

VILLAGE OF LENA		Actual	Actual	Actual	2016	Ytd	2017	NOTES
2017 BUDGET		2013	2014	2015	Budget	9/30/2016	Budget	
GENERAL FUND								
<b>REVENUES:</b>								
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
	<b>TOTAL TAXES</b>	<b>210,742</b>	<b>212,914</b>	<b>216,148</b>	<b>214,975</b>	<b>193,914</b>	<b>215,219</b>	
42000	<b>Special Assessments</b>	-	<b>7,855</b>	<b>1,488</b>	-	-	-	revenue when collected
<b>43 INTERGOVERNMENTAL</b>								
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
	<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 202,016</b>	<b>\$ 197,743</b>	<b>\$ 201,153</b>	<b>\$ 201,800</b>	<b>\$ 51,652</b>	<b>\$ 198,856</b>	
<b>44 LICENSES &amp; PERMITS</b>								
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
	<b>TOTAL LICENSES &amp; PERMITS</b>	<b>\$ 4,151</b>	<b>\$ 3,970</b>	<b>\$ 3,106</b>	<b>\$ 3,050</b>	<b>\$ 3,877</b>	<b>\$ 3,350</b>	
<b>45 FINES, FORFEITS, PENALTIES</b>								
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
	<b>TOTAL FINES, FORFEITURES, PENALTIES</b>	<b>\$ 17,262</b>	<b>\$ 20,824</b>	<b>\$ 21,716</b>	<b>\$ 18,300</b>	<b>\$ 16,369</b>	<b>\$ 22,300</b>	

VILLAGE OF LENA		Actual	Actual	Actual	2016	Ytd	2017	NOTES
2017 BUDGET		2013	2014	2015	Budget	9/30/2016	Budget	
GENERAL FUND								
46 PUBLIC CHARGES								
46100	Village Clerk Revenues	\$ 100	\$ 272	\$ 109	100	39	100	charges for copies, etc...
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	-	
	<b>TOTAL PUBLIC CHARGES</b>	<b>\$ 16,267</b>	<b>\$ 19,599</b>	<b>\$ 23,753</b>	<b>\$ 14,645</b>	<b>\$ 18,228</b>	<b>\$ 23,631</b>	
<b>48 MISCELLANEOUS REVENUES</b>								
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 (rosara 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	-	
	<b>TOTAL MISCELLANEOUS</b>	<b>\$ 23,094</b>	<b>\$ 25,764</b>	<b>\$ 21,572</b>	<b>\$ 19,240</b>	<b>\$ 16,463</b>	<b>\$ 21,240</b>	
	<b>TOTAL REVENUES</b>	<b>\$ 473,531</b>	<b>\$ 488,671</b>	<b>\$ 488,936</b>	<b>\$ 472,010</b>	<b>\$ 300,503</b>	<b>\$ 484,596</b>	

VILLAGE OF LENA		Actual 2013	Actual 2014	Actual 2015	2016 Budget	Ytd 9/30/2016	2017 Budget	NOTES
2017 BUDGET								
GENERAL FUND								
EXPENDITURES:								
<u>51 GENERAL GOVERNMENT</u>								
<u>LEGISLATIVE:</u>								
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
<u>JUDICIAL:</u>								
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
<u>LEGAL:</u>								
51300 290	Legal Fees & Costs - Village Attorney	3,304	4,840	6,841	6,000	9,269	7,200	village atty
<u>GENERAL ADMINISTRATION:</u>								
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	travel costs
51441 000	Elections	1,324	2,338	1,719	3,000	1,814	1,000	eworkers/printing ballots/legal notice of elections
<u>FINANCIAL ADMINISTRATION:</u>								
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	-	-	-	
<u>GENERAL BUILDINGS:</u>								
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		Actual	Actual	Actual	2016	ytd	2017	NOTES
2017 BUDGET		2013	2014	2015	Budget	9/30/2016	Budget	
GENERAL FUND								
OTHER GENERAL GOVERNMENT:								
51903 000	Life Ins (village share)					74	100	village cost of employee life ins program allocated to depts
51930 200	Workers-Comp Ins	6,881	5,813					
51938 000	Village Property/Liability Ins	6,244	8,457	6,285	4,420	4,684	4,000	property liability,inland marine-Vintage Ins allocated to depts
xxxx	WRS-Retirement/FICA/Health Ins	40,105	39,317					
51980	CONTINGENCY				7,243			to balance budget
<b>TOTAL GENERAL GOVERNMENT</b>		<b>\$ 133,536</b>	<b>\$ 143,546</b>	<b>\$ 104,795</b>	<b>\$ 123,598</b>	<b>\$ 78,504</b>	<b>\$ 111,195</b>	
<b>52 PUBLIC SAFETY</b>								
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
285	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

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2017 BUDGET		2013	2014	2015	Budget	9/30/2016	Budget	
GENERAL FUND								
INSPECTION:								
52400	000 Building Inspector	1,178	786	1,200	1,200	983	3,000	reoccurring annual contract-Lavarda
<b>TOTAL PUBLIC SAFETY</b>		<b>\$ 88,731</b>	<b>\$ 97,571</b>	<b>\$ 119,475</b>	<b>\$ 125,582</b>	<b>\$ 92,350</b>	<b>\$ 126,662</b>	
<b>53 PUBLIC WORKS</b>								
STREET MAINTENANCE:								
53100	110 Public Works Wages							
120	Public Works Wages Part Time	\$ 41,066	\$ 37,572	\$ 31,730	24,000	23,860	29,000	allocation between streets & utility
121	Public Works-Overtime						12,480	part time (50%) year round help
122	Public Works Comp time Payout							overtime paid (new a/c)
130	Public Works Fringe Benefits			9,948	8,775	7,302	10,100	annual comp time payout (new a/c)
200	Public Works-Workers Comp						2,060	wrs, fica/medi, health ins
307	Public Works Insurance						2,500	workers comp ins muni code 9414
315	Clothing Allowance	442	668	613	1,000	333	1,000	auto/equip insurance
53101	110 Comp Time Pmts	10,743	8,889	4,332	8,000	1,963	500	\$500/yr for each ft workers per EE Handbook
53240	340 Fuel for Street Vehicles/Equipment						4,500	estimated comp time annual pmts
Maintenance of Street Vehicles & Equipment:								fuel for all streets 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
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)	3,586	5,725	910	500	316	500	expense of street garage by fire dept bldg.
53271	308 Shop Supplies			165	3,000	1,398	2,500	supplies for street shop
53271	351 Shop Tools			86	3,000	9,141	6,000	needed shop tools
53300	350 Streets/Alleys Maint & Repairs	2,742		5,832				non-major street & alley maintenance/repairs
<b>53 PUBLIC WORKS (cont'd)</b>								
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
<b>maint subtotal</b>								

VILLAGE OF LENA		Actual	Actual	Actual	2016	Ytd	2017	NOTES
2017 BUDGET		2013	2014	2015	Budget	9/30/2016	Budget	
GENERAL FUND								
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	
<b>SANITATION:</b>								
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	
<b>RECYCLING:</b>								
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
	<b>TOTAL PUBLIC WORKS</b>	<b>\$ 119,356</b>	<b>\$ 122,173</b>	<b>\$ 126,147</b>	<b>\$ 138,030</b>	<b>\$ 93,490</b>	<b>\$ 155,512</b>	<b>\$ 10,586</b>
<b>55 CULTURE/RECREATION/EDUCATION</b>								
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
	<b>TOTAL CULTURE, RECREATION, EDUCATION</b>	<b>\$ 22,533</b>	<b>\$ 22,669</b>	<b>\$ 22,847</b>	<b>\$ 23,250</b>	<b>\$ 22,799</b>	<b>\$ 23,000</b>	
<b>56 CONSERVATION &amp; DEVELOPMENT</b>								
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
	<b>TOTAL CONSERVATION/DEVELOPMENT</b>	<b>\$ 4,021</b>	<b>\$ 3,622</b>	<b>\$ 7,565</b>	<b>\$ 7,500</b>	<b>\$ 5,264</b>	<b>\$ 7,500</b>	

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2017 BUDGET		2013	2014	2015	Budget	9/30/2016	Budget	
GENERAL FUND								
<b>58 DEBT SERVICE</b>								
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
	<b>TOTAL DEBT SERVICE</b>	<b>\$ 20,794</b>	<b>\$ 20,794</b>	<b>\$ 20,794</b>	<b>\$ 20,800</b>	<b>\$ 20,794</b>	<b>\$ 20,794</b>	
	Subtotal of operating expenditures	\$ 388,971	\$ 410,375	\$ 401,623	\$ 438,760	\$ 313,201	\$ 444,663	
<b>57 OUTLAY/Funds</b>								
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	-	-	-	
	<b>TOTAL OUTLAY</b>	<b>\$ 2,867</b>	<b>\$ 1,996</b>	<b>\$ 79,724</b>	<b>\$ 33,250</b>	<b>\$ 15,044</b>	<b>\$ 39,933</b>	
	<b>TOTAL EXPENDITURES</b>	<b>\$ 391,839</b>	<b>\$ 412,372</b>	<b>\$ 481,347</b>	<b>\$ 472,010</b>	<b>\$ 328,245</b>	<b>\$ 484,596</b>	\$
				ok to gl				0

VILLAGE OF LENA		Actual	Actual	Actual	Budget	To date	Budget	Notes/Remarks
2017 BUDGET		2013	2014	2015	2016	9/30/2016	2017	
FIRE DEPARTMENT FUND								
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)
<b>TOTAL REVENUES</b>		<b>\$ 92,238</b>	<b>\$ 123,317</b>	<b>\$ 125,471</b>	<b>\$ 112,050</b>	<b>\$ 115,735</b>	<b>\$ 133,548</b>	
<b>EXPENDITURES:</b>						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/med 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			-	-	-	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)
<b>TOTAL EXPENDITURES</b>		<b>\$ 211,300</b>	<b>\$ 107,173</b>	<b>\$ 102,854</b>	<b>\$ 112,050</b>	<b>\$ 78,846</b>	<b>\$ 133,548</b>	
<b>NET FIRE DEPT FUND GAIN (LOSS)</b>		<b>\$ (119,061)</b>	<b>\$ 16,144</b>	<b>\$ 22,617</b>	<b>\$ -</b>	<b>\$ 36,889</b>	<b>\$ -</b>	
				ok to audit		ok		

VILLAGE OF LENA LIBRARY FUND	2017 BUDGET	Actual 2013	Actual 2014	Actual 2015	Budget 2016	to date 9/30/2016	Budget 2017	COMMENTS
<b>REVENUES:</b>								Library Budget Prepared by Lena Public Library Board.
210-43260		\$ 32,147	\$ 33,799	\$ 35,797	\$ 36,429	\$ 36,429	\$ 41,495	county annual appropriation
210-43261		-	22,500	22,500	22,500	22,500	22,500	village annual appropriation
210-43262		1,000	12,000	5,000	22,500	22,500	22,500	town annual appropriation
210-43263		554	-	300	300	-	300	town of Stiles pmt
		522						
210-46710	Federal (E-rate rebate)	2,073	1,941	2,045	2,000	1,516	2,000	library fees for overdue mls & copies
210-46711	Fines, copies	490	490	6,490	490	3,490	490	state aid pmt
210-46712	Slate Grant/Aid	1,184	1,490	1,654	1,700	813	1,300	sale of aluminum cans
210-46713	Aluminum Can Sales	3,911	2,172	521	200	77	200	donations received
210-46714	Donations	60	206	330	-	302	-	
210-48110	Book Sales	136	259	210	200	186	200	interest on investment account
210-48900	MM Investment Interest							various miscellaneous costs
	Miscellaneous		\$ 1,393	\$ 470	\$ 500	\$ 226	\$ 200	
	<b>TOTAL REVENUES</b>	<b>\$ 42,077</b>	<b>\$ 76,250</b>	<b>\$ 75,317</b>	<b>\$ 86,819</b>	<b>\$ 88,039</b>	<b>\$ 91,185</b>	
<b>EXPENDITURES:</b>								
<b>Wage/Fringe</b>								
210-55110-110	Wages-Librarian	\$ 29,180	\$ 45,375	\$ 44,861	\$ 46,609	\$ 32,372	\$ 36,050	librarian f/l 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/medl/health/retirement
210-55110-133	Workers Comp		1,224	1,114	1,700	814	1,200	workers comp insurance charge
	<b>SUBTOTAL</b>	<b>37,319</b>	<b>58,294</b>	<b>67,984</b>	<b>70,339</b>	<b>49,617</b>	<b>71,508</b>	
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	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
	<b>SUBTOTAL</b>	<b>14,632</b>	<b>22,685</b>	<b>21,520</b>	<b>16,480</b>	<b>16,335</b>	<b>19,677</b>	
	<b>TOTAL EXPENDITURES</b>	<b>\$ 51,951</b>	<b>\$ 80,979</b>	<b>\$ 89,504</b>	<b>\$ 86,819</b>	<b>\$ 65,952</b>	<b>\$ 91,185</b>	
	<b>LIBRARY FUND NET GAIN (LOSS)</b>	<b>\$ (9,874)</b>	<b>\$ (4,729)</b>	<b>\$ (14,186)</b>	<b>\$ -</b>	<b>\$ 22,087</b>	<b>\$ -</b>	
				ok to audit				

A	B	C	D	E	F	G	H	I	J
VILLAGE OF LENA - WATER UTILITY 2017 BUDGET FUND 600		2013 Actual	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL 09/30/16	2017 BUDGET		
1	<b>REVENUES:</b>							<b>NOTES:</b>	
2	46411-001-461	\$ 24,218	\$ 23,211	\$ 34,064	\$ 35,500	\$ 28,168	\$ 35,500	revenue from residential metered customers	
3	46411-002-461	4,552	4,298	5,763	6,800	4,795	6,800	revenue from commercial metered customers	
4	46411-003-461	2,979	3,527	4,365	1,750	3,203	3,000	revenue from multi-family metered units	
5	46411-004-461	3,038	2,997	5,147	4,850	4,511	4,850	revenue from public authority customers	
6	46411-005-461	71,411	76,292	168,353	157,000	147,339	157,000	revenue from industrial customers	
7	subtotal for Metered Sales	\$ 106,198	\$ 110,325	\$ 217,690	\$ 205,900	\$ 188,016	\$ 207,150		
8	PRIVATE FIRE PROTECTION	1,512	1,332	198	2,000	0	0		
9	PUBLIC FIRE PROTECTION	35,491	34,667	54,949	53,250	45,677	55,000	metered revenue for public fire protection	
10	<b>TOTAL SALES OF WATER</b>	\$ 143,201	\$ 146,325	\$ 272,837	\$ 261,150	\$ 233,693	\$ 262,150		
11	CUSTOMER LATE FEES	0	4,411	97	50	85	100		
12	OTHER WATER REVENUE	0		11,014	0	25,039	0		
13	SAPUTO CONTRIBUTION			275,855	40,000	129,843	160,000	share pmts by Saputo for SDWL debt	
14	INTEREST INCOME	202	2,022	262	250	293	250	interest on water money market	
15	MISCELLANEOUS NON OPERATING INCOME	0	0	0	77,197	0	0	to balance budget	
16	<b>TOTAL OTHER INCOME</b>	\$ 202	\$ 6,433	\$ 287,229	\$ 117,497	\$ 155,261	\$ 160,350		
17	<b>TOTAL OPERATING REVENUES</b>	\$ 143,403	\$ 152,757	\$ 560,065	\$ 378,647	\$ 388,953	\$ 422,500		
18				\$	\$	\$	\$		
19				\$ 284,210					
20	<b>EXPENSES:</b>								
21	51100-000-403	-	33,755	75,808	34,000	-	76,000	estimated	
22	51100-000-000	-	26,950	27,966	28,467	-	28,467	pmt to general per R#2014-21	
23	51200-000-000		25,356	14,578	53,280	34,060	51,000	estimated	
24	51250-000-000		1,152	605	1,160	2,468	1,600	w/c allocation	
25	<b>SUBTOTAL</b>	0	87,212	118,957	116,907	36,528	157,067		
26									
27	52000-110-600	17,437	27,006	36,306	39,305	28,830	40,500	allocated full time wages	
28	52100-110-680	4,098	7,080	5,546	5,200	4,202	5,525	12.5% of admin staff wages	
29	52001-111-600					1,797		overtime paid (new a/c)	
30	52001-112-600						2,000	annual comp time payout (new a/c)	
31	52200-130-686	9,061	17,573	25,680	22,150	15,149	22,700	fca;medi;wrs;health	
32	53000-000-620	27,445	26,463	11,512	32,000	21,649	30,000	wells 1&2	
33	53100-000-660			81	2,500	0	1,250		
34	53110-000-630	541	1,138	23,772	24,500	14,002	26,000		
35	53120-000-640	577	76	1,295	3,500	646	3,500		
36	53121-000-640				5,500	0	5,500		
37	53122-000-640				1,250	737	1,000		
38	53130-000-650	151		1,534	200	504	1,500		
39	53140-000-641	2,550	2,224	3,275	2,750	1,428	2,750		
40	53150-000-642	0	130	80	100	440	200		
41	53160-000-643	1,110		1,460	500	1,225	1,250		

A	B	C	D	E	F	G	H	I	J
VILLAGE OF LENA - WATER UTILITY 2017 BUDGET FUND 600		2013 Actual	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL 09/30/16	2017 BUDGET		
1		424	786	478	1,000	789	1,000		
42	53170-000-644 TRAINING/DUES								
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		
46	TOTAL PLANT OPERATION & MAINT EXP	<b>73,916</b>	<b>85,818</b>	<b>137,179</b>	<b>155,455</b>	<b>93,206</b>	<b>150,375</b>		opn&maint of general transportation equip
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&l 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	TOTAL GENERAL OPERATING EXP	\$ 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				ok to audit					
65				depr per audit report					
66									

A	B	C	D	E	F	G	H	I
	VILLAGE OF LENA - SEWER UTILITY 2017 BUDGET	2013 Actual	2014 Actual	2015 Actual	2016 BUDGET	ACTUAL 09/30/16	2017 BUDGET	NOTES:
1	REVENUES:							
2	46411-000-621	\$ 98,168	\$ 97,607	\$ 93,342	\$ 95,500	\$ 66,836	\$ 100,430	revenue from residential customers
3	46411-000-622	30,407	28,112	23,254	25,300	14,508	26,575	revenue from commercial customers
4	46411-000-623	15,826	15,593	18,418	18,025	14,530	18,960	revenue from public authorities
5	46411-000-624	8,742	8,280	12,113	11,225	10,885	11,820	revenue from industrial customers
6	46411-000-625			8,745	6,000	12,545	15,765	revenue from multifamily units
7								
8	Sewer Metered Sales	\$ 153,143	\$ 149,593	\$ 155,872	\$ 156,050	\$ 179,304	\$ 173,550	
9	OTHER SEWER REVENUE			5,310	0	75,000	0	sale of building to Saputo
10	46412-000-631	685		351	325	122	325	
11	46400-000-000	1,268	787	749	775	457	775	
12	46400-000-635				64,085		38,995	to balance budget
13	MISCELLANEOUS NONOPERATING INCOME							
14	Other Operating Revenues	1,953	787	6,410	65,785	75,579	40,095	
15	<b>TOTAL OPERATING REVENUES</b>	<b>\$ 155,096</b>	<b>\$ 150,380</b>	<b>\$ 162,282</b>	<b>\$ 221,235</b>	<b>\$ 194,883</b>	<b>\$ 213,645</b>	
16	EXPENSES:							
17	PLANT OPERATION:							
18	51000	86,958	87,438	95,223	86,000	-	95,500	2015 depreciation-need to recalc for 2016/17
19	51100	-	375	501	300	-	300	prnt to general fund per PSC
20	51200	12,486	9,440	13,405	9,910	10,809	11,780	per debt schedule
21	51250		1,224	1,249	1,025	1,153	850	workers compensation ins payments
22	52000-110-000	\$ 11,574	\$ 20,905	\$ 17,345	\$ 26,325	\$ 14,626	26,625	allocated full time wages
23	52001-111							overtime paid (new a/c)
24	52001-110					\$ 794	1,000	annual accrued comp time payout (new a/c)
25	52100-110	684	7,080	5,547	5,265	4,201	5,525	12.5% of office staff wages
26	52200-130	9,031	11,592	15,637	11,860	6,212	12,150	fica/med/health/wrs
27	53000-000	17,415	27,808	11,388	26,000	0	24,000	
28	53100-000	0	37	341	0	0	0	
29	53105-000	339		462	200	0	200	
30	53110-000				200	0	0	
31	53120-000	181	9	932	700	110	700	
32	53130-000	788		1,182	200	56	200	
33	53150-000	0	130	10	200	457	200	
34	53160-000	0	1,342	1,238	1,800	687	1,800	
35	53170-000	1,712	1,957	1,601	3,500	1,655	2,000	
36	53180-000	304	462	18,777	10,000	17,909	2,000	
37	53190-000	693	1,286	992	1,800	617	1,000	
38	53200-000	148	73	135	300	226	300	
39	53210	375	375	192	1,275	731	1,015	annual workhorse software maint
40	53210-291-000	11,970	9,746	26,544	13,000	32,708	20,000	consultant/general mgt services; audit alloc \$2,500
41	53220	1,458	5,043	1,580	1,475	1,439	1,500	ins of plant, property, equipment
42	53230	0	1,333	2,281	2,500	571	1,000	
43	53260	0	2,816	209	7,500	0	1,000	
44	53280	7,756	2,816	69	1,000	240	1,000	
45	53290	623	10	0	1,000	0	1,000	
46	53300		430	0	1,000	0	1,000	
47	53310	220	3,088	267	7,900	321	1,000	
48	<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 164,715</b>	<b>\$ 193,996</b>	<b>\$ 217,109</b>	<b>\$ 221,235</b>	<b>\$ 96,392</b>	<b>\$ 213,645</b>	
49	NET OPERATING INCOME	155,096	150,380	162,282	221,235	194,883	213,645	
50	NET SEWER UTILITY GAIN (LOSS)	\$ (9,619)	\$ (43,616)	\$ (54,827)	\$ -	\$ 98,491	\$ -	SEWER UTILITY