

VILLAGE OF NEW GLARUS - VILLAGE BOARD PROCEEDINGS REGULAR MEETING

Village Hall Board Room

319 2nd Street New Glarus, WI

Zoom Meeting Link: <https://us02web.zoom.us/j/84119216835>

10/3/2023

7:00 P.M.

7:00 P.M. Regular Meeting	Page #
1. Call to Order – Please Silence All Cell Phones	
2. Approval of agenda	
3. Public appearances and citizen comments on items not listed on this agenda. [Items will not be debated or acted upon at this meeting but will be referred to the proper staff/committee if action is required.] – <i>Please keep comments to 3 minutes</i>	
4. Approval of Consent Agenda	
A. Approval of Minutes of 9.19.23 Regular Meeting	3
B. Approval of Claims	6
5. New Business	
A. Consideration/Discussion: Agreement with Town & Country Engineering, Inc. for Professional Services	10
B. Consideration/Discussion: 2024-2028 Capital Improvement Plan	21
C. Consideration/Discussion: Resolution R23-25 Setting 2024-2027 Resource Recovery Fee	30
D. Consideration/Discussion: 2024 Budget Workshop #1	33
6. Personnel and Finance	
7. Public Works and Safety	
8. Parks and Recreation	
9. President's Report	
10. Adjournment	

Roger Truttman, President

AGENDA POSTED: N.G. Village Hall 9/29/23
 N.G. Post Office 9/29/23
 Bank of New Glarus 9/29/23

Kelsey Jenson, Clerk

PERSONS REQUIRING ADDITIONAL SERVICES TO PARTICIPATE IN A PUBLIC MEETING MAY CONTACT THE VILLAGE CLERK FOR ASSISTANCE AT 527-2510

Village Board Meeting Notes

October 3, 2023

Consent Agenda:

Approval of Minutes of 9/19 Regular Meeting: The minutes are included in the packet for consideration.

Approval of Claims: The claims lists are included in your packet and include: ACH for payroll expenses, COBRA and flex administration and dependent care, September credit card; wire for power bill; payroll vouchers 17624 to 17648 totaling \$35,409.26; and checks 42438 to 42481 totaling \$881,211.48.

New Business:

Consideration/Discussion: Agreement with Town & Country Engineering, Inc. for Professional Services: This agreement is for the final design and bidding for the water reservoir project. Town & Country completed the preliminary engineering and have been working with the Village to secure the Congressional earmark and a DNR Safe Drinking Water loan. A memo from Town & Country is included with the proposed agreement which includes the full scope of services. The estimated cost will not exceed \$92,500.

Consideration/Discussion: 2024-2028 Capital Improvement Plan: A draft CIP and corresponding memo and financial analysis are included in the agenda packet. The CIP helps plan out Village borrowing for the next five years.

Consideration/Discussion: Resolution R23-25 Setting 2024-2027 Resource Recovery Fee: A memo and resolution are included in the agenda packet for consideration.

Consideration/Discussion: 2024 Budget Workshop #1: This is the first of two scheduled 2024 budget workshops. This workshop will focus on the property tax funded portions of the budget: General Fund, Waste Management, Library, Chalet, and Debt Service. A detailed memo and line-item budgets are included in the agenda packet.

VILLAGE BOARD PROCEEDINGS
VILLAGE OF NEW GLARUS
9/19/2023

REGULAR MEETING-CALL TO ORDER: President Truttman called the regular meeting to order at 7:01 p.m. and made an announcement to silence cell phones.

PRESENT: Larry Stuessy, Peggy Kruse, Chuck Phillipson, Gof Thomson and Roger Truttman.

ABSENT: Michael Bell and Mike Marty.

ALSO PRESENT: Brian Berquist (Town & Country Engineering), Amy Bahrs (Town & Country Engineering), Shelly Johnson, Bekah Stauffacher (NG Chamber), Amy Trumble (Library Director), Joe Cockroft (Public Works Director), Lauren Freeman (Village Administrator), Chief Jeff Sturdevant (Police Chief), Kelsey Jenson (Clerk-Treasurer)

APPROVAL OF AGENDA: Motion by Chuck Phillipson, second by Larry Stuessy to approve the 9.19.23 agenda. Motion carried (5-0).

PUBLIC APPEARANCES AND CITIZEN COMMENTS: None.

CONSENT AGENDA: Motion by Larry Stuessy for approval of the consent agenda, second by Chuck Phillipson. Motion carried (5-0).

APPROVAL OF MINUTES OF 9.5.23 Regular Meeting

APPROVAL OF CLAIMS: The claims lists were presented to the Board and include: ACH for payroll expenses, health insurance, COBRA and flex administration and dependent care; journal entry for utilities; payroll vouchers 17585 to 17623 totaling \$37,511.64; and checks 42387 to 42437 totaling \$302,370.71.

AUGUST 2023 BUILDING INSPECTION REPORT

AUGUST 2023 POLICE REPORT

AUGUST 2023 FINANCIALS

PUBLIC WORKS AND SAFETY:

Consideration/Discussion: Special Event Permit, Boos & Brews Pub Crawl, Oct. 21,2023: Motion by Peggy Kruse to approve Boos and Brews Special Event Permit, second by Larry Stuessy. Motion carried (5-0).

Consideration/Discussion: Operator License for Samantha Masseur, Andrea Faust: Motion by Peggy Kruse to approve operator licenses for Smantha Masseur and Andrea Faust, second by Chuck Phillipson. Motion carried (5-0).

PARKS AND RECREATION:

Consideration/Discussion: Candy Cane Park Inclusive Playground: Motion by Chuck Phillipson to support New Glarus Cares grant writing process without any guaranteed financial commitment, second by Peggy Kruse. Motion carried (5-0).

NEW BUSINESS:

Consideration/Discussion: Water Reservoir Project: Motion by Peggy Kruse to add SCADA improvements for \$250,000 to Water Reservoir Project, second by Chuck Phillipson. Motion carried (5-0).

Consideration/Discussion: Green County Highway Department Application for Land Division by Certified Survey Map (CSM), W6177 State Hwy 39, Parcel 2302401220000: Motion by Gof Thomson to amend previous motion by Trustee Mike Marty from “conditions” to “suggestions”, second by Larry Stuessy. Motion carried (5-0).

Consideration/Discussion: Green County Tax Collection Agreement: Motion by Chuck Phillipson to approve Green County Tax Collection Agreement, second by Gof Thomson. Motion carried (5-0).

Motion by Gof Thomson to approve staff authority for future tax collection agreements barring large changes, second by Larry Stuessy. Motion carried (5-0).

Consideration/Discussion: 4th Avenue Stormwater Project: Motion by Larry Stuessy to add 4th Avenue Stormwater Project to current 3rd Avenue Project, second by Peggy Kruse. Motion carried (5-0).

PERSONNEL AND FINANCE:

Consideration/Discussion: Employee Personnel Handbook Revisions: Motion by Larry Stuessy to approve the four revisions in the Employee Personnel Handbook as presented, second by Gof Thomson. Motion carried (5-0).

PRESIDENT’S REPORT:

Consideration/Discussion: Electric Substation Ribbon Cutting: The Board decided that the ribbon-cutting for the Electric Substation will be on October 10 at 1 p.m.

ADJOURN: Being no further business, President Truttmann adjourned the meeting at 8:31 p.m.

– Kelsey Jenson,
Clerk-Treasurer

For more details on agenda items, please visit newglarusvillage.com to view the meeting agenda packet. A recording of the meeting is also available on the Village of New Glarus YouTube Channel.

Report Criteria:

Report type: Summary

Check Issue Date = 10/04/2023

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Amount
10/23	10/04/2023	42438	1165	BAKER & TAYLOR BOOKS	493.04
10/23	10/04/2023	42439	4890	BLACKBURN MFG. CO.	449.57
10/23	10/04/2023	42440	5024	BOND TRUST SERVICES CORPORATI	800.00
10/23	10/04/2023	42441	4935	C.D. SMITH CONSTRUCTION INC.	798,716.30
10/23	10/04/2023	42442	4965	CGC INC.	747.57
10/23	10/04/2023	42443	1435	CINTAS FIRE 636525	643.95
10/23	10/04/2023	42444	4736	CINTAS FIRE PROTECTION	322.57
10/23	10/04/2023	42445	4895	DAVY LABORATORIES	239.00
10/23	10/04/2023	42446	1590	DELTA DENTAL	1,682.43
10/23	10/04/2023	42447	1605	DEMCO INC.	201.25
10/23	10/04/2023	42448	1690	ECONOPRINT INC	69.44
10/23	10/04/2023	42449	1780	FORSTER ELECTRICAL ENG INC	8,997.40
10/23	10/04/2023	42450	4001	FP MAILING SOLUTIONS	60.41
10/23	10/04/2023	42451	1795	FUNSETH, KEVIN	192.87
10/23	10/04/2023	42452	1900	GORDON FLESCH CO INC	129.77
10/23	10/04/2023	42453	5287	GREEN CTY CLERK	150.00
10/23	10/04/2023	42454	6213	HART, COREY	50.00
10/23	10/04/2023	42455	5827	INFOSEND INC	572.15
10/23	10/04/2023	42456	6274	INSIGHT FS	941.45
10/23	10/04/2023	42457	6231	KROHN, HUNTER	22.00
10/23	10/04/2023	42458	2320	L.V. LABS WW LLC	3,416.52
10/23	10/04/2023	42459	6277	LOEFFELHOLZ, CHARLES	165.57
10/23	10/04/2023	42460	2515	MIDWEST TAPE LLC	119.95
10/23	10/04/2023	42461	5607	MSA PROFESSIONAL SERVICES INC	1,440.00
10/23	10/04/2023	42462	6271	NORTHEASE WISCONSIN TECH COLL	246.63
10/23	10/04/2023	42463	6168	ODP BUSINESS SOLUTIONS LLC	127.13
10/23	10/04/2023	42464	2795	OVERHEAD DOOR CO OF MADISON	581.00
10/23	10/04/2023	42465	2945	PUBLIC SERVICE COMMISSION	80.93
10/23	10/04/2023	42466	2970	QUILL CORPORATION	204.40
10/23	10/04/2023	42467	6276	RAIN, BRITT	500.00
10/23	10/04/2023	42468	3025	RESCO	360.78
10/23	10/04/2023	42469	3075	ROY'S MARKET INC	54.65
10/23	10/04/2023	42470	5981	SABEL MECHANICAL LLC	4,026.62
10/23	10/04/2023	42471	3250	STRAND ASSOCIATES INC	35,758.66
10/23	10/04/2023	42472	3255	STREICHER'S	67.97
10/23	10/04/2023	42473	6272	STRESSCRETE LTD	5,179.00
10/23	10/04/2023	42474	5095	STUART C IRBY CO	11,957.94
10/23	10/04/2023	42475	3270	SUGAR RIVER POWER CENTER	217.22
10/23	10/04/2023	42476	6227	TALLMAN EQUIPMENT COMPANY INC	69.43
10/23	10/04/2023	42477	6275	TBS	395.00
10/23	10/04/2023	42478	3335	TDS TELECOM	82.93
10/23	10/04/2023	42479	5963	TOP PACK DEFENSE LLC	30.00
10/23	10/04/2023	42480	3420	TOWN & COUNTRY ENG INC	608.75
10/23	10/04/2023	42481	6273	TRUMBLE, AMY	39.23
Grand Totals:					881,211.48

Report Criteria:

Report type: Summary

Check.Check Issue Date = 10/04/2023

Report Criteria:

Check.Check Issue Date = 10/04/2023

<u>GL Invoice Acct</u>	<u>Amt</u>
Total 10:	4,477.79
Total 12:	800.00
Total 21:	720.00
Total 22:	725.23
Total 25:	1,749.73
Total 30:	500.00
Total 40:	806,820.31
Total 45:	388.68
Total 50:	29,153.64
Total 60:	35,876.10
<hr/>	
Grand Totals:	881,211.48
	<u><u>881,211.48</u></u>

VILLAGE OF NEW GLARUS-CLAIMS PRESENTED -

10/3/2023

CHECK #	PAYEE	DIST.	AMOUNT
ACH	941 Tax	PP# 19	11,875.87
ACH	WI Withholding	PP# 19	1,999.88
ACH	Great-West Retirement	deferred comp-pre tax	701.00
ACH	Great-West Retirement	deferred comp-post tax	250.00
ACH	WRS Sept. Remittance	Retirement	15,082.71
ACH	US Bank	September credit card	19,439.06
ACH	EBC	COBRA/Flex Admin & Dep. Care	584.60
WIRE	WPPI	power bill	236,140.98
	Sub-total		286,074.10

Payroll - paid 9/22/23

17624	Kelsey Jenson	Clerk	1,711.19
17625	Deanna Young	Deputy Clerk	1,354.95
17626	Lauren Freeman	Administrator	2,222.35
17627	Mark Binger	PD	404.59
17628	Chanse Kaczmariski	PD	347.89
17629	Alex Brey	PD	1,787.76
17630	Hunter Krohn	PD	1,948.40
17631	Brian Bennett	PD	2,293.41
17632	Jeff Sturdevant	PD	2,920.57
17633	Molly Hultine	PD	390.35
17634	Ann Lahey	PD	635.95
17635	Joe Cockroft	PW	1,979.00
17636	Charles Loeffelholz	PW	1,560.06
17637	Kenneth Wolfe	PW	1,045.96
17638	Aaron Funseth	Water Treatment Plant	2,350.82
17639	Jason Borth	Utility	1,889.25
17640	William Kosmeder	Utility	2,963.20
17641	Kevin Funseth	Utility	2,377.17
17642	Beth Heller	Utility	1,202.82
17643	Erica Loeffelholz	Library	1,044.39
17644	Peggy Hammerly	Library	81.64
17645	Brooke Mathews	Library	946.05
17646	Amy Trumble	Library	1,271.48
17647	Julie Hawkins	Library	490.16
17648	Mary Statz	Chalet	189.85
	Payroll Subtotal		35,409.26

This document has important legal consequences; consultation with an attorney is encouraged with respect to its use or modification. This document should be adapted to the particular circumstances of the contemplated Project and the controlling Laws and Regulations.

**AGREEMENT
BETWEEN THE VILLAGE OF NEW GLARUS AND
TOWN & COUNTRY ENGINEERING, INC.
FOR PROFESSIONAL SERVICES**

Prepared by



and

Issued and Published Jointly by



AMERICAN COUNCIL OF ENGINEERING COMPANIES

ASSOCIATED GENERAL CONTRACTORS OF AMERICA

AMERICAN SOCIETY OF CIVIL ENGINEERS

PROFESSIONAL ENGINEERS IN PRIVATE PRACTICE
A Practice Division of the
NATIONAL SOCIETY OF PROFESSIONAL ENGINEERS

Additions to EJCDC Master Form E-520 are highlighted in yellow

This Agreement has been prepared for use with the Standard General Conditions of the Construction Contract (EJCDC C-700, 2007 Edition) of the Engineers Joint Contract Documents Committee. Their provisions are interrelated, and a change in one may necessitate a change in the other.

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1420 King Street, Alexandria, VA 22314-2794
(703) 684-2882
www.nspe.org

American Council of Engineering Companies
1015 15th Street N.W., Washington, DC 20005
(202) 347-7474
www.acec.org

American Society of Civil Engineers
1801 Alexander Bell Drive, Reston, VA 20191-4400
(800) 548-2723
www.asce.org

Associated General Contractors of America
2300 Wilson Boulevard, Suite 400, Arlington, VA 22201-3308
(703) 548-3118
www.agc.org

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AGREEMENT
BETWEEN OWNER AND ENGINEER
FOR
PROFESSIONAL SERVICES

THIS IS AN AGREEMENT effective as of August 1, 2023 (“Effective Date”) between (“Owner”) and Town & Country Engineering, Inc. (“Engineer”). Owner's Project, of which Engineer's services under this Agreement are a part, is generally identified as follows: New Water Reservoir and Connecting Main (“Project”). Engineer's services under this Agreement are generally identified in the Scope of Services Memorandum attached as Attachment A.

Owner and Engineer further agree as follows:

1.01 *Basic Agreement and Period of Service*

- A. Engineer shall provide, or cause to be provided, the services set forth in this Agreement. If authorized by Owner, or if required because of changes in the Project, Engineer shall furnish services in addition to those set forth above. Owner shall pay Engineer for its services as set forth in Paragraphs 7.01 and 7.02.
- B. Engineer shall complete its services within a reasonable time, or within the following specific time period: See Attachment A.
- C. If the Project includes construction-related professional services, then Engineer's time for completion of services is conditioned on the time for Owner and its contractors to complete construction not exceeding 24 months. If the actual time to complete construction exceeds the number of months indicated, then Engineer's period of service and its total compensation shall be appropriately adjusted.

2.01 *Payment Procedures*

- A. *Invoices:* Engineer shall prepare invoices in accordance with its standard invoicing practices and submit the invoices to Owner on a monthly basis. Invoices are due and payable within 30 days of receipt. If Owner fails to make any payment due Engineer for services and expenses within 30 days after receipt of Engineer's invoice, then the amounts due Engineer will be increased at the rate of ½% per month (or the maximum rate of interest permitted by law, if less) from said thirtieth day. In addition, Engineer may, after giving seven days written notice to Owner, suspend services under this Agreement until Engineer has been paid in full all amounts due for services, expenses, and other related charges. Owner waives any and all claims against Engineer for any such suspension. Payments will be credited first to interest and then to principal.

3.01 *Termination*

- A. The obligation to continue performance under this Agreement may be terminated:
 - 1. For cause,

- a. By either party upon 30 days written notice in the event of substantial failure by the other party to perform in accordance with the Agreement's terms through no fault of the terminating party. Failure to pay Engineer for its services is a substantial failure to perform and a basis for termination.
- b. By Engineer:
 - 1) upon seven days written notice if Owner demands that Engineer furnish or perform services contrary to Engineer's responsibilities as a licensed professional; or
 - 2) upon seven days written notice if the Engineer's services for the Project are delayed for more than 90 days for reasons beyond Engineer's control.

Engineer shall have no liability to Owner on account of a termination by Engineer under Paragraph 3.01.A.1.b.

- c. Notwithstanding the foregoing, this Agreement will not terminate as a result of a substantial failure under Paragraph 3.01.A.1.a if the party receiving such notice begins, within seven days of receipt of such notice, to correct its substantial failure to perform and proceeds diligently to cure such failure within no more than 30 days of receipt of notice; provided, however, that if and to the extent such substantial failure cannot be reasonably cured within such 30 day period, and if such party has diligently attempted to cure the same and thereafter continues diligently to cure the same, then the cure period provided for herein shall extend up to, but in no case more than, 60 days after the date of receipt of the notice.

2. For convenience, by Owner effective upon Engineer's receipt of written notice from Owner.

- B. The terminating party under Paragraph 3.01.A may set the effective date of termination at a time up to 30 days later than otherwise provided to allow Engineer to complete tasks whose value would otherwise be lost, to prepare notes as to the status of completed and uncompleted tasks, and to assemble Project materials in orderly files.
- C. In the event of any termination under Paragraph 3.01, Engineer will be entitled to invoice Owner and to receive full payment for all services performed or furnished in accordance with this Agreement and all reimbursable expenses incurred through the effective date of termination.

4.01 *Successors, Assigns, and Beneficiaries*

- A. Owner and Engineer are hereby bound and the successors, executors, administrators, and legal representatives of Owner and Engineer (and to the extent permitted by Paragraph 4.01.B the assigns of Owner and Engineer) are hereby bound to the other party to this Agreement and to the successors, executors, administrators, and legal representatives (and said assigns) of such other party, in respect of all covenants, agreements, and obligations of this Agreement.
- B. Neither Owner nor Engineer may assign, sublet, or transfer any rights under or interest (including, but without limitation, moneys that are due or may become due) in this Agreement without the written consent of the other, except to the extent that any assignment, subletting, or transfer is

mandated or restricted by law. Unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under this Agreement.

- C. Unless expressly provided otherwise, nothing in this Agreement shall be construed to create, impose, or give rise to any duty owed by Owner or Engineer to any contractor, subcontractor, supplier, other individual or entity, or to any surety for or employee of any of them. All duties and responsibilities undertaken pursuant to this Agreement will be for the sole and exclusive benefit of Owner and Engineer and not for the benefit of any other party.

5.01 *General Considerations*

- A. The standard of care for all professional engineering and related services performed or furnished by Engineer under this Agreement will be the care and skill ordinarily used by members of the subject profession practicing under similar circumstances at the same time and in the same locality. Engineer makes no warranties, express or implied, under this Agreement or otherwise, in connection with Engineer's services. Subject to the foregoing standard of care, Engineer and its consultants may use or rely upon design elements and information ordinarily or customarily furnished by others, including, but not limited to, specialty contractors, manufacturers, suppliers, and the publishers of technical standards.
- B. Engineer shall not at any time supervise, direct, control, or have authority over any contractor's work, nor shall Engineer have authority over or be responsible for the means, methods, techniques, sequences, or procedures of construction selected or used by any contractor, or the safety precautions and programs incident thereto, for security or safety at the Project site, nor for any failure of a contractor to comply with laws and regulations applicable to such contractor's furnishing and performing of its work.
- C. This Agreement is to be governed by the law of the state or jurisdiction in which the Project is located.
- D. Engineer neither guarantees the performance of any contractor nor assumes responsibility for any contractor's failure to furnish and perform its work in accordance with the contract between Owner and such contractor. Engineer is not responsible for variations between actual construction bids or costs and Engineer's opinions or estimates regarding construction costs.
- E. Engineer shall not be responsible for the acts or omissions of any contractor, subcontractor, or supplier, or of any of their agents or employees or of any other persons (except Engineer's own employees) at the Project site or otherwise furnishing or performing any construction work; or for any decision made regarding the construction contract requirements, or any application, interpretation, or clarification of the construction contract other than those made by Engineer.
- F. The general conditions for any construction contract documents prepared hereunder are to be the "Standard General Conditions of the Construction Contract" as prepared by the Engineers Joint Contract Documents Committee (EJCDC C-700, 2007 Edition) unless the parties agree otherwise.
- G. All documents prepared or furnished by Engineer are instruments of service, and Engineer retains an ownership and property interest (including the copyright and the right of reuse) in such

documents, whether or not the Project is completed. Owner shall have a limited license to use the documents on the Project, extensions of the Project, and for related uses of the Owner, subject to receipt by Engineer of full payment for all services relating to preparation of the documents and subject to the following limitations: (1) Owner acknowledges that such documents are not intended or represented to be suitable for use on the Project unless completed by Engineer, or for use or reuse by Owner or others on extensions of the Project, on any other project, or for any other use or purpose, without written verification or adaptation by Engineer; (2) any such use or reuse, or any modification of the documents, without written verification, completion, or adaptation by Engineer, as appropriate for the specific purpose intended, will be at Owner's sole risk and without liability or legal exposure to Engineer or to its officers, directors, members, partners, agents, employees, and consultants; (3) Owner shall indemnify and hold harmless Engineer and its officers, directors, members, partners, agents, employees, and consultants from all claims, damages, losses, and expenses, including attorneys' fees, arising out of or resulting from any use, reuse, or modification of the documents without written verification, completion, or adaptation by Engineer; and (4) such limited license to Owner shall not create any rights in third parties.

- H. To the fullest extent permitted by law, Owner and Engineer (1) waive against each other, and the other's employees, officers, directors, agents, insurers, partners, and consultants, any and all claims for or entitlement to special, incidental, indirect, or consequential damages arising out of, resulting from, or in any way related to the Project, and (2) agree that Engineer's total liability to Owner under this Agreement shall be limited to \$500,000 or the total amount of compensation received by Engineer, whichever is greater.
- I. The parties acknowledge that Engineer's scope of services does not include any services related to a Hazardous Environmental Condition (the presence of asbestos, PCBs, petroleum, hazardous substances or waste as defined by the Comprehensive Environmental Response, Compensation and Liability Act, 42 U.S.C. §§9601 et seq., or radioactive materials). If Engineer or any other party encounters a Hazardous Environmental Condition, Engineer may, at its option and without liability for consequential or any other damages, suspend performance of services on the portion of the Project affected thereby until Owner: (1) retains appropriate specialist consultants or contractors to identify and, as appropriate, abate, remediate, or remove the Hazardous Environmental Condition; and (2) warrants that the Site is in full compliance with applicable Laws and Regulations.
- J. Owner and Engineer agree to negotiate each dispute between them in good faith during the 30 days after notice of dispute. If negotiations are unsuccessful in resolving the dispute, then the dispute shall be mediated. If mediation is unsuccessful, then the parties may exercise their rights at law.

6.01 *Total Agreement*

- A. This Agreement (including any expressly incorporated attachments), constitutes the entire agreement between Owner and Engineer and supersedes all prior written or oral understandings. This Agreement may only be amended, supplemented, modified, or canceled by a duly executed written instrument.

7.01 *Basis of Payment—Hourly Rates Plus Reimbursable Expenses*

- A. Using the procedures set forth in Paragraph 2.01, Owner shall pay Engineer as follows:

1. An amount equal to the cumulative hours charged to the Project by each class of Engineer's employees times standard hourly rates for each applicable billing class for all services performed on the Project, plus reimbursable expenses and Engineer's consultants' charges, if any.
2. Engineer's Standard Hourly Rates are attached as Appendix 1.
3. The total compensation for services and reimbursable expenses for final design through bidding is not-to-exceed \$92,500, excluding funding assistance which will be provided on an hourly basis.

Attachments: Appendix 1 and Attachment A

IN WITNESS WHEREOF, the parties hereto have executed this Agreement, the Effective Date of which is indicated on page 1.

OWNER: Village of New Glarus, Wisconsin

ENGINEER: Town & Country Engineering, Inc.

By:

By:



Print Name: Roger Truttman

Print Name: Brian Berquist, P.E.

Title: Village President

Title: President

9/29/2023

Date: _____

Date: _____

Engineer License or Firm's
 Certificate No. (if required): 37471-006
 State of: Wisconsin

Address: 319 2nd Street, P.O. Box 399
New Glarus, WI 53574

Address: 6264 Nesbitt Road
Madison, WI 53719

E-Mail
 Address: _____

E-Mail
 Address: tce@tcengineers.net

Phone: _____

Phone: (608) 273-3350

This is **Appendix 1, Engineer’s Standard Hourly Rates**, referred to in and part of the Short Form of Agreement between Owner and Engineer for Professional Services dated August 1, 2023.

Engineer’s Standard Hourly Rates

A. *Standard Hourly Rates:*

1. Standard Hourly Rates are set forth in this Appendix 1 and include salaries and wages paid to personnel in each billing class plus the cost of customary and statutory benefits, general and administrative overhead, non-project operating costs, and operating margin or profit.
2. The Standard Hourly Rates apply only as specified in Paragraphs 7.01 and 7.02, and are subject to annual review and adjustment.

B. *Schedule of Hourly Rates:*

Hourly rates for services performed on or after the Effective Date are:

Principal	\$170.00
Senior Project Manager.....	\$165.00
Senior Project Engineer	\$160.00
Project Engineer IV.....	\$150.00
Project Engineer III.....	\$145.00
Project Engineer II	\$140.00
Project Engineer I	\$135.00
Staff Engineer II.....	\$120.00
Staff Engineer I	\$110.00
Senior Engineering Technician.....	\$110.00
Engineering Technician III	\$105.00
Engineering Technician II.....	\$100.00
Engineering Technician I	\$90.00
GIS Analyst.....	\$110.00
GIS Technician	\$100.00
Survey Crew Chief.....	\$110.00
Construction Technician III.....	\$105.00
Construction Technician II	\$100.00
Construction Technician I.....	\$85.00
Administrative II.....	\$80.00
Administrative I	\$75.00

Grant Writer	\$95.00
Mileage – per mile	\$0.70
Total Station/GPS Survey Equipment	\$25.00
Computer used for CADD	\$15.00
Plotter – per plan page	\$15.00

ATTACHMENT A

MEMORANDUM

Date: September 29, 2023

To: Ms. Lauren Freeman, Village Administrator
Village of New Glarus
319 2nd Street, P.O. Box 399
New Glarus, WI 53574

From: Brian Berquist, P.E.

Subject: Scope of Services – New Water Reservoir – Final Design

The Village of New Glarus Water Utility has three active water supply wells (Wells 1, 2, and 3) one 300,000-gallon ground reservoir, and one water booster station to serve a high elevation area on the west edge of the Village. Recent development interest from both private subdivisions and the school expansion initiated an updated impact fee report and pursuit of constructing a second water reservoir.

Preliminary engineering has been completed under a separate scope, along with the beginning phases of pursuing funding through the DNR Safe Drinking Water Fund and a congressional earmark for the project. This current proposal is for final design through bidding. A separate proposal will be prepared for construction support and administration once bids are opened and a contractor has been selected by the Village.

This current proposal includes the following tasks:

- Utilize information from the recent Water System Needs Assessment effort.
- Finalize plans and specifications for the new reservoir and connecting main.
- Incorporate SCADA upgrades and updates at other Village wells, booster, and storage sites.
- Submittal of final plans and specifications to obtain final approval and permitting for construction from DNR, PSC, and Green County Highway Department.
- Bidding support and bid result analysis.
- Attend Board meetings as required, special meetings necessary to complete the project, and meetings with staff and Village officials for project reviews.

The estimated engineering cost for the above scope will be billed on an hourly basis and **will not exceed \$92,500.**

As the funding for the project will include \$1M from the recently rolled-out Congressional Earmark, and the balance of project funding has not yet been finalized by the Village (potentially DNR Safe Drinking Water Fund, Rural Development Funding, or private bank financing), it is very difficult to predict a budget amount for those services. We propose to provide support for all funding-related items under a time-and-materials effort using our current chargeout rates.

TOWN & COUNTRY ENGINEERING, INC.

Madison ♦ Rhinelander ♦ Kenosha
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Several items may be desired either as part of this effort or will need to be included in a future scope for construction support and administration, but are not included in this scope.

- Water impact fee report or water system rate case with PSC. This would be completed by the Village auditor.
- Boundary surveys or other services that require a Registered Land Surveyor.
- Negotiation of any land purchases or necessary easements for the project.
- Wetland delineations, soils investigations, or endangered species review of potential sites.
- Review and evaluation of existing hard infrastructure including wells/well houses and the booster station.
- Inspection of the tank construction, completed by a third party.
- Construction support and administration.

We at Town & Country Engineering, Inc. wish to thank you for the opportunity to present this scope of services to the Village of New Glarus and look forward to continuing to serve you. If you have any questions regarding the above scope, please feel free to call.

BRB:sai

J:\JOB#S\New Glarus\NG-00-00\O & E\O&E 2023 New Water Reservoir and Connecting Main Final Engineering\Attachment A - Scope.docx

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2024-2028 Capital Improvement Plan DRAFT

Year	Project Name	Department	Project Estimate	Funding Sources					Borrowing	
				General Fund	Water Utility	Sanitary Utility	Stormwater Utility	Grants/Donations	Total	Levy Funded
2024	Water Reservoir 2	Water	\$ 3,050,000		\$ 2,050,000			\$ 1,000,000	\$ 2,050,000	
2024	Candy Cane Park Inclusive Playground	Parks	\$ 200,000	\$ 80,000				\$ 120,000	\$ 80,000	\$ 80,000
2024	Water Utility Truck	Water	\$ 70,000		\$ 70,000				\$ 70,000	
2024	Vet's Memorial Ballfield Fencing	Parks	\$ 10,000	\$ 10,000					\$ 10,000	\$ 10,000
2025	Public Works Garage	Public Works	\$ 600,000	\$ 600,000					\$ 600,000	\$ 600,000
2025	New Public Library (Prelim Engineering)	Library	\$ 44,000					\$ 44,000		
2025	Replace Squad Car	Police	\$ 67,000	\$ 67,000					\$ 67,000	\$ 67,000
2026	Railroad Street Stormwater Pipe	Stormwater	\$ 645,000	\$ 245,000			\$ 400,000		\$ 645,000	\$ 245,000
2026	3rd Ave Phase III	Public Works	\$ 2,190,000	\$ 1,015,000	\$ 180,000	\$ 325,000	\$ 670,000		\$ 2,190,000	\$ 1,015,000
2026	New Public Library (Construction)	Library	\$ 3,200,000	\$ 1,040,000				\$ 2,160,000	\$ 1,040,000	\$ 1,040,000
2026	Replace Squad Car	Police	\$ 72,000	\$ 72,000					\$ 72,000	\$ 72,000
2026	PD Body & Squad Cameras	Police	\$ 90,000	\$ 90,000					\$ 90,000	\$ 90,000
2027	PD Server Replacement	Police	\$ 12,000	\$ 12,000					\$ 12,000	\$ 12,000
2027	New Public Library (FFE)	Library	\$ 300,000					\$ 300,000		
2027	HWY 69 Sanitary Replacement	Wastewater	\$ 1,565,000	\$ 420,000	\$ 140,000	\$ 845,000	\$ 160,000		\$ 1,565,000	\$ 420,000
2028	Well House 2 Replacement	Water	\$ 2,600,000		\$ 2,600,000				\$ 2,000,000	
2028	Replace Squad Car	Police	\$ 86,000	\$ 86,000					\$ 86,000	\$ 86,000
2028	11th Ave Reconstruction	Public Works	\$ 2,600,000	\$ 1,010,000	\$ 520,000	\$ 510,000	\$ 560,000		\$ 2,600,000	\$ 1,010,000
				\$ 4,747,000	\$ 5,560,000	\$ 1,680,000	\$ 1,790,000	\$ 3,624,000	\$ 13,177,000	\$ 4,747,000

Future Projects	Project Estimate
Well House 3 Upgrades	\$ 2,000,000
Replace Booster Station	\$ 1,600,000
Railroad Street Reconstruction	\$ 2,400,000
Village Hall Renovations	\$ 1,500,000
7th, 8th, 9th Ave Reconstruction	\$ 1,750,000
Vet's Memorial Park Improvements	\$ 75,000
Village Hall/Park & Intersection Cams	\$ 34,000
Pool & Pump House Improvements	\$ 50,000
Hoesly Pond Park	\$ 600,000
Vet's Memorial Park Field Lights	\$ 150,000
Squad Bay Remodel	\$ 200,000

2024-2028 Capital Improvement Plan (CIP)

Project Descriptions

2024:

Water Reservoir 2: Build a new 300,000-gallon water reservoir on the east side of the Village, connecting water main, and new SCADA system. Total: \$3,050,000

Candy Cane Park Inclusive Playground: Replace Candy Cane Park playground with a new inclusive playground. Total: \$200,000

Water Utility Truck: Replace Water Utility truck. Total: \$70,000

Vet's Memorial Ballfield Fencing: Replace portions of ballfield fencing in Veteran's Memorial Park. Total: \$10,000

2025:

Public Works Garage: Replace existing Public Works garage with a new garage with an extra bay. Total: \$600,000

New Public Library (Prelim Engineering): Preliminary engineering for the new public library, including topographical surveys, soil borings, civil design work, site studies and stormwater/erosion control consulting. Total: \$44,000

Replace Squad Car: Replace a Police Department squad car. This is part of a 5-year replacement schedule. Total: \$67,000

2026:

Railroad Street Stormwater Pipe: Replace the storm sewer located under the Swiss Aire Motel parking lot, which is in poor condition and has exceeded its useful life. Total: \$645,000

3rd Ave Phase III: Reconstruct the remainder of 3rd Avenue from 8th Street to Durst Road, including the installation of new utility infrastructure and the extension of sidewalk. This would also include reconstructing Heidi Court and Third Avenue from Railroad Street to 2nd Street. Total: \$2,190,000

New Public Library (Construction): Construct a new public library. Total: \$3,200,000

Replace Squad Car: Replace a Police Department squad car. This is part of a 5-year replacement schedule. Total: \$72,000

PD Body & Squad Cameras: Purchase body and squad cameras for the Police Department. Total: \$90,000

2027:

PD Server Replacement: Replace the Police Department server. The current server is expiring in 2025, should be replaced every five years. Total: \$12,000

New Public Library (FFE): This accounts for costs after the public library construction, including furnishings, window coverings, phones, appliances etc. at a rate of \$35 per sq. ft. for furnishings and \$10 per sq. ft. for shelving.

HWY 69 Sanitary Replacement: The sanitary sewer main along State Highway 69 from 14th Avenue to the Railroad Street and 11th Avenue intersection is under capacity, aging, and in need of replacement. Total: \$1,565,000

2028:

Wellhouse 2 Replacement: The Water Utility will likely need to undertake another capital project to keep up with the aging infrastructure. The options include wellhouse 2 replacement (constructed in 1940), booster station replacement (construction in 1970s) or wellhouse 3 replacement (constructed in 1986). Total for Wellhouse 2 replacement: \$2,600,000

Replace Squad Car: Replace a Police Department squad car. This is part of a 5-year replacement schedule. Total: \$86,000

11th Ave Reconstruction: Reconstruction of 11th Avenue from Railroad Street to 5th Street, including improvements to sanitary sewer, water main, storm sewer, sidewalk, street base and pavement. Total: \$2,600,000

Future:

Wellhouse 3 Upgrades: Upgrade wellhouse 3 to bring it up to code and current building standards. Total: \$2,000,000

Replace Booster Station: Replace the booster station located next to water reservoir 1. Total: \$1,600,000

Railroad Street Reconstruction: Reconstruction of Railroad Street from 7th Avenue to 11th Avenue, including improvements to sanitary sewer, water main, storm sewer, sidewalk, street base and pavement. Easement acquisition may be necessary given that right-of-way is limited. Total: \$2,400,000

7th, 8th, 9th Ave Reconstruction: Reconstruction of 7th Ave from 1st to 2nd Street, 8th & 9th Avenue from Railroad to 2nd Street. Total: \$1,750,000

Village Hall Renovations: After the new library is constructed, Village Hall can be renovated to meet the needs of staff and better utilize space. Total: \$1,500,000

Vet's Memorial Park Improvements: Replace dugouts, install new fencing, re-grade infield to improve drainage. Total: \$75,000

Village Hall/Park & Intersection Security Cams: Install security cameras at Village Hall, Village Park & Pool, and downtown intersections. Total: \$34,000

Pool & Pump House Improvements: Repair/replace roofs and siding on pool and pump houses. Total: \$50,000

Hoesly Pond Park: Improve park with new shelter, playground, wading paths, viewing decks, and/or fishing docks. Total: \$600,000

Vet's Memorial Park Field Lights: Replace 40+ year old ballfield lights. Total: \$150,000

Squad Bay Remodel: Remodel and expand squad bay to fit 5 police squads. Currently one squad sits outside in the elements. Total: \$200,000

VILLAGE OF NEW GLARUS



ADMINISTRATION DEPARTMENT

MEMORANDUM

To: Village Board
From: Lauren Freeman, Village Administrator
Date: October 3, 2023
Re: 2024-2028 Capital Improvement Plan Draft & Debt Service Levy

Background:

Last year, the Village Board approved a capital borrowing plan that would maintain the debt service levy at \$700,000 each year. This plan aimed to keep property taxes at a consistent amount each year for residents instead of moving up and down. However, maintaining the debt service levy at \$700,000 greatly limits the projects that can be taken on over the next five years. Under that plan, the Village could take on a small project (\$75,000) in 2024 and no project in 2025. Given that there are many pressing needs, Village staff began exploring increases to the debt service levy each year in order to complete projects sooner. The debt service levy is exempt from state-imposed levy limits.

Discussion:

Debt Service Levy:

There are several documents attached to this memo. The first is a draft 2024-2028 CIP that demonstrates a proposed plan for capital expenditures over the next five years. This document also has a “future projects” section, which include additional projects that staff have identified, but do not fit within the five-year window. This plan is still flexible; projects could be swapped out with other projects if the Village Board chooses.

The second and third documents are the projected financial impacts of the draft 2024-2028 CIP. In order to fund the draft CIP, the debt service levy would need to increase in the following way:

Year	Debt Service Levy	Tax Increase on \$300k Home
2025	\$750,000	\$25
2026	\$800,000	\$44
2027	\$850,000	\$43
2028	\$900,000	\$42
2029	\$950,000	\$41

The Village Board could then choose to cap the debt service levy at \$950k, which would mean based on the draft CIP, the next street project could not be taken on until 2033.

The 11th Avenue project could also be pushed from 2028 to 2029, which would allow the Village Board to cap the debt service levy at \$900,000. This is presented in the second document with project financial impacts. Again, in this scenario, the next street project could not be taken on until 2033.

Utility Rates:

The draft 2024-2028 CIP includes utility improvement projects as well, which would be funded through utility rates, not property tax levy. The Village's financial advisor is currently putting together a cash flow analysis for each utility, which will be presented at the second budget workshop meeting. The cash flow analysis may require adjustments to the CIP.



Projected Impact of Proposed Projects - 11th Ave in 2028

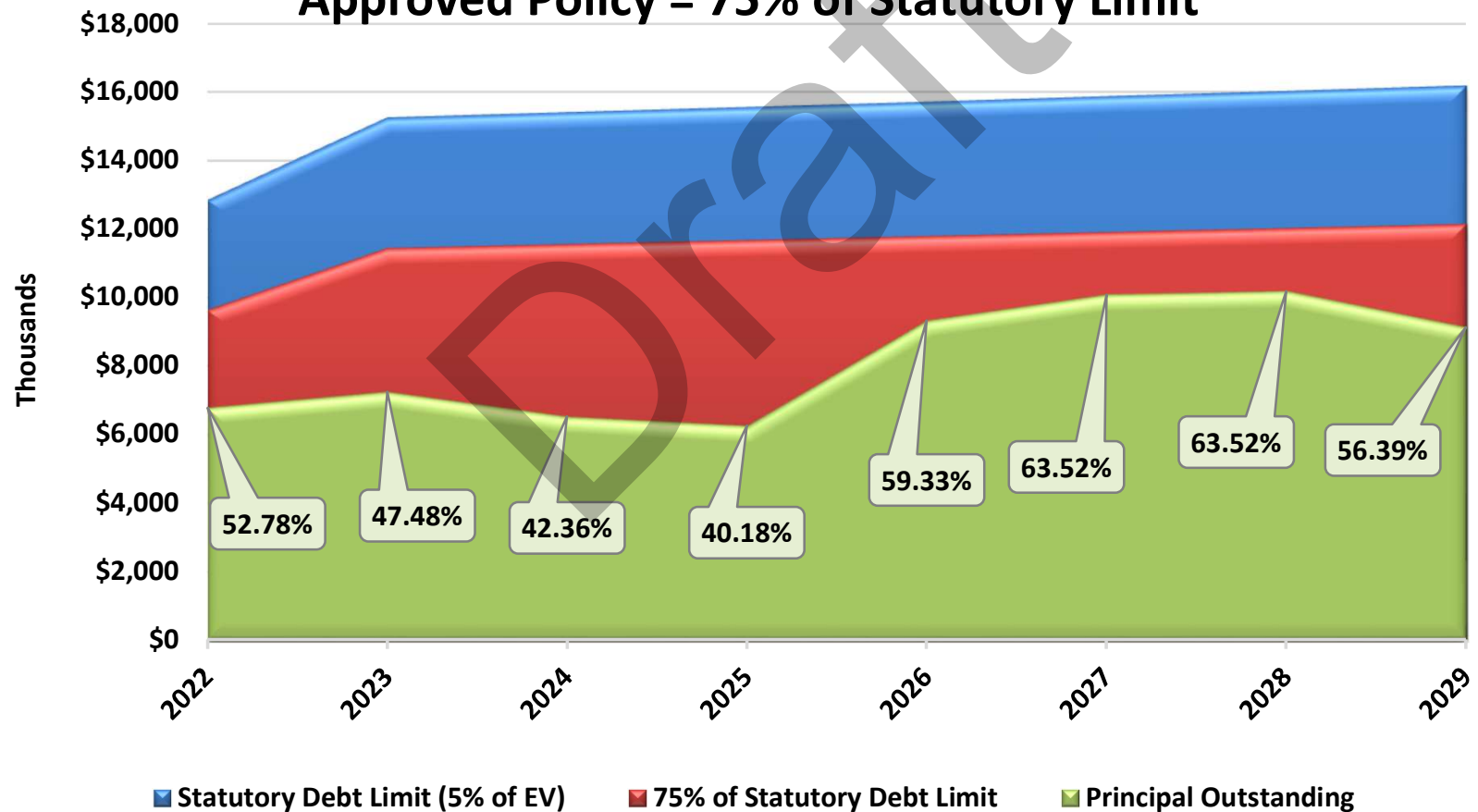
Existing Debt Payments							Projected Debt Service											
YEAR	Equalized Value Projection	Change in Value	Total of All Obligations	Total Abatement Sources	Net Debt Service Levy	Debt Service Tax Rate	Capital Plan Debt Service			Total Projected Debt Service Less Abatements	Net Debt Service Levy	Levy Change	Debt Service Tax Rate	Impact on a		Debt Service Tax Rate @ 3% Growth	YEAR	
														\$ 300,000 Taxes	of Value Change			
YEAR	Principal	Interest	Total	Total Abatements	Total Abatements	Net Debt Service Levy	Levy Change	Debt Service Tax Rate	\$ 300,000 Taxes	of Value Change	Debt Service Tax Rate @ 3% Growth	YEAR						
2023	234,373,400	12.27%	1,005,366	(364,243)	641,123	2.74				641,123		2.735	820.64		2.74	2023		
2024	284,710,200	21.48%	1,118,844	(400,100)	718,744	2.52				718,744	77,621	2.524	757.34	(63.30)	2.52	2024		
2025	287,557,302	1.00%	1,082,810	(384,607)	698,203	2.43	65,000	10,558	75,558	(23,761)	51,797	2.608	782.45	25.11	2.56	2025		
2026	290,432,875	1.00%	1,077,736	(393,168)	684,567	2.36	85,000	51,142	136,142	(20,709)	115,433	2.755	826.35	43.90	2.65	2026		
2027	293,337,204	1.00%	809,013	(287,442)	521,570	1.78	210,000	320,217	530,217	(201,787)	328,430	50,000	2.898	869.31	42.95	2.73	2027	
2028	296,270,576	1.00%	785,012	(284,753)	500,259	1.69	345,000	346,527	691,527	(291,786)	399,741	50,000	3.038	911.33	42.02	2.81	2028	
2029	299,233,282	1.00%	756,852	(287,059)	469,793	1.57	400,000	368,350	768,350	(288,143)	480,207	50,000	3.175	952.43	41.11	2.88	2029	
2030	302,225,614	1.00%	692,109	(254,810)	437,299	1.45	425,000	315,875	740,875	(278,500)	462,375	899,674	(50,326)	2.977	893.05	(59.39)	2.65	2030
2031	305,247,871	1.00%	603,561	(228,216)	375,345	1.23	445,000	294,125	739,125	(270,500)	468,625	843,970	(55,704)	2.765	829.46	(63.59)	2.41	2031
2032	308,300,349	1.00%	559,262	(226,815)	332,447	1.08	445,000	271,875	716,875	(257,625)	459,250	791,697	(52,273)	2.568	770.38	(59.08)	2.20	2032
2033	311,383,353	1.00%	429,276	(176,101)	253,175	0.81	455,000	249,375	704,375	(249,875)	454,500	707,675	(84,022)	2.273	681.80	(88.58)	1.91	2033
2034	314,497,186	1.00%	186,084	(73,915)	112,169	0.36	465,000	226,375	691,375	(242,125)	449,250	561,419	(146,256)	1.785	535.54	(146.26)	1.47	2034
2035	317,642,158	1.00%	186,165	(77,259)	108,906	0.34	470,000	203,000	673,000	(234,375)	438,625	547,531	(13,888)	1.724	517.12	(18.42)	1.39	2035
2036	320,818,580	1.00%	113,956	(57,519)	56,438	0.18	370,000	182,000	552,000	(226,625)	325,375	381,813	(165,718)	1.190	357.04	(160.08)	0.94	2036
2037	324,026,765	1.00%	105,625	(50,813)	54,813	0.17	360,000	163,750	523,750	(218,875)	304,875	359,688	(22,125)	1.110	333.02	(24.02)	0.86	2037
2038	327,267,033	1.00%				0.00	360,000	145,750	505,750	(211,125)	294,625	294,625	(65,063)	0.900	270.08	(62.94)	0.68	2038
2039	330,539,703	1.00%				0.00	360,000	127,750	487,750	(203,375)	284,375	284,375	(10,250)	0.860	258.10	(11.98)	0.64	2039
2040	333,845,101	1.00%				0.00	360,000	109,750	469,750	(195,625)	274,125	274,125	(10,250)	0.821	246.33	(11.77)	0.60	2040
2041	337,183,552	1.00%				0.00	365,000	91,625	456,625	(192,750)	263,875	263,875	(10,250)	0.783	234.78	(11.56)	0.56	2041
2042	340,555,387	1.00%				0.00	365,000	73,375	438,375	(184,750)	253,625	253,625	(10,250)	0.745	223.42	(11.35)	0.52	2042
2043	343,960,941	1.00%				0.00	365,000	55,125	420,125	(176,750)	243,375	243,375	(10,250)	0.708	212.27	(11.15)	0.49	2043
2044	347,400,550	1.00%				0.00	270,000	39,250	309,250	(95,625)	213,625	213,625	(29,750)	0.615	184.48	(27.79)	0.42	2044
2045	350,874,556	1.00%				0.00	270,000	25,750	295,750	(91,375)	204,375	204,375	(9,250)	0.582	174.74	(9.74)	0.39	2045
2046	354,383,301	1.00%				0.00	270,000	12,250	282,250	(87,125)	195,125	195,125	(9,250)	0.551	165.18	(9.56)	0.36	2046
2047	357,927,134	1.00%				0.00	55,000	4,125	59,125		59,125	59,125	(136,000)	0.165	49.56	(115.63)	0.11	2047
2048	357,927,134	1.00%				0.00	55,000	1,375	56,375		56,375	56,375	(2,750)	0.158	47.25	(2.30)	0.10	2048
TOTALS			9,511,670	(3,546,819)	5,964,851		7,635,000	3,689,294	11,324,294	(4,243,186)	7,081,108	13,045,959					TOTALS	

NOTES - If the Village wants to have a street project each year, the reduction in tax levy should be approximately \$100,000 to \$125,000. (11th Ave approximate annual payments)



Debt Limit Calculation

Approved Policy = 75% of Statutory Limit





Projected Impact of Proposed Projects - 11th Ave in 2029

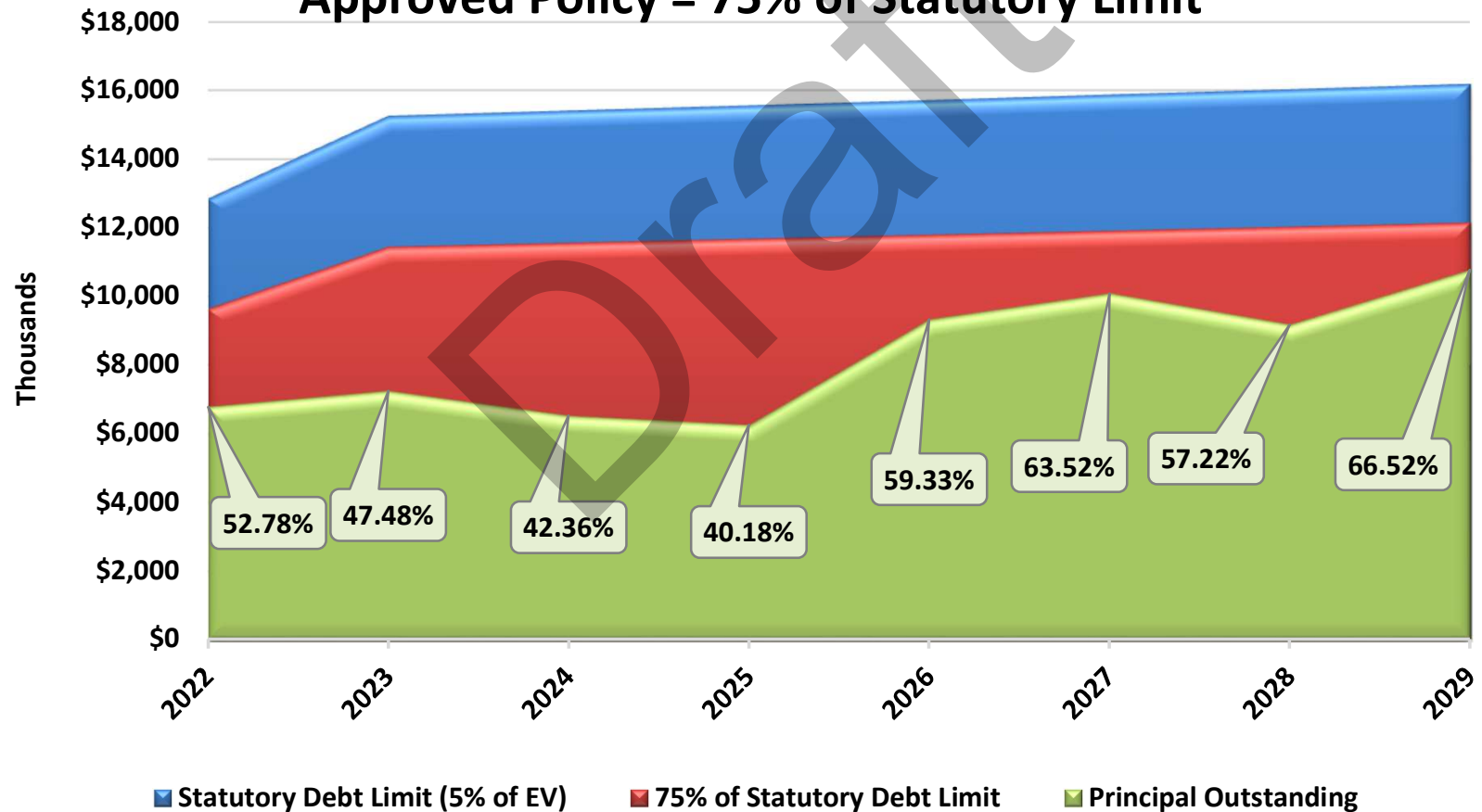
Existing Debt Payments							Projected Debt Service										
YEAR	Equalized Value Projection	Change in Value	Total of All Obligations	Total Abatement Sources	Net Debt Service Levy	Debt Service Tax Rate	Capital Plan Debt Service			Total Abatements	Total Projected Debt Service Less Abatements	Net Debt Service Levy	Levy Change	Debt Service Tax Rate	Impact on a		YEAR
															\$ 300,000 Taxes	of Value Change	
2023	234,373,400	12.27%	1,005,366	(364,243)	641,123	2.74					641,123		2.735	820.64		2023	
2024	284,710,200	21.48%	1,118,844	(400,100)	718,744	2.52					718,744	77,621	2.524	757.34	(63.30)	2024	
2025	287,557,302	1.00%	1,082,810	(384,607)	698,203	2.43	65,000	10,558	75,558	(23,761)	51,797	31,255	2.608	782.45	25.11	2025	
2026	290,432,875	1.00%	1,077,736	(393,168)	684,567	2.36	85,000	51,142	136,142	(20,709)	115,433	50,000	2.755	826.35	43.90	2026	
2027	293,337,204	1.00%	809,013	(287,442)	521,570	1.78	210,000	320,217	530,217	(201,787)	328,430	850,000	2.898	869.31	42.95	2027	
2028	296,270,576	1.00%	785,012	(284,753)	500,259	1.69	345,000	346,527	691,527	(291,786)	399,741	900,000	3.038	911.33	42.02	2028	
2029	299,233,282	1.00%	756,852	(287,059)	469,793	1.57	425,000	295,342	720,342	(290,135)	430,207	900,000	3.008	902.31	(9.02)	2029	
2030	302,225,614	1.00%	692,109	(254,810)	437,299	1.45	480,000	454,458	934,458	(471,757)	462,701	900,000	2.978	893.37	(8.93)	2030	
2031	305,247,871	1.00%	603,561	(228,216)	375,345	1.23	520,000	371,500	891,500	(421,625)	469,875	845,220	2.769	830.69	(62.68)	2031	
2032	308,300,349	1.00%	559,262	(226,815)	332,447	1.08	520,000	345,500	865,500	(405,000)	460,500	792,947	2.572	771.60	(59.09)	2032	
2033	311,383,353	1.00%	429,276	(176,101)	253,175	0.81	530,000	319,250	849,250	(393,500)	455,750	708,925	2.277	683.01	(88.59)	2033	
2034	314,497,186	1.00%	186,084	(73,915)	112,169	0.36	545,000	292,375	837,375	(382,000)	455,375	567,544	1.805	541.38	(141.63)	2034	
2035	317,642,158	1.00%	186,165	(77,259)	108,906	0.34	535,000	265,375	800,375	(375,375)	425,000	533,906	1.681	504.25	(37.13)	2035	
2036	320,818,580	1.00%	113,956	(57,519)	56,438	0.18	435,000	241,125	676,125	(363,625)	312,500	368,938	1.150	345.00	(159.26)	2036	
2037	324,026,765	1.00%	105,625	(50,813)	54,813	0.17	435,000	219,375	654,375	(351,875)	302,500	357,313	1.103	330.82	(14.18)	2037	
2038	327,267,033	1.00%				0.00	440,000	197,500	637,500	(340,125)	297,375	297,375	0.909	272.60	(58.22)	2038	
2039	330,539,703	1.00%				0.00	440,000	175,500	615,500	(328,375)	287,125	287,125	0.869	260.60	(12.00)	2039	
2040	333,845,101	1.00%				0.00	440,000	153,500	593,500	(316,625)	276,875	276,875	0.829	248.81	(11.79)	2040	
2041	337,183,552	1.00%				0.00	445,000	131,375	576,375	(309,750)	266,625	266,625	0.791	237.22	(11.58)	2041	
2042	340,555,387	1.00%				0.00	445,000	109,125	554,125	(297,750)	256,375	256,375	0.753	225.84	(11.38)	2042	
2043	343,960,941	1.00%				0.00	450,000	86,750	536,750	(290,625)	246,125	246,125	0.716	214.67	(11.18)	2043	
2044	347,400,550	1.00%				0.00	355,000	66,625	421,625	(205,250)	216,375	216,375	0.623	186.85	(27.82)	2044	
2045	350,874,556	1.00%				0.00	360,000	48,750	408,750	(201,625)	207,125	207,125	0.590	177.09	(9.76)	2045	
2046	354,383,301	1.00%				0.00	360,000	30,750	390,750	(192,875)	197,875	197,875	0.558	167.51	(9.58)	2046	
2047	357,927,134	1.00%				0.00	145,000	18,125	163,125	(101,250)	61,875	61,875	0.173	51.86	(115.65)	2047	
2048	357,927,134	1.00%				0.00	145,000	10,875	155,875	(96,750)	59,125	59,125	0.165	49.56	(2.30)	2048	
2049	357,927,134	1.00%				0.00	145,000	3,625	148,625	(92,250)	56,375	56,375	0.158	47.25	(2.30)	2049	
2050	357,927,134	1.00%				0.00							0.000	-	(47.25)	2050	
TOTALS			9,511,670	(3,546,819)	5,964,851		9,300,000	4,565,244	13,865,244	(6,766,185)	7,099,059	13,063,910				TOTALS	

NOTES - If the Village wants to have a street project each year, the reduction in tax levy should be approximately \$100,000 to \$125,000. (11th Ave approximate annual payments)



Debt Limit Calculation

Approved Policy = 75% of Statutory Limit



VILLAGE OF NEW GLARUS



ADMINISTRATION DEPARTMENT

MEMORANDUM

To: Village Board
From: Lauren Freeman, Village Administrator
Date: October 3, 2023
Re: Resource Recovery Fee

Background:

Back in June 2023, the Village Board adopted an increase to the resource recovery fee on residents' monthly utility bill to pay for the expenses of curbside recycling pickup. The increase from \$2.72 to \$3.05/month went into effect in July. The fee was set at \$3.05/month to match the fee per customer charged by Pellitteri to the Village for these services.

During the June discussion, the Village Board expressed interest in expanding the resource recovery fee to not only cover costs of the Pellitteri contract for curbside recycling, but to also cover other recycling-related costs such as fuel surcharges and staff time administering the recycling program.

Discussion:

Staff investigated the feasibility of increasing the fee to cover costs in addition to the Pellitteri fee. It was determined that indeed the fee could be raised to cover these other costs and that the recommendation was to look at an average of these costs over the next four years so that a consistent fee could be set and not changed for four years.

Pellitteri Fee:

The Pellitteri contract includes a schedule of fee increases for recycling pickup. These rates are per month, per account. The resource recovery fee is currently set up to match these fee increases each year.

Year	Pellitteri Fee
2024	\$3.15/mo
2025	\$3.25/mo
2026	\$3.35/mo
2027	\$3.45/mo
Average	\$3.30/mo

Fuel Surcharge:

This takes into consideration the average fuel surcharge costs over the past two years for curbside recycling pickup only.

Recycling Fuel Surcharge Average	\$268/mo
Number of Customers	920
Monthly Fuel Surcharge Average/# Customers	\$0.29/mo

Staff Cost:

Staff costs take into consideration 3% of the wage and fringe costs of two employees that help administer the recycling program. The monthly cost is a 4-year projected average of staff wage and fringe costs, factoring in a 2% increase in wages each year and 10% increase in fringe benefits each year.

Staff Wage & Fringe Costs Per Month	\$754/mo
Number of Customers	920
Monthly Staff Cost/# Customers	\$0.82/mo

Recycling Grant:

The Village receives an annual recycling grant from the state which should offset the fees charged to residents for recycling. In 2023, that grant amount was \$3,967. The projected 4-year average of that grant is \$4,500.

Recycling Grant Revenue Per Month	\$375/mo
Number of Customers	920
Monthly Recycling Revenue/# Customers	\$0.41/mo

Total:

Pellitteri Fee	\$3.30/mo
Fuel Surcharge	\$0.29/mo
Staff Cost	\$0.82/mo
Recycling Grant	(\$0.41/mo)
TOTAL	\$4.00/mo

Based on this analysis, the resource recovery fee should be increased to \$4.00 per month in order to recover the costs of the Pellitteri fee, fuel surcharges, and staff costs. Residents would be charged \$48.00 per year to receive bi-weekly curbside recycling pickup. Residents are not charged a fee for curbside trash pickup.

Recommendation:

Staff recommend increasing the resource recovery fee in 2024-2027 to \$4.00/month.

**Village of New Glarus
Resolution R23-25**

Resolution Setting 2024-2027 Resource Recovery Fee

WHEREAS, the Village Board of the Village of New Glarus established a resource recovery fee starting in 2023 of \$2.72 per residential, commercial, and public authority units to be placed on the monthly utility bill to pay for the expenses of curbside recycling; and

WHEREAS, the Village has a contract through 2027 with Pellitteri Waste Systems to provide curbside recycling pickup for residents; and

WHEREAS, in June 2023 the Village Board voted to increase the resource recovery fee to \$3.05/month to match the fee that Pellitteri Waste Systems charges; and

WHEREAS, it was determined that this fee should encompass fuel surcharges and staff costs as well, so a new fee was developed that includes an average of those costs over the next four years; and

WHEREAS, this new fee will not be to be increased for the next four years, providing fee consistency for residents.

THEREFORE, BE IT RESOLVED, that the Village Board hereby authorizes increasing the resource recovery fee to \$4.00/month starting in January 2024.

BE IT FUTHER RESOLVED, that said per unit fee will be placed on the Village fee schedule.

PRESENTED: 10/3/2023

Roger J. Truttman, President

ADOPTED: 10/3/2023

Kelsey A. Jenson, Clerk-Treasurer

VILLAGE OF NEW GLARUS



ADMINISTRATION DEPARTMENT

MEMORANDUM

To: New Glarus Village Board
From: Lauren Freeman, Village Administrator and Kelsey Jenson, Clerk-Treasurer
Date: October 3, 2023
Re: 2024 Budget Workshop #1

Introduction

This is the first of two budget workshops for the 2024 budget. This memo intends to provide a broad overview of where the 2024 budget stands currently. The line-item budget is included as an attachment to this document.

A lot of work has been put into preparing the budget ahead of this meeting. Here is a timeline of the budget process:

Date	Budget Action Item
May 2023	Village Board approved budget timeline & procedures
June 2023	Village Board approved 2024 budget goals
July/August 2023	Draft department budgets submitted, Village Administrator & Clerk/Treasurer met with Department Head and other Village-funded entities
September 2023	Historic Preservation Commission, Public Works/Public Safety Committee, Parks & Recreation Committee, and Library Board reviewed their respective budgets
October 2023	Village Board budget workshops
November 2023	Adoption of FY24 Budget

2023 Budget Results

Before discussing the 2024 budget, it is beneficial to understand where we expect to end 2023 from a budgetary perspective. 2023 results can impact 2024 budget decisions, especially as it relates to fund balance and the possible application of surplus funds.

The 2023 budget projects revenues of \$1,845,275, compared to a budgeted amount of \$1,629,514 (\$215,761 in additional revenues). The 2023 budget projects expenses of \$1,716,034, compared to a budgeted amount of \$1,629,515 (\$86,519 over budget). This results in a budget surplus of \$129,241.

2023 budgeted revenues included \$29,130 in surplus funds (unassigned fund balance) applied and \$16,000 sinking funds applied. If they were added, that would bring the total 2023 budget surplus up to \$174,371. However, since the 2023 revenue budget is performing better than expected, fund balance and sinking funds are not expected to be needed to balance the 2023 budget. This does not account for the recently approved 4th Avenue stormwater project, which will likely utilize stormwater surplus and general fund surplus, but is separate from this discussion.

The current projection is based on information available now. This projection will undoubtedly change as the last three months of the year play out, but it is good to know that 2023 results are tracking better than expected.

Property Tax Levy

The major source of revenue in the General Fund is the Village property tax levy. It accounts for 41% of Village General Fund revenue. Outside of debt service levy adjustments, the allowable levy increase in 2024 is limited to \$10,847 due to state-imposed levy limits that is in part based on net new construction in the community. This year's net new construction is 1.01%, which is fairly low, but shows an increase from last year's nominal .63%. The levy limit worksheet is included as an attachment. The total levy limit, minus debt service levy, is \$1,069,246.

The property tax levy is also impacted by debt service payments, which is exempt from state levy limits. This is the amount the Village is spending each year to pay off debt. In 2024, the Village will need to levy an additional \$61,673 to pay for debt. This brings the total allowable property tax levy to \$1,772,042.

Balancing the 2024 General Fund Budget:

After an initial draft budget was created and revenue numbers estimated, Village staff found that the general fund budget was estimated to be \$112k over budget. Staff made several cuts and adjustments to revenue in order to balance the budget. Any of these changes can be modified based on feedback from the Village Board. However, this will require finding the money elsewhere.

Expenses Cut:

- Public Works:
 - Decreased Street Main/Cons: General Ops from \$40k to \$35k (-\$5,000)
 - Cut Snow Removal: Purchased Services, which has not been used in the past three years. (-\$2,500)
 - Decreased Village Garage: Repair/Equipment from \$2,000 to \$1,000 (-\$1,000)
 - Decreased Village Garage: Repair/Building from \$2,000 to \$1,000 (-\$1,000)
 - Decreased Machine & Equipment: General Ops from \$1,000 to \$500 (-\$500)
 - Decreased Snow Removal: General Ops from \$28,000 to \$25,000 (-\$3,000)
- Police:
 - Decreased Police Admin: Fringe Benefits by \$8,134 to account for mid-year switch from single to family insurance (-\$8,134)
- Administration:
 - Decreased Elections: General Operations from \$8,000 to \$7,000 (-\$1,000)

- Decreased Administrator: General Operations from \$4,000 to \$3,000 (-\$1,000)
- Parks/Pool:
 - Decreased Pool Repair/Equipment from \$8,000 to \$6,000 (-\$2,000)
- **Total Expenses Cut: \$22,134**

Revenue Added:

- Interest was increased from \$5,000 to \$15,000 to better reflect the favorable rates the Village is currently receiving. It is still conservative in case there is a significant decrease to interest rates. (+\$10,000)
- \$5,018 of Building Sinking Fund applied to purchase new blinds and table for Village Hall. It is best to use sinking funds for a one-time cost, which this would be. That sinking fund currently has \$34,092. (+\$5,018)
- \$7,100 added to Clerk Fees revenue which better reflects the expected Room Tax revenue given that the Village Board increased the Village share of revenue from 7% to 12%. (+\$7,100)
- \$6,000 of Park/Pool Sinking Fund applied to help fund the Pool Repair/Grounds budget line. The closure of the Triathlon Sinking Fund added \$6,024 to this account, bringing its total to \$19,611. These funds will be used to make much needed improvements to the pool house. (+\$6,000)
- \$2,000 of Public Works Equipment Sinking Fund applied to help fund the Public Works Machine & Equipment: Repair/Equipment budget line. (+\$2,000)
- \$10,040 revenue added into the Police Department budget based on \$2,000 expected from the OWI Grant, \$4,000 expected from the speed grant, additional \$1,040 expected in parking violations, and additional \$3,000 in law enforcement fees based on the increased loaded wage rate charged for working festivals. (+\$10,040)
- **Total Revenue Added: \$43,158**

Those revenue additions and cut expenses brings down the budget deficit by \$65,292. Given that department budgets are already very lean, staff believe it would be difficult to cut much more than that from the General Fund budget. The total deficit after those cuts and revenue additions is \$46,985.

Staff recommend applying a portion of the projected 2023 budget surplus to the remaining \$46,985 to balance the budget. Last year, the Village budgeted \$29,130 of surplus towards the 2023 budget. That surplus will no longer be needed given the projected revenues this year. It is important to note that best budgeting practice would be to use one-time money towards one-time purchases, not ongoing costs. However, given that the Village is in a unique financial situation with very limited ongoing funds and a healthy amount of one-time funds, staff feel comfortable applying the surplus to balance the budget.

General Fund (Fund 10) Budget:

The General Fund serves as the main fund for Village operations, including Administration, Public Works, Public Safety, and Parks and Recreation activities. In 2024, the General Fund (Fund 10) will account for approximately 42% of the Village's levy distribution. The remaining

amount of the levy goes towards Waste Management (Fund 70), Library (Fund 25), Chalet of the Golden Fleece (Fund 30), and Debt Service (Fund 12).

2024 General Fund (Fund 10) expenditures are presently set at \$1,817,198, a \$187,683 increase from 2023 (12% increase). Revenues are also budgeted at \$1,817,198, which includes the \$46,985 of surplus applied. The budget is balanced.

General Fund (Fund 10) Highlights:

- The budget includes a 2.5% across the board wage increase for Village employees. This increase was discussed and approved at the August 15, 2023 Village Board meeting
- Health insurance costs for 2024 will increase by 20% for single and family plans. This is a much larger increase than what was expected, forcing staff to make budget cuts in other areas to compensate. The Village provides health insurance through the Wisconsin Department of Employee Trust Funds (ETF). Over the past several years, ETF was dipping into their reserves to prevent health insurance increases. They are no longer able to utilize reserves, which resulted in this larger than expected increase.
- Dental insurance premium costs for 2024 will remain the same as 2023, no increase.
- An additional LTE for park maintenance was added to the Parks budget, which increased the budget by \$6,459. Additionally, 80 hours were added for the Parks & Recreation Director, which increased the budget an additional \$1,646.
- Lifeguard wage increase from \$11/hour to \$15/hour increased the Pool wage and fringes by \$22,730. A majority of those costs were offset by the 15% increase to pool fees and \$20 increase to swim lessons approved at the September 5, 2023 Village Board meeting.
- Election budget was increased by \$8,040 to account for 2024 Election cycle, which will include a Presidential Election.
- The Village has not received the Fire District budget yet. The 2024 budget includes an estimated \$75,000 for the Fire District, which would include the Village's share based on equalized value and additional funds toward the 2% dues. The Village should receive a budget from the Fire District within the next few weeks.
- The Village will receive a healthy shared revenue increase in 2024. In 2023, the WI Department of Revenue (DOR) shared revenue and 2023 expenditure restraint payments (ERP) to the Village was \$235,831. In 2024, it is set at \$303,591. This is an increase of \$67,760 that can be used toward public safety, public works, and transportation.
- The State Highway Aid from the WI Department of Transportation (WisDOT) will be \$149,379. This calculation is made by DOT using a six-year rolling average of qualified Village expenses that are attributed to street maintenance and construction. Last year the Village saw a dip from \$150,581 in 2022 to \$135,523 in 2023 due to a decrease in qualified street projects in that six-year window. In 2024 that number will go back up to typical funding levels due to the completion of the 9th Avenue project in 2022.

Waste Management (Fund 70)

The Waste Management Fund accounts for Village revenues and expenses related to refuse and recycling. The majority of Waste Management Fund expenses consist of the contract with Pellitteri Waste Systems for curbside refuse and recycling collection and disposal.

The resource recovery fee introduced at the beginning of 2023 helps cover the costs of providing curbside recycling pickup. The Village Board approved increases to that fee to match the fee Pellitteri charges, currently at \$3.05/month and set to increase in 2024 to \$3.15/month. Revenue and expenses are budgeted at \$169,779 with \$125,443 in levied revenue.

If the Village Board decides to increase the resource recovery fee to \$4.00/month (separate item on the agenda), the amount of levy needed for the Waste Management Fund will decrease.

Library (Fund 25)

Library revenues are projected at \$296,686 in 2024. The majority of their revenues are generated from the property tax levy, in the amount of \$195,896. This an increase from last year of \$1,666, less than 1%. Another large portion of the Library revenue comes from the county library aid, which will be \$83,755 in 2024. Expenses in 2024 are budgeted at \$296,686, a balanced budget. The Library Director completes and manages this budget under the direction of the Library Board. The Village Board controls the levy.

Chalet (Fund 30)

The Chalet of the Golden Fleece Museum consistently requires the Village to levy property taxes to sustain its operations. The amount of levy budgeted in 2024 is \$9,369, which is an increase of \$656 (7.5%). This does not include the construction loan that the Village took out for the Chalet, which has an annual payment of \$3,877. In 2024, Chalet revenue and expenses are budgeted at \$11,969, with \$2,600 from projected admission revenue.

Debt Service (Fund 12)

Increases in general obligation debt and annual payments are exempt from levy limits, but it is important to recognize that debt cannot be used to fund ongoing operational expenses. It is used to purchase fixed assets such as equipment, facilities, and infrastructure with a long life. Debt payments should not exceed the useful life of the asset. When the Village issues debt, bond counsel is required to ensure it qualifies as general obligation debt and reviews the proposed projects and/or purchase to determine that it qualifies.

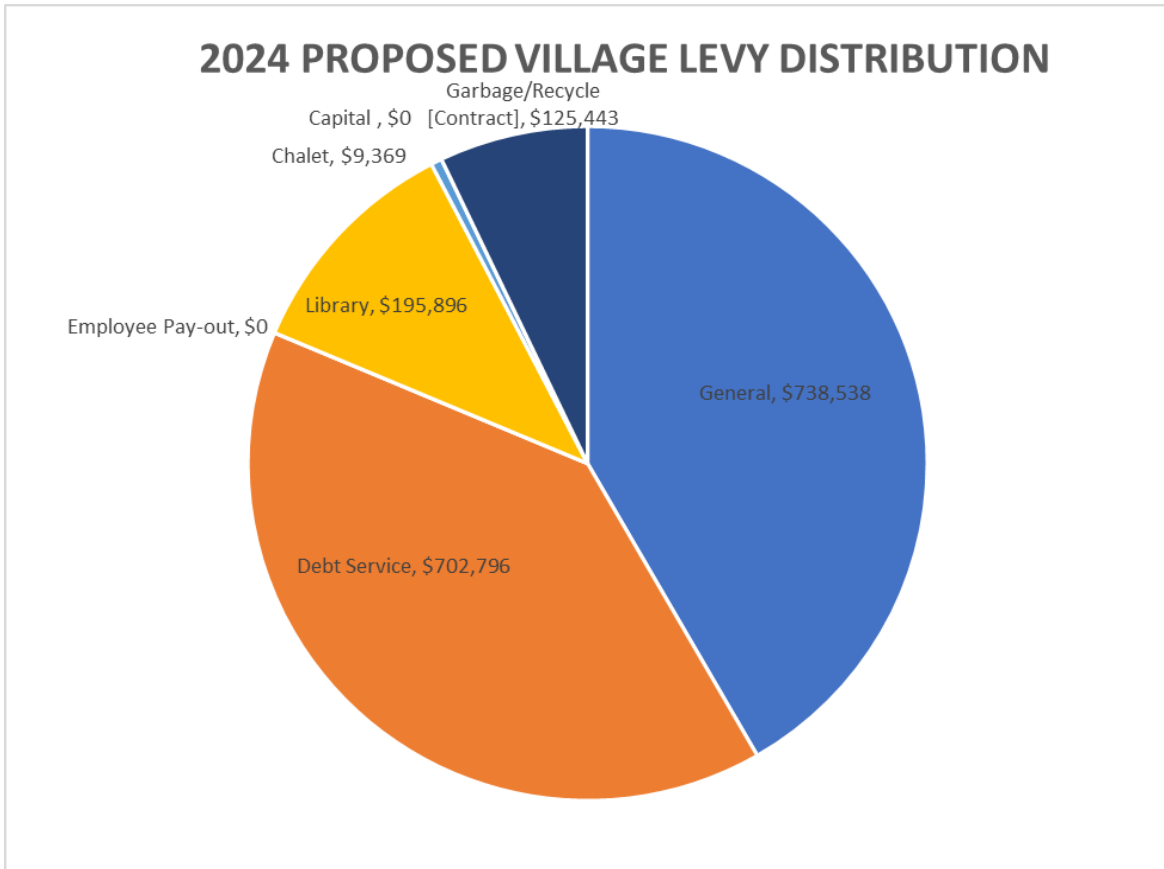
It is also important to know where the Village debt levels stand in relation to statutory debt limits and Village policy. State law requires that outstanding debt not exceed 5% of a municipality's equalized value including Tax Increment Districts. Village policy states that Village debt principal payments not exceed 75% of the statutory limit. The Village's equalized value in 2023 is \$305,075,100; 5% of that is \$15,253,755 (statutory limit) and 75% of that number is \$11,426,816 (Village policy). Another metric that some communities use to determine debt capacity is how much of the total property tax levy is attributed to debt payments. The Village total property tax levy is \$1,772,042. \$702,796 or 40% of the tax levy is being used to pay debt. That is a 3% increase from last year's ratio. A Fund 12- Debt Service spreadsheet is enclosed in the budget attachments that shows debt service payments by issue in 2023.

The debt service levy was \$641,123 in 2023 and is \$702,796 in 2024, an increase of \$61,673. The increase is due to the 2023 borrow for the 3rd Avenue Phase II project, Public Works truck, and right-of-way purchase, which will begin its scheduled payments in 2024.

Total Village Property Tax Levy

The total 2024 Village property tax levy is currently set at \$1,772,042. It is distributed as follows:

General Fund	\$738,538
Debt Service	\$702,796
Library	\$195,896
Chalet	\$9,369
Waste Management	<u>\$125,443</u>
Total	\$1,772,042



Budget Workshop #2

The next budget workshop is planned for October 17, 2023. During this meeting, we will review utility budgets, as well as all the other Village funds that make up the 2024 budget. This will also give Village staff the opportunity to make any requested changes the Village Board requests during Budget Workshop #1 and provide updated budget numbers.

Budget Public Hearing [November 7, 2023]

In order to meet the posting requirements and to have the FY 2024 Budget approved within Green County’s timeline for printing tax bills, staff are proposing to hold the 2024 Budget Public Hearing at the regular Board meeting on Tuesday, November 7 at 7:00 PM.

2024 GENERAL FUND

Acct No	Account Description	2021	2022	2023	2023	2023	2024	Change
		Actual 12/31/2021	Actual 12/31/2022	Budget 12/31/2023	Actual 11/30/2023	Year-End ESTIMATE	DRAFT 12/31/2023	
10-00-41110-000-000	PROPERTY TAXES	669,165	692,173	728,950	728,690	728,690	738,539	9,589
10-00-41140-000-000	MOBILE HOME TAXES	9,343	9,250	9,500	7,354	9,500	9,500	0
10-00-41150-000-000	NG HOME-PAYMENT IN LIEU	28,852	0	31,000	30,919	32,000	33,000	2,000
10-00-41310-000-000	UTILITY TAXES	219,828	255,665	235,456	156,304	235,456	277,849	42,393
10-00-41800-000-000	INTEREST ON TAXES	76	23	50	138	200	0	-50
	SUB-TOTAL TAXES	927,264	957,110	1,004,956	923,405	1,005,846	1,058,888	53,932
10-00-43400-000-000	SHARED TAXES	233,718	234,351	235,831	72,711	235,831	303,591	67,759
10-00-43411-000-000	FIRE INSURANCE DUES	8,768	9,017	9,100	10,133	10,133	11,000	1,900
10-00-43520-000-000	STATE AID: POLICE TRAINING	960	800	500	0	500	1,120	620
10-00-43521-000-000	STATE AID: OWI GRANT	1,830	1,856	0	1,092	2,000	2,000	2,000
10-00-43522-000-000	STATE AID: SEATBELT GRANT	6,776	0	0	0	0	0	0
10-00-43529-000-000	STATE AID: SPEED GRANT	4,540	5,621	0	0	0	4,000	4,000
10-00-43530-000-000	STATE AID: STREETS	160,915	150,581	135,523	101,642	135,523	149,379	13,856
10-00-43540-000-000	STATE AID: COMPUTER	5,139	5,139	5,139	5,139	5,139	5,139	0
10-00-43545-000-000	STATE AID: PERSONAL PROP. TAX	13,108	12,417	12,417	12,417	12,417	12,417	0
10-00-43546-000-000	STATE AID: VIDEO SERVICE PROVI	5,250	5,250	5,250	5,250	5,250	5,250	
10-00-43610-000-000	PAYMENTS FOR MUNICIPAL SERVICE	419	666	500	467	467	435	-65
10-00-43620-000-000	IN LIEU OF TAX: BICYCLE TRAIL	178	178	178	377	377	300	122
10-00-43710-000-000	COUNTY AID: ROADS	2,000	2,000	2,000	0	2,000	2,000	0
10-00-43810-000-000	FED GRANT: BULLET PROOF VEST	438	0	0	1,070	1,070	0	0
10-00-43810-000-001	FED AID: ALLOCATED ARPA FUNDS	0	0	0	86,261	86,261	0	0
	SUB-TOTAL INTERGOVERNMENTAL	444,038	427,875	406,438	210,297	496,968	496,630	90,191
10-00-44110-000-000	LIQUOR LICENSES	9,867	8,633	8,800	8,515	8,515	13,050	4,250
10-00-44120-000-000	OPERATOR LICENSES	3,220	3,436	2,800	2,515	2,515	8,500	5,700
10-00-44130-000-000	CIGARETTE LICENSES	450	250	250	300	300	600	350
10-00-44140-000-000	CTV FRANCHISE FEE	22,924	22,915	21,750	17,290	17,290	21,000	-750
10-00-44160-000-000	OTHER LICENSES	190	170	130	65	65	100	-30
10-00-44210-000-000	BICYCLE LICENSES	14	0	0	4	4	0	0
10-00-44220-000-000	DOG LICENSES	25	63	10	284	284	1,050	1,040
10-00-44310-000-001	BUILDING PERMITS-FENLEY	28,902	8,801	10,000	25,361	25,500	10,000	0
10-00-44910-000-001	SIGN PERMITS-FENLEY	350	200	200	300	300	250	50
TBD (10-00-44910-000-002)	SPECIAL EVENT PERMITS					0	900	

Acct No	Account Description	2021	2022	2023	2023	2023	2024	Change
		Actual 12/31/2021	Actual 12/31/2022	Budget 12/31/2023	Actual 11/30/2023	Year-End ESTIMATE	DRAFT 12/31/2023	
TBD (10-00-44910-000-003)	ZONING AND PLANNING PERMITS					0	700	
10-00-44920-000-000	OTHER PERMITS	2,145	1,650	1,300	1,355	1,355	400	-900
10-00-44925-000-000	STREET USE PERMITS	915	875	800	400	450	500	-300
	SUB-TOTAL LICENSES AND PERMITS	69,002	46,993	46,040	56,389	56,578	57,050	11,010
10-00-45110-000-000	COURT PENALTIES & COSTS	12,931	11,710	11,000	8,681	11,000	11,800	800
10-00-45120-000-000	PARKING VIOLATIONS	5,502	6,380	6,000	5,270	6,000	7,000	1,000
10-00-45190-000-000	OTHER ORDINANCE VIOLATIONS	0	0	0	0	0	0	0
	SUB-TOTAL FINES AND FORFEITURES	18,433	18,090	17,000	13,951	17,000	18,800	1,800
10-00-46110-000-000	CLERKS FEES	5,959	6,853	5,000	11,976	12,500	11,800	6,800
10-00-46210-000-000	LAW ENFORCEMENT FEES	8,742	7,016	3,000	6,956	7,000	7,000	4,000
10-00-46220-000-000	PUBLIC WORKS FEES	0	1,568	0	1,518	1,518	1,500	1,500
10-00-46300-000-000	Special Charge - Driveway	0	0	0	0	0	0	0
10-00-46720-000-000	PARKS	1,761	2,146	2,500	1,767	1,780	1,800	-700
10-00-46720-000-001	PARKS: SIGN RENTAL	0	0	25,000	39,700	39,700	6,000	-19,000
10-00-46725-000-000	RECREATION CHILD PROGRAMS	739	1,082	900	1,290	1,290	1,200	300
10-00-46726-000-000	RECREATION ADULT PROGRAMS	-15	0	0	40	40	0	0
10-00-46735-000-000	SWIMMING POOL	28,206	40,606	40,000	41,068	41,068	46,060	6,060
10-00-46735-000-001	SWIMMING POOL - LESSONS	8,087	6,577	6,500	6,996	6,996	12,943	6,443
10-00-46735-000-003	POOL ADULT PROGRAMS	152	484	250	312	312	359	109
10-00-46735-000-004	POOL CHILD PROGRAMS	0	100	0	0	0	0	0
10-00-46736-000-000	SWIM TEAM	5,854	5,371	5,300	5,402	5,402	5,500	200
10-00-46737-000-000	BASEBALL: ALL PROGRAMS	5,720	6,123	5,500	6,395	6,395	6,000	500
10-00-46738-000-000	GIRLS SOFTBALL	3,498	3,113	3,000	2,589	2,589	3,066	66
10-00-46740-000-000	VILLAGE HALL	60	560	1,000	1,550	1,650	1,400	400
10-00-46746-000-000	Office Space Rent-Light/Water	3,000	3,000	3,000	2,000	3,000	3,000	0
	SUB-TOTAL PUBLIC CHARGES FOR SERVICES	71,763	84,600	100,950	129,561	131,240	107,628	6,678
10-00-48100-000-000	INTEREST	3,042	35,101	5,000	118,525	125,000	15,000	10,000
10-00-48300-000-000	SALES MDSE & SUPPLY	2,521	1,188	3,000	1,029	1,029	1,000	-2,000
10-00-48400-000-000	INSURANCE RECOVERIES	8,540	0	0	0	0	0	0
10-00-48500-000-000	DONATIONS	1,530	4,710	0	2,597	2,597	0	0
10-00-48500-000-001	DONATIONS-POLICE DEPT.	1,250	1,000	0	3,579	3,579	0	0
10-00-48500-000-002	DONATION: PD: COMMUNITY RELAT	5,355	5,359	0	1,440	1,100	0	0
10-00-48500-000-003	DONATIONS: TEAM SHIRT SPONSORS	0	0	0	0	0	1,200	1,200

Acct No	Account Description	2021	2022	2023	2023	2023	2024	Change
		Actual 12/31/2021	Actual 12/31/2022	Budget 12/31/2023	Actual 11/30/2023	Year-End ESTIMATE	DRAFT 12/31/2023	
10-00-48500-000-004	DONATION:WPPI FOR ECONOMIC DEV	1,000	0	1,000	0	1,000	1,000	0
10-00-48600-000-000	REFUND PRIOR YEAR EXPENSES	3,331	1,779	0	3,254	3,254	0	0
	SUB-TOTAL MISCELLANEOUS	26,569	49,137	9,000	130,424	137,559	18,200	9,200
10-00-49120-000-000	PROCEEDS FROM LONG: TERM DEBT	0	0	0	0	0	0	0
10-00-49211-000-000	TRANSFER FROM ROOM TAX FUND	0	0	0	0	0	0	0
10-00-49220-000-000	TRANSFER FROM LIBRARY FUND	0	0	0	0	0	0	0
10-00-49250-000-000	TRANSFER FROM CHALET FUND	0	0	0	0	0	0	0
10-00-49260-000-000	TRANS FROM GENERAL FUND	0	0	0	0	0	0	0
10-00-49263-000-000	TRANSFER FROM DNR GRANT-FOREST	0	0	0	0	0	0	0
10-00-49300-000-000	SINKING FUNDS APPLIED	0	0	16,000	0	0	13,018	-2,982
10-00-49301-000-000	SURPLUS FUNDS APPLIED	0	0	29,130	0	0	46,985	17,855
10-00-49999-000-000	MISCELLANEOUS REVENUE	52	5,987	0	59	84	0	0
	SUB-TOTAL OTHER FINANCING SOURCES	0	0	45,130	59	84	60,003	14,873
	TOTAL REVENUE	1,557,069	1,583,805	1,629,514	1,464,086	1,845,275	1,817,198	187,684
10-00-51110-110-000	VILLAGE BOARD: SALARIES	4,050	5,710	4,500	5,500	5,500	4,500	0
10-00-51110-130-000	VILLAGE BOARD: FRINGE BENEFITS	310	437	344	421	421	344	0
10-00-51110-310-000	VILLAGE BOARD: GENERAL OPERATI	366	102	150	70	70	150	0
10-00-51110-320-000	VILLAGE BOARD: PUBLICATIONS	0	0	0	0	0	0	0
10-00-51110-330-000	VILLAGE BOARD: TRAVEL & TRAINI	0	0	100	0	0	0	-100
10-00-51120-110-000	C & C: SALARIES	1,960	100	2,620	100	100	2,620	0
10-00-51120-130-000	C & C: FRINGE BENEFITS	150	8	200	8	8	200	0
10-00-51120-310-000	C & C: GENERAL OPERATIONS	21	0	100	319	319	250	150
10-00-51120-320-000	C & C: PUBLICATIONS	81	20	50	121	121	50	0
10-00-51120-330-000	C & C: TRAVEL & TRAINING	250	295	400	40	40	0	-400
10-00-51300-310-000	VILLAGE ATTORNEY	10,472	15,928	9,000	9,016	10,500	11,800	2,800
10-00-51300-310-001	VILLAGE ATTORNEY - COURT	5,534	15,331	10,734	9,865	10,734	13,000	2,266
10-00-51300-310-002	VILLAGE ATTY: TOWN/VILLAGE CBA	0	0	0	0	0	0	0
10-00-51310-310-000	ORDINANCE CODIFICATION	695	9,995	6,500	1,645	6,500	6,500	0
10-00-51400-310-000	ADMINISTRATIVE SUPPORT	14,250	12,059	10,500	10,392	10,500	15,000	4,500
10-00-51410-110-000	PRESIDENT: SALARIES	3,000	3,000	3,000	3,000	3,000	3,000	0
10-00-51410-130-000	PRESIDENT: FRINGE BENEFITS	230	230	230	230	230	230	0
10-00-51410-310-000	PRESIDENT: GENERAL OPERATIONS	0	0	0	0	0	0	0
10-00-51410-320-000	PRESIDENT: PUBLICATIONS	0	0	0	0	0	0	0

Acct No	Account Description	2021	2022	2023	2023	2023	2024	Change
		Actual	Actual	Budget	Actual	Year-End	DRAFT	
		12/31/2021	12/31/2022	12/31/2023	11/30/2023	ESTIMATE	12/31/2023	
10-00-51410-330-000	PRESIDENT: TRAVEL & TRAINING	0	0	0	0	0	0	0
10-00-51415-110-000	ADMINISTRATOR: SALARIES	38,802	42,264	48,450	32,124	42,832	45,613	-2,838
10-00-51415-130-000	ADMINISTRATOR: FRINGE BENEFITS	16,382	12,226	18,538	5,789	7,693	12,201	-6,337
10-00-51415-220-000	ADMINISTRATOR: UTILITIES	1,113	831	650	678	750	865	215
10-00-51415-310-000	ADMINISTRATOR: GENERAL OPERATI	1,096	8,539	2,000	8,510	8,510	3,000	1,000
10-00-51415-320-000	ADMINISTRATOR: PUBLICATIONS	0	0	0	0	0	0	0
10-00-51415-330-000	ADMINISTRATOR: TRAVEL & TRAINI	852	1,015	3,000	981	1,500	2,000	-1,000
10-00-51420-110-000	CLERK: SALARIES	55,398	58,821	47,776	34,796	46,386	48,974	1,198
10-00-51420-130-000	CLERK: FRINGE BENEFITS	28,380	25,634	25,965	20,502	27,220	29,752	3,787
10-00-51420-220-000	CLERK: UTILITIES	2,226	1,391	1,200	874	1,200	1,606	406
10-00-51420-310-000	CLERK: GENERAL OPERATIONS	2,030	4,810	4,000	4,894	5,000	5,000	1,000
10-00-51420-320-000	CLERK: PUBLICATIONS	4,870	4,800	5,500	2,195	2,500	3,000	-2,500
10-00-51420-330-000	CLERK: TRAVEL & TRAINING	375	1,776	2,500	1,038	1,038	2,500	0
10-00-51440-110-000	ELECTIONS: SALARIES	1,978	5,164	2,445	2,359	2,359	6,110	3,665
10-00-51440-130-000	ELECTIONS: FRINGE BENEFITS	0	0	0	0	0	0	0
10-00-51440-310-000	ELECTIONS: GENERAL OPERATIONS	3,506	4,190	3,100	2,720	3,100	7,000	3,900
10-00-51440-320-000	ELECTIONS: PUBLICATIONS	68	364	175	187	200	700	525
10-00-51440-330-000	ELECTIONS: TRAVEL & TRAINING	0	31	200	216	216	150	-50
10-00-51510-110-000	TREASURER: SALARIES	45,617	48,479	39,369	28,702	38,269	40,357	988
10-00-51510-130-000	TREASURER: FRINGE BENEFITS	22,576	21,464	21,283	16,739	22,225	24,383	3,100
10-00-51510-310-000	TREASURER: GENERAL OPERATIONS	7,955	10,953	9,500	10,409	10,500	10,500	1,000
10-00-51510-320-000	TREASURER: PUBLICATIONS	565	380	600	0	300	300	-300
10-00-51510-330-000	TREASURER: TRAVEL & TRAINING	305	120	1,000	510	510	1,000	0
10-00-51520-310-000	INDEPENDENT AUDIT	10,275	20,472	15,000	14,479	14,479	20,000	5,000
10-00-51530-310-000	PROP ASSESS: GENERAL OPS	9,760	9,703	17,750	16,858	18,450	18,450	700
10-00-51600-110-000	VILLAGE HALL: SALARIES	336	82	3,826	101	135	3,924	98
10-00-51600-130-000	VILLAGE HALL: FRINGE BENEFITS	151	86	460	15	20	494	34
10-00-51600-220-000	VILLAGE HALL: UTILITIES	15,540	19,498	17,000	12,387	17,000	17,350	350
10-00-51600-291-000	VILLAGE HALL: PURCHASED SERVIC	11,800	14,975	16,750	11,434	16,750	15,406	-1,344
10-00-51600-310-000	VILLAGE HALL: GENERAL OPERATIO	2,384	3,434	2,000	3,435	3,037	3,000	1,000
10-00-51600-350-000	VILLAGE HALL: REPAIR/EQUIPMENT	1,012	0	1,000	1,188	1,188	2,690	1,690
10-00-51600-351-000	VILLAGE HALL: REPAIR/BUILDING	1,370	3,042	4,000	8,504	7,923	6,506	2,506
10-00-51600-352-000	VILLAGE HALL: REPAIR/GROUNDS	91	96	500	51	500	0	-500

Acct No	Account Description	2021	2022	2023	2023	2023	2024	Change
		Actual 12/31/2021	Actual 12/31/2022	Budget 12/31/2023	Actual 11/30/2023	Year-End ESTIMATE	DRAFT 12/31/2023	
10-00-51910-310-000	PROPERTY TAX	0	0	0	0	0	0	0
10-00-51930-310-000	PROPERTY INS: GENERAL OPS	14,096	8,225	15,500	33,334	15,500	16,000	500
10-00-51935-310-000	LIABILITY INS: GENERAL OPS	21,733	32,435	23,600	59,322	23,600	33,408	9,808
10-00-51950-310-000	UNEMPLOYMENT INS: GENERAL OPS	0	0	0	0	0	0	0
	SUB-TOTAL GENERAL GOVERNMENT	364,011	428,510	403,065	376,058	388,933	439,883	36,818
10-00-52100-110-000	POLICE ADMIN: SALARIES	52,789	49,206	122,044	89,752	119,669	118,131	-3,913
10-00-52100-130-000	POLICE ADMIN: FRINGE BENEFITS	4,482	3,984	33,342	16,418	21,841	44,726	11,384
10-00-52100-220-000	POLICE ADMIN: UTILITIES	6,101	5,911	8,300	4,327	8,300	9,000	700
10-00-52100-240-000	POLICE ADMIN: EQUIPMENT CONTRA	10,142	8,308	14,100	8,716	14,100	15,500	1,400
10-00-52100-310-000	POLICE ADMIN: GENERAL OPERATIO	9,370	8,474	7,850	8,356	8,500	9,000	1,150
10-00-52100-310-001	POLICE ADM:GO:FROM DONATIONS	4,396	2,596	0	9,575	9,575	0	0
10-00-52100-310-002	POLICE ADM:GO:COMM. RELATIONS	3,878	3,137	0	1,440	1,440	0	0
10-00-52100-320-000	POLICE ADMIN: PUBLICATIONS	0	0	0	0	0	0	0
10-00-52100-330-000	POLICE ADMIN: TRAVEL & TRAININ	2,100	2,105	2,000	916	2,000	2,300	300
10-00-52100-700-000	POLICE ADM:HWY. SAFETY GRANT	0	0	0	0	0	0	0
10-00-52100-700-023	POLICE ADM.: 2023 GRANT	0	0	0	7,000	7,000	0	0
10-00-52120-110-000	POLICE PATROL: SALARIES	217,316	216,028	222,456	103,080	137,440	261,331	38,875
10-00-52120-110-001	POLICE PATROL: SAL:OT&HOLIDAY	91,668	115,846	12,734	31,459	41,945	14,953	2,219
10-00-52120-110-002	POLICE PATROL: SALARY:PARTTIME	13,332	19,552	17,128	36,145	48,193	20,705	3,577
10-00-52120-110-003	PD PATROL: SAL-2016 SPEED GRAN	0	0	0	0	0	0	0
10-00-52120-110-004	POLICE PATROL:SALARY OWI GRANT	0	0	0	0	0	0	0
10-00-52120-110-005	POLICE PAT: SAL: SEATBELT GRNT	0	0	0	0	0	0	0
10-00-52120-130-000	POLICE PATROL: FRINGE BENEFITS	88,356	96,297	139,229	77,139	102,393	171,293	32,064
10-00-52120-130-001	POLICE PATROL:FB:OT&HOLIDAY	17,662	22,465	2,458	6,483	8,644	3,282	825
10-00-52120-130-002	POLICE PATROL: FB: PARTTIME	1,020	1,570	2,210	2,765	3,657	2,034	-176
10-00-52120-130-003	PD PATROL: FRINGE-2016 SPEED G	0	0	0	0	0	0	0
10-00-52120-130-004	POLICE PATROL:FRINGE OWI GRANT	0	0	0	0	0	0	0
10-00-52120-130-005	POLICE PAT: FRNG: SEATBELT GRT	0	0	0	0	0	0	0
10-00-52120-310-000	POLICE PATROL: GENERAL OPERATI	4,584	6,837	4,600	21,441	23,000	5,600	1,000
10-00-52120-310-001	POLICE PATROL: SWAT	527	498	500	257	500	500	0
10-00-52120-310-002	PD PATROL: 2014 BIKE RODEO GRT	44	0	0	0	0	0	0
10-00-52120-310-003	PD PATROL: 2014 BADGER TRACS	0	0	0	0	0	0	0
10-00-52120-315-000	POLICE PATROL: FUEL	9,528	12,958	12,000	7,899	12,000	14,500	2,500

Acct No	Account Description	2021	2022	2023	2023	2023	2024	Change
		Actual	Actual	Budget	Actual	Year-End	DRAFT	
		12/31/2021	12/31/2022	12/31/2023	11/30/2023	ESTIMATE	12/31/2023	
10-00-52120-350-000	POLICE PATROL: REPAIR/EQUIPMEN	5,133	12,035	6,000	2,237	6,000	7,500	1,500
10-00-52130-310-000	POLICE INVESTIGATION: GEN OPS	880	1,056	1,000	735	1,000	1,200	200
10-00-52140-310-000	POLICE TRAINING: GENERAL OPS	3,362	3,123	3,500	2,404	3,500	4,500	1,000
10-00-52210-310-000	FIRE SUPPRESSION: GENERAL OPS	68,480	68,585	69,971	71,004	71,004	75,000	5,029
10-00-52210-311-000	FIRE SUPPRESSION: HYDRANTS	0	0	0	0	0	0	0
10-00-52300-310-000	AMBULANCE: GENERAL OPS	40,345	44,297	45,621	45,621	45,621	49,418	3,798
10-00-52400-310-000	BLDG INSPECTION: GENERAL OPS	25,432	8,832	9,000	21,325	25,000	9,000	0
10-00-52400-310-001	ZONING ADMINISTRATOR	0	0	0	0	0	0	0
10-00-52500-220-000	EMERGENCY GOV: UTILITIES	99	154	125	127	127	125	0
10-00-52500-310-000	EMERGENCY GOV: GENERAL OPS	12	160	75	0	0	75	0
10-00-52500-320-000	EMERGENCY GOV: PUBLICATIONS	0	0	0	0	0	0	0
10-00-52500-330-000	EMERGENCY GOV: TRAVEL & TRAINI	0	0	100	0	0	100	0
10-00-52500-350-000	EMERGENCY GOV: REPAIR/EQUIPMEN	0	0	0	0	0	0	0
10-00-52800-310-000	EMPLOYEE SAFETY: GENERAL OPS	1,309	1,161	2,250	1,573	1,700	2,250	0
	SUB-TOTAL PUBLIC SAFETY	682,346	715,171	738,592	578,194	724,150	842,025	103,433
10-00-53100-110-000	STREET ADMIN: SALARIES	27,447	28,828	26,476	21,274	28,365	27,680	1,205
10-00-53100-130-000	STREET ADMIN: FRINGE BENEFITS	12,242	8,629	12,592	15,905	20,876	14,384	1,792
10-00-53100-220-000	STREET ADMIN: UTILITIES	589	941	630	397	630	800	170
10-00-53100-310-000	STREET ADMIN: GENERAL OPERATIO	317	702	300	130	300	700	400
10-00-53100-330-000	STREET ADMIN: TRAVEL & TRAININ	0	0	1,000	0	0	1,000	0
10-00-53110-310-000	ENGINEERING	503	12,311	0	8,687	8,687	5,000	5,000
10-00-53230-110-000	VILLAGE GARAGE: SALARIES	640	1,177	1,636	0	1,636	1,690	54
10-00-53230-130-000	VILLAGE GARAGE: FRINGE BENEFIT	332	596	1,017	8	1,017	1,165	148
10-00-53230-220-000	VILLAGE GARAGE: UTILITIES	8,825	12,250	9,500	9,003	9,500	11,500	2,000
10-00-53230-310-000	VILLAGE GARAGE: GENERAL OPERAT	1,309	1,201	1,000	1,459	1,459	1,500	500
10-00-53230-350-000	VILLAGE GARAGE: REPAIR/EQUIPME	208	1,266	2,000	0	2,000	1,000	-1,000
10-00-53230-351-000	VILLAGE GARAGE: REPAIR/BUILDIN	679	99	2,000	773	2,000	1,000	-1,000
10-00-53240-110-000	MACH & EQUIP: SALARIES	8,801	8,566	8,385	3,986	5,315	8,659	275
10-00-53240-130-000	MACH & EQUIP: FRINGE BENEFITS	4,683	4,351	5,211	2,363	3,151	5,968	757
10-00-53240-240-000	MACH & EQUIP: EQUIP CONTRACTS	0	0	0	0	0	0	0
10-00-53240-310-000	MACH & EQUIP: GENERAL OPERATIO	0	18	500	35,484	35,484	500	0
10-00-53240-315-000	MACH & EQUIP: FUEL	8,480	11,705	8,000	7,546	8,000	8,500	500
10-00-53240-330-000	MACH & EQUIP: TRAVEL & TRAININ	0	0	0	0	0	0	0

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		Actual	Actual	Budget	Actual	Year-End	DRAFT	
		12/31/2021	12/31/2022	12/31/2023	11/30/2023	ESTIMATE	12/31/2023	
10-00-53240-350-000	MACH & EQUIP: REPAIR/EQUIP	6,510	16,293	7,500	3,916	7,500	10,000	2,500
10-00-53300-110-000	STREET MAIN/CONS: SALARIES	48,882	50,677	36,444	49,467	65,956	37,611	1,167
10-00-53300-110-001	STREET MAIN/CONS: SAL:CHAMBER	2,918	4,253	0	2,162	2,883	0	0
10-00-53300-130-000	STREET MAIN/CONS: FRINGE BENEF	26,029	31,759	20,732	27,887	37,183	23,712	2,980
10-00-53300-130-001	STREET MAIN/CONS: FB:CHAMBER	392	577	0	305	407	0	0
10-00-53300-310-000	STREET MAIN/CONS: GENERAL OPS	28,751	31,897	35,000	9,457	35,000	35,000	0
10-00-53300-320-000	STREET MAIN/CONS: PUBLICATIONS	0	29	0	0	0	0	0
10-00-53420-310-000	STREET LIGHTING	35,246	37,131	38,000	24,736	38,000	38,000	0
10-00-53430-310-000	SIDEWALKS: GENERAL OPERATIONS	0	0	0	0	0	0	0
10-00-53440-220-000	STORM SEWER: UTILITIES	1,355	1,535	1,000	1,198	1,300	2,000	1,000
10-00-53460-110-000	SNOW REMOVAL: SALARIES	13,175	10,890	18,739	9,218	12,291	19,501	762
10-00-53460-130-000	SNOW REMOVAL: FRINGE BENEFITS	6,239	5,303	8,609	4,931	6,575	9,785	1,175
10-00-53460-291-000	SNOW REMOVAL: PURCHASED SERVIC	0	0	2,500	0	0	0	-2,500
10-00-53460-310-000	SNOW REMOVAL: GENERAL OPERATIO	23,416	20,233	28,000	16,723	28,000	25,000	-3,000
10-00-53470-110-000	SIGNS: SALARIES	629	281	920	553	737	950	30
10-00-53470-130-000	SIGNS: FRINGE BENEFITS	378	424	572	398	531	655	83
10-00-53470-220-000	SIGNS: UTILITIES	118	174	150	140	150	200	50
10-00-53470-310-000	SIGNS: GENERAL OPERATIONS	1,554	1,946	2,000	486	2,000	2,000	0
10-00-53490-310-000	CURB & GUTTER: GENERAL OPERATI	0	0	0	0	0	0	0
10-00-53650-110-000	DUMP: SALARIES	420	329	1,329	232	309	1,373	44
10-00-53650-130-000	DUMP: FRINGE BENEFITS	232	156	826	134	179	946	120
10-00-53650-310-000	DUMP: GENERAL OPERATIONS	0	0	0	150	150	500	500
10-00-53650-390-000	DUMP: LICENSES	165	165	165	165	165	165	0
	SUB-TOTAL PUBLIC WORKS	271,464	306,691	282,734	259,272	367,734	298,444	15,710
10-00-55200-110-000	PARKS: SALARIES	5,549	4,462	818	9,814	9,814	845	27
10-00-55200-130-000	PARKS: FRINGE BENEFITS	1,381	1,297	508	1,736	1,736	582	74
10-00-55200-220-000	PARKS: UTILITIES	4,503	5,318	4,000	3,882	4,000	4,607	607
10-00-55200-291-000	PARKS: PURCHASED SERVICE	18,587	17,963	20,000	16,503	20,000	22,950	2,950
10-00-55200-310-000	PARKS: GENERAL OPERATIONS	2,624	1,962	2,000	2,835	2,900	2,195	195
10-00-55200-310-001	PARKS: GEN. OPS. SIGNS	0	450	8,500	14,568	14,568	2,700	-5,800
10-00-55200-310-002	PARKS: DOG PARK	0	0	0	0	0	0	0
10-00-55200-320-000	PARKS: PUBLICATIONS	0	0	0	0	0	0	0
10-00-55200-350-000	PARKS: REPAIR/EQUIPMENT	1,482	603	1,500	3,412	3,412	3,700	2,200

Acct No	Account Description	2021	2022	2023	2023	2023	2024	Change
		Actual 12/31/2021	Actual 12/31/2022	Budget 12/31/2023	Actual 11/30/2023	Year-End ESTIMATE	DRAFT 12/31/2023	
10-00-55200-351-000	PARKS: REPAIR/BUILDING	46	40	500	12		0	-500
10-00-55200-352-000	PARKS: REPAIR/GROUNDS	9,891	4,069	5,200	2,620	5,200	6,500	1,300
10-00-55210-110-000	FLORAL CLOCK: SALARIES	912	1,111	0	16	16	0	0
10-00-55210-130-000	FLORAL CLOCK: FRINGE BENEFITS	544	413	0	29	29	0	0
10-00-55210-220-000	FLORAL CLOCK: UTILITIES	649	496	500	775	800	550	50
10-00-55210-310-000	FLORAL CLOCK: GENERAL OPERATIO	5,026	5,009	5,000	5,503	5,503	5,000	0
10-00-55210-350-000	FLORAL CLOCK: REPAIR/EQUIPMENT	0	0	0	2,997	2,997	0	0
10-00-55210-352-000	FLORAL CLOCK: REPAIR/GROUNDS	137	144	100	77	77	130	30
10-00-55300-110-000	RECREATION: SALARIES	5,362	2,577	7,872	822	822	16,358	-823
10-00-55300-130-000	RECREATION: FRINGE BENEFITS	410	197	602	63	63	1,251	-63
10-00-55300-310-000	RECREATION: GENERAL OPERATIONS	0	0	0	0	0	0	0
10-00-55300-310-001	RECREATION: LITTLE LEAGUE/GIRL	7,560	9,859	10,000	5,151	5,151	9,000	-10,000
10-00-55300-310-002	TRIATHLON	75	0	0	0	0	0	0
10-00-55300-310-003	RECREATION: TEAM SHIRTS	0	0	0	1,112	1,112	1,200	0
10-00-55300-320-000	RECREATION: PUBLICATIONS	0	0	0	0	0	0	0
10-00-55300-330-000	RECREATION: TRAVEL & TRAINING	0	0	0	0	0	0	0
10-00-55300-340-000	FESTIVAL/EVENT EXPENSE	45	0	0	0	0	0	0
10-00-55420-110-000	POOL: SALARIES	27,248	30,995	34,277	30,282	30,282	46,516	12,239
10-00-55420-110-001	POOL: SALARIES: LESSONS	9,385	10,338	7,310	11,882	11,882	14,650	7,340
10-00-55420-110-002	POOL: SALARIES: SWIM TEAM	3,576	6,139	5,939	3,973	3,973	7,325	1,386
10-00-55420-130-000	POOL: FRINGE BENEFITS	3,180	3,159	4,158	2,683	2,683	5,226	1,068
10-00-55420-130-001	POOL: FRINGE BENEFIT: LESSONS	718	791	679	909	909	1,286	607
10-00-55420-130-002	POOL: FRINGE BENEFITS: SWIM TE	274	470	552	304	304	643	91
10-00-55420-220-000	POOL: UTILITIES	12,557	17,201	15,000	13,953	14,500	14,500	-500
10-00-55420-291-000	POOL: PURCHASED SERVICES	6,908	10,636	9,000	10,152	10,152	9,500	500
10-00-55420-310-000	POOL: GENERAL OPERATIONS	4,555	3,484	3,000	2,662	2,662	3,000	0
10-00-55420-310-002	POOL: SWIM TEAM	0	2,586	300	377	377	800	500
10-00-55420-320-000	POOL: PUBLICATIONS	259	209	250	17	17	100	-150
10-00-55420-330-000	POOL: TRAVEL & TRAINING	0	246	400	462	462	500	100
10-00-55420-350-000	POOL: REPAIR/EQUIPMENT	12,166	5,619	4,000	21,376	21,376	6,000	2,000
10-00-55420-351-000	POOL: REPAIR/BUILDING	26	0	250	0	0	0	-250
10-00-55420-352-000	POOL: REPAIR/GROUNDS	153	0	11,750	16,327	16,327	10,000	-1,750
10-00-55420-390-000	POOL: LICENSES	425	425	425	425	425	425	0

Acct No	Account Description	2021	2022	2023	2023	2023	2024	Change
		Actual 12/31/2021	Actual 12/31/2022	Budget 12/31/2023	Actual 11/30/2023	Year-End ESTIMATE	DRAFT 12/31/2023	
10-00-55600-310-000	CABLE TELEVISION: GENERAL OPS	0	0	0	0	0	0	0
	SUB-TOTAL RECREATION	146,213	148,266	164,390	187,710	194,531	198,038	33,648
10-00-56110-110-000	FORESTRY: SALARIES	3,428	3,497	3,497	3,497	3,497	3,584	88
10-00-56110-130-000	FORESTRY: FRINGE BENEFITS	262	268	267	268	268	274	7
10-00-56110-220-000	FORESTRY: UTILITIES	0	0	0	0	0	0	0
10-00-56110-310-000	FORESTRY: GENERAL OPERATIONS	690	2,102	2,120	763	2,120	2,150	30
10-00-56110-310-001	FORESTRY: TREE PRUNING	0	0	0	0	0	0	0
10-00-56110-310-002	FORESTRY: ARBOR DAY PLANTING	2,677	2,731	6,000	3,790	6,000	4,800	-1,200
10-00-56110-310-004	FORESTRY: GEN.OP.:GRANT	0	0	0	0	0	0	0
10-00-56110-310-005	FORESTRY: TREE/STUMP REMOVAL	23,575	23,450	24,000	21,810	24,000	24,000	0
10-00-56110-320-000	FORESTRY: PUBLICATIONS	62	0	50	0	0	0	-50
10-00-56110-330-000	FORESTRY: TRAVEL & TRAINING	0	0	0	0	0	0	0
10-00-56701-310-000	GREEN CTY DEV: GENERAL OPS	0	0	0	0	0	0	0
10-00-56702-310-000	ECONOMIC DEVELOPMENT	1,200	200	1,000	200	1,000	1,000	0
10-00-56702-810-000	ECONOMIC DEV: CAPITAL OUTLAY	0	0	0	0	0	0	0
10-00-56715-310-000	DT BUSINESS IMP: GENERAL OPS	0	0	0	0	0	0	0
	SUB-TOTAL CONSERVATION	31,894	32,248	36,934	30,328	36,885	35,809	-1,125
10-00-57200-291-000	PLANNING: PROFESSIONAL SERVICE	2,864	-283	3,000	583	3,000	3,000	0
	SUB-TOTAL PLANNING	2,864	-283	3,000	583	3,000	3,000	0
10-00-59212-999-000	TRANSFER TO BOND FUND	0	0	0	0	0	0	0
10-00-59220-999-000	TRANSFER TO CHALET FUND	0	0	0	0	0	0	0
10-00-59230-999-000	TRANSFER TO DEBT SERVICE FUND	0	0	0	0	0	0	0
10-00-59260-999-000	TRANSFER TO GEN CAPT PRJT FD	35,000	0	0	0	0	0	0
10-00-59265-999-000	TRANSFER TO LIBRARY FUND	0	0	0	0	0	0	0
10-00-59900-001-000	SPECIAL PURPOSE TAX REVENUE	0	0	800	0	800	0	-800
	SUB-TOTAL OTHER FINANCING	35,000	0	800	0	800	0	-800
	TOTAL EXPENSES	1,533,793	1,630,604	1,629,515	1,432,143	1,716,034	1,817,198	187,683
	LEVY						0	

FUND 70 - WASTE MANAGEMENT [Non-Major Governmental]

Acct No	Account Description	2021 Actual 12/31/21	2022 Actual 12/31/22	2023 Budget 12/31/2023	2023 Actual 11/30/23	2023 Year-End Estimate	2024 FINAL
70-00-41110-000-000	GENERAL PROPERTY TAX	152,363	156,798	126,506	126,506	126,506	125,443
	Sub-Total Taxes	152,363	156,798	126,506	126,506	126,506	125,443
70-00-43550-000-000	STATE AID : RECYCLING	3,227	3,351	3,300	3,967	3,967	3,500
	Sub-Total State Aid	3,227	3,351	3,300	3,967	3,967	3,500
70-00-46430-000-000	GARBAGE COLLECTION	1,654	1,705	1,500	1,837	1,837	1,850
70-00-46435-000-000	RECYCLING SERVICE-Appliance	735	360	0	465	440	0
70-00-46436-000-000	RECYCLING FEE	0	0	33,160	19,261	25,000	38,986
	Sub-Total Public Charges	2,389	2,065	34,660	21,563	27,277	40,836
70-00-48100-000-000	INTEREST	0	0	0	0	0	0
70-00-48200-000-000	REFUND LANDFILL COSTS	0	0	0	0	0	0
70-00-48240-000-000	SALE GARBAGE STICKERS	0	0	0	0	0	0
	Sub-Total Misc. Revenue	0	0	0	0	0	0
70-00-49300-000-000	SINKING FUNDS APPLIED	0	0	0	0	0	0
70-00-49301-000-000	SURPLUS FUNDS APPLIED	0	0	0	0	0	0
	Sub-Total Other Financing	0	0	0	0	0	0
	TOTAL REVENUE	157,979	162,215	164,466	152,036	157,750	169,779
70-00-53620-110-000	GARBAGE COLLECTION: SALARIES	3,830	3,758	4,601	2,756		4,752
70-00-53620-130-000	GARBAGE COLLECT: FRINGE BEN	2,197	2,069	2,860	1,706		3,275
70-00-53620-310-000	GARBAGE COLLECTION: GEN OPS	58,980	70,694	68,645	48,354		71,363
70-00-53620-310-001	GARBAGE COLLECTION - LANDFILL	41,780	40,179	43,000	31,932		41,653
70-00-53620-310-002	GARBAGE COLLECT: BULK CLEAN-UP	12,403	9,589	10,000	6,811		9,600
70-00-53635-110-000	RECYCLING: SALARIES	0	0	0	0	0	0
70-00-53635-110-001	RECYCLING: SALARIES: BRUSH P/U	0	180	0	0	0	0
70-00-53635-110-002	RECYCLING: SALARIES: LEAF VAC	0	0	0	0	0	0
70-00-53635-130-000	RECYCLING: FRINGE BENEFITS	0	0	0	0	0	0
70-00-53635-130-001	RECYCLING: FRIN BEN: BRUSH P/U	0	14	0	0	0	0
70-00-53635-130-002	RECYCLING: FRINGE: LEAF VAC	0	0	0	0	0	0
70-00-53635-291-000	RECYCLING: PURCHASED SERVICES	40,221	42,368	35,160	25,973		38,986
70-00-53635-291-001	RECYCLING PURCH SERV-COMPOST	0	0	0	0	0	0
70-00-53635-310-000	RECYCLING: GENERAL OPERATIONS	0	0	0	0	0	0
70-00-53635-320-000	RECYCLING: PUBLICATIONS	470	17	200	125	0	150
	Sub-Total Sanitation	159,880	168,868	164,465	117,657	0	169,779
	TOTAL EXPENSES	159,880	168,868	164,465	117,657	0	169,779
	LEVY						0

FUND 25 - LIBRARY [Non-major Governmental]

Fund Balance 12/31/19=\$23,769 [\$207,112 less \$183,343]

Acct No	Account Description	2021	2022	2023	2023	2023	2024
		Actual 12/31/2021	Actual 12/31/2022	Budget 12/31/2023	Actual 11/30/2023	Year-End Estimate	FINAL
25-00-41110-000-000	GENERAL PROPERTY TAX	194,230	194,230	194,230	194,230	194,230	195,896
25-00-43720-000-000	COUNTY AID: LIBRARY: GREEN CTY	69,962	90,820	77,346	77,346	77,346	77,711
25-00-43720-000-001	COUNTY AID: LIBRARY: DANE CTY	5,644	5,599	7,408	7,408	7,408	5,764
25-00-43720-000-002	COUNTY AID: LIBRARY: IOWA CTY	118	214	30	30	30	80
25-00-43720-000-003	COUNTY AID: LIBRARY: LAFAYETTE	11	48	596	596	596	200
25-00-43720-000-004	LIBRARY: COUNTY AID: ROCK CTY	11	-	-	-	-	-
	Sub-Total Taxes	269,976	290,911	279,610	279,610	279,610	279,651
25-00-41150-000-000	TOWN OF NG -PAYMENT IN LIEU	-	-	-	-	-	-
25-00-43560-000-000	COVID-19 GRANT	-	-	-	-	-	-
25-00-43720-001-000	COUNTY AID: GREEN MATERIALS	4,000	-	5,000	7,000	7,000	7,000
25-00-43720-700-000	LIBRARY GRANT	433	-	-	107	107	-
25-00-43720-700-001	LIBRARY: GRANT: BIG READ	-	-	-	-	-	-
25-00-43720-700-002	LIBRARY:GRANT:COMMUNITY FOUND	4,809	3,605	-	-	-	-
25-00-43720-700-003	LIBRARY: GRANT: SCLS CONT.ED.	-	383	-	383	383	385
	Sub-Total Intergovernmental Aids	9,242	3,987	5,000	7,490	7,490	7,385
25-00-46710-000-000	LIBRARY FINES	48	-	-	-	-	-
25-00-46715-000-000	LOST & PAID MATERIALS	292	711	500	328	500	500
25-00-48300-000-000	SALES: COPIES/FAXES	502	704	500	622	500	-
	Sub-Total Public Charges for Services	842	1,416	1,000	950	1,000	500
25-00-48100-000-000	INTEREST	195	2,084	200	5,202	4,000	2,000
25-00-48100-000-001	INTEREST: CFSW ENDOWMENT EARN	-	-	-	-	-	-
25-00-48200-000-000	SCLS NET LENDER PYMT	-	-	-	-	-	-
25-00-48500-000-000	DONATIONS	1,509	3,363	1,500	2,188	2,107	600
25-00-48500-000-001	DONATIONS-SUMMER READING PROG	1,705	2,000	1,500	3,700	3,250	4,690
25-00-48500-000-002	DONATIONS-bill transfer CFSW	-	-	-	-	-	2,500
25-00-48500-000-003	DONATIONS: SAVINGS ACCT.	-	-	-	-	-	-
25-00-48500-000-004	DONATIONS:CAP.CAMPAIGN	1,000	15,320	-	1,100	1,100	-
25-00-48500-000-005	DONATIONS: FRIENDS GROUP	4,000	-	-	-	-	-

25-00-48600-000-000	REFUND PRIOR YEAR EXPENSES	2,337	211	-	229	146	
	Sub-Total Misc. Revenue	10,746	22,977	3,200	12,420	10,603	9,790
25-00-49200-000-000	TRANSFERS FROM GENERAL FUND	-	-	-	-	-	
25-00-49260-000-000	TRANS FROM CAPITAL FUND	-	-	-	-	-	
25-00-49300-000-000	SINKING FUNDS APPLIED	-	-	-	-	-	
25-00-49301-000-000	SURPLUS FUNDS APPLIED	-	-	-	-	-	
25-00-49999-000-000	MISCELLANEOUS REVENUE	-	-	-	-	-	
	Sub-Total Other Financing Sources	-	-	-	-	-	-
	TOTAL REVENUE	290,805	319,291	288,810	300,469	298,703	297,326
25-00-51950-310-000	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	
25-00-55110-110-000	LIBRARY: SALARIES	125,737	122,523	137,078	95,557	118,574	140,326
25-00-55110-130-000	LIBRARY: FRINGE BENEFITS	60,107	46,849	75,851	40,946	54,780	84,935
25-00-55110-220-000	LIBRARY: UTILITIES:PHONE	1,250	1,328	1,500	899	1,500	1,400
25-00-55110-240-000	LIBRARY: EQUIP CONTRACTS:COPY	1,128	1,194	1,500	870	650	700
25-00-55110-291-000	LIBRARY: PURCHASED SERVICES	-	-	-	-	-	
25-00-55110-310-000	LIBRARY: GENERAL OPERATIONS	2,753	5,043	3,000	1,684	3,000	3,000
25-00-55110-310-001	LIBRARY:GEN.OP.:PRINT MATERIAL	14,716	17,521	16,000	11,391	17,500	15,000
25-00-55110-310-002	LIBRARY:GEN.OP.:SERIALS	2,597	2,754	3,000	2,410	3,000	3,000
25-00-55110-310-003	LIBRARY:GEN.OP.:AV MATERIALS	8,049	8,861	9,500	5,324	9,500	7,500
25-00-55110-310-004	LIBRARY:GEN.OP.:AUDIT	842	846	875	1,423	1,423	1,600
25-00-55110-310-005	LIBRARY:GEN.OP.:MISC.MATERIALS	-	-	-	-	-	
25-00-55110-310-006	LIBRARY:GEN.OP.:ELEC. ACCESS	2,131	4,852	2,408	279	2,412	2,888
25-00-55110-310-007	LIBRARY:GEN.OP: POSTAGE	207	296	400	234	400	400
25-00-55110-310-008	LIBRARY:GOP: VILLAGE SOFTWARE	457	462	480	471	480	529
25-00-55110-310-009	LIBRARY:GEN OP: LIBRARY ONLINE	-	-	-	-	-	
25-00-55110-310-010	LIBRARY:GEN OP: WIRELESS	-	-	-	-	-	
25-00-55110-310-011	LIBRARY:GEN OP: 1000 BOOKS	-	-	-	-	-	
25-00-55110-310-012	LIBRARY:GO:VILLAGE NEWSLETTER	-	-	-	-	-	
25-00-55110-310-013	LIBRARY:GRANTS: LINK COSTS	18,137	18,303	17,589	17,544	17,544	17,797
25-00-55110-310-014	LIBRARY: GRANT: PROGRAMMING	4,946	9,696	4,500	2,231	5,100	4,131
25-00-55110-310-015	LIBRARY:GRANT:SUMMER READ	1,705	2,552	2,500	3,762	3,600	2,500
25-00-55110-310-016	LIBRARY:GRANT:PR	50	159	100	309	100	100
25-00-55110-310-017	LIBRARY:GRANT:SPECIAL PROJECTS	4,923	1,417	-	-	-	
25-00-55110-310-018	LIBRARY: GRANTS: DELIVERY	2,112	2,175	1,232	1,232	1,232	1,245

25-00-55110-310-019	GRANT: EARLY LITERACY SPACES	-	-	-	-		
25-00-55110-310-020	LIBRARY: DIGITIZATION PROJECTS	-	5,335	-	-		
25-00-55110-310-102	Library Task Force: Town Funds	-	-	-	-		
25-00-55110-320-000	LIBRARY: PUBLICATIONS	25	25	85	25	25	25
25-00-55110-330-000	LIBRARY: TRAVEL & TRAINING	596	459	1,500	467	500	750
25-00-55110-330-001	TRAVEL&TRAINING: SCLS CE GRANT	-	405	-	-		
25-00-55110-350-000	LIBRARY: REPAIR/EQUIPMEN	-	9,651	-	324	500	500
25-00-55110-510-000	LIBRARY: INSURANCE	5,845	6,269	7,480	(502)	7,480	8,000
25-00-55110-810-000	LIBRARY: VET'S PARK FLOOD STUDY	-	-	-	-		
25-00-55110-810-001	LIBRARY: GRANT: EQUIPMENT	806	2,285	-	27	350	
25-00-55110-810-002	LIBRARY: COMPUTER REPLACEMENT	1,655	3,518	2,232	726	1,200	1,000
	Sub-Total Culture, Recreation & Education	260,774	274,779	288,810	187,633	250,850	297,326
25-00-57130-810-000	LIBRARY: EXPANSION PROJECT	32,971	(1,258)	-	-	-	-
25-00-57130-810-001	LIBRARY: EXPANSION BY CFSW	-	-	-	-	-	-
25-00-57130-810-002	LIBRARY EXPANSION: FUNDRAISING	-	-	-	-	-	-
25-00-57140-000-034	GASB34: PROPERTY ACQUISITION	-	-	-	-	-	-
	Sub-Total Capital	32,971	(1,258)	-	-	-	-
25-00-59210-999-000	TRANSFER TO GENERAL FUND	-	-	-	-	-	-
25-00-59265-999-000	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-
25-00-59900-000-000	SP. PURP TAX REV: CONTINGENCY	-	-	-	-	-	-
25-00-59900-001-000	SPECIAL PURPOSE TAX REVENUES	-	-	-	-	-	-
25-00-59900-002-000	SPECIAL PURPOSE: TRUST FUNDS	-	-	-	-	-	-
	Sub-Total Other	-	-	-	-	-	-
	TOTAL EXPENSE	293,745	273,521	288,810	171,729	250,850	297,326
	LEVY						0

FUND 30 -CHALET MUSEUM [Non-Major Governmental]

Acct No	Account Description	Actual 12/31/2021	Actual 12/31/2022	Budget 12/31/2023	Actual 11/30/2023	2023 Year-End Estimate	2024 FINAL
30-00-41110-000-000	GENERAL PROPERTY TAX	8,505	8,505	8,713	8,713	8,505	9,369
30-00-41210-000-000	ROOM TAX	0	0	0	0	0	0
	Sub-Total Taxes	8,505	8,505	8,713	8,713	8,505	9,369
30-00-46731-000-000	ADMISSIONS	3,213	3,144	2,600	1,517	1,700	2,600
30-00-46731-000-001	TOURS	0	0	0	0	0	0
30-00-46732-000-000	SALES	0	0	0	0	0	0
	Sub-Total Public Charges	3,213	3,144	2,600	1,517	1,700	2,600
30-00-48100-000-000	INTEREST	2	22	0	55	78	0
30-00-48400-000-000	INSURANCE RECOVERIES	0	0	0	0	0	0
30-00-48500-000-000	DONATIONS	0	0	0	100	0	0
30-00-48500-000-001	DONATIONS - FRIENDS OF CHALET	0	0	0	0	0	0
30-00-48500-000-002	GRANT: COMM.FOUNDATION OF S WI	2,938	5,569	0	0	4,397	0
30-00-48500-000-003	Nat'l Trust for Historic Prese	0	0	0	0	0	0
	Sub-Total Misc. Revenue	2,940	5,591	0	155	4,475	0
30-00-49120-000-000	LONG TERM DEBT	0	27,708	0	7,292	7,292	0
30-00-49200-000-000	TRANSFERS FROM GENERAL FUND	0	0	0	0	0	0
30-00-49301-000-000	SURPLUS FUNDS APPLIED	0	0	0	0	0	0
30-00-49999-000-000	MISCELLANEOUS REVENUE	0	0	0	0	0	0
	Sub-Total Other Financing Sources	0	0	0	7,292	7,292	0
	TOTAL REVENUE	14,658	17,241	11,313	17,676	21,972	11,969
30-00-55120-110-000	CHALET: SALARIES	3,001	3,226	2,706	1,872	3,018	2,773
30-00-55120-130-000	CHALET: FRINGE BENEFITS	286	440	207	143	228	212
30-00-55120-220-000	CHALET: UTILITIES	3,664	4,130	3,500	2,693	3,852	3,882
30-00-55120-240-000	CHALET: EQUIPMENT CONTRACTS	0	0	300	0	300	0
30-00-55120-291-000	CHALET: PURCHASED SERVICES	780	4,880	600	899	600	1,100
30-00-55120-310-000	CHALET: GENERAL OPERATIONS	1,277	909	1,700	456	1,700	1,507
30-00-55120-310-001	HISTORICAL VILLAGE OPERATIONS	0	0	0	0	0	0
30-00-55120-310-002	CHALET: G.O. (FRIENDS)	0	0	0	0	0	0
30-00-55120-310-003	CHALET: GO: INVENTORY	0	0	0	0	0	0
30-00-55120-320-000	CHALET: PUBLICATIONS	0	0	0	0	0	0
30-00-55120-330-000	CHALET: TRAVEL & TRAINING	25	25	0	25	25	25
30-00-55120-351-000	CHALET: REPAIR/BUILDING	97	21,314	0	12,189	11,689	0
30-00-55120-352-000	CHALET: REPAIR/GROUNDS	91	96	200	102	200	200
30-00-55120-510-000	CHALET: INSURANCE	1,807	2,006	2,100	-12	2,100	2,270
30-00-55120-700-001	CHALET: GRANTS: CONDITION RPT	2,484	368	0	0	0	0
	Sub-Total Culture, Recreation & Ed	13,512	37,394	11,313	18,367	23,712	11,969
30-00-59210-999-000	TRANSFER TO GENERAL FUND	0	0	0	0	0	0
	Sub-Total Other Financing	0	0	0	0	0	0
	TOTAL EXPENSES	13,512	37,394	11,313	18,367	23,712	11,969
	LEVY			0	-691	-1,740	0

FUND 12 - DEBT SERVICE

Fund Balance 12/31/20=\$116,509

Acct No	Account Description	2021	2022	2023	2023	2023	2024
		Actual 12/31/2021	Actual 12/31/22	Budget 12/31/2023	Actual 11/30/23	Year-End Estimate	FINAL
12-00-41110-000-000	GENERAL PROPERTY TAX	564,150	570,367	641,123	641,123	641,123	702,796
12-00-42410-000-014	SPECIAL ASSESS: 2014 ST PROJ	0	0	0	0		0
12-00-42410-000-015	SPECIAL ASSESS: 2015 ST. PROJ	7,999	7,512	0	0		0
12-00-42410-000-016	SPECIAL ASMNT: 2016 STREET PRO	2,152	783	783	783	786	0
12-00-42410-000-019	SPECIAL ASSESS:2019 3rd AVE	6,747	3,445	3,380	3,991	3,991	2,621
12-00-42410-000-022	SPECIAL ASSESS:2022 9TH AVE	0	0	0	32,441	21,000	12,203
TBD	SPECIAL ASSESS: 2023 3RD AVE II						1,200
12-00-48100-000-000	INTEREST	0	0	0	0	0	0
12-00-48110-000-014	INTEREST: 2014 ST. PROJECT	0	0	0	0	0	0
12-00-48110-000-015	INTEREST: 2015 PROJECT	711	338	0	0	0	0
12-00-48110-000-016	INTEREST: 2016 STREET PROJ	179	70	35	35	35	0
12-00-48110-000-019	INTEREST: 2019 STREET PROJ	1,525	929	741	741	741	491
12-00-48110-000-022	INTEREST: 2022 9TH AVE	0	0	0	0	0	4,576
TBD	INTEREST: 2023 3RD AVE II						0
12-00-49120-000-000	PROCEEDS FROM LONG TERM DEBT	0	0	0	0	0	0
12-00-49212-000-000	TRANSFER FROM GENERAL FUND	0	0	0	0	0	0
12-00-49301-000-000	SURPLUS FUNDS APPLIED	0	0	0	0	0	0
	TOTAL REVENUE	583,463	583,444	646,062	679,114	667,676	723,887
12-00-58100-000-011	PRINCIPAL:WPPI LOAN TO UTILITY	0	0	1,255	0	1,255	1,257
12-00-58100-000-013	PRINCIPAL: 2019 FIRE TRUCK	0	0	16,878	0	16,878	17,276
12-00-58100-000-014	PRINCIPAL: 2014 PROJECT	35,000	35,000	30,000	30,000	30,000	30,000
12-00-58100-000-015	PRINCIPAL: 2015 PROJ/2006 REFI	263,150	258,387	263,387	263,387	263,387	263,624
12-00-58100-000-016	PRINCIPAL: 2016 BORROWING	41,364	43,724	44,947	44,947	44,947	46,189
12-00-58100-000-017	PRINCIPAL: SNOWPLOW UB&T	12,517	0	0	0	0	0
12-00-58100-000-018	PRINCIPAL: 2018 STREET PROJECT	22,673	23,965	24,634	24,634	24,634	6,994
12-00-58100-000-019	PRINCIPAL: 2019 ST. PROJ.	10,000	15,000	10,000	10,000	10,000	10,000
12-00-58100-000-020	PRINCIPAL: 2020 BNG BORROWING	53,938	52,622	53,013	54,688	0	54,186
12-00-58100-000-021	PRINCIPAL: 2021 BNG GLARNER PK		0	28,142	28,276	28,276	28,665
12-00-58100-000-023	PRINCIPAL: 2022 9TH AVE BORROW	0	0	30,000	30,000	30,000	45,000

12-00-58100-000-024	PRINCIPAL: 2022 CHALET LOAN	0	0	3,477	3,477	3,477	3,512
TBD	PRINCIPAL: 2023 3RD AVE II	0	0	0	0	0	73,618
12-00-58100-310-000	BOND COSTS	0	0	0	0	0	0
12-00-58200-000-013	INTEREST: 2019 FIRE TRUCK	0	0	3,052	0	3,052	2,653
12-00-58200-000-014	INTEREST: 2014 ST PROJ	15,683	14,808	13,920	13,920	13,920	13,020
12-00-58200-000-015	INTEREST:2015 PROJ & 2006 REFI	62,159	54,336	46,509	46,509	46,509	38,604
12-00-58200-000-016	INTEREST: 2016 BORROWING	8,809	6,449	5,226	5,226	5,266	3,984
12-00-58200-000-017	INTEREST: SNOWPLOW UB&T	349	0	0	0	0	0
12-00-58200-000-018	INTEREST: 2018 STREET PROJECT	2,842	1,550	882	882	882	196
12-00-58200-000-019	INTEREST: 2019 ST. PROJ.	12,350	11,850	11,400	5,775	11,400	11,100
12-00-58200-000-020	INTEREST: 2020 BNG BORROWING	8,425	9,741	10,316	8,640	10,316	9,142
12-00-58200-000-021	INTEREST: 2021 BNG GLARNER PK		2,858	5,088	4,955	4,955	4,565
12-00-58200-000-023	INTEREST: 2022 9TH AVE BORROW		0	39,537	26,136	39,537	25,903
12-00-58200-000-024	INTEREST: 2022 CHALET LOAN BNG		0	400	400	400	365
TBD	INTEREST: 2023 3RD AVE II						28,233
12-00-58210-310-000	DEBT ISSUANCE COSTS	3,300	3,800	0	4,250	4,250	4,500
12-00-58211-310-000	AGENT FEES	1,140	1,200	4,000	2,100	1,300	1,300
	TOTAL EXPENSES	553,698	535,289	646,062	608,201	594,641	723,887
	LEVY			0			0

2024 LOAN PAYMENTS

DUE DATE	LOAN	PAYMENT	P/I	FUND	METHOD
1/31/2024	WPPI (to Utility for software)	1,257.28	P	12	internal transfer *Final Payment
2/1/2024	2014 Street Project	30,000.00	P	12	wire (paying agent)
2/1/2024	2014 Street Project	6,735.00	I	12	wire (paying agent)
2/1/2024	2015 Street & Refi	263,624.00	P	12	wire (paying agent)
2/1/2024	2015 Street & Refi	21,279.13	I	12	wire (paying agent)
3/24/2024	2022 Chalet Borrow	3,512.14	P	12	Bank will auto debit
3/24/2024	2022 Chalet Borrow	364.84	I	13	Bank will auto debit
4/22/2024	2021 BNG Loan (Glarner Park)	28,665.39	P	12	Bank will auto debit
4/22/2024	2021 BNG Loan (Glarner Park)	4,565.39	I	12	Bank will auto debit
5/1/2024	2019 Street Proj	10,000.00	P	12	wire (paying agent)
5/1/2024	2019 Street Proj	5,625.00	I	12	wire (paying agent)
5/1/2024	2022 Street Proj	45,000.00	P	12	wire (paying agent)
5/1/2024	2022 Street Proj	13,401.25	I	12	wire (paying agent)
6/1/2024	2023 Street Proj	73,618.24	P	12	Bank will auto debit
6/1/2024	2023 Street Proj	28,232.59	I	12	Bank will auto debit
6/30/2024	2018 Street (UB&T)	6,994.38	P	12	auto pay *Final payment
6/30/2024	2018 Street (UB&T)	195.55	I	12	auto pay *Final payment
8/1/2024	2014 Street Project	6,285.00	I	12	wire (paying agent)
8/1/2024	2015 Street & Refi	17,324.77	I	12	wire (paying agent)
8/15/2024	2016 UB&T Loan	46,189.24	P	12	Bank will auto debit
8/15/2024	2016 UB&T Loan	3,983.80	I	12	Bank will auto debit
9/24/2024	2020 BNG Loan (PD Remodel)	54,185.66	P	12	Bank will auto debit
9/24/2024	2020 BNG Loan (PD Remodel)	9,142.44	I	12	Bank will auto debit
10/1/2024	BNG - Fire Truck	2,653.36	I	12	Bank will auto debit
10/1/2024	BNG - Fire Truck	17,275.85	P	12	Bank will auto debit
11/1/2024	2022 Street Proj	12,501.25	I	12	wire (paying agent)
11/1/2024	2019 Street Proj	5,475.00	I	12	wire (paying agent)
		718,086.55			
6/1/2024	2010 CDA Refinance	7,968.75	I	21	WIRE
6/1/2024	2010 GO Refinance	75,000.00	P	21	WIRE
6/1/2024	2010 GO Refinance	4,937.50	I	21	WIRE
12/1/2024	2010 CDA Refinance	7,968.75	I	21	WIRE
12/1/2024	2010 CDA Refinance	125,000.00	P	21	WIRE
12/1/2024	2010 GO Refinance	3,400.00	I	21	WIRE
		224,275.00			
3/15/2024	State Trust Fund	11,525.36	P	22	WIRE
3/15/2024	State Trust Fund	6,427.24	I	22	WIRE
		17,952.60			
5/1/2024	CWF #3	413,963.20	P	40	wire
5/1/2024	CWF #3	23,746.89	I	40	wire
5/1/2024	2019 Street Proj	15,000.00	P	40	wire
5/1/2024	2019 Street Proj	2,400.00	I	40	wire
5/1/2024	2019 Sewer BAN	25,000.00	P	40	wire
5/1/2024	2019 Sewer BAN	3,450.00	I	40	wire
5/1/2024	2022 Street Proj.	20,000.00	P	40	wire (paying agent)
5/1/2024	2022 Street Proj.	5,233.75	I	40	wire (paying agent)
5/1/2024	2023 CWF	215,640.00	P	40	wire
5/1/2024	2023 CWF	53,550.62	I	40	wire
6/1/2024	2023 Street Proj	16,500.64	P	40	Bank will auto debit
6/1/2024	2023 Street Proj	6,327.99	I	40	Bank will auto debit
11/1/2024	2022 Street Proj.	4,833.75	I	40	wire
11/1/2024	CWF #3	19,201.58	I	40	wire
11/1/2024	2019 Street Proj	2,175.00	I	40	wire
11/1/2024	2019 Sewer BAN	3,075.00	I	40	wire
11/1/2024	2023 CWF	51,237.88	I	40	wire
		881,336.30			
					Interest= 123,994.58

2/1/2024	2014 Street Proj.	20,000.00	P	45	wire (paying agent)
2/1/2024	2014 Street Proj.	3,210.00	I	45	wire (paying agent)
3/15/2024	2015 Street Proj	25,838.93	P	45	STATE TRUST FUND
3/15/2024	2015 Street Proj	1,845.59	I	45	STATE TRUST FUND
5/1/2024	2019 Street Proj	15,000.00	P	45	wire (paying agent)
5/1/2024	2019 Street Proj	4,125.00	I	45	wire (paying agent)
5/1/2024	2022 Street Proj	25,000.00	P	45	wire (paying agent)
5/1/2024	2022 Steet Proj.	7,003.75	I	45	wire (paying agent)
6/1/2024	2023 Street Proj	20,308.48	P	45	Bank will auto debit
6/1/2024	2023 Street Proj	7,788.30	I	45	Bank will auto debit
8/1/2024	2014 Street Proj.	2,910.00	I	45	wire (paying agent)
11/1/2024	2022 Street Proj	6,503.75	I	45	wire (paying agent)
11/1/2024	2019 Street Proj	3,900.00	I	45	wire (paying agent)
		143,433.80			Interest= 37,286.39

2/1/2024	2015 REFI (2006 Refinance)	11,376.00	P	50	wire (paying agent)
2/1/2024	2015 REFI (2006 Refinance)	508.37	I	50	wire (paying agent)
5/1/2024	2015 Street Proj	50,000.00	P	50	wire (paying agent)
5/1/2024	2015 Street Proj	4,950.00	I	50	wire (paying agent)
5/1/2024	2019 Street Proj	30,000.00	P	50	wire (paying agent)
5/1/2024	2019 Street Proj	2,400.00	I	50	wire (paying agent)
5/1/2024	2019 ELECTRIC	65,000.00	P	50	wire (paying agent)
5/1/2024	2019 ELECTRIC	17,228.13	I	50	wire (paying agent)
5/1/2024	2021 ELECTRIC	160,000.00	P	50	wire (paying agent)
5/1/2024	2021 ELECTRIC	31,922.50	I	50	wire (paying agent)
5/1/2024	2022 Street Proj	10,000.00	P	50	wire (paying agent)
5/1/2024	2022 Street Proj	200.00	I	50	wire (paying agent)
6/1/2024	2023 Street Proj	16,500.64	P	50	Bank will auto debit
6/1/2024	2023 Street Proj	6,327.99	I	50	Bank will auto debit
8/1/2024	2015 REFI (2006 Refinance)	337.73	I	50	wire (paying agent)
11/1/2024	2015 Street Proj	4,300.00	I	50	wire (paying agent)
11/1/2024	2019 Street Proj	1,950.00	I	50	wire (paying agent)
11/1/2024	2019 ELECTRIC	16,253.13	I	50	wire (paying agent)
11/1/2024	2021 ELECTRIC	31,122.50	I	50	wire (paying agent)
MONTHLY	WPPI	18,776.20	TOTAL ANNUAL - January through May *Final Payment		
		479,153.19			Interest = 117,500.35
TOTAL		2,464,237.44			

clerk/budget/2024 budget/2024 Debt Schedule

Year 2023	Co-muni Code 23161	County GREEN	Municipality VILLAGE OF NEW GLARUS	Account No. 0668	Report Type
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Section A: Determination of 2023 Payable 2024 Allowable Levy Limit

1	2022 payable 2023 actual levy plus 2023 personal property aid (\$12,416.57)	\$1,711,939
2	Exclude prior year levy for unreimbursed expenses related to an emergency	\$0
3	Exclude 2022 levy for new general obligation debt authorized after July 1, 2005	\$641,123
4	2022 payable 2023 adjusted actual levy (<i>Line 1 minus Lines 2 and 3</i>)	\$1,070,816
5	0.00% growth, plus terminated TID (0 %), plus TID subtraction (0 %) applied to 2022 adjusted actual levy	\$1,070,816
6	Net new construction (1.013 %), plus terminated TID (0 %), plus TID subtraction (0 %) applied to 2022 adjusted actual levy	\$1,081,663
7	Greater of Line 5 or Line 6	\$1,081,663
8	2023 levy limit before adjustments less 2024 personal property aid (\$12,416.57)	\$1,069,246
9	Total adjustments (<i>from Sec. D, Line U</i>)	\$702,796
10	2023 Payable 2024 Allowable Levy (<i>sum of Lines 8 and 9</i>)	\$1,772,042
11	Higher levy approved by special resolution at a special meeting of Town electors	

Section B: Adjustment for Previous Year's Unused Levy (sec. 66.0602(3)(f), Wis. Stats.)

1	Previous year's allowable levy	\$1,699,522
2	Previous year's actual levy	\$1,699,522
3	Previous year's unused levy (<i>Line 1 minus Line 2</i>)	\$0
4	Previous year's actual levy \$1,699,522 x 0.015	\$25,493
5	Allowable Increase (<i>lesser of Lines 3 or 4</i>)	\$0

Section C: Adjustment for Prior Years Unused Levy Carryforward (sec. 66.0602(3)(fm), Wis. Stats.)

1	2022 unused percentage	0.000%
2	2021 unused percentage	0.000%
3	2020 unused percentage	0.000%
4	2019 unused percentage	0.000%
5	2018 unused percentage	0.022%
6	Total unused percentage (<i>sum of Lines 1-5</i>)	0.022%
7	Previous year's actual levy due to valuation factor	\$1,070,816
8	Allowable Increase (<i>Line 6 multiplied by Line 7</i>)	\$236

Section D: Adjustments to Allowable Levy Limit

		Additions	Subtractions
A	Increase for unused levy from previous year (<i>from Sec. B, Line 5</i>)	\$0	
B	Decrease in 2024 debt service levy as compared to 2023 debt service levy for debt authorized prior to July 1, 2005		\$0
C	Increase in 2024 debt service levy as compared to 2023 debt service levy for debt authorized prior to July 1, 2005	\$0	
D	Increase for town, village, or city's share of refunded or rescinded taxes certified under sec. 74.41(5), Wis. Stats.	\$0	
E	Debt service levy for general obligation debt authorized after July 1, 2005	\$702,796	
F	Increase in 2023 payable 2024 levy approved by a referendum.	\$0	
G	Amount levied in 2023 to pay unreimbursed expenses related to an emergency	\$0	
H	Increase/decrease in costs associated with an intergovernmental cooperation agreement	\$0	\$0
I	Adjustment to 2023 payable 2024 levy for increase in charges assessed by a joint fire department or a joint emergency medical services district	\$0	
J	Adjustment to 2023 payable 2024 levy for transfer of services during 2023 to other governmental units		\$0
K	Adjustment to 2023 payable 2024 for transfer of services during 2023 from other governmental units	\$0	
L	Adjustment to 2023 payable 2024 levy for annexation of land during 2023 by a city or village (<i>towns only</i>)		
M	Adjustment to 2023 payable 2024 levy for annexation of land during 2023 from a town (<i>villages or cities only</i>)	\$0	
N	Lease payment for lease revenue bond issued before July 1, 2005	\$0	
O	Levy for shortfall of debt service on revenue bond issued under sec. 66.0621, Wis. Stats., or special assessment B bond issued under sec. 66.0713(4), Wis. Stats.	\$0	
P	Increase in levy for shortfall in general fund due to loss of revenue from the sale of water or other commodity to a manufacturer that has discontinued operations	\$0	
Q	Adjustment to 2023 payable 2024 levy for the adoption of a new fee or fee increase for covered services partly or wholly funded by levy in 2013		\$0
R	Increase for unused levy carryforward from prior years (<i>from Sec. C, Line 8</i>)	\$0	
S	Increase in levy for each occupancy permit issued in 2022 for qualifying new single-family residential dwelling units	\$0	
T	Increase in levy due to a reduced utility aid payment for a decommissioned or closed plant	\$0	
U	Total Adjustments (<i>sum of Lines A-T</i>)		\$702,796