

VILLAGE OF GRANTSBURG - 2021 GENERAL FUND BUDGET - FINAL ADOPTED

ACCOUNT:	2018 Actual	2019 Actual	2020 Estimated Year-End	2021 Proposed Budget	Description
REVENUES:					Approved
					changed since meeting
					Loan
TAX COLLECTIONS					
General Property Tax	\$420,876.00	\$423,190.00	\$432,872.00	\$464,802.00	Allowable levy
Tax Increment	\$162,982.06	\$173,830.51	\$216,229.00	\$57,863.00	TID #4 & #5 + \$2,863
Tax from Utilities	\$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	\$4,000.00	payment in lieu of tax
PILOT/County Housing Auth.	\$976.32	\$0.00	\$1,063.12	\$1,000.00	payment in lieu of tax
PILOT/Courtyard Square Apts.	\$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	payment in lieu of tax
Interest/Payment on Taxes	\$106.70	\$102.94	\$100.00	\$100.00	
TAX COLLECTIONS	\$653,027.53	\$665,280.12	\$718,482.00	\$591,860.00	
SPECIAL ASSESSMENTS					
Curb, Gutter & Walk Sp. Assmt	\$33,531.11	\$0.00	\$0.00	\$0.00	
SPECIAL ASSESSMENTS	\$33,531.11	\$0.00	\$0.00	\$0.00	
INTERGOV REVENUE					
Federal Grants	\$140,967.47	\$432,485.84	\$21,346.00	\$0.00	CARES Route to Recovery
State Shared Revenue	\$433,491.95	\$432,716.89	\$432,156.27	\$433,114.42	
Fire Insurance Tax	\$2,738.89	\$3,010.23	\$3,172.93	\$3,200.00	paid to Fire Department
State Grants - Law Enforcement	\$0.00	\$4,800.00	\$4,782.41	\$0.00	
State Grants - Local Streets	\$93,903.43	\$88,935.62	\$99,227.69	\$99,940.45	highway aid
State Grants - LRIP Grant	\$6,069.94	\$0.00	\$0.00	\$0.00	
Payment for Municipal Services	\$5,646.09	\$5,245.37	\$4,138.67	\$4,341.56	for WI DNR properties
PILOT - WI DNR	\$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	CARES grant
State Payment - Computer Aid	\$3,758.05	\$3,848.99	\$3,848.99	\$3,848.99	
State Payment - PP Aid	\$0.00	\$3,352.54	\$5,634.19	\$7,824.70	
INTERGOV REVENUE	\$686,994.41	\$974,814.07	\$576,833.04	\$552,688.71	

ACCOUNT:	2018 Actual	2019 Actual	2020 Estimated Year-End	2021 Proposed Budget	Description
LICENSE					
Business Licenses	\$320.00	\$1,185.00	\$1,100.00	\$1,200.00	pawn broker, food trucks
Liquor & Beverage License	\$6,199.80	\$6,181.00	\$6,447.00	\$6,300.00	
Operator's License	\$2,055.00	\$2,310.00	\$2,200.00	\$2,200.00	bartender license
Cigarette License	\$800.00	\$800.00	\$750.00	\$800.00	
Dog License	\$978.02	\$995.56	\$800.00	\$700.00	
Building Permit	\$1,795.75	\$2,474.00	\$500.00	\$750.00	
Zoning Permits & Fees	\$941.00	\$380.00	\$250.00	\$300.00	conditional use/variances
LICENSE	\$13,089.57	\$14,325.56	\$12,047.00	\$12,250.00	
FINES & PENALTY					
Law & Ordinance Violations	\$5,710.08	\$4,769.46	\$2,300.00	\$2,500.00	Village portion of citations
Settlement for Property Damage	\$205.00	\$525.00	\$0.00	\$0.00	
FINES & PENALTY	\$5,915.08	\$5,294.46	\$2,300.00	\$2,500.00	
SERVICE CHARGES					
Gen'l Gov't Misc.	\$1,915.88	\$1,817.71	\$1,600.00	\$2,000.00	assmnt searches, pub. Fees
Police Misc.	\$762.00	\$234.50	\$100.00	\$100.00	reports
Streets	\$2,401.36	\$3,534.38	\$20,400.00	\$4,000.00	spring cleanup, misc
Airport	\$4,886.13	\$4,946.65	\$5,282.61	\$5,300.00	leases, Dairy
Airport Fundraising	\$636.32	\$358.39	\$0.00	\$0.00	
Trash Collection	\$95,056.62	\$94,673.69	\$96,000.00	\$106,000.00	collected from RE customers
				\$2,000.00	Add 2% administration fee
Recycling	\$0.00	\$37.00	\$52.00	\$0.00	
Campground	\$62,410.86	\$64,385.95	\$61,000.00	\$64,000.00	camping fees
Swimming Pool	\$24,291.18	\$22,216.31	\$0.00	\$24,000.00	memberships, daily, school rent
Timber Sales	\$0.00	\$13,800.38	\$0.00	\$0.00	
SERVICE CHARGES	\$192,360.35	\$206,004.96	\$184,434.61	\$207,400.00	

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MISC. REVENUE					
Interest	\$5,990.99	\$8,541.88	\$6,500.00	\$7,500.00	interest on investment acct
Interest-Special Assessments	\$4,856.75	\$6,324.12	\$4,102.19	\$4,000.00	int on amts to taxroll
Rent	\$13,661.09	\$7,533.39	\$4,275.00	\$4,500.00	food shelf, school, comm ctr
Sale of Village Property	\$1,238.50	\$15,844.64	\$6,711.00	\$0.00	
Insurance Recoveries/Other	\$560.00	\$0.00	\$0.00	\$0.00	
Donations/Contributions	\$40,758.82	\$39,174.02	\$40,550.53	\$44,200.00	pool \$25,000/benches, Wtrx
Other Misc. Revenues	\$6,256.00	\$7,213.89	\$7,169.21	\$0.00	insurance dividends
MISC. REVENUE	\$73,322.15	\$84,631.94	\$69,307.93	\$60,200.00	
OTHER FINANCING SOURCES					
Long Term Loans	\$62,182.65	\$747,762.39	\$0.00	\$40,044.11	2020 Benson Ave
				\$20,000.00	steel over brick v. office bldg
				\$5,000.00	reside yellow shed (partial)
				\$17,000.00	reside golf garage
				\$5,572.00	replace 2 pads with concrete
Capital Leases	\$5,603.40	\$0.00	\$0.00	\$0.00	
OTHER FINANCING SOURCES	\$67,786.05	\$747,762.39	\$0.00	\$87,616.11	
TOTAL REVENUES	\$1,726,026.25	\$2,698,113.50	\$1,563,404.58	\$1,514,514.82	

ACCOUNT:	2018 Actual	2019 Actual	2020 Estimated Year-End	2021 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	\$4,629.00	* % village board
Legislative gen'l operations	\$1,826.72	\$2,860.45	\$1,425.00	\$2,200.00	dues, memberships, conf
Legal Services	\$9,037.14	\$6,489.00	\$5,000.00	\$5,000.00	police, airport, misc legal
Legal - Code of Ordinances	\$8,202.48	\$6,583.00	\$3,600.00	\$5,000.00	code updates/amendments
General Administration	\$5,391.13	\$5,556.41	\$2,500.00	\$5,000.00	* % office supplies
President wages & taxes	\$2,727.84	\$2,893.63	\$1,860.19	\$1,862.00	* % president
President gen'l operations	\$1,341.33	\$994.53	\$38.20	\$1,000.00	conferences
Clerk wages & taxes	\$51,144.52	\$40,273.69	\$40,344.00	\$39,373.00	* % of Allison & Sheila
Clerk benefits	\$28,366.42	\$9,803.07	\$12,365.00	\$13,263.00	* % ins, HSA, retirement
Clerk gen'l operations	\$832.24	\$1,966.93	\$1,100.00	\$1,600.00	training, supplies
Clerk publications	\$1,947.20	\$2,409.80	\$2,301.98	\$2,500.00	
Election wages	\$2,813.23	\$997.00	\$3,000.00	\$1,000.00	election workers/inspectors
Election gen'l operations	\$1,863.21	\$925.05	\$2,823.14	\$3,000.00	notices, meals, machine
IT Services	\$2,196.47	\$2,461.27	\$2,391.95	\$2,650.00	* % of IT services
Treasurer wages & taxes	\$29,704.78	\$38,902.16	\$40,344.00	\$39,373.00	* % of Allison & Sheila
Treasurer benefits	\$14,705.08	\$9,185.85	\$12,366.00	\$13,263.00	* % ins, HSA, retirement
Treasurer audit services	\$5,750.00	\$9,200.00	\$6,500.00	\$6,500.00	auditor
Treasurer gen'l operations	\$1,472.78	\$452.78	\$200.00	\$1,000.00	training, supplies
Assessor's Service	\$6,900.00	\$7,025.00	\$7,150.00	\$7,300.00	assessor
Assessment gen'l operations	\$321.68	\$337.91	\$701.10	\$0.00	

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V. Office Bldg Crew wages/taxes	\$7,809.68	\$5,382.77	\$7,832.00	\$6,524.00	crew wages & taxes
VO Bldg crew benefits	\$2,172.56	\$1,921.68	\$1,897.00	\$1,810.00	crew ins, HSA, retirement
V. Office Bldg general operations	\$8,049.50	\$7,714.48	\$19,000.00	\$7,500.00	
				\$20,000.00	Steel over brick on roof
				\$1,500.00	Yearly inspections-17 furnaces
				\$1,065.00	gardens around v. office bldg
V. Office Bldg utilities	\$9,045.93	\$7,868.56	\$7,430.00	\$7,830.00	heat, electric, phones, w/s
Uncoll A/R, Tax Refunds	\$510.37	\$9,495.00	\$0.00	\$0.00	
Insurance Prop,liab, w/c, vehicles	\$46,408.50	\$42,181.56	\$40,084.15	\$47,135.00	* % of insurance + \$6,000
Other Gen'l Gov't	\$7,926.77	\$2,560.47	\$2,200.00	\$0.00	* % software support, hams,
GENERAL GOVERNMENT	\$263,537.87	\$233,006.54	\$229,065.41	\$248,877.00	
PUBLIC SAFETY					
Police Full-time wages & taxes	\$178,980.80	\$216,152.13	\$186,252.00	\$180,915.00	3 full-time wages & taxes
Police FT benefits	\$90,517.55	\$67,614.50	\$64,993.00	\$68,855.00	3 f-t ins, HSA, retirement
Police Part-time wages/taxes	\$13,236.32	\$19,096.94	\$18,674.00	\$17,913.00	
				\$4,478.00	increase wages \$5/hr
				\$3,252.00	add 15 part-time shifts
Police Admin Asst wages/taxes	\$12,160.14	\$13,428.26	\$15,674.00	\$15,674.00	
				\$5,600.00	increase in hrly wage to \$19
Police gen'l op, uniforms, phone	\$13,126.33	\$12,696.92	\$15,907.77	\$13,200.00	lock out kits, camera, phone
				\$2,000.00	load bearing vest - Getts
				\$3,000.00	portable radio
Police training	\$3,386.97	\$1,683.82	\$2,200.00	\$3,000.00	
Police Squad maint & gas	\$9,859.41	\$8,734.93	\$8,000.00	\$9,000.00	
Police Outlay	\$6,060.00	\$37,001.84	\$8,481.32	\$0.00	

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Fire Protection general operations	\$2,738.89	\$3,010.23	\$3,172.93	\$3,200.00	payment to Fire Department
Fire Protection Levy	\$53,440.76	\$53,896.76	\$56,484.64	\$57,231.00	operations and building
Ambulance Levy	\$68,386.32	\$71,805.64	\$75,243.42	\$79,000.00	addt'l 5% and 5 people
Other Public Safety	\$0.00	\$0.00	\$413.00	\$0.00	
PUBLIC SAFETY	\$451,893.49	\$505,121.97	\$455,496.08	\$466,318.00	
PUBLIC WORKS					
Street Admin wages & taxes	\$457.56	\$152.36	\$343.00	\$323.00	* % PW assistant
Street Admin general operations	\$1,535.00	\$888.20	\$1,568.50	\$625.00	* % mapping software
				\$230.00	3 wall maps for bd room
				\$800.00	add zoning to mapping system
Streets, garage, mach wages/taxes	\$78,431.28	\$67,061.06	\$88,236.35	\$69,882.00	* % crew wages & taxes
Streets, garage, mach benefits	\$17,525.12	\$22,079.31	\$21,373.25	\$20,677.00	* % crew ins, HSA, retirement
Street general operations	\$13,376.79	\$13,678.59	\$30,700.00	\$13,600.00	blktop, sprg cleanup, uniforms
				\$3,500.00	extra to paint all lines
				\$3,800.00	patching - various areas
Garage general operations	\$2,696.94	\$2,522.34	\$3,004.05	\$2,700.00	supplies, uniforms
				\$5,000.00	reside yellow shed (partial)
				\$1,100.00	paint storage cabinets
Garage utilities	\$6,789.46	\$8,410.25	\$8,680.00	\$8,400.00	electricity, heat, phones
Machinery general operations	\$4,213.35	\$2,563.25	\$4,203.45	\$3,500.00	maintenance
Machinery gas & oil	\$5,880.18	\$8,404.05	\$4,668.85	\$8,000.00	
Machinery repairs	\$3,711.76	\$2,769.20	\$23.94	\$3,000.00	
Machinery outlay	\$47,743.21	\$0.00	\$0.00	\$0.00	

ACCOUNT:	2018 Actual	2019 Actual	2020 Estimated Year-End	2021 Proposed Budget	Description
Street Const/Benson Ave	\$0.00	\$0.00	\$40,044.11	\$0.00	Obtain loan in 2021
2018 WI Ave/Brad to Oak	\$190,104.09	\$0.00	\$0.00	\$0.00	
2018-19 CDBG Downtown Project	\$31,325.25	\$290,254.32	\$0.00	\$0.00	
Snow & Ice wages & taxes	\$17,652.93	\$30,165.98	\$21,526.48	\$21,500.00	crew wages & taxes
Snow & Ice benefits	\$3,548.16	\$9,822.40	\$5,213.99	\$5,200.00	crew ins, HSA, retirement
Snow & Ice general operations	\$5,309.16	\$6,546.96	\$7,500.00	\$7,000.00	salt/sand, misc repairs
Snow & Ice machinery maint, gas	\$8,135.30	\$6,230.96	\$7,000.00	\$6,000.00	
Snow & Ice outlay	\$11,599.51	\$1,500.00	\$0.00	\$0.00	
Crack/Chip/Fog Sealing gen'l op	\$49,668.26	\$4,335.43	\$14,385.00	\$15,000.00	various streets
Street Lights electricity	\$26,790.92	\$23,120.12	\$22,100.00	\$23,000.00	
Street Lights maint & repairs	\$0.00	\$1,260.26	\$2,973.77	\$3,000.00	
Street Lights Outlay	\$0.00	\$254,731.18	\$0.00	\$0.00	
Sidewalks Outlay	\$17,468.71	\$59,170.77	\$0.00	\$0.00	
Curb & Gutter Outlay	\$30,761.58	\$266,688.63	\$0.00	\$0.00	
Street Signs Gen'l Op.	\$0.00	\$702.63	\$88.65	\$500.00	
Airport wages & taxes	\$3,027.76	\$6,117.83	\$3,229.17	\$3,700.00	crew maint & plowing time
Airport benefits	\$631.56	\$1,471.94	\$782.78	\$900.00	crew maint & plowing time
Airport general operations	\$1,444.27	\$4,304.26	\$1,122.64	\$1,300.00	maintenance
Airport Electricity	\$972.30	\$975.43	\$850.00	\$900.00	runway lights
Trash Coll. Gen'l Op.	\$94,803.95	\$94,240.76	\$96,000.00	\$106,000.00	paid to Waste Mangmnt
Recycling Attd wages & taxes	\$1,749.71	\$1,157.99	\$1,368.46	\$1,765.00	reimb from Recycling Control
PUBLIC WORKS	\$677,354.07	\$1,191,326.46	\$386,986.44	\$340,902.00	

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HEALTH AND HUMAN SERVICES					
Riverside Cemetery wages/taxes	\$2,550.36	\$1,726.68	\$1,225.00	\$2,254.00	crew & Gordy wages & taxes
Riverside Cemetery benefits	\$53.76	\$120.73	\$71.00	\$363.00	crew ins, HSA, retirement
Riverside Cemetery general op	\$1,889.44	\$50.00	\$42.63	\$0.00	
Riverside Cemetery donation	\$5,000.00	\$5,000.00	\$10,000.00	\$10,000.00	for mowing
HEALTH AND HUMAN SERVICES	\$9,493.56	\$6,897.41	\$11,338.63	\$12,617.00	
LEISURE & RECREATION					
CC,Park,Cmgrd,evts,golf,dam wages/taxes	\$23,519.60	\$21,112.77	\$21,160.31	\$25,698.00	crew wages & taxes
CC,Park,Cmgrd,events,golf,dam benefits	\$5,986.40	\$7,054.54	\$5,125.13	\$7,237.00	crew ins, HSA, retirement
Comm. Center general operations	\$6,730.17	\$4,907.91	\$1,879.98	\$2,000.00	Hank cleaning, supplies
Comm. Center utilities	\$7,666.09	\$6,439.53	\$6,072.00	\$6,492.00	electricity, natural gas, wtr-swr
Park general operations	\$2,103.63	\$3,009.48	\$2,000.00	\$600.00	
				\$400.00	tennis court cracks
				\$345.00	flowers at welcome sign
Park utilities	\$1,166.04	\$2,099.42	\$1,450.78	\$1,450.00	electricity
Campground Host wages & taxes	\$2,333.33	\$2,803.20	\$0.00	\$0.00	
Campground general operations	\$6,693.77	\$4,194.39	\$5,150.00	\$5,115.00	
				\$35.00	flower basket at sign
				\$5,572.00	replace 2 pads with concrete
Campground utilities	\$21,240.55	\$19,736.22	\$17,820.76	\$18,000.00	electricity, natural gas, wtr-swr
Campground Repairs	\$0.00	\$0.00	\$19,624.44	\$0.00	
Campground New Proposed	\$0.00	\$0.00	\$4,900.00	\$0.00	
Events Security wages & taxes	\$3,210.67	\$4,191.64	\$0.00	\$4,200.00	Wtrcross, reimbursed
Events general operations	\$2,618.98	\$813.44	\$2,500.00	\$2,500.00	flowers, decorations

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Fairgrds Property Improvement	\$0.00	\$1,644.00	\$786.00	\$800.00	paid to Fair Society
Pool crew wages & taxes	\$6,347.84	\$8,519.61	\$2,772.98	\$0.00	crew wages & taxes
Pool crew benefits	\$928.88	\$1,737.06	\$671.87	\$0.00	crew ins, HSA, retirement
Pool Staff wages & taxes	\$18,409.68	\$17,969.10	\$87.73	\$18,193.00	
Pool gen'l operations, chemicals	\$11,752.77	\$10,722.41	\$1,330.30	\$15,500.00	
Pool utilities	\$8,346.18	\$7,619.45	\$1,370.97	\$9,500.00	electricity, natural gas, wtr-swr
Pool repairs	\$0.00	\$1,472.35	\$26,072.90	\$1,500.00	
Pool outlay	\$0.00	\$2,200.00	\$0.00	\$0.00	
Golf Course general operations	\$682.82	\$145.86	\$14.24	\$0.00	fire ext service, light repairs
				\$17,000.00	reside golf garage
Golf Course outlay	\$24,222.00	\$0.00	\$0.00	\$0.00	
Skating Rink	\$3,900.00	\$7,037.00	\$541.59	\$600.00	
Memory Lake Dam gen'l operations	\$79.98	\$54.98	\$79.79	\$500.00	solar lights
				\$2,500.00	inspection
LEISURE & RECREATION	\$157,939.38	\$135,484.36	\$121,411.77	\$145,737.00	
ECONOMIC DEVELOPMENT					
Ec. Development gen'l operaitons	\$550.68	\$531.00	\$331.87	\$300.00	TID filing fees
TID #3 Payout after closing	\$0.00	\$0.00	\$98,903.49	\$0.00	excess \$ pd to BC, School, WITC
TID #4 DGI Grantsburg	\$0.00	\$12,500.00	\$12,500.00	\$12,500.00	paid Dollar Gen'l Inc
TID #5 D & J Property	\$11,300.00	\$18,466.94	\$0.00	\$0.00	reimbursed from tax increment
ECONOMIC DEVELOPMENT	\$11,850.68	\$31,497.94	\$111,735.36	\$12,800.00	
DEBT SERVICE					
Principal	\$171,183.43	\$154,034.95	\$181,466.83	\$145,934.15	loan payments
Interest - Long Term	\$36,115.72	\$34,723.96	\$46,312.30	\$40,864.00	loan payments
Debt Costs	<u>\$0.00</u>	<u>\$439.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
DEBT SERVICE	\$207,299.15	\$189,197.91	\$227,779.13	\$186,798.15	

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OTHER FINANCING USES					
Operating Transfer	\$83,000.00	\$83,000.00	\$83,000.00	\$83,000.00	paid to library
Misc. Expenditures	\$100.00	\$0.00	\$0.00	\$0.00	donation to humane society
OTHER FINANCING USES	\$83,100.00	\$83,000.00	\$83,000.00	\$83,000.00	
TOTAL EXPENDITURES	\$1,862,468.20	\$2,375,532.59	\$1,626,812.82	\$1,497,049.15	
NET TOTALS Rev over (under) exp	(\$136,441.95)	\$322,580.91	(\$63,408.24)	\$17,465.67	
				\$5,336.00	Reserved for wage increases
				\$12,129.67	Add to cash reserve balance