

VILLAGE OF LENA		Actual	Actual	Actual	2017	Ytd	2018	NOTES
2018 BUDGET		2014	2015	2016	Budget	9/18/2017	Budget	
GENERAL FUND								
REVENUES:								
41110	General Property Tax	185,590	187,681	186,116	186,752		218,243	
41310	Property tax equivalent-Utility	27,324	28,467	28,467	28,467	-	28,467	fixed amount from Utilities per R#2014-21
	TOTAL TAXES	212,914	216,148	214,583	215,219	-	246,710	
42000	Special Assessments	7,855	1,488	815	-	-	-	revenue when collected
43 INTERGOVERNMENTAL								
43400	State Shared Revenue	\$ 165,776	\$ 168,175	168,481	165,752	24,863	165,747	state shared revenue per DOR
41321	S/A Exempt Computer	321	356	329	330	279	330	state aid for tax exempt computers
43520	S/A Police Training	160	480	480	480	-	480	state aid for police training
43530	S/A Local Street	31,486	32,142	31,660	32,294	24,168	34,169	state aid-streets (2018 est.)
	TOTAL INTERGOVERNMENTAL	\$ 197,743	\$ 201,153	\$ 200,950	\$ 198,856	\$ 49,310	\$ 200,726	
44 LICENSES & PERMITS								
Business & Occupational Licenses:								
44100	Liquor & Malt Beverage Licenses	\$ 1,400	\$ 1,400	1,450	1,400	1,600	1,400	various licenses and permits issued:
44110	Operators Licenses	925	975	800	700	800	700	annual bartenders licenses
44120	Cigarette Licenses	50	25	50	50	50	50	cigarette licenses issued
44130	Gathering Permits	194	174	144	100	144	100	gathering permits issued
44150	Miscellaneous Permits		20	-	-	100	-	?
Non Business Licenses:								
44200	Dog Licenses	143	142	330	500	580	500	dog tags sold
Other Permits:								
44300	Building Permits	1,258	370	1,033	600	455	600	street opening deposits
44310	Street Opening Permits	-	-	-	-	-	-	fees for building permits issued
44910	Pull Track Permits	-	-	-	-	-	-	street opening permits \$500 -refundable
	TOTAL LICENSES & PERMITS	\$ 3,970	\$ 3,106	\$ 3,808	\$ 3,350	\$ 3,729	\$ 3,350	Pull track permit
45 FINES, FORFEITS, PENALTIES								
45100	Municipal Court	\$ 20,464	\$ 21,316	21,020	22,000	15,783	22,000	municipal court fees-village share
45110	Parking Violations	360	400	300	300	-	300	village parking ordinance violations
	TOTAL FINES, FORFEITURES, PENALTIES	\$ 20,824	\$ 21,716	\$ 21,320	\$ 22,300	\$ 15,783	\$ 22,300	

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2018 BUDGET		2014	2015	2016	Budget	9/18/2017	Budget	
GENERAL FUND								
46 PUBLIC CHARGES								
46100	Village Clerk Revenues	\$ 272	\$ 109	63	100	40	100	charges for copies, fax etc...
46110	License Publication Fees	35	261	35	45	40	45	fees for publications of various licenses
46150	Donations-National Night Out	2,345	2,075	2,540	750	2,655	750	donations for National Night Out (see expense a/c 52100.343)
46200	Police Revenues	13	11	121	-	10	-	occasional misc police revenues
46410	Sale of Garbage Bags	7,879	8,756	10,852	10,000	5,439	10,000	sale of garbage bags (\$1.25 Jan 1 2017)
46420	Refuse & Garbage Collection	668	172	14	150	-	150	curbside large items collection fees
46425	Vacuum Breaker Chg					23		
46435	Recycling-Tire Drop off Fees	351	331	419	400	487	400	tire drop off fees
46436	Recycling-Drop Off Fees	65	991	1,322	100	1,110	1,000	drop off fees for appliances, oil, freon, etc. /offset to expenses
46450	Recycling-Charges to Town of Lena	7,922	7,295	7,275	10,586	6,023	10,385	town share of costs (1/2 of recycling expense)
46480	Snow Removal Charges	-	-	-	-	-	-	snow parking ordinance
46741	Promotions & Events		301	1,951	1,500	-	1,500	various promotion events donations & charges
701	Arts & Crafts	50	100	-	-	610	-	
702	Kickball		2,726	1,516	-	-	-	
703	Village of Lights		571	500	-	-	-	
704	Rummage Sales		55	115	-	90	-	
705	Movie Night		-	132	-	32	-	
	TOTAL PUBLIC CHARGES	\$ 19,599	\$ 23,754	\$ 26,853	\$ 23,631	\$ 16,558	\$ 24,330	
48 MISCELLANEOUS REVENUES								
48000	Miscellaneous Revenues	\$ 1,196	\$ 225	110	-	920	-	occasional misc revenues/state checks write-off's
48100	Interest Income	943	608	641	500	547	500	checking/investment/money market accounts interest
48210	CMH Clinic Rent	6,740	6,740	6,590	6,740	4,643	6,740	Clinic rent per Agreement
48220	Cellicom Tower Rent	9,599	9,869	9,279	12,000	7,780	12,000	cellular tower lease
48230	Farmland Rent	3,405	2,955	3,680	2,000	1,590	2,000	rent of farmland (rosara business park area)
48240	Butterfly Lane Rent	-	500	-	-	500	500	revenue from sludge lease
48304	Sale of Village Equip.	930		1,200	-	1,110	-	occasional sales of village equipment
48400	Insurance Revenue	2,951	674	90	-	-	-	
	TOTAL MISCELLANEOUS	\$ 25,764	\$ 21,572	\$ 21,591	\$ 21,240	\$ 17,090	\$ 21,740	
49 OTHER FINANCING SOURCES								
49140	State Trust Fund Loan			81,836				proceeds from state loans (if any)
	TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ 81,836	\$ -	\$ -	\$ -	
	TOTAL REVENUES	\$ 488,671	\$ 488,936	\$ 571,755	\$ 484,596	\$ 102,471	\$ 519,156	
				ok to audit				

VILLAGE OF LENA		Actual 2014	Actual 2015	Actual 2016	2017 Budget	Ytd 9/18/2017	2018 Budget	NOTES
2018 BUDGET GENERAL FUND								
EXPENDITURES:								
51 GENERAL GOVERNMENT								
LEGISLATIVE:								
51100 110	Village Board (wages & per diems)	\$ 9,958	\$ 9,454	14,503	12,000	-	13,000	per board 09/18/16
51100 130	Village Board-fringe benefits		723	995	1,000	-	1,000	fica/medi
JUDICIAL:								
51200 110	Municipal Court-wages	4,011	2,400	2,400	2,400	1,600	2,400	Judge annual salary
51200 130	Municipal Court-fringe benefits		165	184	185	122	185	fica/medi
51201 000	Municipal Court-Other		1,023	5,352	5,000	5,855	6,000	includes atty costs for court
LEGAL:								
51300 290	Legal Fees & Costs - Village Attorney	4,840	6,841	9,944	7,200	2,445	6,200	village atty
GENERAL ADMINISTRATION:								
51111 110	Village President-wages	-	1,000	-	2,400	-	2,400	per board 09/18/16
51111 130	Village President-fringe benefits		77	115	185	-	185	fica/medi
51155 200	Workers Comp		1,559	1,314	120	304	175	clerk/deputy/boar/president/judge
51400 110	Clerk-Treasurer Wages	28,488	29,391	29,754	31,200	20,756	31,750	2080 hrs/yr x 75% (25% to Utility)(\$ 35 increase 2018)
51400 115	Clerk-Treasurer O/T					56	100	new account for 2017
51400 120	Deputy Clerk-wages	3,642	4,158	4,576	4,000	2,674	4,100	8 hrs/wk;416 hrs/yr x 75% (25% to Utility)(\$ 57 increase 2018)
51400 130	Employee Benefits		9,454	10,372	10,185	6,896	10,600	wrs, fica/medi, health ins for clerk&deputy
51400 321	Publication of Licenses & Legal Notices	1,076	1,628	255	1,500	83	1,500	newspaper publications
51401 110	Clerk-Treasurer Comp Time EOY Payout			3,343	1,000		1,000	annual comp time payout (new a/c in 2017)
51440 230	Telephone/Celphone-Administration					1,206	1,500	village telephone/fax charges
51440 310	Office Supplies	3,832	4,530	4,385	3,200	2,733	3,000	various office supplies
51440 320	Photocopier Expense					683	2,015	Copier costs inc. lease, monthly maint, paper, etc ...
51440 330	Training & Travel Costs	814	842	1,385	1,000	703	1,000	travel & training costs
51441 000	Elections	2,338	1,719	3,407	1,000	3,036	4,000	workers/printing ballots/legal notice of elections
FINANCIAL ADMINISTRATION:								
51500 290	Auditing/Financial Reporting	11,553	4,898	6,049	5,300	5,300	5,400	annual audit (allocations to water & sewer)
51500 291	Accounting Software Support		340	1,575	900	-	900	Workhorse maint; alloc to general/water/sewer/fire/library
51510 390	Bank Service Fees						4,320	monthly fees charged by banks (est 1,5857/yr)
51530 290	Village Assessor	5,088	4,666	4,405	4,620	3,600	3,000	R&R Assessing contract
GENERAL BUILDINGS:								
51540 335	Village Hall Education/Training							
51540 390	Village Hall Miscellaneous	3,545	5,806	4,204	3,500	2,345	3,500	various expenses & 51000 Prime Choice
51600 000	Village Hall Utilities	3,253	4,336	5,465	4,200	2,265	3,500	lights/heat/water/sewer/phone&/cell/inet?
51600 231	Broadband Internet					641	975	village hall broadband \$80/mo-Packerland
51650 000	Computer Technology	5,011	3,161	1,099	3,000	1,643	3,000	co tech svcs contract \$1000+\$50/hr.

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2018 BUDGET		2014	2015	2016	Budget	9/18/2017	Budget	
GENERAL FUND								
51655 000	Village Web Page	2,500	240	240	2,000	940	1,500	update website w/Packerland
OTHER GENERAL GOVERNMENT:								
51900 000	Illegal Taxes					1,151	-	DOR chargeback
51903 000	Life Ins (village share)			150	100	175	235	village cost of employees life ins program
51930 200	Workers-Comp-Ins	5,813						allocated to depts
51938 000	Village Property/Liability Ins	8,457	6,285	5,818	4,000	4,195	5,600	property/liability, inland marine-Vintage Ins
xxxx	WRS Retirement/FICA/Health-Ins	39,317						allocated to depts
51980	Contingency						10,740	to balance budget
TOTAL GENERAL GOVERNMENT		\$ 143,534	\$ 104,695	\$ 121,289	\$ 111,195	\$ 71,407	\$ 131,780	
52 PUBLIC SAFETY								
LAW ENFORCEMENT:								
52100 110	Police Wages Full-time	\$ 51,018	\$ 53,202	43,922	45,760	30,635	46,488	2080 hrs/yr @\$35 increase 2018)
52110 110	Police Wages Part-time			11,988	11,000	9,751	12,992	928 hrs/yr @\$14/hr; NOTE: increased hours from 832
52110 115	Police Wages Overtime			100		165		new a/c to break out Overtime pay
52101 110	Police Wages Comptime EOY Payout		8,363	8,350	9,300	6,371	9,651	new a/c to break out Comp Payout at EOY pay
52100 130	Police Wages-Fringe Benefits		1,390	2,028	2,000	1,460	2,053	wrs, fica/medi; health ins
200	Police Workers Comp	5,871	4,961	3,772	5,600	2,787	5,600	workers comp ins police code 7720
230	Police Communications		33		100			phone/spillman \$440/DOJ line
295	Police Prisoner Board						50	charge from county
307	Police Insurance	499	3,739	6,644	5,300	4,744	5,300	property & liab ins allocation
308	Police Office Supplies	792	636	113	600	31	400	office supplies
315	Police Uniforms	290	455	609	1,500	569	1,250	vests, uniforms, etc... per EE Handbook
316	Police Ammunition	290	722	852	1,500	866	1,250	ammunition for firing range
317	Police Equipment	1,165	445	1,040	1,000	817	1,000	small items of equipment
335	Police Training	3,822	780	579	1,500	696	1,500	has associated state aid
340	Police Vehicle Fuel	3,067	3,236	3,162	4,000	2,601	4,000	gas for squad
341	Police Vehicle Maintenance	1,021	787	1,556	1,800	1,913	1,800	maintenance of squad
343	Police National Night Out	860	1,810	1,454	750	781	750	has associated donation revenue (nonlapsing a/c)
390	Police Misc Operating Supplies/Costs		1,403	591	500	332	500	miscellaneous expenses
810	Police Outlay		5,759					see outlay section
	subtotal Police	68,405	87,721	86,761	92,210	64,519	94,584	
FIRE PROTECTION:								
52200 290	Lena Fire Dept Contract	21,063	20,572	21,860	22,500	11,674	23,000	add \$500 for 2018 replacement fund
52200 291	Village Fire Calls	378	553	1,913	700	147	700	actual calls
52220 000	Hydrant Repair/ Maintenance	970	3,466	112	2,000	-	2,000	fire hydrants repairs & maint inc. painting
	subtotal	22,411	24,590	23,885	25,200	11,821	25,700	
AMBULANCE:								

VILLAGE OF LENA		Actual 2014	Actual 2015	Actual 2016	2017 Budget	Ytd 9/18/2017	2018 Budget	NOTES
2018 BUDGET GENERAL FUND								
52300 000	Rescue Squad EMS	5,969	5,964	12,504	6,252	-	6,252	5 yr contract O/Falls 2017-2021
INSPECTION:								
52400 000	Building Inspector	786	1,200	2,558	3,000	-	3,000	reoccurring annual contract-Lavarda
TOTAL PUBLIC SAFETY		\$ 97,571	\$ 119,475	\$ 125,708	\$ 126,662	\$ 76,340	\$ 129,536	
53 PUBLIC WORKS								
STREET MAINTNEANCE:								
53100 110	Public Works Wages	\$ 37,572	\$ 31,730	35,468	29,000	19,355	25,050	allocation between streets & utility (\$.35 increase 2018)
53100 115	Public Works Overtime					1,400	1,400	new a/c to breakout Overtime paid
53102 110	Public Works Wages Part Time				12,480	8,175	13,000	part time (50%) year round help (\$.50 increase 2018)
53101 110	Public Works Comp time EOY Payout			614	500	-	500	annual comp time payout (new a/c)
130	Public Works Fringe Benefits		9,948	10,379	10,100	7,650	10,575	wrs, fica/medi, health ins
200	Public Works-Workers Comp				2,060	456	2,225	workers comp ins muni code 9414
307	Public Works Insurance				2,500	-	2,500	auto/equip insurance
315	Clothing Allowance	668	613	712	1,000	169	1,000	\$500/yr for each f/t workers per EE Handbook
53240 340	Fuel for Street Vehicles/Equipment	8,889	4,332	2,936	4,500	3,999	4,500	fuel for all streets vehicles & equipment
Maintenance of Street Vehicles & Equipment:								maintenance & repairs of the following items:
53240 1	Large Tractor	1	-	-	250	5	250	
2	Small Tractor	46	14	-	250	17	250	
3	Plow Truck	6,528	1,194	380	1,500	2,491	1,500	
4	Pickup F450	901	264	95	500	-	500	
5	Scissor Lift	401	143	-	250	789	250	
6	Street Sweeper	2,237	1,743	159	1,250	1,086	1,250	
7	Front End Loader	780	17,490	237	1,250	723	1,250	may need new tires in 2018, \$8,000??
8	Riding Lawn Mower	677	318	1,105	1,000	154	1,000	
9	Brush Chipper	14	24	165	750	-	750	
11	Forklift	32	92	45	100	-	100	
12	Pickup-Utility (new)	578	219	247	1,000	513	1,000	\$8,100
53270 355	Garage #1	3,412	5,214	879	1,500	144	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	5,725	910	568	500	149	500	supplies for street shop
53271 351	Shop Tools		165	1,458	2,500	-	2,500	needed shop tools
53300 350	Streets/Alleys Maint & Repairs	86	5,832	85,935	6,000	5,487	6,000	non-major street & alley maintenance/repairs
53300 370	Street Signs & Marking	5,692	1,847	11,762	6,500	6,130	3,500	street signs
53300 371	Street Salt	531	-	-	1,000	-	1,000	winter snow & ice control
53300 390	Street Misc			1,335	1,500	1,224	1,500	occasional misc street costs
53300 ?	Street Poles-Replacements						3,000	systematic replacement of old street light poles
53 PUBLIC WORKS (cont'd)								

VILLAGE OF LENA		Actual	Actual	Actual	2017	Ytd	2018	NOTES
2018 BUDGET		2014	2015	2016	Budget	9/18/2017	Budget	
GENERAL FUND								
53400	293 Safety Compliance	141	159	852	800	309	800	compliance with safety regulations
53420	390 Street Lighting	21,761	21,227	21,108	23,000	13,439	23,000	WPS Charges
53430	390 Sidewalks/Curb & Gutter Maint & Repair	-	660	28,461	5,000	1,500	5,000	curb painting, maint, gutters & sidewalks
53440	390 Storm Sewers	-	-	-	5,000	-	5,000	storm sewer maintenance & repairs
53445	390 Bridges/Culverts	61	28	-	500	-	500	culvert repairs & maint.
	subtotal	96,732	104,165	204,908	124,040	75,364	122,650	
SANITATION:								
53620	290 Garbage/Refuse Collection	4,354	4,475	4,817	4,500	3,163	4,500	MarOco tipping, DNR environ fees, spring cleanup
53620	390 Garbage Bags Cost	3,087	187	2,805	3,000	3,200	3,000	purchase of bags for resale
53630	390 Groundwater Monitoring (village dump)	1,950	1,288	1,374	1,800	2,376	3,000	Badger Labs groundwater testing 4/yr
53640	000 Weed & Nuisance Control	1,277	538	868	1,000	449	900	weed killer, sprayer & other nuisance exp.
	subtotal	10,668	6,488	9,864	10,300	9,188	11,400	
RECYCLING:								
53635	110 Recycling-Wages	11,851	12,176	12,226	12,500	7,772	12,740	2 part time attendants total 1040hrs (\$25 increase 2018)
53635	130 Recycling Fringe Benefits		921	932	975	565	975	fica/medi
53640	200 Recycling-Workers Comp		93	388	700	329	440	workers comp ins premium (muni code 9414)
53640	210 Recycling-Utilities	1,267	1,252	1,085	1,200	819	1,200	electric service/area lighting
53635	307 Recycling-Insurance		20	60	50	61	65	property & liab ins allocation
53635	310 Recycling-Dumpsters Pickup				2,500	1,024	2,500	weekly dumping of 4 dumpsters by Advanced Disposal
53635	311 Recycling-County Admin Charges			557	2,747	-	2,750	quarterly charges by County for recycling program admin
53635	312 Recycling-County Pickup Charges	131	532	1,455	400	-	1,400	County billing for tires,electronics etc. (see fees revenue a/cs)
53635	390 Recycling-Miscellaneous				100	-	100	Expenditures for recycling not accounted for in above a/cs
53635	361 Recycling-Building			2,175	-	-	-	expense of recycling bldg
	subtotal	13,248	15,493	18,878	21,172	10,570	22,170	
	TOTAL PUBLIC WORKS	\$ 120,648	\$ 126,147	\$ 233,650	\$ 155,512	\$ 95,121	\$ 156,220	
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	416	500	171	500	building costs (owned by village)
55200	396 Community Park #2 (fire dept)	169	-	-	-	-	-	park by fire dept
	TOTAL CULTURE, RECREATION, EDUCATION	\$ 22,669	\$ 22,847	\$ 22,916	\$ 23,000	\$ 22,671	\$ 23,000	
56 CONSERVATION & DEVELOPMENT								

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2018 BUDGET		2014	2015	2016	Budget	9/18/2017	Budget	
GENERAL FUND								
56700 000	Community Promotion	\$ 3,622	\$ 2,602	192	750	-	-	Community Promotions
55190 000	Taste of Fall						1,325	Community Promotions event
55200 000	Kickball Tournament		1,543	1,332	1,000		600	Community Promotions event
55300 000	Village of Lights		920	3,010	1,000	101	1,325	Community Promotions event
55310 000	Village Movie Night			1,032	1,000	74	500	Community Promotions event
55320 000	Rummage Sale		2,500	245	250	126	250	Community Promotions event
56701 000	Tourism			3,500	3,500	1,000	3,500	Community Promotions event
	TOTAL CONSERVATION/DEVELOPMENT	\$ 3,622	\$ 7,565	\$ 9,310	\$ 7,500	\$ 1,302	\$ 7,500	\$2,500 Discovery Guide + \$1,000 OCEDC
58 DEBT SERVICE								
58100 000	Principal on Debt	\$ 13,313	\$ 13,822	14,333	14,898	14,898	23,071	State Trust Fund Loans-General
58290 000	Interest on Debt	7,480	6,972	6,461	5,896	5,896	8,299	State Trust Fund Loans-General
	TOTAL DEBT SERVICE	\$ 20,794	\$ 20,794	\$ 20,794	\$ 20,794	\$ 20,794	\$ 31,370	
	Subtotal of operating expenditures	\$ 408,839	\$ 401,523	\$ 533,667	\$ 444,663	\$ 287,635	\$ 479,406	
57 OUTLAY/Funds								
57140 000	Village	\$ -	\$ 21,073	6,750	5,000	-	5,000	village outlay costs (Code of Ord)
57190 000	Equipment Replacement	\$ -	\$ -	-	11,750	9,165	11,750	village equipment purchases/replacements
57210 000	Police Equipment	-	-	640	5,000	-	5,000	police equipment
57324 000	Street Equipment	-	-	-	-	9,269	-	street equipment
57330 000	Rosera Business Park Develop	-	15,843	2,241	2,000	8,177	2,000	Rosera business park costs
57331 000	Street Repair	199	30,558	15,044	15,000	-	15,000	major repairs of streets
57333 000	Ditch Maintenance	1,798	-	-	1,183	6,383	1,000	maintenance of drainage ditch
57334 000	Replacement Fund WWTP		12,250	6,825	-	-	-	
	TOTAL OUTLAY	\$ 1,996	\$ 79,724	\$ 31,500	\$ 39,933	\$ 32,994	\$ 39,750	
	TOTAL EXPENDITURES	\$ 410,835	\$ 481,247	\$ 565,167	\$ 484,596	\$ 320,629	\$ 519,156	\$0
		ok to audit	ok to audit	ok to audit		balance	0	

	A	B	C	D	E	F	G	H	I
	VILLAGE OF	WATER UTILITY 2018 BUDGET	2014	2015	2016	2017	ACTUAL	2018	NOTES:
	LENA -		ACTUAL	ACTUAL	ACTUAL	BUDGET	09/18/17	BUDGET	
1	REVENUES:								
2	46411-001-461	METERED SALES-RESIDENTIAL	\$ 23,211	\$ 34,064	\$ 37,418	\$ 35,500	\$ 28,246	\$ 36,000	revenue from residential metered customers
3	46411-002-461	METERED SALES-COMMERCIAL	4,298	5,763	7,138	6,800	5,660	7,606	revenue from commercial metered customers
4	46411-003-461	METERED SALES-MULTI FAMILY	3,527	4,365	4,572	3,000	3,353	3,000	revenue from multi-family metered units
5	46411-004-461	METERED SALES-PUBLIC AUTHORITY	2,997	5,147	5,127	4,850	3,131	4,066	revenue from public authority customers
6	46411-005-461	METERED SALES-INDUSTRIAL	76,292	168,353	193,144	157,000	147,122	203,595	revenue from industrial customers
7		subtotal for Metered Sales	\$ 110,325	\$ 217,690	\$ 247,399	\$ 207,150	\$ 187,512	\$ 254,267	
8	46411-000-462	PRIVATE FIRE PROTECTION	1,332	196	0	0	0	0	
9	46411-000-463	PUBLIC FIRE PROTECTION	34,667	54,949	60,916	55,000	45,651	60,708	metered revenue for public fire protection
10		TOTAL SALES OF WATER	\$ 146,325	\$ 272,837	\$ 308,315	\$ 262,150	\$ 233,163	\$ 314,975	Total Sales of Water
11	46400-000-000	INTEREST INCOME	2,022	262	435	250	427	400	interest on water money market
12	46412-000-470	CUSTOMER LATE FEES	4,411	97	138	100	154	100	late fees
13	46412-000-474	OTHER WATER REVENUE		11,014	26,659	0	129	0	
14	46413-000-421	SAPUTO CONTRIBUTION			0	460,000	0	0	share pmts by Saputo for SDWL debt
15	46414-000-474	WATER UTILITY FUNDS APPLIED							water utility funds applied to balance budget
16		TOTAL OTHER INCOME	\$ 6,433	\$ 11,374	\$ 27,231	\$ 160,350	\$ 710	\$ 136,490	Total Other Income
17		TOTAL REVENUES	\$ 152,757	\$ 284,210	\$ 335,546	\$ 422,500	\$ 233,873	\$ 451,465	Total Revenues
18									
19	EXPENSES:								
20	51100-000-403	DEPRECIATION	33,755	75,808	134,115	76,000		130,000	estimated
21	51100-000-000	PROPERTY TAX EQUIVALENT	26,950	27,966	28,036	28,467		28,467	pmt to general per R#2014-21
22	51200-000-000	INTEREST ON DEBT	25,356	14,578	50,780	51,000	26,502	47,361	annual interest pmts on long term debt
23	51250-000-000	WORKERS COMP INSURANCE	1,152	605	336	1,600		1,380	w/c allocation
24	52000-110-600	WATER-WAGES	27,006	36,306	40,775	40,500	28,830	40,867	allocated full time wages
25	52000-115-600	WATER-OVERTIME PAY				0	1,797	2,000	overtime paid utility workers
26	52001-110-600	WATER-COMP TIME PAYOUT EOY-ADMIN			2,869	2,000		2,000	annual comp time payout utility workers
27	52100-110-680	WATER-ADMINISTRATIVE WAGES	7,080	5,546	6,028	5,525	4,202	5,630	12.5% of admin staff wages
28	52100-115-680	WATER-OVERTIME PAY-ADMIN				0	0		overtime paid admin staff
29	52101-110-680	WATER-COMP TIME PAYOUT EOY-ADMIN				0	0		annual comp time payout admin staff
30	52200-130-686	WATER-EMPLOYEE BENEFITS	17,573	25,680	24,765	22,700	15,149	23,905	fica,medi,wrs,health
31	53000-000-620	WATER PLANT POWER & LIGHT	26,463	11,512	22,720	30,000	21,649	30,000	328 S Rosera radium treatment m#963004
32	53100-000-650	WATER TREATMENT LAB EQUIPMENT		81	0	1,250	0	750	lab equipment
33	53110-000-630	CHEMICALS FOR WATER TREATMENT	1,138	23,772	21,604	26,000	14,002	26,000	cost of all chemicals used in water treatment
34	53120-000-640	GENERAL OPERATING SUPPLIES	76	1,295	1,288	3,500	646	2,500	tools, gaskets, hoses, etc...
35	53121-000-640	WATER METER EXPENSES			0	5,500	0	3,000	expenses of water meters
36	53122-000-640	WATER METER TESTING				1,000		1,000	testing costs of water meters
37	53130-000-650	BUILDING & REPAIRS EXPENSES		1,534	606	1,500	504	1,500	costs of repairs to water plant
38	53140-000-641	WATER TESTING FEES	2,224	3,275	2,655	2,750	1,428	2,750	fees for water testing
39	53150-000-642	FIRST AID/SAFETY	130	80	440	200	440	440	first aid supplies & safety equipment
40	53160-000-643	GENERAL OPERATING SUPPLIES		1,460	6,024	1,250	1,225	1,250	supplies/expenses for operation of plant

A	B	C	D	E	F	G	H	I
VILLAGE OF	WATER UTILITY 2018 BUDGET	2014	2015	2016	2017	ACTUAL	2018	
LENA -		ACTUAL	ACTUAL	ACTUAL	BUDGET	09/18/17	BUDGET	NOTES:
42	53170-000-644	786	478	834	1,000	789	1,000	training/dues/travel costs
43	53180-000-645	1,267	25,245	11,045	3,700	1,126	2,500	sewer charge
44	53190-000-650	788	0	855	500	66	500	costs of repairs to water plant
45	53200-000-660	1,286	915	917	1,500	617	1,000	O&M of sewer trucks, tractors & trailers
46	53210-000-681	555	404	900	800	564	600	various office supplies
47	53210-291-681		197	1,575	1,015	731	1,015	share of software maint \$1,013
48	53220-000-682	2,111	9,466	16,700	10,900	14,051	12,000	includes share of audit
49	53220-000-682			69,600	69,600	69,600	69,600	annual contract for maint of water tower
50	53230-000-684	1,674	4,241	4,799	3,800	3,695	3,800	pa&l allocation
51	53250-000-688	141	138	1,980	200	0	150	psc charge
52	53260-000-689	333	923	1,083	1,000	796	1,000	miscellaneous expenses
53	53270-000-646		1,113	2,099	1,500	0	1,500	phone & smartphones
54	53280-000-647		247	160	1,000	857	1,000	i-net at water treatment plant
55	53290-000-648		7,374	4,124	7,000	3,694	5,000	dry charges from lena water & sewer
56	53700-000-689				18,243		0	to balance budget
57	TOTAL EXPENSES	177,843	280,240	459,713	422,500	212,960	451,465	total expenses
58	NET	25,086	(3,970)	124,167	-	(20,913)	-	net

A	B	C	D	E	F	G	H	I
	VILLAGE OF LENA - SEWER UTILITY BUDGET 2018	2014 Actual	2015 Actual	2016 Actual	2017 BUDGET	09/18/17 ACTUAL	2018 BUDGET	NOTES:
1	REVENUES:							
2	46411-000-621	\$ 97,607	\$ 93,342	\$ 89,165	\$ 100,430	\$ 70,869	\$ 96,686	revenue from residential customers
3	46411-000-622	28,112	23,254	19,173	26,575	18,080	23,068	revenue from commercial customers
4	46411-000-623	15,593	18,418	19,429	18,960	11,240	15,227	revenue from public authorities
5	46411-000-624	8,280	12,113	14,661	11,820	11,457	16,332	revenue from industrial customers
6	46411-000-625		8,745	16,877	15,765	14,045	19,174	revenue from multifamily units
7	46400	787	749	593	775	294	500	Interest received from invest/bank
8	46412-000-625		5,310	183	38,995	0	45,156	FUND BALANCE APPLIED
9	46412-000-631		351	189	325	225	225	late fees
10		TOTAL REVENUES \$ 150,380	\$ 162,282	\$ 160,270	\$ 213,645	\$ 126,210	\$ 216,368	TOTAL Revenues
11								
12	EXPENSES:							
13	51000	87,438	95,223	94,290	95,500	-	94,000	depreciation schedule (est)
14	51100	375	501	431	300	-	400	pmt to general fund per PSC
15	51200	9,440	13,405	12,249	11,780	9,801	10,568	annual pmt of loans interest
16	51250	1,224	1,249	1,522	850	1,042	890	workers compensation insurance pmts
17	52000-110	20,905	17,345	20,547	26,625	14,228	27,060	allocated full time wages
18	52000-115					1,056	1,000	overtime paid (new a/c)
19	52001-110			\$ 1,328	1,000	-	500	annual accrued comp time payout
20	52100-110	7,080	5,547	6,026	5,525	3,904	5,630	12.5% of office staff wages
21	52100-115				0	0	0	12.5% of office staff overtime
22	52101-110				0	0	0	12.5% of office staff comp time payout
23	52200-130	11,592	15,637	10,632	12,150	6,214	12,705	fica/medi/health/wrs
24	53000	27,808	11,388	18,989	24,000	17,452	24,000	WPS for plant, qtyly w&s
25	53100	37	341	240	0	0	500	laboratory equipment (not asset)
26	53105		462	312	200	0	200	other expenses
27	53120	9	932	295	700	772	600	supplies
28	53130	3,088	1,449	1,380	200	734	1,000	repairs
29	53140			156	0	1,620	2,000	testing fees
30	53150	130	10	453	200	52	200	safety items
31	53160	1,342	1,238	1,679	1,800	561	1,800	lab supplies
32	53170	1,957	1,601	1,655	2,000	1,779	1,900	training
33	53180	462	18,777	8,535	2,000	1,371	2,000	lift station power
34	53190					18,722		major repairs to sewer treatment plant
35	53200	1,286	992	917	1,000	664	1,000	operation of truck
36	53210	73	135	307	300	39	300	office supplies
37	53210-291	375	192	1,575	1,015	0	1,015	annual workhorse software maint
38	53220	9,746	26,544	40,509	20,000	10,621	20,000	audit, engineers, consultants, etc
39	53230	5,043	1,580	1,791	1,500	1,195	1,500	ins of plant, property, equipment
40	53240				0	420	600	cellular phone charges
41	53260	1,333	2,281	2,442	1,000	334	1,000	MISCELLANEOUS CHARGES
42	53280	2,816	209	0	1,000	0	1,000	repair/maint of sewer mains/laterals

A	B	C	D	E	F	G	H	I
1	VILLAGE OF LENA - SEWER UTILITY BUDGET 2018	2014 Actual	2015 Actual	2016 Actual	2017 BUDGET	09/18/17 ACTUAL	2018 BUDGET	NOTES
43	MAINT/REPAIR- COLLECTION PUMPING EQUIP.	10	69	240	1,000	0	1,000	repair/maint of sewer collection pumping.
44	MAINT/REPAIR-TREATMNT & DISPOSAL PLANT EQUIP	430	0	0	1,000	0	1,000	repair/maint of STP equip
45	MAINT/REPAIR-GENERAL PLANT BLDG & EQUIP	0	0	871	1,000	0	1,000	repair/maint of general treatment plant
46	TOTAL EXPENSES	193,996	217,109	229,371	213,645	92,581	216,368	Total Expenses
47	NET GAIN (LOSS)	(43,616)	(54,827)	(69,101)	-	33,628	-	

VILLAGE OF LENA		Actual	Actual	Actual	Budget	To date	Budget	Notes/Remarks
2018 BUDGET		2014	2015	2016	2017	9/30/2017	2018	
FIRE DEPARTMENT FUND								
REVENUES:								
43000	Man Hours Charges	2,424	3,894	7,356	4,500	7,368	4,500	pmts from dists for call outs
43420	Wisc 2% Fire Dues Program	9,683	7,769	8,429	7,500	7,573	7,500	State distribution of the 2% asmt on fire ins premiums
43425	Workers Comp	3,062	5,245	3,839	3,500	1,389	3,500	pmts from muni's for share of workers comp (man hour charges)
43430	Fire Dept Annual Contracts	37,474	38,099	41,706	39,000	19,943	39,000	T. of Lena, Stile, Spruce, V. of Lena (25% share of operating costs ea)
43440	Vehicle Replacement Fee	39,682	41,675	43,760	45,948	20,102	45,948	annual amount per district; increase 5%/yr 2017 = \$11,487 x 4; 2018 = \$12,062X4
43910	Grants	1,790	-	-	20,000	-	-	one in 2010 for \$14,928; one in 2012 for \$1,481
48110	Interest	197	225	250	100	151	200	MM Interest earned on investment & village checking a/c
48500	Donations	4,060	-	12,010	13,000	6,236	-	donations (from Volunteer Firemen's Fund)
48900	Miscellaneous Revenues	-	-	-	-	-	-	
48900-501	Firemans Fund	-	-	32,639	-	-	-	Volunteer Firemen's Fund receipts (not budgeted)
TOTAL REVENUES		\$ 98,372	\$ 96,907	\$ 149,990	\$ 133,548	\$ 62,762	\$ 100,648	
EXPENDITURES:								
52200								
110	Man Hours	8,293	7,538	6,796	5,500	(707)	6,500	fire dept callouts costs
130	FICA/Medicare - Fire Dept	1,494	1,054	1,085	1,200	(54)	1,200	fica/medi on wages pd.
200	Workers Comp	2,375	3,119	4,000	4,000	2,647	4,000	workers comp allocation (began in 2015)
210	Electric/Heat	4,590	3,201	2,970	3,000	2,010	3,000	utilities-monthly heat & electric
220	Water & Sewer	300	692	722	750	371	750	village quarterly water & sewer charge
230	Telephone	492	440	505	500	505	700	telephone costs monthly
231	Internet	769	700	768	850	286	400	internet access monthly
291	Accounting Software	-	-	788	366	-	366	share of acct software maint
305	Continuing Education	2,701	660	328	5,000	-	5,000	NWTC training 5 persons
307	Building & Equipment Insurance	5,938	6,267	6,485	5,500	4,856	5,500	annual property/liab insurance
309	Miscellaneous	1,993	566	1,396	2,382	269	1,000	includes pagers?
310	Fire Station Building Expenses	1,014	387	343	-	826	20,000	new roof/repairs
311	Truck Repairs & Expense	1,897	3,621	2,122	5,000	2,546	5,000	truck repairs and expenses
313	Meetings & Officers Expenses	7,990	4,915	4,650	8,000	-	8,000	\$10/hr for monthly meetings/training
314	Uniform Costs	488	6,228	685	6,500	-	6,500	
316	Fuel	1,764	1,490	1,521	2,500	763	2,500	fuel for vehicles
317	Equipment Repairs & Expense	2,096	1,875	17,227	5,500	10,876	5,500	personal protection equipment
318	PPE Costs	-	-	8,195	4,000	8,699	4,000	acquire new equipment
319	New Equipment	9,606	-	-	13,000	-	-	
321	2% Dues Expense	-	1,247	1,571	-	-	-	
500	Contingency	-	-	-	-	-	-	
57140	Capital Outlay	-	-	-	20,000	-	20,732	new roof/repair
57410	Capital Outlay-Lease pmt truck	40,000	40,000	40,000	40,000	40,001	-	annual lease pmt; Final \$40,000 IN 2017
52200-501	Firemans Fund	-	-	37,438	-	-	-	Volunteer Fire Fund expenses (not budgeted)
TOTAL EXPENDITURES		\$ 91,426	\$ 83,257	\$ 138,714	\$ 133,548	\$ 73,894	\$ 100,648	
NET FIRE DEPT FUND GAIN (LOSS)		\$ 6,946	\$ 13,650	\$ 11,276	\$ -	\$ (11,132)	\$ -	
		OK TO AUDIT						

VILLAGE OF LENA LIBRARY FUND		2018 Budget	Actual 2014	Actual 2015	Actual 2016	Budget 2017	to date 6/30/2017	Budget 2018	COMMENTS
REVENUES:									
210-43260	County of Oconto		\$ 33,799	\$ 35,797	\$ 36,429	\$ 41,495	\$ 41,495	\$ 42,521	county annual appropriation
210-43261	Village of Lena		22,500	22,500	22,500	22,500	22,500	22,500	village annual appropriation
210-43262	Town of Lena		12,000	5,000	22,500	22,500	22,500	22,500	town annual appropriation
210-43263	Town of Stiles		-	300	-	300	600	300	town of Stiles pmt
	Federal (E-rate rebate)								
210-46710	Fines, copies		1,941	2,045	1,934	2,000	929	2,000	library fees for overdue mltls & copies
210-46711	State Grant/Aid		490	6,490	3,565	490	150	490	state aid pmt
210-46712	Aluminum Can Sales		1,490	1,654	1,053	1,300	405	900	sale of aluminum cans
210-46713	Donations		2,172	521	286	200	287	200	donations received
210-46714	Book Sales		206	330	309	-	57	-	
210-48110	MM Investment Interest		259	210	235	200	98	250	interest on investment account
210-48900	Miscellaneous		1,393	470	289	200	100	200	various miscellaneous costs
	TOTAL REVENUES		\$ 76,250	\$ 75,317	\$ 89,101	\$ 91,185	\$ 89,121	\$ 91,861	
EXPENDITURES:									
Wage/Fringe									
210-55110-110	Wages-Librarian		\$ 45,375	\$ 44,861	\$ 45,310	\$ 36,050	\$ 22,073	\$ 36,771	librarian ft wage
210-55110-120	Wages-Part time					11,440		10,904	part time librarians wages (separated for 2017)
210-55110-130	Employee Benefits		11,695	22,009	23,062	22,818	11,168	24,497	fical/med/health/retirement
210-55110-133	Workers Comp		1,224	1,114	1,083	1,200	411	1,200	workers comp insurance charge
	SUBTOTAL		58,294	67,984	69,456	71,508	33,653	73,372	
210-55110-311	Books		2,416	3,339	4,548	1,919	1,011	1,900	
210-55110-312	Videos/DVD		1,390	1,205	1,562	1,000	527	1,000	
210-55110-302	Periodicals		425	383	382	400	248	400	
210-55110-303	Video Games		75	-	40	200	258	250	
210-55110-210	Utilities (heat/electric)		3,540	2,726	2,306	2,500	1,047	2,200	
210-55110-220	Water & Sewer		598	619	646	600	326	650	
210-55110-230	Telephone		708	627	658	600	331	650	
210-55110-291	Account Software maint				787	366	-	366	charge for accounting software maintenance
210-55110-304	Automation		4,387	4,576	4,622	4,622	4,622	4,948	
210-55110-305	Continuing Education		147	355	39	300	72	325	
210-55110-306	Programming		608	557	1,087	600	459	600	
210-55110-307	Building Insurance		1,649	1,194	1,083	1,500	287	1,500	property insurance provided by village
210-55110-308	Office Supplies		2,790	2,209	2,082	1,500	748	1,500	
210-55110-309	Miscellaneous		1,754	378	548	200	66	200	
210-55110-310	Building Maintenance		2,198	1,486	2,357	2,870	236	1,500	village charge for recordkeeping
210-55110-314	Administration Charge					500	500	500	one-time pmts in 2015
210-55110-312	Unemployment Charges			1,865	0	0	-	0	
	SUBTOTAL		22,685	21,520	22,749	19,677	10,737	18,489	
			\$ 80,979	\$ 89,504	\$ 92,204	\$ 91,185	\$ 44,389	\$ 91,861	
LIBRARY FUND NET GAIN (LOSS)									
			\$ (4,729)	\$ (14,186)	\$ (3,103)	\$ -	\$ 44,732	\$ -	

SCHEDULE OF LONG TERM DEBT		2018							
STFL (U3)									
2006045.01	2005	10/24/2005	3/15/2025	\$ 79,878.41	20 yr	5.00%	sewer project		
		<u>12/31/2017</u>	<u>Pmt 2018</u>	<u>Prin</u>	<u>Int</u>	<u>12/31/2018</u>			
	sewer	\$ 43,517.80	\$ 6,733.98	\$ 4,558.09	\$ 2,175.89	\$ 38,959.71	sewer		
STFL (U2)									
2006045.02	2005	12/13/2005	3/15/2025	\$120,121.59	20 yr	5.00%	Utility Capital improvements		
		<u>12/31/2017</u>	<u>Pmt 2018</u>	<u>Prin</u>	<u>Int</u>	<u>12/31/2018</u>			
	sewer	\$ 65,023.17	\$ 10,061.74	\$ 6,810.58	\$ 3,251.16	\$ 58,212.59	sewer		
STFL (G2)									
2012036.01	2011	11/29/2011	3/15/2021	\$192,331.55	10 yr	3.75%	Street & utility project		
		<u>12/31/2017</u>	<u>Pmt 2018</u>	<u>Prin</u>	<u>Int</u>	<u>12/31/2018</u>			
0.32	water	\$ 30,198.68	\$ 8,270.87	\$ 7,138.42	\$ 1,132.45	\$ 23,060.26	water		
0.30	sewer	\$ 28,311.27	\$ 7,753.95	\$ 6,692.27	\$ 1,061.68	\$ 21,619.00	sewer		
0.38	general	\$ 35,860.94	\$ 9,821.66	\$ 8,476.88	\$ 1,344.78	\$ 27,384.06	general		
		\$ 94,370.89	\$ 25,846.48	\$ 22,307.57	\$ 3,538.91	\$ 72,063.32			
STFL (G3)									
2012036.02	2012	3/6/2012	3/16/2021	\$57,668.45	10 yr	3.75%	Street & utility project		
		<u>12/31/2017</u>	<u>Pmt 2018</u>	<u>Prin</u>	<u>Int</u>	<u>12/31/2018</u>			
0.32	water	\$ 8,967.75	\$ 2,456.12	\$ 2,119.82	\$ 336.30	\$ 6,847.93	water		
0.30	sewer	\$ 8,407.32	\$ 2,302.60	\$ 1,987.33	\$ 315.27	\$ 6,419.99	sewer		
0.38	general	\$ 10,649.24	\$ 2,916.64	\$ 2,517.30	\$ 399.34	\$ 8,131.94	general		
		\$ 28,024.31	\$ 7,675.36	\$ 6,624.45	\$ 1,050.91	\$ 21,399.86			
STFL (G1)									
2012099.01	2012	5/1/2012	3/15/2032	\$110,000.00	20 yr	4.00%	General (Rosera subdivision land)		
		<u>12/31/2017</u>	<u>Pmt 2018</u>	<u>Prin</u>	<u>Int</u>	<u>12/31/2018</u>			
	general	\$ 89,548.77	\$ 8,055.54	\$ 4,473.59	\$ 3,581.95	\$ 85,075.18			
STFL (G4)									
2017120.01	2017	12/28/2016	3/15/2026	\$ 81,835.67	10 yr	3.00%	Public Works (Cedar St & fire station)		
		<u>12/31/2016</u>	<u>Pmt 2018</u>	<u>Prin</u>	<u>Int</u>	<u>12/31/2018</u>			
	general	\$ 81,835.67	\$ 10,575.95	\$ 7,602.96	\$ 2,972.99	\$ 74,232.71	first pmt March 2018		
Clean Water Fund Issue of 2007									
4406-02	2007	11/28/2007	5/1/2027	\$ 283,857.06	20 yr	2.475%	Sewer	Main St sewer project	
		<u>12/31/2017</u>	<u>Pmt 2018</u>	<u>Prin</u>	<u>Int</u>	<u>12/31/2018</u>			
	sewer	\$ 159,192.45	\$ 17,989.59	\$ 14,225.63	\$ 3,763.96	\$ 144,966.82	sewer	int 5/1 & 11/1; p 11/1	
Safe Drinking Water Fund Issue of 2014									
5464-03	2014	3/26/2015	5/1/2035	\$ 2,566,114.31	20 yr	1.925%	Water	new water treatment system	
		<u>12/31/2017</u>	<u>Pmt 2018</u>	<u>Prin</u>	<u>Int</u>	<u>12/31/2018</u>			
	water	\$ 2,445,473.42	\$ 168,855.07	\$ 122,963.23	\$ 45,891.84	\$ 2,322,510.19	water	int 5/1 & 11/1; p 11/1	
SUMMARY									
		<u>12/31/2017</u>	<u>Pmt 2018</u>	<u>Prin</u>	<u>Int</u>	<u>12/31/2018</u>			
	sewer	\$ 304,452.01	\$ 44,841.86	\$ 34,273.90	\$ 10,567.96	\$ 270,178.11			
	water	2,484,639.85	179,582.06	132,221.47	47,360.59	2,352,418.38			
	general	217,894.62	31,369.79	23,070.73	8,299.06	194,823.89			
		\$ 3,006,986.48	\$ 255,793.71	\$ 189,566.10	\$ 66,227.61	\$ 2,817,420.38			
Debt margin:		\$ 31,027,900	e/v 2017						
		5%							
		1,551,395		Allowable debt margin					
		402,321		Current general obligation debt 01/01/2018					
		\$ 1,149,074		Available margin of indebtedness					
			\$ 31,369.79						

