

VILLAGE OF LENA									
2018 BUDGET									
GENERAL FUND									
		Actual 2014	Actual 2015	Actual 2016	2017 Budget	ytd 9/18/2017	2018 Budget		NOTES
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		fees for building permits issued
44310	Street Opening Permits	-	-	-	-	-	-		street opening permits \$500 -refundable
44910	Pull Track Permits	-	-	-	-	-	-		Pull track permit
	TOTAL LICENSES & PERMITS	\$ 3,970	\$ 3,106	\$ 3,808	\$ 3,350	\$ 3,729	\$ 3,350		
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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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/stale 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	Cellcom 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	.				

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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/board/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/Cellphone-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 (alloations 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							monthly fees charged by banks (est 1,585?/yr)
51530	290	Village Assessor	5,088	4,666	4,405	4,620	3,600	4,320	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 & \$1000 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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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 employee 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					165		new a/c to break out Overtime pay
52101	110	Police Wages Comptime EOY Payout			100				new a/c to break out Comp Payout at EOY pay
52100	130	Police Wages-Fringe Benefits		8,363	8,350	9,300	6,371	9,651	wrs, fica/medi, health ins
	200	Police Workers Comp		1,390	2,028	2,000	1,460	2,053	workers comp ins police code 7720
	230	Police Communications	5,871	4,961	3,772	5,600	2,787	5,600	phone/spillman \$440/DOJ line
	295	Police Prisoner Board	-	33	-	100	-	50	charge from county
	307	Police Insurance		3,739	6,644	5,300	4,744	5,300	property & liab ins allocation
	308	Police Office Supplies	499	636	113	600	31	400	office supplies
	315	Police Uniforms	792	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		445	1,040	1,000	817	1,000	small items of equipment
	335	Police Training	1,165	780	579	1,500	696	1,500	has associated state aid
	340	Police Vehicle Fuel	3,822	3,236	3,162	4,000	2,601	4,000	gas for squad
	341	Police Vehicle Maintenance	3,067	787	1,556	1,800	1,913	1,800	maintenance of squad
	343	Police National Night Out	1,021	1,810	1,454	750	781	750	has associated donation revenue (nonlapsing a/c)
	390	Police Misc Operating Supplies/Costs	860	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:									

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52300	000	Rescue Squad EMS	5,969	5,964	12,504	6,252	-	6,252	5 yr contract O/Falls 2017-2021
<u>INSPECTION:</u>									
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	
<u>53 PUBLIC WORKS</u>									
<u>STREET MAINTNEANCE:</u>									
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
<u>53 PUBLIC WORKS (cont'd)</u>									

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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		500	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	
<u>55 CULTURE/RECREATION/EDUCATION</u>									
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	
<u>56 CONSERVATION & DEVELOPMENT</u>									

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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			245	250	126	250	Community Promotions event
56701	000	Tourism	-	2,500	3,500	3,500	1,000	3,500	\$2,500 Discovery Guide + \$1,000 OCEDC
TOTAL CONSERVATION/DEVELOPMENT			\$ 3,622	\$ 7,565	\$ 9,310	\$ 7,500	\$ 1,302	\$ 7,500	
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	