150	\$ -	\$ -	11,750	-	11,750	village equipment purchases/replacements
57210	000	Police Equipment	-	-	-	5,000	-	5,000	POLICE EQUIPMENT
57324	000	Street Equipment	-	-	-	-	-	-	eliminated
57330	000	Rosera Business Park Develop	-	-	15,843	-	-	2,000	Rosera business park costs
57331	000	Street Repair	-	199	30,558	10,000	15,044	15,000	major repairs of streets
57333	000	Ditch Maintenance	1,717	1,798	-	1,500	-	1,183	reduced to \$1,183
57334	000	Replacement Fund WWTP	-	-	12,250	-	-	-	
TOTAL OUTLAY			\$ 2,867	\$ 1,996	\$ 79,724	\$ 33,250	\$ 15,044	\$ 39,933	
TOTAL EXPENDITURES			\$ 391,839	\$ 412,372	\$ 481,347	\$ 472,010	\$ 328,245	\$ 484,596	\$ 0
					ok to gl				

VILLAGE OF LENA									
2017 BUDGET									
FIRE DEPARTMENT FUND		Actual 2013	Actual 2014	Actual 2015	Budget 2016	To date 9/30/2016	Budget 2017	Notes/Remarks	
REVENUES:									
43000	Man Hours Charges	2,338	2,424	3,894	5,000	4,511	4,500	pmts from dists for call outs	
43420	Wisc 2% Fire Dues Program	6,707	9,683	7,769	6,000	9,745	7,500	State distribution of the 2% asmt on fire ins premiums	
43425	Workers Comp	2,590	3,062	5,245	2,500	3,839	3,500	pmts from muni's for share of workers comp (man hour charges)	
43430	Fire Dept Annual Contracts	29,651	37,474	38,099	39,692	41,706	39,000	T. of Lena, Stile,Spruce, V. of Lena (25% share of operating costs ea)	
43440	Vehicle Replacement Fee	37,800	39,682	41,675	43,758	43,760	45,948	annual amount per district, increase 5%/yr 2015 = \$10,419 x 4	
43910	Grants		1,790	-	5,000	-	20,000	one in 2010 for \$14,928; one in 2012 for \$1,481	
48110	Interest	103	197	225	100	174	100	MM interest earned on investment	
48500	Donations	13,050	4,060		10,000	12,000	13,000	donations from Volunteer Fireman Fund	
48900	Miscellaneous Revenues	-	-	-	-	-	-		
48900-501	Firemans Donation Fund		24,945	28,564	-	-	-	Volunteer Fire Fund (not budgeted)	
TOTAL REVENUES		\$ 92,238	\$ 123,317	\$ 125,471	\$ 112,050	\$ 115,735	\$ 133,548		
EXPENDITURES:						ok			
52200									
110	Man Hours	3,757	8,293	7,538	6,000	3,888	5,500	fire dept callouts costs	
130	FICA/Medicare - Fire Dept	1,316	1,494	1,054	1,100	-	1,200	fica/medi on wages pd.	
200	Workers Comp			2,375	3,100	2,179	4,000	workers comp allocation (began in 2015)	
210	Utilities	3,804	4,590	3,201	3,500	2,085	3,000	utilities-heat & electric	
220	Water & Sewer	601	300	692	700	361	750	village water & sewer charge	
230	Phone	147	492	440	500	243	500	telephone costs	
231	Internet	1,087	769	700	850	574	850	internet access	
291	Accounting Software					366	366	share of acct software maint	
305	Continuing Education	800	2,701	660	5,000	(272)	5,000	NWTC training 5 persons	
307	Building & Equipment Insurance	5,067	5,938	6,267	5,300	5,428	5,500	annual property/liab insurance	
309	Miscellaneous	2,256	1,993	566	2,500	1,218	2,382	includes pagers?	
310	Fire Station Building Expenses	3,100	1,014	387	1,500	219	-	security alarm added in 2013	
311	Truck Repairs & Expense	4,264	1,897	3,621	5,000	437	5,000	truck repairs and expenses	
313	Meetings & Officers Expenses	7,140	7,990	4,915	8,000	(4,915)	8,000	\$10/hr for monthly meetings/training	
314	Uniform Costs	20	488	6,228	5,000	-	6,500		
316	Fuel	812	1,764	1,490	2,800	884	2,500	fuel for vehicles	
317	Equipment Repairs & Expense	3,562	2,096	1,875	4,000	16,783	5,500		
318	PPE Costs		-		6,000	8,195	4,000	personal protection equipment	
319	New Equipment	23,550	9,606		7,500	-	13,000	acquire new equipment	
321	2% Dues Expense			1,247	-	424	-		
500	Contingency				3,700	-	-		
57140	Capital Outlay	110,017			-	-	20,000	new roof/repair	
57410	Capital Outlay-Lease pmt truck	40,000	40,000	40,000	40,000	40,000	40,000	annual lease pmt; Final \$40,000 IN 2017	
52200-501	Volunteer Fire Fund		15,747	19,597	-	748		Volunteer Fire Fund (not budgeted)	
TOTAL EXPENDITURES		\$ 211,300	\$ 107,173	\$ 102,854	\$ 112,050	\$ 78,846	\$ 133,548		
NET FIRE DEPT FUND GAIN (LOSS)		\$ (119,061)	\$ 16,144	\$ 22,617	\$ -	\$ 36,889	\$ -		
				<i>ok to audit</i>		<i>ok</i>			

VILLAGE OF LENA			Actual	Actual	Actual	Budget	to date	Budget		
LIBRARY FUND		2017 BUDGET	2013	2014	2015	2016	9/30/2016	2017		COMMENTS
Library Budget Prepped by Lena Public Library Board.										
REVENUES:										
210-43260	County of Oconto		\$ 32,147	\$ 33,799	\$ 35,797	\$ 36,429	\$ 36,429	\$ 41,495		county annual appropriation
210-43261	Village of Lena		-	22,500	22,500	22,500	22,500	22,500		village annual appropriation
210-43262	Town of Lena		1,000	12,000	5,000	22,500	22,500	22,500		town annual appropriation
210-43263	Town of Stiles		554	-	300	300	-	300		town of Stiles pmt
	Federal (E-rate rebate)		522			-				
210-46710	Fines, copies		2,073	1,941	2,045	2,000	1,516	2,000		library fees for overdue mtls & copies
210-46711	State Grant/Aid		490	490	6,490	490	3,490	490		state aid pmt
210-46712	Aluminum Can Sales		1,184	1,490	1,654	1,700	813	1,300		sale of aluminum cans
210-46713	Donations		3,911	2,172	521	200	77	200		donations received
210-46714	Book Sales		60	206	330	-	302	-		
210-48110	MM Investment Interest		136	259	210	200	186	200		interest on investment account
210-48900	Miscellaneous			1,393	470	500	226	200		various miscellaneous costs
TOTAL REVENUES			\$ 42,077	\$ 76,250	\$ 75,317	\$ 86,819	\$ 88,039	\$ 91,185		
EXPENDITURES:										
Wage/Fringe										
210-55110-110	Wages-Librarian		\$ 29,180	\$ 45,375	\$ 44,861	\$ 46,609	\$ 32,372	\$ 36,050		librarian f/t wage
210-55110-120	Wages-Part time							11,440		part time librarians wages (separated for 2017)
210-55110-130	Employee Benefits		8,139	11,695	22,009	22,030	16,431	22,818		fica/medi/health/retirement
210-55110-133	Workers Comp			1,224	1,114	1,700	814	1,200		workers comp insurance charge
	SUBTOTAL		37,319	58,294	67,984	70,339	49,617	71,508		
210-55110-311	Books		1,972	2,416	3,339	1,200	3,397	1,919		
210-55110-312	Videos/DVD		1,255	1,390	1,205	500	1,232	1,000		
210-55110-302	Periodicals		265	425	383	400	319	400		
210-55110-303	Video Games		133	75	-	258	40	200		
210-55110-210	Utilities (heat/electric)		1,774	3,540	2,726	2,800	1,561	2,500		
210-55110-220	Water & Sewer		267	598	619	600	317	600		
210-55110-230	Telephone			708	627	600	435	600		
210-55110-291	Accounting Software maint						366	366		charge for accounting software maintenance
210-55110-304	Automation		4,344	4,387	4,576	4,622	4,622	4,622		
210-55110-305	Continuing Education		370	147	355	500	39	300		
210-55110-306	Programming		879	608	557	500	877	600		
210-55110-307	Building Insurance		1,148	1,649	1,194	1,500	894	1,500		property insurance provided by village
210-55110-308	Office Supplies		1,220	2,790	2,209	1,500	1,478	1,500		
210-55110-309	Miscellaneous		1,007	1,754	378	900	238	200		
210-55110-310	Building Maintenance			2,198	1,486	600	521	2,870		
210-55110-314	Administration Charge							500		village charge for recordkeeping
210-55110-312	Unemployment Charges				1,865	0	-	0		one-time pmts in 2015
	SUBTOTAL		14,632	22,685	21,520	16,480	16,335	19,677		
TOTAL EXPENDITURES			\$ 51,951	\$ 80,979	\$ 89,504	\$ 86,819	\$ 65,952	\$ 91,185		
LIBRARY FUND NET GAIN (LOSS)			\$ (9,874)	\$ (4,729)	\$ (14,186)	\$ -	\$ 22,087	\$ -		
<i>ok to audit</i>										

	A	B	C	D	E	F	G	H	I	J
1	VILLAGE OF LENA - WATER UTILITY 2017 BUDGET FUND 600		2013 Actual	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL 09/30/16	2017 BUDGET	NOTES:	
2	REVENUES:									
3	46411-001-461	METERED SALES-RESIDENTIAL	\$ 24,218	\$ 23,211	\$ 34,064	\$ 35,500	\$ 28,168	\$ 35,500	revenue from residential metered customers	
4	46411-002-461	METERED SALES-COMMERCIAL	4,552	4,298	5,763	6,800	4,795	6,800	revenue from commercial metered customers	
5	46411-003-461	METERED SALES-MULTI FAMILY	2,979	3,527	4,365	1,750	3,203	3,000	revenue from multi-family metered units	
6	46411-004-461	METERED SALES-PUBLIC AUTHORITY	3,038	2,997	5,147	4,850	4,511	4,850	revenue from public authority customers	
7	46411-005-461	METERED SALES-INDUSTRIAL	71,411	76,292	168,353	157,000	147,339	157,000	revenue from industrial customers	
8	subtotal for Metered Sales		\$ 106,198	\$ 110,325	\$ 217,690	\$ 205,900	\$ 188,016	\$ 207,150		
9	46411-000-462	PRIVATE FIRE PROTECTION	1,512	1,332	198	2,000	0	0		
10	46411-000-463	PUBLIC FIRE PROTECTION	35,491	34,667	54,949	53,250	45,677	55,000	metered revenue for public fire protection	
11	TOTAL SALES OF WATER		\$ 143,201	\$ 146,325	\$ 272,837	\$ 261,150	\$ 233,693	\$ 262,150		
12	46412-000-470	CUSTOMER LATE FEES	0	4,411	97	50	85	100		
13	46412-000-474	OTHER WATER REVENUE	0		11,014	0	25,039	0		
14	46413-000-421	SAPUTO CONTRIBUTION			275,855	40,000	129,843	160,000	share pmts by Saputo for SDWL debt	
15	46400-000-000	INTEREST INCOME	202	2,022	262	250	293	250	interest on water money market	
16	46400-000-421	MISCELLANEOUS NON OPERATING INCOME	0	0	0	77,197	0	0	to balance budget	
17	TOTAL OTHER INCOME		\$ 202	\$ 6,433	\$ 287,229	\$ 117,497	\$ 155,261	\$ 160,350		
18	TOTAL OPERATING REVENUES		\$ 143,403	\$ 152,757	\$ 560,065	\$ 378,647	\$ 388,953	\$ 422,500		
19					\$ 284,210					
20	EXPENSES:									
21	51100-000-403	DEPRECIATION	-	33,755	75,808	34,000	-	76,000	estimated	
22	51100-000-000	PROPERTY TAX EQUIVALENT	-	26,950	27,966	28,467	-	28,467	pmt to general per R#2014-21	
23	51200-000-000	INTEREST ON DEBT		25,356	14,578	53,280	34,060	51,000	estimated	
24	51250-000-000	WORKERS COMP INSURANCE		1,152	605	1,160	2,468	1,600	w/c allocation	
25	SUBTOTAL		0	87,212	118,957	116,907	36,528	157,067		
26										
27	52000-110-600	WATER-WAGES	17,437	27,006	36,306	39,305	28,830	40,500	allocated full time wages	
28	52100-110-680	WATER-ADMINISTRATIVE WAGES	4,098	7,080	5,546	5,200	4,202	5,525	12.5% of admin staff wages	
29	52001-111-600	WATER-OVERTIME PAY					1,797		overtime paid (new a/c)	
30	52001-112-600	WATER-COMP TIME PAYOUT						2,000	annual comp time payout (new a/c)	
31	52200-130-686	WATER-EMPLOYEE BENEFITS	9,061	17,573	25,680	22,150	15,149	22,700	fica;medi;wrs;health	
32	53000-000-620	WATER PLANT POWER	27,445	26,463	11,512	32,000	21,649	30,000	wells 1&2	
33	53100-000-650	WATER TREATMENT LAB EQUIPMENT			81	2,500	0	1,250		
34	53110-000-630	WATER PLANT CHEMICALS	541	1,138	23,772	24,500	14,002	26,000		
35	53120-000-640	WATER PLANT SUPPLIES	577	76	1,295	3,500	646	3,500		
36	53121-000-640	WATER METER EXPENSES				5,500	0	5,500		
37	53122-000-640	WATER METER TESTING				1,250	737	1,000		
38	53130-000-650	BUILDING & REPAIRS EXPENSES	151		1,534	200	504	1,500		
39	53140-000-641	WATER TESTING FEES	2,550	2,224	3,275	2,750	1,428	2,750		
40	53150-000-642	FIRST AID/SAFETY	0	130	80	100	440	200		
41	53160-000-643	GENERAL OPERATING SUPPLIES	1,110		1,460	500	1,225	1,250		

	A	B	C	D	E	F	G	H	I	J
1	VILLAGE OF LENA - WATER UTILITY 2017 BUDGET FUND 600		2013	2014	2015	2016	ACTUAL	2017		
			Actual	ACTUAL	ACTUAL	BUDGET	09/30/16	BUDGET	NOTES:	
42	53170-000-644	TRAINING/DUES	424	786	478	1,000	789	1,000		
43	53180-000-645	UTILITIES	951	1,267	25,245	13,000	1,126	3,700		
44	53190-000-650	WATER PLANT REPAIRS	8,343	788	0	500	66	500		
45	53200-000-660	WATER PLANT TRANSPORTATION	1,228	1,286	915	1,500	617	1,500	opn&maint of general transporation equip	
46		<i>TOTAL PLANT OPERATION & MAINT EXP</i>	73,916	85,818	137,179	155,455	93,206	150,375		
47	GENERAL EXPENSES:									
48	53210-000-681	OFFICE SUPPLIES & EXPENSES	1,110	555	404	800	564	800		
49	53210-291-681	ACCOUNTING-SOFTWARE SUPPORT			197	780	731	1,015	share of software maint \$1,013	
50	53220-000-682	OUTSIDE SERVICES	1,993	2,111	9,466	10,900	14,051	10,900	incl share of audit \$3,200	
51	53220-000-682	OUTSIDE SVCS-WATER TANK MAINT CONTRACT				69,600	69,600	69,600	annual contract	
52	53230-000-684	INSURANCE EXPENSE	1,287	1,674	4,241	2,705	3,695	3,800	p&i allocation	
53	53250-000-688	REGULATORY EXPENSE	142	141	138	200	0	200	psc charge	
54	53260-000-689	MISCELLANEOUS EXPENSE	1,492	333	923	1,000	796	1,000	miscellaneous expenses	
55	53270-000-646	TELEPHONE-WATER TREATMENT			1,113	2,000	0	1,500	phone & smartphones	
56	53280-000-647	INTERNET-WATER TREATMENT			247	300	857	1,000	i-net at water treatment plant	
57	53290-000-648	UTILITIES-WATER TREATMENT			7,374	14,000	3,694	7,000	backwashing	
58	53700-000-689	MISCELLANEOUS						18,243	to balance budget	
59		<i>TOTAL GENERAL OPERATING EXP</i>	\$ 6,024	\$ 4,814	\$ 24,104	\$ 102,285	\$ 93,988	\$ 115,058		
60										
61		TOTAL OPERATING EXPENSES	\$ 79,940	\$ 177,843	\$ 280,240	\$ 374,647	\$ 223,723	\$ 422,500		
62		NET OPERATING INCOME	143,403	152,757	560,065	378,647	388,953	422,500		
63		NET WATER UTILITY GAIN (LOSS)	\$ 63,463	\$ (25,086)	\$ 279,825	\$ 4,000	\$ 165,231	\$ -		
64					<i>ok to audit</i>					
65										
66										depr per audit report

	A	B	C	D	E	F	G	H	I
1	VILLAGE OF LENA - SEWER UTILITY 2017 BUDGET		2013	2014	2015	2016	ACTUAL	2017	
2	REVENUES:		Actual	Actual	Actual	BUDGET	09/30/16	BUDGET	NOTES:
3	46411-000-621	METERED SALES-RESIDENTIAL	\$ 98,168	\$ 97,607	\$ 93,342	\$ 95,500	\$ 66,836	\$ 100,430	revenue from residential customers
4	46411-000-622	METERED SALES-COMMERCIAL	30,407	28,112	23,254	25,300	14,508	26,575	revenue from commercial customers
5	46411-000-623	METERED SALES-PUBLIC AUTHORITY	15,826	15,593	18,418	18,025	14,530	18,960	revenue from public authorities
6	46411-000-624	METERED SALES-INDUSTRIAL	8,742	8,280	12,113	11,225	10,885	11,820	revenue from industrial customers
7	46411-000-625	METERED SALES-MULTIFAMILY			8,745	6,000	12,545	15,765	revenue form multifamily units
8		<i>Sewer Metered Sales</i>	\$ 153,143	\$ 149,593	\$ 155,872	\$ 156,050	\$ 119,304	\$ 173,550	
9	46412-000-625	OTHER SEWER REVENUE			5,310	0	75,000	0	sale of building to Saputo
10	46412-000-631	CUSTOMER LATE FEES	685		351	325	122	325	
12	46400-000-000	INTEREST INCOME	1,268	787	749	775	457	775	
13	46400-000-635	MISCELLANEOUS NONOPERATING INCOME				64,085		38,995	to balance budget
14		<i>Other Operating Revenues</i>	1,953	787	6,410	65,185	75,579	40,095	
15		TOTAL OPERATING REVENUES	\$ 155,096	\$ 150,380	\$ 162,282	\$ 221,235	\$ 194,883	\$ 213,645	
16	EXPENSES:								
17	PLANT OPERATION:								
18	51000	DEPRECIATION	86,958	87,438	95,223	86,000	-	95,500	2015 depreciation-need to recalc for 2016/7
19	51100	PROPERTY TAX EQUIVALENT	-	375	501	300	-	300	pmt to general fund per PSC
20	51200	INTEREST ON DEBT	12,486	9,440	13,405	9,910	10,809	11,780	per debt schedule
21	51250	WORKERS COMP INS		1,224	1,249	1,025	1,153	850	workers compensation ins payments
22	52000-110-000	WAGES-SEWER	\$ 11,574	\$ 20,905	\$ 17,345	\$ 26,325	\$ 14,626	26,625	allocated full time wages
23	52001-111	WAGES-SEWER OVERTIME PAY						-	overtime paid (new a/c)
24	52001-110	WAGES-SEWER COMP TIME PAYOUT					\$ 794	1,000	annual accrued comp time payout (new a/c)
25	52100-110	WAGES-SEWER ADMIN	684	7,080	5,547	5,265	4,201	5,525	12.5% of office staff wages
26	52200-130	EMPLOYEE FRINGE BENEFITS	9,031	11,592	15,637	11,860	6,212	12,150	fica,medi,health,wrs
27	53000-000	SEWER PLANT POWER	17,415	27,808	11,388	26,000	0	24,000	
28	53100-000	LAB EQUIPMENT	0	37	341		0	0	
29	53105-000	OTHER OPERATION EXPENSE	339		462	200	0	200	
30	53110-000	CHEMICALS				200	0	0	
31	53120-000	GENERAL OPERATING SUPPLIES	181	9	932	700	110	700	
32	53130-000	BUILDING EXPENSE/REPAIRS	788		1,182	200	56	200	
33	53150-000	FIRST AID SUPPLIES/SAFETY EQUIP	0	130	10	200	457	200	
34	53160-000	LABORATORY SUPPLIES	0	1,342	1,238	1,800	687	1,800	
35	53170-000	TRAINING & DUES	1,712	1,957	1,601	3,500	1,655	2,000	
36	53180-000	UTILITIES-SEWER	304	462	18,777	10,000	17,909	2,000	
37	53190-000	PLANT REPAIRS-SEWER				0	871	0	
38	53200-000	TRANSPORTATION	693	1,286	992	1,800	617	1,000	
39	53210	OFFICE SUPPLIES & EXPENSES	148	73	135	300	226	300	
40	53210-291-000	SOFTWARE SUPPORT	375	375	192	1,275	731	1,015	annual workhorse software maint
41	53220	OUTSIDE SERVICES	11,970	9,746	26,544	13,000	32,708	20,000	consultant/general mgt services; audit alloc \$2,500
42	53230	INSURANCE EXPENSE	1,458	5,043	1,580	1,475	1,439	1,500	ins of plant, property, equipment
43	53260	MISCELLANEOUS GENERAL	0	1,333	2,281	2,500	571	1,000	
44	53280	COLLECTION SYSTEM-MAINS/LATERALS	7,756	2,816	209	7,500	0	1,000	
45	53290	COLLECTION SYSTEM-PUMPING EQUIP	623	10	69	1,000	240	1,000	
46	53300	MAINT-DISPOSAL PLANT EQUIP		430	0	1,000	0	1,000	
47	53310	MAINT-GENERAL PLANT	220	3,088	267	7,900	321	1,000	
48		TOTAL OPERATING EXPENSES	\$ 164,715	\$ 193,996	\$ 217,109	\$ 221,235	\$ 96,392	\$ 213,645	
49		NET OPERATING INCOME	155,096	150,380	162,282	221,235	194,883	213,645	
50	5/26/2017	NET SEWER UTILITY GAIN (LOSS)	\$ (9,619)	\$ (43,616)	\$ (54,827)	\$ -	\$ 98,491	\$ -	SEWER UTILITY