



Village of Grantsburg

316 South Brad Street
Grantsburg, WI 54840

Special Village Board Meeting Agenda
Wednesday November 10, 2021 5:00 p.m.
Village Office Board Room, 316 S. Brad Street

The Village Board of Trustees will discuss the following items and may take action as needed:

1. **Call to Order; Roll Call; Pledge of Allegiance**
2. **VILLAGE BOARD WILL CONVENE INTO CLOSED SESSION** to review yearly compensation for Village President and Trustees pursuant to Wis. Stats. 19.85 (c) “Considering employment, promotion, compensation or performance evaluation data of any public employee over which the government body has jurisdiction or exercises responsibility.”
3. **VILLAGE BOARD WILL RECONVENE INTO OPEN SESSION** pursuant to Wis. Stats. 19.85 (2).
4. **Motion** from Closed Session (if any)
5. **2022 Budget – prepare for publication, set hearing date MEMO GEN'L WATER SEWER STORM WTR**
6. **Adjournment**

Sheila Meyer - Clerk/Treasurer

Posted: November 9, 2021 Village of Grantsburg website www.grantsburgwi.com; Village Office 316 South Brad Street; Community Center 315 South Robert Street; US Post Office 201 North Pine Street

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4-color Process

Village of Grantsburg

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November 10, 2021

The Administration Committee has met twice and has spent many hours working on the 2022 budgets for the Village.

At their first meeting, the General Fund had a \$134,429 deficit! After much discussion, they were able to cut that to a \$58,535 deficit. Some tough decisions were made at the second meeting and they are able to present a balanced budget to the full board.

Included in the packet for Wednesday's meeting are draft 2022 budgets for the General Fund, Water Utility Fund, Sewer Utility Fund and Storm Water Utility Fund. Each fund is treated as its own "business". The General Fund is supported by taxes, shared revenue, transportation aid, fines, user fees such as rent, camping fees, license fees, contributions, etc. The Water, Sewer and Storm Water Funds are supported by user fees which are billed quarterly to customers.

I've included several spreadsheets showing the State Aids we receive. The two largest sources, Shared Revenues and Transportation Aid are down \$10,000 for 2022. Also included are revenue and expense reports for the pool, campground

Some general notes that pertain to all the above budgets:

The Village crews' wages, taxes, insurance and retirement are allocated between the four funds based on actual time spent on each task as recorded on their timesheets. When figuring the proposed budgets, I estimate this allocation. The actual expense per fund may vary from what is proposed. The Admin Comm included a 3% Cost of Living increase for full-time employees. The President, Trustees, Clerk/Treasurer and Deputy C/T wages, taxes, etc. are also allocated to the four funds based on an estimated percentage of time spent on each fund. This percentage usually stays the same from year to year. Office supplies, postage, IT services, etc. are also allocated to the four funds. The Administration Committee approved a change to the allocation of the President, Trustees, Clerk/Treasurer and Deputy C/T wages, etc. which charges more to the Water/Sewer/Storm Water funds since we have large projects there and more time is being spent on these funds. An increase of 20 hours per week, to full-time status, is included for the current Police Admin Assistant. She currently works 20 hours per week for the Police Department. The hope is to increase her Police hours to 24 hours/week and add 16 hours/week to help in the Village Office. The hours currently being logged for Allison and myself, to keep up with daily requirements, is well over 40 hours per week. The health insurance for the employees is increasing 5.6% with an increase in the deductibles and out-of-pocket maximums from \$4,500 Single/\$9,000 Family to \$4,600 Single/\$9,200 Family. Our agent looked at a number of other plans and I looked at 4 State plans and all premiums were more for comparable services. The Admin Comm is proposing to offer \$5,000/year to any employee switching from family to single or dropping our

health insurance. The change from family to single would save the Village \$15,000/year per employee.

Some of the other proposed changes are: 1) increase airport hangar lot lease amount from \$0.15 per square foot to \$0.45 per square foot +\$4,600 2) transfer \$10,000 from the cemetery demand notes to cover net expenses for 2021 and 2022 at the cemetery 3) meet with Grantsburg School officials and ask if they would collect 10% more from the school district taxpayers for pool operations +\$2,500 (they currently collect \$25,000, this has been the same since 2013) and to request assistance with pool equipment replacement 4) borrow \$228,657 for multiple items that have been cut from budgets for several years 5) wait on the Welcome sign until the school shop and art department let us know if they will work on it 6) wait on replacing campground street lights and pedestals until we hear about the campground grant 7) cut Library appropriation by 20% (\$16,600) 8) use \$19,835 from cash to balance the 2022 budget.

All TIF activities were removed from the General Fund last year when the Auditors were here and now each District has its own fund accounting. TIF #5 (downtown including Blueberry Rentals) has a cash balance of over \$300,000. Most of this was transferred from TIF #3, the current Industrial Park. This balance or a part of this balance can be applied to the CDBG loan for the 2019 Downtown Project.

Water Fund: The Water Fund rates are currently being reviewed by the WI Public Service Commission and will be increasing in 2022 due to the Water Manganese Project.

Sewer Fund: The Sewer Fund rates have not been increased since January 2013. We will be looking at an increase in the Sewer rates for 2022.

Storm Water Fund: The Storm Water Fund rates were increased January 2014. This fund appears to be okay for now.

See you on Wednesday 11/10 at 5 p.m. I'll have paper copies for everyone to work from.

Sheila

VILLAGE OF GRANTSBURG - 2022 GENERAL FUND BUDGET - DRAFT 11/10/2021

ACCOUNT:	2018 Actual	2019 Actual	2020 Actual	2021 Estimated Year-end	2022 Proposed Budget	Description
						requests from comm mtgs
REVENUES:						loan items
TAX COLLECTIONS						
General Property Tax	\$420,876.00	\$423,190.00	\$432,872.00	\$464,802.00	\$468,875.00	allowable levy
					\$5,991.03	refunded/assessor error taxes
Tax Increment	\$162,982.06	\$173,830.51	\$104,965.54	\$0.00	\$0.00	moved to individual TID funds
Tax from Utilities	\$54,195.00	\$54,195.00	\$54,195.00	\$54,195.00	\$54,195.00	Water pays Gen'l
PILOT/Village Housing Auth.	\$3,991.45	\$4,061.67	\$4,122.88	\$3,869.44	\$4,000.00	payment in lieu of tax
PILOT/County Housing Auth.	\$976.32	\$0.00	\$1,063.12	\$0.00	\$1,000.00	payment in lieu of tax
PILOT/Courtyard Square Apts.	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	payment in lieu of tax
PILOT/GHI-Big Gust Terrace	\$8,400.00	\$8,400.00	\$8,400.00	\$8,400.00	\$8,400.00	payment in lieu of tax
Interest/Payment on Taxes	\$106.70	\$102.94	\$0.00	\$50.00	\$100.00	Interest on late PP taxes
TAX COLLECTIONS	\$653,027.53	\$665,280.12	\$607,118.54	\$532,816.44	\$544,061.03	
SPECIAL ASSESSMENTS						
Curb, Gutter & Walk Sp. Assmt	\$33,531.11	\$0.00	\$0.00	\$0.00	\$0.00	
SPECIAL ASSESSMENTS	\$33,531.11	\$0.00	\$0.00	\$0.00	\$0.00	
INTERGOV REVENUE						
Federal Grants	\$140,967.47	\$432,485.84	\$17,333.74	\$0.00	\$0.00	
State Shared Revenue	\$433,491.95	\$432,716.89	\$433,216.51	\$432,255.37	\$429,569.08	(\$2,686.29)
Fire Insurance Tax	\$2,738.89	\$3,010.23	\$3,172.93	\$3,256.03	\$3,200.00	paid to Fire Department
State Grants - Law Enforcement	\$0.00	\$4,800.00	\$4,782.41	\$800.00	\$800.00	
State Grants - Local Streets	\$93,903.43	\$88,935.62	\$99,227.69	\$99,940.45	\$92,105.19	(\$7,835.26)
State Grants - LRIP Grant	\$6,069.94	\$0.00	\$0.00	\$5,773.00	\$0.00	
Payment for Municipal Services	\$5,646.09	\$5,245.37	\$4,138.67	\$4,342.26	\$4,594.86	for WI DNR properties
PILOT - WI DNR	\$418.59	\$418.59	\$418.59	\$418.59	\$418.59	payment in lieu of tax
State Grant - Election Aid	\$0.00	\$0.00	\$2,107.30	\$0.00	\$0.00	
State Payment - Computer Aid	\$3,758.05	\$3,848.99	\$2,183.47	\$3,533.67	\$3,533.67	
State Payment - PP Aid	\$0.00	\$3,352.54	\$5,634.19	\$0.00	\$1,404.16	
INTERGOV REVENUE	\$686,994.41	\$974,814.07	\$572,215.50	\$550,319.37	\$535,625.55	

ACCOUNT:	2018 Actual	2019 Actual	2020 Actual	2021 Estimated Year-end	2022 Proposed Budget	Description
LICENSE						
Business Licenses	\$320.00	\$1,185.00	\$1,060.00	\$900.00	\$1,000.00	pawn broker, food trucks
Liquor & Beverage License	\$6,199.80	\$6,181.00	\$6,422.00	\$7,525.00	\$6,400.00	
Operator's License	\$2,055.00	\$2,310.00	\$2,290.00	\$2,400.00	\$2,200.00	bartender license
Cigarette License	\$800.00	\$800.00	\$750.00	\$800.00	\$800.00	
Dog License	\$978.02	\$995.56	\$648.64	\$750.00	\$800.00	\$1 per license + late fees
Building Permit	\$1,795.75	\$2,474.00	\$511.50	\$900.00	\$1,000.00	
Zoning Permits & Fees	\$941.00	\$380.00	\$250.00	\$750.00	\$500.00	conditional use/variances
LICENSE	\$13,089.57	\$14,325.56	\$11,932.14	\$14,025.00	\$12,700.00	
FINES & PENALTY						
Law & Ordinance Violations	\$5,710.08	\$4,769.46	\$2,386.82	\$3,500.00	\$3,500.00	Village portion of citations
Settlement for Property Damage	\$205.00	\$525.00	\$0.00	\$0.00	\$0.00	
FINES & PENALTY	\$5,915.08	\$5,294.46	\$2,386.82	\$3,500.00	\$3,500.00	
SERVICE CHARGES						
Gen'l Gov't Misc.	\$1,915.88	\$1,817.71	\$1,646.03	\$2,000.00	\$2,000.00	assmnt searches, pub. Fees
Police Misc.	\$762.00	\$234.50	\$105.00	\$120.00	\$150.00	reports
Streets	\$2,401.36	\$3,534.38	\$20,442.22	\$4,000.00	\$4,000.00	spring cleanup, misc
Airport	\$4,886.13	\$4,946.65	\$5,082.61	\$4,016.17	\$3,815.00	leases, Dairy
					\$4,600.00	Increase hangar lot lease
Airport Fundraising	\$636.32	\$358.39	\$0.00	\$0.00	\$0.00	
Trash Collection	\$95,056.62	\$94,673.69	\$97,731.89	\$113,000.00	\$117,500.00	collected from RE customers
Recycling	\$0.00	\$37.00	\$169.00	\$0.00	\$0.00	
Cemetery	\$0.00	\$0.00	\$0.00	\$19,000.00	\$5,200.00	Lot sales, Veterans lot care
					\$10,000.00	Transfer from Cemetery Note
Campground	\$62,410.86	\$64,385.95	\$62,265.54	\$75,000.00	\$75,000.00	camping fees
Swimming Pool	\$24,291.18	\$22,216.31	\$0.00	\$26,690.00	\$24,000.00	memberships, daily, school rent
Timber Sales	\$0.00	\$13,800.38	\$0.00	\$0.00	\$0.00	
SERVICE CHARGES	\$192,360.35	\$206,004.96	\$187,442.29	\$243,826.17	\$246,265.00	
MISC. REVENUE						
Interest	\$5,990.99	\$8,541.88	\$5,821.01	\$1,000.00	\$2,500.00	interest on investment acct
Interest-Special Assessments	\$4,856.75	\$6,324.12	\$4,995.11	\$2,350.00	\$2,000.00	int on amts to taxroll
Rent	\$13,661.09	\$7,533.39	\$6,200.50	\$6,750.00	\$4,500.00	food shelf, school, comm ctr
Sale of Village Property	\$1,238.50	\$15,844.64	\$6,711.00	\$10,000.00	\$0.00	
Insurance Recoveries/Other	\$560.00	\$0.00	\$0.00	\$0.00	\$0.00	
Donations/Contributions	\$40,758.82	\$39,174.02	\$44,106.61	\$87,320.00	\$31,400.00	pool \$25,000/benches, Wtrx

					\$2,500.00	Additional from School
Other Misc. Revenues	\$6,256.00	\$7,213.89	\$7,169.21	\$3,573.00	\$0.00	insurance dividend
MISC. REVENUE	\$73,322.15	\$84,631.94	\$75,003.44	\$110,993.00	\$42,900.00	
ACCOUNT:	2018 Actual	2019 Actual	2020 Actual	2021 Estimated Year-end	2022 Proposed Budget	Description
OTHER FINANCING SOURCES						
Long Term Loans	\$62,182.65	\$747,762.39	\$0.00	\$113,057.00	\$115,600.00	new possible loan \$228,657
Capital Leases	\$5,603.40	\$0.00	\$0.00	\$0.00	\$5,600.00	copier lease
OTHER FINANCING SOURCES	\$67,786.05	\$747,762.39	\$0.00	\$113,057.00	\$121,200.00	
TOTAL REVENUES	\$1,726,026.25	\$2,698,113.50	\$1,456,098.73	\$1,568,536.98	\$1,506,251.58	

ACCOUNT:	2018 Actual	2019 Actual	2020 Actual	2021 Estimated Year-end	2022 Proposed Budget	Description
EXPENDITURES:						
						* all % are shared with w/s/st w
GENERAL GOVERNMENT						
Legislative wages & taxes	\$5,070.31	\$6,564.49	\$4,611.70	\$5,222.00	\$4,629.00	* % village board
Legislative gen'l operations	\$1,826.72	\$2,860.45	\$5,370.56	\$2,000.00	\$2,200.00	dues, memberships, conf
Legal Services	\$9,037.14	\$6,489.00	\$4,022.00	\$7,000.00	\$5,000.00	police, misc legal
Legal - Code of Ordinances	\$8,202.48	\$6,583.00	\$3,733.18	\$3,500.00	\$4,000.00	code updates/amendments
General Administration	\$5,391.13	\$5,556.41	\$3,123.00	\$3,500.00	\$4,500.00	* % office supplies
President wages & taxes	\$2,727.84	\$2,893.63	\$1,860.19	\$1,996.00	\$1,862.00	* % president
President gen'l operations	\$1,341.33	\$994.53	\$48.70	\$2,200.00	\$2,000.00	conferences, telephone, cards
Clerk wages & taxes	\$51,144.52	\$40,273.69	\$40,100.64	\$36,376.00	\$42,109.00	* % of Allison, Sheila & Larissa
Clerk benefits	\$28,366.42	\$9,803.07	\$12,656.17	\$11,573.00	\$12,966.00	* % ins, HSA, retirement
Clerk gen'l operations	\$832.24	\$1,966.93	\$285.90	\$2,000.00	\$1,600.00	training, supplies
Clerk publications	\$1,947.20	\$2,409.80	\$1,941.49	\$2,400.00	\$2,500.00	minutes, license, CUP,
Election wages	\$2,813.23	\$997.00	\$3,056.62	\$1,132.00	\$3,200.00	election workers/inspectors
Election gen'l operations	\$1,863.21	\$925.05	\$3,846.51	\$1,800.00	\$3,000.00	notices, meals, machine
IT Services	\$2,196.47	\$2,461.27	\$6,508.14	\$3,000.00	\$3,000.00	* % of IT services
Treasurer wages & taxes	\$29,704.78	\$38,902.16	\$40,340.55	\$36,850.00	\$42,346.00	* % of Allison, Sheila & Larissa
Treasurer benefits	\$14,705.08	\$9,185.85	\$12,259.28	\$11,668.00	\$13,019.00	* % ins, HSA, retirement
Treasurer audit services	\$5,750.00	\$9,200.00	\$6,500.00	\$8,728.00	\$7,600.00	* auditor
Treasurer gen'l operations	\$1,472.78	\$452.78	\$296.25	\$200.00	\$1,000.00	training, supplies
Assessor's Service	\$6,900.00	\$7,025.00	\$7,150.00	\$7,300.00	\$7,450.00	assessor
Assessment gen'l operations	\$321.68	\$337.91	\$701.10	\$0.00	\$350.00	mfg assessment
V. Office Bldg Crew wages/taxes	\$7,809.68	\$5,382.77	\$7,503.07	\$3,508.00	\$5,604.00	crew wages & taxes
VO Bldg crew benefits	\$2,172.56	\$1,921.68	\$1,782.71	\$1,347.00	\$3,054.00	crew ins, HSA, retirement
V. Office Bldg general operations	\$8,049.50	\$7,714.48	\$8,915.49	\$8,417.00	\$4,200.00	crew clean, rugs, fire alarms
V. Office Bldg utilities	\$9,045.93	\$7,868.56	\$7,161.71	\$8,235.00	\$8,000.00	heat, electric, phones, w/s
V. Office outlay	\$0.00	\$0.00	\$10,840.00	\$2,925.00	\$0.00	

ACCOUNT:	2018 Actual	2019 Actual	2020 Actual	2021 Estimated Year-end	2022 Proposed Budget	Description
Uncoll A/R, Tax Refunds	\$510.37	\$9,495.00	\$285.74	\$36.00	\$0.00	
Insurance Prop,liab, w/c, vehicles	\$46,408.50	\$42,181.56	\$40,084.15	\$45,150.00	\$46,706.00	* % of insurance
Other Gen'l Gov't	\$7,926.77	\$2,560.47	\$4,138.94	\$2,600.00	\$2,700.00	* % software support, hams,
GENERAL GOVERNMENT	\$263,537.87	\$233,006.54	\$239,123.79	\$220,663.00	\$234,595.00	
PUBLIC SAFETY						
Police Full-time wages & taxes	\$178,980.80	\$216,152.13	\$178,386.74	\$184,913.00	\$185,624.00	3 full-time wages & taxes
Police FT benefits	\$90,517.55	\$67,614.50	\$64,095.88	\$68,991.00	\$72,416.00	3 f-t ins, HSA, retirement
Police Part-time wages/taxes	\$13,236.32	\$19,096.94	\$18,674.00	\$18,000.00	\$22,391.00	16 hrs/week
Police Admin Asst wages/taxes	\$12,160.14	\$13,428.26	\$15,674.00	\$21,967.00	\$25,526.00	60%/15% Clk,15% Treas,10% W/S
Police Admin Asst benefits				\$0.00	\$5,633.00	60%/15% Clk,15% Treas,10% W/S
Police gen'l op, uniforms, phone	\$13,126.33	\$12,696.92	\$11,902.57	\$11,365.00	\$12,000.00	
					\$2,500.00	National Night Out
					\$3,600.00	Squad radio & installation
					\$3,500.00	Radar for F150
					\$7,200.00	Portable radios (3)
					\$2,500.00	Squad computer/docking stn
					\$500.00	Ballistic helmet
					\$650.00	Steel door & frame
Police training	\$3,386.97	\$1,683.82	\$1,422.96	\$1,200.00	\$3,000.00	
Police Squad maint & gas	\$9,859.41	\$8,734.93	\$11,515.06	\$10,000.00	\$10,000.00	
Police Outlay	\$6,060.00	\$37,001.84	\$8,481.32	\$0.00	\$0.00	
Fire Protection general operations	\$2,738.89	\$3,010.23	\$3,172.93	\$3,256.00	\$3,200.00	payment to Fire Department
Fire Protection Levy	\$53,440.76	\$53,896.76	\$56,484.64	\$57,231.00	\$58,068.00	operations and building
Ambulance Levy	\$68,386.32	\$71,805.64	\$75,243.42	\$79,006.00	\$83,710.40	addtl 5%
Other Public Safety	\$0.00	\$0.00	\$413.00	\$0.00	\$0.00	
PUBLIC SAFETY	\$451,893.49	\$505,121.97	\$445,466.52	\$455,929.00	\$502,018.40	

ACCOUNT:	2018 Actual	2019 Actual	2020 Actual	2021 Estimated Year-end	2022 Proposed Budget	Description
PUBLIC WORKS						
Street Admin wages & taxes	\$457.56	\$152.36	\$351.99	\$1,491.00	\$2,368.00	* % PW assistant
Street Admin benefits				\$284.00	\$449.00	
Street Admin general operations	\$1,535.00	\$888.20	\$1,882.47	\$1,650.00	\$1,000.00	* % mapping software
Streets, garage, mach wages/taxes	\$78,431.28	\$67,061.06	\$83,438.45	\$44,179.00	\$38,449.00	* % crew wages & taxes
Streets, garage, mach benefits	\$17,525.12	\$22,079.31	\$21,692.56	\$20,548.00	\$27,400.00	* % crew ins, HSA, retirement
Street general operations	\$13,376.79	\$13,678.59	\$34,125.61	\$14,000.00	\$14,000.00	blktop, sprg cleanup, uniforms
Garage general operations	\$2,696.94	\$2,522.34	\$3,260.47	\$3,600.00	\$3,600.00	supplies, uniforms
					\$15,300.00	reside yellow shed
Garage utilities	\$6,789.46	\$8,410.25	\$7,309.93	\$9,800.00	\$9,500.00	electricity, heat, phones
Machinery general operations	\$4,213.35	\$2,563.25	\$3,287.01	\$2,500.00	\$3,500.00	maintenance
Machinery gas & oil	\$5,880.18	\$8,404.05	\$6,048.49	\$7,000.00	\$7,000.00	
Machinery repairs	\$3,711.76	\$2,769.20	\$1,651.22	\$500.00	\$3,000.00	
Machinery outlay	\$59,343.00	\$1,500.00	\$0.00	\$97,096.66	\$0.00	Plow truck, mowers
Street Const/Benson Ave	\$0.00	\$0.00	\$40,044.11	\$0.00	\$0.00	
2018 WI Ave/Brad to Oak	\$190,104.09	\$0.00	\$0.00	\$0.00	\$0.00	
2018-19 CDBG Downtown Project	\$31,325.25	\$290,254.32	\$0.00	\$0.00	\$0.00	
Snow & Ice wages & taxes	\$17,652.93	\$30,165.98	\$19,153.92	\$17,915.00	\$18,000.00	crew wages & taxes
Snow & Ice benefits	\$3,548.16	\$9,822.40	\$5,323.33	\$4,256.00	\$4,276.00	crew ins, HSA, retirement
Snow & Ice general operations	\$5,309.16	\$6,546.96	\$4,668.45	\$7,000.00	\$6,500.00	salt/sand, misc repairs
				\$4,000.00	\$5,000.00	snow material storage
Snow & Ice machinery maint, gas	\$8,135.30	\$6,230.96	\$10,290.71	\$20,000.00	\$6,000.00	
Crack/Chip/Fog Sealing gen'l op	\$49,668.26	\$4,335.43	\$13,838.55	\$0.00	\$15,000.00	various streets
Street Lights electricity	\$26,790.92	\$23,120.12	\$23,573.89	\$23,000.00	\$23,000.00	
Street Lights maint & repairs	\$0.00	\$1,260.26	\$1,057.81	\$2,400.00	\$2,200.00	4 LED fixtures on Pine Street
Street Lights Outlay	\$0.00	\$254,731.18	\$0.00	\$0.00	\$0.00	
Sidewalks Outlay	\$17,468.71	\$59,170.77	\$0.00	\$0.00	\$0.00	
Curb & Gutter Outlay	\$30,761.58	\$266,688.63	\$0.00	\$0.00	\$0.00	
Street Signs Gen'l Op.	\$0.00	\$702.63	\$51.84	\$200.00	\$500.00	

ACCOUNT:	2018 Actual	2019 Actual	2020 Actual	2021 Estimated Year-end	2022 Proposed Budget	Description
Airport wages & taxes	\$3,027.76	\$6,117.83	\$3,881.92	\$3,052.00	\$3,000.00	crew maint & plowing time
Airport benefits	\$631.56	\$1,471.94	\$765.14	\$701.00	\$690.00	crew maint & plowing time
Airport general operations	\$1,444.27	\$4,304.26	\$1,315.49	\$750.00	\$1,200.00	maintenance
Airport Electricity	\$972.30	\$975.43	\$939.94	\$950.00	\$1,000.00	runway lights
Trash Coll. Gen'l Op.	\$94,803.95	\$94,240.76	\$95,558.70	\$110,653.00	\$115,200.00	paid to Waste Mangmnt
Recycling Attd wages & taxes	\$1,749.71	\$1,157.99	\$1,384.35	\$1,722.00	\$1,750.00	reimb from Recycling Control
PUBLIC WORKS	\$677,354.35	\$1,191,326.46	\$384,896.35	\$399,247.66	\$328,882.00	
HEALTH AND HUMAN SERVICES						
Riverside Cemetery wages/taxes	\$2,550.36	\$1,726.68	\$1,491.06	\$1,500.00	\$2,200.00	crew
Riverside Cemetery benefits	\$53.76	\$120.73	\$81.14	\$100.00	\$612.00	crew ins, HSA, retirement
Riverside Cemetery general op	\$1,889.44	\$50.00	\$74.93	\$13,000.00	\$16,500.00	mowing, utilities, software
Riverside Cemetery donation	\$5,000.00	\$5,000.00	\$10,000.00	\$0.00	\$0.00	
HEALTH AND HUMAN SERVICES	\$9,493.56	\$6,897.41	\$11,647.13	\$14,600.00	\$19,312.00	
LEISURE & RECREATION						
CC,Park,Cmgrd,evts,golf,dam wages/taxes	\$23,519.60	\$21,112.77	\$22,481.57	\$31,705.00	\$36,835.00	crew wages & taxes
CC,Park,Cmgrd,events,golf,dam benefits	\$5,986.40	\$7,054.54	\$4,386.57	\$15,256.00	\$22,989.00	crew ins, HSA, retirement
Comm. Center general operations	\$6,730.17	\$4,907.91	\$1,879.98	\$2,300.00	\$600.00	supplies
Comm. Center utilities	\$7,666.09	\$6,439.53	\$5,840.43	\$6,300.00	\$6,000.00	electricity, natural gas, wtr-swr
Park general operations	\$2,103.63	\$3,009.48	\$2,225.93	\$1,600.00	\$2,000.00	
					\$800.00	tennis court benches (2)
					\$500.00	2 pickleball nets
					\$1,000.00	x handicapped swing
					\$2,000.00	x dual adult/child swing
					\$1,000.00	x replace wood chips
					\$13,500.00	rebuild east pavillion
					\$8,500.00	south pavillion metal roof
					\$0.00	Welcome sign
Park utilities	\$1,166.04	\$2,099.42	\$1,777.79	\$2,800.00	\$1,450.00	electricity
Campground Host wages & taxes	\$2,333.33	\$2,803.20	\$0.00	\$0.00	\$0.00	
Campground general operations	\$6,693.77	\$4,194.39	\$9,801.05	\$6,750.00	\$6,800.00	
					\$0.00	replace 6 st. lights, pedestals

ACCOUNT:	2018 Actual	2019 Actual	2020 Actual	2021 Estimated Year-end	2022 Proposed Budget	Description
Campground utilities	\$21,240.55	\$19,736.22	\$18,181.63	\$20,600.00	\$18,000.00	electricity, natural gas, wtr-swr
Campground Repairs	\$0.00	\$0.00	\$19,624.44	\$0.00	\$0.00	
Campground New Proposed	\$0.00	\$0.00	\$0.00	\$11,960.00	\$0.00	Engineering and grant apps
Events Security wages & taxes	\$3,210.67	\$4,191.64	\$0.00	\$1,440.00	\$1,663.00	reimbursed
Events general operations	\$2,618.98	\$813.44	\$2,372.10	\$2,500.00	\$2,800.00	flowers, decorations
Fairgrds Property Improvement	\$0.00	\$1,644.00	\$786.00	\$786.00	\$800.00	paid to Fair Society
Pool crew wages & taxes	\$6,347.84	\$8,519.61	\$3,143.55	\$15,064.00	\$8,000.00	crew wages & taxes
Pool crew benefits	\$928.88	\$1,737.06	\$364.70	\$2,712.00	\$1,440.00	crew ins, HSA, retirement
Pool Staff wages & taxes	\$18,409.68	\$17,969.10	\$87.73	\$17,162.00	\$17,502.00	
Pool gen'l operations, chemicals	\$11,752.77	\$10,722.41	\$1,401.85	\$25,000.00	\$12,000.00	
Pool utilities	\$8,346.18	\$7,619.45	\$2,722.31	\$8,850.00	\$9,000.00	electricity, natural gas, wtr-swr
Pool repairs	\$0.00	\$1,472.35	\$2,213.54	\$22,100.00	\$1,500.00	
Pool outlay	\$0.00	\$2,200.00	\$0.00	\$0.00	\$51,000.00	equipment replacement
					\$0.00	misc repairs
Golf Course general operations	\$682.82	\$145.86	\$14.24	\$25.00	\$100.00	fire ext service
					\$18,300.00	reside golf garage
Golf Course outlay	\$24,222.00	\$0.00	\$0.00	\$0.00	\$500.00	Paint for clubhouse
Skating Rink	\$3,900.00	\$7,037.00	\$728.58	\$400.00	\$500.00	liner
Memory Lake Dam gen'l operations	\$79.98	\$54.98	\$73.79	\$2,500.00	\$100.00	
LEISURE & RECREATION	\$157,939.38	\$135,484.36	\$100,107.78	\$197,810.00	\$247,179.00	
ECONOMIC DEVELOPMENT						
Ec. Development gen'l operaitons	\$550.68	\$531.00	\$0.00	\$0.00	\$0.00	Moved to TID funds
TID #3 Payout after closing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Moved to TID funds
TID #4 DGI Grantsburg	\$0.00	\$12,500.00	\$0.00	\$0.00	\$0.00	Moved to TID funds
TID #5 D & J Property	\$11,300.00	\$18,466.94	\$0.00	\$0.00	\$0.00	Moved to TID funds
ECONOMIC DEVELOPMENT	\$11,850.68	\$31,497.94	\$0.00	\$0.00	\$0.00	

ACCOUNT:	2018 Actual	2019 Actual	2020 Actual	2021 Estimated Year-end	2022 Proposed Budget	Description
DEBT SERVICE						
Principal	\$171,183.43	\$154,034.95	\$188,992.88	\$128,106.00	\$139,776.00	loan payments
Interest - Long Term	\$36,115.72	\$34,723.96	\$46,315.05	\$54,420.00	\$36,454.00	loan payments
				(\$63,218.00)	(\$31,600.00)	Pay CDBG loan from TIF#5
Debt Costs	<u>\$0.00</u>	<u>\$439.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
DEBT SERVICE	\$207,299.15	\$189,197.91	\$235,307.93	\$119,308.00	\$144,630.00	
OTHER FINANCING USES						
Operating Transfer	\$83,000.00	\$83,000.00	\$83,000.00	\$83,000.00	\$66,400.00	paid to library/cut 20%
Misc. Expenditures	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	
OTHER FINANCING USES	\$83,100.00	\$83,000.00	\$83,000.00	\$83,000.00	\$66,400.00	
					(\$15,000.00)	Family to single health ins.
					\$9,033.00	3% COL Raise
					(\$10,962.00)	Realloc Bd, AL, SM
					(\$16,929.00)	
TOTAL EXPENDITURES	\$1,862,468.48	\$2,375,532.59	\$1,499,549.50	\$1,490,557.66	\$1,526,087.40	
NET TOTALS Rev over (under) exp	(\$136,442.23)	\$322,580.91	(\$43,450.77)	\$77,979.32	(\$19,835.82)	
				(\$19,835.82)	\$19,835.82	Transfer cash from 2021 to 2022
NET TOTALS Rev over (under) exp	(\$136,442.23)	\$322,580.91	(\$43,450.77)	\$58,143.50	\$0.00	
				Add to Cash Bal		

VILLAGE OF GRANTSBURG - 2022 WATER FUND BUDGET -DRAFT 11/10/2021

ACCOUNT:	2018 Actual	2019 Actual	2020 Actual	2021 Estimated Year-End	2022 Proposed Budget	Description
REVENUES:						
SERVICE CHARGES						
Water Metered Residential	\$88,396.90	\$86,973.77	\$88,981.38	\$95,000.00	\$109,250.00	
Water Metered Commercial	\$33,729.94	\$28,158.50	\$28,698.23	\$29,800.00	\$34,270.00	
Water Metered Industrial	\$12,318.13	\$12,615.78	\$14,623.36	\$17,500.00	\$20,125.00	
Water Metered Multi Family	\$8,509.92	\$8,038.21	\$7,143.99	\$7,500.00	\$8,625.00	
Water Private Fire Protection	\$5,452.80	\$5,452.80	\$6,172.80	\$5,800.00	\$6,670.00	indoor sprinkler systems
Water Public Fire Protection	\$103,071.96	\$108,276.19	\$108,924.69	\$109,335.00	\$125,735.00	
Water Public Authorities	\$19,320.50	\$18,363.87	\$21,165.80	\$20,200.00	\$23,230.00	
SERVICE CHARGES	\$270,800.15	\$267,879.12	\$275,710.25	\$285,135.00	\$327,905.00	
MISC. OTHER REVENUE						
Water - Penalties	\$2,296.46	\$2,371.49	\$993.02	\$1,350.00	\$1,500.00	
Rents from Water Property	\$22,907.60	\$15,902.80	\$0.00	\$0.00	\$0.00	
Water Misc. Other Revenues	\$8,222.02	\$8,457.91	\$7,156.45	\$7,447.00	\$8,565.00	standby water fee, mtr in fees
MISC. OTHER REVENUE	\$33,426.08	\$26,732.20	\$8,149.47	\$8,797.00	\$10,065.00	
MISC. REVENUE						
Water Interest on Investments	\$688.79	\$349.15	\$247.37	\$100.00	\$300.00	
Water Interest-Special Assmnts	\$824.30	\$974.37	\$832.18	\$770.00	\$550.00	
Water Meter Usage Fee	\$164.50	\$317.89	\$493.61	\$500.00	\$500.00	
Water Misc. Non-Op. Income	\$57,830.07	\$25,999.24	\$650.00	\$925,886.00	\$0.00	2021 SDWL & Princ forgvnes
MISC. REVENUE	\$59,507.66	\$27,640.65	\$2,223.16	\$927,256.00	\$1,350.00	
TOTAL REVENUES	\$363,733.89	\$322,251.97	\$286,082.88	\$1,221,188.00	\$339,320.00	
EXPENDITURES:						
PUMPING EXPENSES						
Water crew wages & taxes	\$35,173.17	\$43,794.45	\$49,939.86	\$46,916.00	\$40,120.00	
Water crew benefits	\$8,647.12	\$15,944.51	\$14,926.99	\$19,127.00	\$22,582.00	
Water Power for Pumping	\$16,700.08	\$16,643.51	\$16,347.06	\$16,500.00	\$17,000.00	electricity
Water Tax Equivalent	\$53,368.45	\$53,357.47	\$53,632.71	\$54,195.00	\$54,195.00	paid to Gen'l Fund in lieu of tax
PUMPING EXPENSES	\$113,888.82	\$129,739.94	\$134,846.62	\$136,738.00	\$133,897.00	

* all % are shared with g/s/st w

ACCOUNT:	2018 Actual	2019 Actual	2020 Actual	2021 Estimated Year-End	2022 Proposed Budget	Description
Water Treatment Expenses						
Water Treatment Expenses	\$0.00	\$0.00	\$0.00	\$925,886.00	\$0.00	Manganese Project
Water Chemicals	\$12,669.55	\$10,365.66	\$10,337.07	\$13,000.00	\$13,000.00	
Water Treatment Expenses	\$12,669.55	\$10,365.66	\$10,337.07	\$938,886.00	\$13,000.00	
Transmission & Distribution						
Water Supplies & Exp.	\$8,527.67	\$18,133.19	\$10,254.16	\$25,000.00	\$25,000.00	
Water Repairs of Plant	\$5,641.48	\$7,751.05	\$15,829.61	\$7,300.00	\$5,000.00	
Water Transportation Exp	\$712.61	\$1,160.63	\$1,239.31	\$1,400.00	\$1,500.00	
Transmission & Distribution	\$14,881.76	\$27,044.87	\$27,323.08	\$33,700.00	\$31,500.00	
Administration & General						
Water Admin wages & taxes	\$22,932.72	\$17,620.62	\$20,700.71	\$24,929.00	\$25,170.00	* % Bd, Allison, Sheila, Larissa
Water Admin benefits	\$9,838.84	\$5,146.42	\$5,927.46	\$6,748.00	\$7,236.00	* % Bd, Allison, Sheila, Larissa
Water Admin insurance	\$5,002.01	\$5,004.08	\$5,085.26	\$7,378.00	\$7,242.00	* % prop, liability, w/c, vehicles
Water Admin supplies & IT services	\$7,255.98	\$11,397.55	\$5,873.21	\$9,800.00	\$9,000.00	* % office supplies & IT services
Water Admin outside services	<u>\$2,925.00</u>	<u>\$3,136.00</u>	<u>\$5,008.41</u>	<u>\$4,000.00</u>	<u>\$4,000.00</u>	Auditor
Administration & General	\$47,954.55	\$42,304.67	\$42,595.05	\$52,855.00	\$52,648.00	
DEBT SERVICE						
Water principal long-term debt	\$61,539.00	\$58,958.00	\$48,620.97	\$48,621.00	\$68,350.00	
Water interest long-term debt	\$15,898.10	\$14,450.39	\$13,078.89	\$13,622.00	\$13,508.00	
DEBT SERVICE	\$77,437.10	\$73,408.39	\$61,699.86	\$62,243.00	\$81,858.00	
				(\$3,758.00)	(\$1,879.00)	CDBG Proj transfer from TID #5
TOTAL EXPENDITURES	\$266,831.78	\$282,863.53	\$276,801.68	\$1,224,422.00	\$312,903.00	
					\$3,346.00	3% COL raise
					\$4,698.00	Reallocation of wages, etc.
TOTAL EXPENDITURES				\$1,224,422.00	\$320,947.00	
NET TOTALS Rev over (under) exp	\$96,902.11	\$39,388.44	\$9,281.20	(\$3,234.00)	\$18,373.00	

VILLAGE OF GRANTSBURG - 2022 SEWER FUND BUDGET - DRAFT 11/10/2021

Account Number	ACCOUNT:	2018 Actual	2019 Actual	2020 Actual	2021 Estimated Year-End	2022 Proposed Budget	Description
REVENUES:							
210-00-47000-000-000	SERVICE CHARGES						
210-00-47100-000-451	Sewer Charges - RE	\$158,305.38	\$157,569.01	\$160,836.39	\$165,000.00	\$165,000.00	
210-00-47100-000-452	Sewer Charges - CO	\$45,859.78	\$38,672.64	\$38,757.33	\$40,000.00	\$40,000.00	
210-00-47100-000-453	Sewer Charges - IN	\$12,612.57	\$12,873.75	\$14,917.57	\$17,000.00	\$17,000.00	
210-00-47100-000-454	Sewer Charges - Multi Family	\$9,893.00	\$9,073.31	\$8,412.84	\$8,700.00	\$8,700.00	
210-00-47100-000-464	Sewer Charges - PA	\$9,197.82	\$8,501.91	\$8,242.32	\$11,500.00	\$9,000.00	
210-00-47110-000-470	Sewer Charges - Penalties	\$2,258.67	\$2,157.11	\$892.86	\$1,440.00	\$1,500.00	
	SERVICE CHARGES	\$238,127.22	\$228,847.73	\$232,059.31	\$243,640.00	\$241,200.00	
MISC. OTHER INCOME							
210-00-46000-000-000							
210-00-46450-000-474	Sewer Misc. Other Income	\$1,778.73	\$1,227.47	\$1,156.38	\$500.00	\$500.00	
	MISC. OTHER INCOME	\$1,778.73	\$1,227.47	\$1,156.38	\$500.00	\$500.00	
MISC. REVENUE							
210-00-48000-000-000							
210-00-48100-000-419	Sewer Interest on Investment	\$750.29	\$1,803.88	\$464.25	\$130.00	\$800.00	
210-00-48900-000-421	Sewer Misc. Non-Op. Income	\$0.00	\$3,882.00	\$750.00	\$0.00	\$0.00	
	MISC. REVENUE	\$750.29	\$5,685.88	\$1,214.25	\$130.00	\$800.00	
	TOTAL REVENUES	\$240,656.24	\$235,761.08	\$234,429.94	\$244,270.00	\$242,500.00	
EXPENDITURES:							
210-00-57000-000-000	OPERATING EXPENSES						
210-00-57310-000-820	Sewer crew wages & taxes	\$33,898.75	\$24,375.82	\$34,361.11	\$33,284.00	\$40,120.00	
210-00-57310-130-684	Sewer crew benefits	\$6,583.21	\$10,243.63	\$12,048.03	\$14,112.00	\$22,582.00	
210-00-57310-000-821	Sewer Power	\$23,686.49	\$22,468.50	\$22,462.01	\$24,096.00	\$24,000.00	
210-00-57310-000-826	Sewer Chemicals	\$20,518.41	\$31,303.96	\$28,840.07	\$37,300.00	\$38,000.00	
210-00-57310-000-827	Sewer Supplies & Expenses	\$18,375.20	\$20,616.09	\$19,889.62	\$32,708.00	\$19,000.00	
210-00-57310-000-828	Sewer Trans./Machinery	\$1,741.35	\$919.59	\$1,420.35	\$1,500.00	\$1,500.00	
	OPERATING EXPENSES	\$104,803.41	\$109,927.59	\$119,021.19	\$143,000.00	\$145,202.00	
MAINTENANCE EXPENSES							
210-00-57320-000-000							
210-00-57320-000-831	Sewer Repairs	\$19,043.47	\$3,978.54	\$5,080.02	\$2,500.00	\$5,000.00	
	MAINTENANCE EXPENSES	\$19,043.47	\$3,978.54	\$5,080.02	\$2,500.00	\$5,000.00	

* all % are shared with g/w/st w

Account Number	ACCOUNT:	2018 Actual	2019 Actual	2020 Actual	2021 Estimated Year-End	2022 Proposed Budget	Description
ADMINISTRATION & GENERAL							
210-00-57340-000-850	Sewer Admin wages & taxes	\$21,840.90	\$16,983.90	\$19,894.00	\$30,659.00	\$25,170.00	* % Bd, Allison, Sheila, Mtr rdg
210-00-57340-130-684	Sewer Admin benefits	\$9,838.81	\$5,134.75	\$5,861.93	\$2,549.00	\$7,199.00	* % Bd, Allison, Sheila, Mtr rdg
210-00-57340-000-684	Sewer insurance	\$5,842.33	\$5,864.92	\$5,557.57	\$7,193.00	\$7,714.00	* % prop, liability, w/c, vehicles
210-00-57340-000-851	Sewer Admin supplies & expenses	\$6,215.27	\$5,217.07	\$4,560.53	\$6,000.00	\$6,000.00	* %office supplies/includes
210-00-57340-000-852	Sewer outside services	\$5,221.75	\$9,002.50	\$3,625.00	\$23,000.00	\$5,000.00	Auditor, SEH
210-00-57340-000-856	Sewer Admin misc & IT service	\$96.77	\$1,024.98	\$799.70	\$2,000.00	\$1,300.00	* % IT services
ADMINISTRATION & GENERAL		\$49,055.83	\$43,228.12	\$40,298.73	\$71,401.00	\$52,383.00	
DEBT SERVICE							
210-00-58000-000-000	Sewer principal long-term debt	\$52,545.00	\$41,650.00	\$43,270.83	\$44,618.00	\$46,039.00	
					(\$383.00)	(\$182.00)	CDBG Proj transfer from TID #5
210-00-58200-000-427	Sewer interest long-term debt	\$18,178.61	\$15,448.78	\$14,836.47	\$16,278.00	\$11,714.00	
DEBT SERVICE		\$70,723.61	\$57,098.78	\$58,107.30	\$60,513.00	\$57,571.00	
TOTAL EXPENDITURES		\$243,626.32	\$214,233.03	\$222,507.24	\$277,414.00	\$260,156.00	
						\$3,346.00	3% COL raise
						\$4,698.00	Reallocation of wages, etc.
TOTAL EXPENDITURES					\$277,414.00	\$268,200.00	
NET TOTALS Rev over (under) exp		(\$2,970.08)	\$21,528.05	\$11,922.70	(\$33,144.00)	(\$25,700.00)	

VILLAGE OF GRANTSBURG - 2022 STORM WATER FUND BUDGET - DRAFT 11/10/2021

ACCOUNT:	2018 Actual	2019 Actual	2020 Actual	2021 Estimated Year-end	2022 Proposed Budget	Description
REVENUES:						* all % are shared with g/w/s
SERVICE CHARGES						
Storm Water - RE	\$12,036.72	\$12,473.42	\$12,536.00	\$12,400.00	\$12,600.00	
Storm Water - CO	\$31,274.99	\$32,317.18	\$32,747.00	\$32,500.00	\$32,800.00	
Storm Water - IN	\$9,752.39	\$10,165.87	\$10,670.00	\$10,700.00	\$10,800.00	
Storm Water - Multi Family	\$2,356.43	\$2,358.48	\$2,358.00	\$2,350.00	\$2,380.00	
Storm Water - PA	\$13,831.02	\$13,002.19	\$12,870.00	\$13,510.00	\$13,550.00	
Storm Water Penalties	\$1,157.58	\$971.86	\$217.00	\$350.00	\$500.00	
SERVICE CHARGES	\$70,409.13	\$71,289.00	\$71,398.00	\$71,810.00	\$72,630.00	
MISC. REVENUE						
St. Wtr Interest on Investment	\$261.67	\$76.34	\$35.00	\$10.00	\$50.00	
St. Wtr Misc. Non-op. Income	\$0.00	\$47,550.00	\$0.00	\$0.00	\$0.00	
St. Wtr Misc. Other Income	\$368.94	\$157.19	\$421.00	\$0.00	\$0.00	
MISC. REVENUE	\$630.61	\$47,783.53	\$456.00	\$10.00	\$50.00	
TOTAL REVENUES	\$71,039.74	\$119,072.53	\$71,854.00	\$71,820.00	\$72,680.00	
EXPENDITURES:						
PUBLIC WORKS						
St Wtr maint/st sweeping wage/taxes	\$1,741.57	\$6,748.54	\$4,104.00	\$4,619.00	\$9,944.00	
St Wtr maint/st sweeping benefits	\$413.49	\$1,952.02	\$1,038.00	\$2,350.00	\$5,958.00	
St Wtr machinery maint,gas,repair	\$0.00	\$0.00	\$572.00	\$262.00	\$600.00	
St Wtr street sweeping	\$6,500.00	\$1,700.00	\$0.00	\$0.00	\$0.00	
St Wtr maintenance & repairs	\$520.65	\$5,651.07	\$627.00	\$0.00	\$600.00	
PUBLIC WORKS	\$9,175.71	\$16,051.63	\$6,341.00	\$7,231.00	\$17,102.00	

ACCOUNT:	2018 Actual	2019 Actual	2020 Actual	2021 Estimated Year-end	2022 Proposed Budget	Description
GENERAL ADMINISTRATION						
Storm Water Admin wages & taxes	\$4,684.82	\$5,373.49	\$6,337.00	\$7,370.00	\$6,597.00	* % Bd, Allison, Sheila, mtr rdg
Storm Water Admin benefits	\$2,278.54	\$1,417.13	\$1,804.00	\$1,886.00	\$1,847.00	* % Bd, Allison, Sheila, mtr rdg
St Wtr Admin general operations	\$3,440.44	\$5,455.41	\$3,245.00	\$4,000.00	\$5,000.00	* % office supplies
St Wtr Admin IT services	\$0.00	\$59.38	\$253.00	\$250.00	\$350.00	* % IT services
St Wtr Admin legal	\$918.00	\$0.00	\$0.00	\$0.00	\$0.00	
St Wtr insurance	\$794.89	\$795.87	\$815.00	\$606.00	\$925.00	* proper, liability, w/c, vehicles
GENERAL ADMINISTRATION	\$12,116.69	\$13,101.28	\$12,454.00	\$14,112.00	\$14,719.00	
DEBT SERVICE						
St Wtr pincipal long-term debt	\$2,019.00	\$18,629.00	\$23,112.00	\$17,930.00	\$20,066.00	
				(\$7,080.00)	(\$3,540.00)	CDBG Proj transfer from TID #5
St Wtr interest long-term debt	\$6,175.21	\$6,075.18	\$6,921.00	\$8,042.00	\$5,497.00	
DEBT SERVICE	\$8,194.21	\$24,704.18	\$30,033.00	\$18,892.00	\$22,023.00	
TOTAL EXPENDITURES	\$29,486.61	\$53,857.09	\$48,828.00	\$40,235.00	\$53,844.00	
					\$1,004.00	3% COL raise
					\$1,566.00	Reallocation of wages, etc.
TOTAL EXPENDITURES				\$40,235.00	\$56,414.00	
NET TOTALS Rev over (under) exp	\$41,553.13	\$65,215.44	\$23,026.00	\$31,585.00	\$16,266.00	