

VILLAGE OF TREMPEALEAU

2022 OPERATING BUDGET



**Prepared by Isaac Pooler
Village Treasurer/Deputy Clerk**

**Final Draft
November, 2021**

**Public Hearing - Village of Trempealeau Community Center
24455 3rd Street
Trempealeau, Wisconsin
Thursday, November 18, 2021
7:00 p.m.**

NOTICE OF PUBLIC HEARING FOR THE VILLAGE OF TREMPLEALEAU 2022 BUDGET
VILLAGE OF TREMPLEALEAU COMMUNITY CENTER, 24455 3RD STREET, TREMPLEALEAU, WISCONSIN
THURSDAY, NOVEMBER 18, 2021, AT 7:00 P.M.

The proposed budget is available for inspection at the Clerk's office Monday - Friday from 8:00 a.m. to 4:30 p.m. The following is a summary of the proposed 2022 budget.

Revenues	2021 Through September	2021 Estimated	2021 Budget	2022 Proposed	Percent Change	Outstanding Debt 12/31/2021
Property Taxes	827,975	827,975	827,975	801,784	-3.16%	
Other Taxes	171,347	228,383	217,500	233,872	7.53%	
Special Assessments	2,280	2,280	1,255	1,255	0.00%	General Obligation:
Intergovernmental	125,867	363,922	369,800	346,567	-6.28%	\$1,088,424
Licenses & Permits	10,955	14,606	10,650	12,770	19.91%	
Fines, Forfeits & Penalties	1,528	2,037	2,300	3,700	60.87%	
Public Charges for Services	37,016	51,922	52,570	52,100	-0.89%	Enterprise Funds:
Miscellaneous	88,565	75,556	59,700	50,300	-15.75%	\$3,548,375
Debt Service Other Revenue	-	-	-	-	-	
Capital Other Revenue	107,000	227,030	178,550	261,935	46.70%	
Library Other Revenue	84,966	84,966	84,528	95,652	13.16%	
Other Financing Sources	-	-	-	-	-	
Total Revenues	1,457,499	1,878,677	1,804,828	1,859,935	3.05%	
Expenditures						Published: November 3, 2021
General Government	271,845	222,741	170,057	214,312	26.02%	
Public Safety	316,869	401,714	385,996	444,033	15.04%	
Public Works	173,146	227,113	248,085	260,845	5.14%	
Health & Human Services	-	-	-	-	-	
Culture, Recreation & Education	171,840	188,462	151,450	126,199	-16.67%	
Conservation & Development	2,041	2,722	15,550	3,500	-77.49%	
Capital Outlay	232,815	302,815	254,335	261,935	2.99%	
Debt Service	252,262	252,262	301,755	191,019	-36.70%	
Library	118,342	157,955	173,600	187,256	7.87%	
Other Financing Uses	20,620	120,030	104,000	170,836	64.27%	
Total Expenditures	1,559,780	1,875,814	1,804,828	1,859,935	3.05%	
Anticipated Fund Balances	Fund Balance 1/1/2022	Total Revenues	Total Expenses	Fund Balance 12/31/2022	Property Tax	
General Fund	581,410	1,148,374	1,148,374	581,410	447,810	
Capital Projects Fund	-	261,935	261,935	-	-	
Debt Service Fund	-	191,019	191,019	-	191,019	
Library Fund	45,518	187,256	187,256	45,518	91,604	
TIF Fund	1,682	71,351	71,351	1,682	71,351	
ARPA Fund	87,084	87,084	87,084	87,084	-	
Enterprise Fund	3,594,815	3,427,100	3,164,771	3,857,144	-	
	4,310,509	5,374,119	5,111,790	4,572,838	801,784	

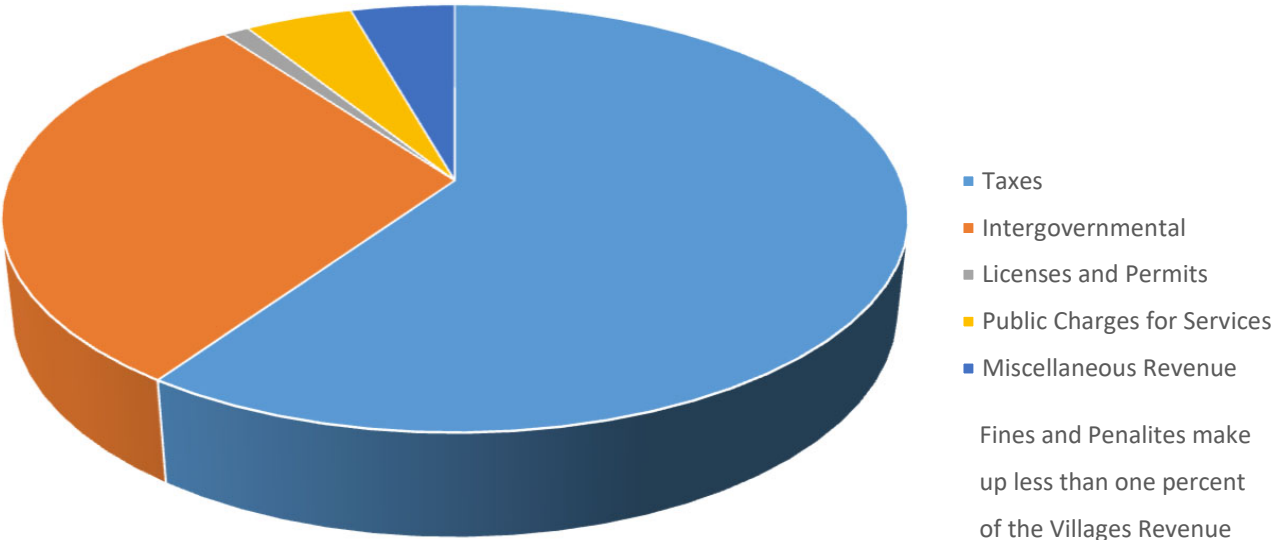
2021 Property Tax Levy \$779,835 without TIF

Proposed 2022 Tax Levy \$730,433 without TIF

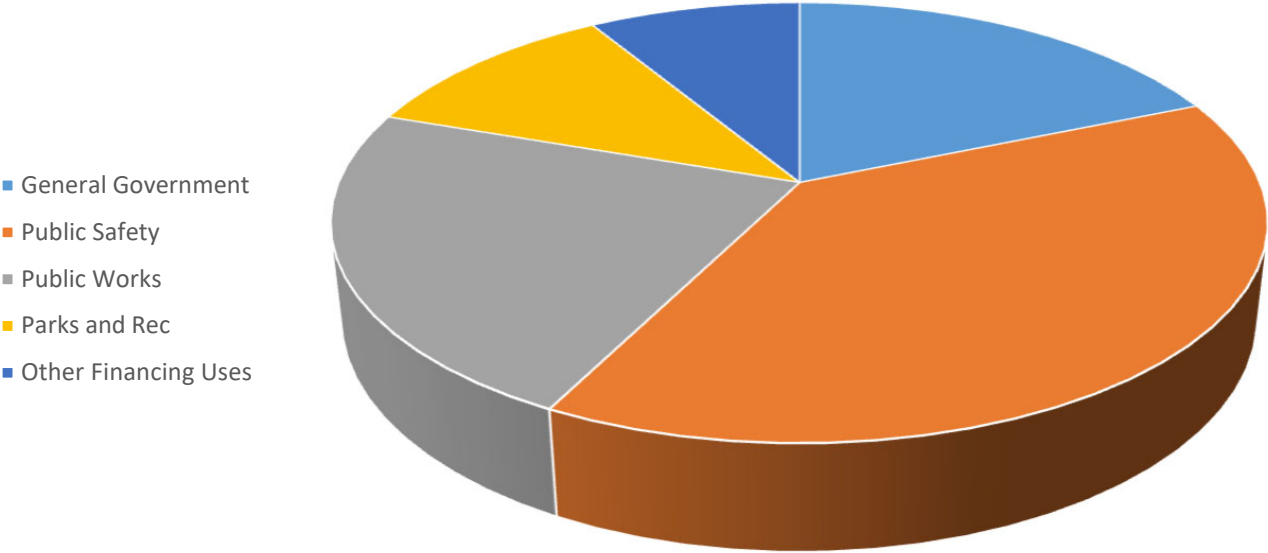
2022 COMPENSATION STRUCTURE
VILLAGE OF TREMPEALEAU

	<u>2021 Budget Year</u>	<u>2022 Budget Year</u>
Zoning & Planning Officer	\$34.85	\$36.07
Clerk/Deputy Treasurer	\$29.65	\$30.69
Treasurer/Deputy Clerk	\$32.00	\$35.00
Utility Clerk/Office Assistant	\$21.00	\$23.00
Police Chief	\$32.15	\$33.44
Full Time Officer	\$27.87	\$28.98
Full Time Officer	\$25.00	\$26.00
Full Time Officer		\$24.75
Part Time Police Officers Base	\$18.50	\$20.00
Part Time Police - Special Events	\$18.50	\$20.00
Streets Superintendent	\$26.01	\$27.50
Streets Assistant	\$16.00	\$21.00
Electric Superintendent	\$42.66	\$44.15
Electric Lineman	\$41.82	\$43.28
Water & Sewer Superintendent	\$32.77	\$33.77
Public Works Assistant	\$21.00	\$22.50
Pool Director	\$20.00	\$21.00
Pool Manager		\$15.00
Lifeguard with Certification	\$10.00	\$11.00
Lifeguard without Certification	\$9.00	\$10.00

GENERAL FUND REVENUE 2022 BUDGET



GENERAL FUND EXPENSES 2022 BUDGET



VILLAGE OF TREMPEALEAU 2022 BUDGET

GENERAL FUND REVENUE

ACCOUNT TITLE	2020 ACTUAL	2021 AS OF 9/30/21	2021 AS OF 12/31/21 (EST)	2021 BUDGET	2022 BUDGET	CHANGE
GENERAL PROPERTY TAXES	(315,836)	-	(361,363)	(361,363)	(447,810)	(86,447)
MOBILE HOME PARKING PERMIT	(47,120)	(51,810)	(60,000)	(60,000)	(65,000)	(5,000)
ROOM TAX RECEIPTS	(13,382)	(13,508)	(18,011)	(6,000)	(18,500)	(12,500)
TAXES FROM TAX EXEMPT ENTITIES	(16,044)	-	(9,000)	(9,000)	(9,000)	-
SPECIAL ASSESSMENTS	(14,098)	(2,280)	(2,280)	(1,255)	(1,255)	-
SHARED TAXES FROM STATE	(246,984)	(37,284)	(245,000)	(245,000)	(235,752)	9,248
FIRE INSURANCE TAX FROM STATE	(6,027)	(6,284)	(6,284)	(6,025)	(5,843)	182
STATE AID FOR POLICE TRAINING	(1,280)	(1,354)	(1,354)	(2,000)	(1,354)	646
STATE AID FOR CONNECTING STS	(104,037)	(73,661)	(104,000)	(104,000)	(99,485)	4,515
LOCAL ROAD IMPRVMENT AID	-	(8,127)	(8,127)	(10,000)	-	10,000
STATE AID COMPUTER EXEMPTION	(396)	(133)	(133)	(500)	(133)	367
POLICE GRANTS	(409)	-	-	(1,000)	(4,000)	(3,000)
AID IN LIEU OF TAX	969	976	976	(1,275)	-	1,275
LIQUOR & MALT BEVERAGE LICENSE	(1,790)	(3,150)	(4,200)	(3,400)	(3,000)	400
OPERATOR'S LICENSES	(395)	(480)	(640)	(400)	(500)	(100)
CIGARETTE LICENSES	(20)	(20)	(27)	(20)	(20)	-
DOG LICENSES FROM COUNTY	(460)	(610)	(813)	(1,000)	(700)	300
SOFT DRINK LICENSES	(60)	(120)	(160)	(80)	(100)	(20)
CONCERT PERMITS	(750)	(425)	(567)	(900)	(100)	800
DOG KENNEL LICENSES	-	-	-	-	-	-
FIREWORKS PERMITS	-	-	-	-	(100)	(100)
UTILITY PERMITS	-	-	-	-	-	-
BUILDING PERMITS	(1,685)	(5,050)	(6,733)	(1,700)	(6,000)	(4,300)
STREET OPENING/CLOSING PERMIT	(75)	(100)	(133)	(150)	(200)	(50)
SIGN PERMITS	-	(100)	(133)	(200)	(50)	150
SELLER'S LICENSE	-	(30)	-	-	-	-
ZONING PERMITS	(2,550)	(900)	(1,200)	(2,800)	(2,000)	800
MISCELLANEOUS FINES	-	(425)	-	-	(500)	(500)
COURT PENALTIES & COSTS	(2,677)	(1,428)	(1,904)	(2,000)	(3,000)	(1,000)
PARKING VIOLATIONS	(200)	(100)	(133)	(200)	(200)	-
ANIMAL POUND FINES	-	-	-	(100)	-	100
CLERK'S FEES	(25,362)	(2,511)	(10,000)	(10,000)	(7,500)	2,500

VILLAGE OF TREMPEALEAU 2022 BUDGET

GENERAL FUND REVENUE

ACCOUNT TITLE	2020 ACTUAL	2021 AS OF 9/30/21	2021 AS OF 12/31/21 (EST)	2021 BUDGET	2022 BUDGET	CHANGE
CLERK'S FEES - LICENSE PUBLIC.	(70)	(175)	(233)	(70)	(100)	(30)
LANDFILL REVENUE	(4,573)	(3,517)	(4,689)	(3,500)	(3,500)	-
SWIMMING POOL REVENUES	(8,671)	(28,813)	(35,000)	(33,000)	(35,000)	(2,000)
RECREATION PROGRAM	-	-	-	-	-	-
PARKLAND DEVELOPMENT	(7,200)	(2,000)	(2,000)	(6,000)	(6,000)	-
INTEREST ON SPECIAL ASSESS	(102)	(183)	-	(200)	(100)	100
DONATIONS FROM ORG & INDIV	-	(10,918)	(10,918)	(10,000)	(2,000)	8,000
MISCELLANEOUS REVENUE	(26,183)	(58,945)	(39,945)	(35,000)	(30,000)	5,000
GARBAGE BAG SALES	(495)	(1,760)	(2,347)	(1,000)	(2,200)	(1,200)
INTEREST ON TEMPORARY INVEST	(6,129)	(4,034)	(5,379)	(6,500)	(5,000)	1,500
PROPERTY SALES	-	-	-	-	-	-
RENT	(11,649)	(12,725)	(16,967)	(7,000)	(11,000)	(4,000)
TRANSFER FROM OTHER FUNDS	(141,370)	(106,029)	(141,372)	(142,500)	(141,372)	1,128
TOTAL REVENUE	(1,007,108)	(438,011)	(1,100,069)	(1,075,138)	(1,148,374)	(73,236)

VILLAGE OF TREMPEALEAU 2022 BUDGET

GENERAL FUND EXPENDITURES

ACCOUNT TITLE	2020 ACTUAL	2021 AS OF 9/30/21	2021 AS OF 12/31/21 (EST)	2021 BUDGET	2022 BUDGET	CHANGE
GENERAL GOVT WAGES AND BENEFITS	74,287	63,676	84,901	70,927	81,651	10,724
VILLAGE BOARD SALARIES	2,836	2,290	3,000	3,000	3,000	-
EMPLOYER FICA TAX	217	175	230	230	230	-
VILLAGE BOARD TRAVEL	614	-	-	300	500	200
VILLAGE BD OPERATING EXPENSES	638	461	500	500	300	(200)
ATTORNEY FEES	9,708	3,903	5,204	5,000	10,000	5,000
PROFESSIONAL DEVELOPMENT	-	300	400	-	3,000	3,000
ADMINISTRATIVE OPERATING SUPPLIES	129	-	-	-	6,000	6,000
CLERK OFFICE SUPPLIES	2,448	958	1,277	500	-	(500)
CLERK PUBLICATIONS, DUES	-	-	-	200	-	(200)
CLERK TRAVEL	2,421	533	711	1,000	-	(1,000)
CLERK OPERATING SUPPLIES	8,557	22,442	6,000	7,000	-	(7,000)
ELECTION PUBLICATIONS	467	-	-	150	500	350
ELECTION OPERATING SUPPLIES	8,620	1,185	1,185	3,500	7,000	3,500
LICENSES PUBLICATIONS	30	-	-	50	91	41
ACCOUNTING	21,666	24,262	24,262	15,000	20,000	5,000
TREASURER TRAVEL	-	-	-	-	-	-
ASSESSOR FEES	8,000	8,000	8,000	8,000	8,500	500
ASSESSOR'S OPERATING SUPPLIES	279	254	254	250	300	50
VILLAGE HALL OPERATING SUPPLY	24,135	19,501	20,000	20,000	30,000	10,000
HALL REPAIR & MAINTENANCE	2,200	19,314	19,314	1,000	2,000	1,000
VILLAGE HALL CLEANING CONTRACT	6,830	5,850	7,800	7,800	13,000	5,200
PROPERTY & LIABILITY INSURANCE	41,078	76,907	14,500	20,000	15,000	(5,000)
UNCLASSIFIED OPERATING SUPPLY	13,603	9,971	13,295	5,500	13,000	7,500
INVESTMENT REVENUE EXPENSE	206	136	181	150	240	90
ILLEGAL TAXES & REFUNDS	1,817	11,727	11,727	-	-	-
PUBLIC SAFETY WAGES AND BENEFITS	273,312	231,465	308,621	310,121	345,975	35,854
POLICE ATTORNEY FEES	2,925	2,438	3,251	1,500	2,200	700
POLICE TRAINING	-	-	-	-	5,200	5,200

VILLAGE OF TREMPEALEAU 2022 BUDGET

GENERAL FUND EXPENDITURES

ACCOUNT TITLE	2020 ACTUAL	2021 AS OF 9/30/21	2021 AS OF 12/31/21 (EST)	2021 BUDGET	2022 BUDGET	CHANGE
POLICE OFFICE SUPPLIES	121	-	-	1,200	-	(1,200)
POLICE TRAVEL	5,003	6,621	8,828	4,000	5,200	1,200
POLICE OPERATING SUPPLIES	22,161	12,513	16,684	14,925	28,875	13,950
POLICE REPAIR & MAINTENANCE	6,954	917	1,223	750	2,500	1,750
FIRE DEPT OPERATING SUPPLIES	68,017	55,107	55,107	45,500	46,160	660
FIRST RESPONDER OPER. SUPPLY	7,732	7,808	8,000	8,000	7,924	(76)
PUBLIC WORKS WAGES AND BENEFITS	100,642	80,553	107,401	160,235	152,081	(8,154)
PUBLIC WORKS TRAINING	-	155	207	-	2,400	2,400
SHOP OPERATING SUPPLIES	4,666	5,798	7,731	6,900	6,000	(900)
MACHINERY OPERATING SUPPLIES	1,992	408	544	750	3,000	2,250
MACHINERY REPAIR & MAINTENANCE	6,320	4,933	6,577	5,500	5,500	-
STREETS TRAVEL	3,418	2,067	2,756	1,500	3,000	1,500
STREET OPERATING SUPPLIES	15,265	7,211	9,615	7,900	5,000	(2,900)
STREETS CAPITAL IMPROVEMENTS	1,000	3,147	3,147	1,000	-	(1,000)
TREE & BRUSH TRAVEL	117	36	48	-	200	200
TREE & BRUSH OPERATING SUPPLY	1,848	1,396	1,861	6,500	6,000	(500)
TREE & BRUSH EQUIPMENT REPAIRS	-	150	200	-	500	500
SNOW & ICE TRANSPORTATION EXP.	2,341	3,542	3,864	1,000	4,000	3,000
SNOW & ICE OPERATING SUPPLIES	5,256	4,853	5,294	1,000	5,000	4,000
TRAFFIC SIGNS OPERATING SUPPLY	9,376	5,543	5,543	6,000	1,000	(5,000)
STREET LIGHTING	27,850	25,284	33,712	30,450	35,000	4,550
SIDEWALKS OPERATING SUPPLIES	-	80	107	-	-	-
GARBAGE OPERATING SUPPLIES	1,532	1,100	1,467	-	2,200	2,200
RECYCLING OPERATING SUPPLIES	16,587	22,154	29,539	16,600	22,212	5,612
LANDFILL OPERATING SUPPLIES	11,279	4,736	7,500	2,500	7,500	5,000
WEED CONTROL OPERATING SUPPLY	252	-	-	250	250	-
PARKS & REC WAGES AND BENEFITS	64,858	89,531	100,567	56,400	53,500	(2,900)
PARK OPERATING SUPPLIES	16,410	9,321	10,000	22,000	10,000	(12,000)

VILLAGE OF TREMPEALEAU 2022 BUDGET

GENERAL FUND EXPENDITURES

ACCOUNT TITLE	2020 ACTUAL	2021 AS OF 9/30/21	2021 AS OF 12/31/21 (EST)	2021 BUDGET	2022 BUDGET	CHANGE
PARKS REPAIR & MAINTENANCE	16,439	11,625	12,000	17,300	2,000	(15,300)
RECREATION GAS/TRAVEL	-	1,000	1,000	-	-	-
RECREATION OPER. SUP.	407	9,200	12,267	10,000	10,000	-
HOLIDAY DECORATIONS CONTRACT	-	2,526	3,368	5,000	-	(5,000)
HOLIDAY DECORATIONS OPERATING	486	1,679	2,239	750	1,500	750
POOL TRAVEL	23	190	253	-	200	200
POOL OPERATING SUPPLIES	33,317	41,734	41,734	25,000	43,000	18,000
POOL REPAIR & MAINTENANCE	1,911	5,034	5,034	15,000	6,000	(9,000)
PLANNING	2,519	-	-	550	-	(550)
ZONING	12,223	902	1,203	10,000	1,000	(9,000)
ECONOMIC DEVELOPMENT	6,994	1,139	1,519	5,000	2,500	(2,500)
TRANSFER TO SEWER FUND	-	-	-	-	-	-
TRANSFER TO LIBRARY FUND	-	-	-	-	-	-
TRANSFER TO OTHER FUNDS-DEBT	12,272	-	-	-	-	-
TRANSFER TO CAPITAL FUND	34,396	20,620	120,030	104,000	99,485	(4,515)
TRANSFER TO OTHER FUNDS-IMPROV	-	-	-	-	-	-
TOTAL EXPENSE	1,029,009	956,359	1,162,782	1,075,138	1,148,374	73,236

VILLAGE OF TREMPEALEAU 2022 BUDGET

DEBT SERVICE

ACCOUNT TITLE	2020 ACTUAL	2021 AS OF 9/30/21	2021 AS OF 12/31/21 (EST)	2021 BUDGET	2022 BUDGET	CHANGE
REVENUES						
PROPERTY TAXES	(316,828)	(252,177)	(252,177)	(252,177)	(191,019)	61,158
TRANSFER IN	(12,272)	-	-	-	-	-
TOTAL REVENUE	(329,100)	(252,177)	(252,177)	(252,177)	(191,019)	61,158
EXPENSES						
DEBT ISSUE COSTS	2,650	20	20	350	-	(350)
DEBT SERVICE - PRINCIPAL PMTS	292,657	228,304	228,304	227,923	174,784	(53,139)
DEBT SERVICE - INTEREST PMTS	33,934	23,958	23,958	23,904	16,235	(7,669)
TOTAL EXPENSES	329,241	252,282	252,282	252,177	191,019	(61,158)

VILLAGE OF TREMPEALEAU 2022 BUDGET

CAPITAL PROJECTS

ACCOUNT TITLE	2020 ACTUAL	2021 AS OF 9/30/21	2021 AS OF 12/31/21 (EST)	2021 BUDGET	2022 BUDGET	CHANGE
REVENUES						
GENERAL PROPERTY TAXES	(123,002)	(75,785)	(75,785)	(75,785)	-	75,785
SPECIAL ASSESSMENTS-CAPITAL	-	-	-	(250)	-	250
INTEREST ON TEMPORARY INVEST	-	-	-	(300)	-	300
DONATIONS FROM ORG & INDIV	(12,348)	-	-	-	-	-
PROCEEDS OF LONG TERM DEBT	-	(107,000)	(107,000)	(74,000)	(162,450)	(88,450)
TRANSFER IN	(34,396)	-	(120,030)	(104,000)	(99,485)	4,515
TOTAL REVENUES	(169,746)	(182,785)	(302,815)	(254,335)	(261,935)	(7,600)
EXPENSES						
CLERK - CAPITAL EQUIPMENT	1,941	12,333	12,333	10,000	2,400	(7,600)
ELECTION - CAPITAL EQUIPMENT	1,689	-	-	5,000	-	(5,000)
TREASURER CAPITAL EQUIPMENT	2,108	-	-	-	-	-
HALL CAPITAL IMPROVEMENTS	293	10,284	10,284	-	2,400	2,400
POLICE CAPITAL EQUIPMENT	12,064	75,333	75,333	60,835	20,000	(40,835)
STREETS CAPITAL EQUIPMENT	17,407	35,886	17,407	37,000	85,900	48,900
STREETS CAPITAL IMPROVEMENTS	86,355	56,847	106,847	104,000	101,485	(2,515)
TRAFFIC SIGNS CAPITAL EQUIPMT	425	396	425	6,000	-	(6,000)
SIDEWALKS CAPITAL IMPROVEMENTS	39,898	31,941	31,941	25,000	30,000	5,000
PARKS - CAPITAL EQUIPMENT	146	2,254	2,254	-	2,900	2,900
PARKS - CAPITAL IMPROVEMENTS	1,866	7,541	45,845	6,500	1,850	(4,650)
POOL - CAPITAL EQUIPMENT	146	-	146	-	3,000	3,000
POOL CAPITAL IMPROVEMENTS	5,406	-	-	-	-	-
PLANNING CAPITAL IMPROVEMENTS	-	-	-	-	12,000	12,000
TOTAL EXPENSES	169,746	232,815	302,815	254,335	261,935	7,600

VILLAGE OF TREMPEALEAU 2022 BUDGET

TIF DISTRICT

ACCOUNT TITLE	2020 ACTUAL	2021 AS OF 9/30/21	2021 AS OF 12/31/21 (EST)	2021 BUDGET	2022 BUDGET	CHANGE
REVENUES						
PROPERTY TAXES- TIF DIST.	(70,236)	(71,352)	(71,352)	(71,000)	(71,352)	(352)
STATE AID-COMPUTER EXEMPT-TID	-	(264)	(264)	-	(264)	(264)
MISCELLANEOUS REVENUE	(279)	-	-	-	-	-
INTEREST ON TEMPORARY INVEST	(6)	-	-	-	-	-
TOTAL REVENUES	(70,521)	(71,616)	(71,616)	(71,000)	(71,616)	(616)
EXPENSES						
ACCOUNTING	2,584	1,050	1,050	5,000	5,000	-
LONG TERM DEBT PRINCIPAL	40,727	42,329	42,329	40,727	44,007	3,280
LONG TERM DEBT INTEREST	8,851	7,249	7,249	8,851	5,571	(3,280)
GENERAL FUND ADVANCE INTEREST	2,642	-	-	16,422	-	(16,422)
ALLOCATION TO FUND BALANCE	-	-	-	-	17,038	17,038
TOTAL EXPENSES	54,804	50,628	50,628	71,000	71,616	616

VILLAGE OF TREMPEALEAU 2022 BUDGET

ARPA GRANT FUND

ACCOUNT TITLE	2020 ACTUAL	2021 AS OF 9/30/21	2021 AS OF 12/31/21 (EST)	2021 BUDGET	2022 BUDGET	CHANGE
REVENUES						
ARPA GRANT REVENUE	-	87,084	87,084	-	87,084	87,084
EXPENSES						
ALLOCATION TO FUND BALANCE	-	87,084	87,084	-	87,084	87,084

VILLAGE OF TREMPEALEAU 2022 BUDGET

LIBRARY

ACCOUNT TITLE	2020 ACTUAL	2021 AS OF 9/30/21	2021 AS OF 12/31/21 (EST)	2021 BUDGET	2022 BUDGET	CHANGE
REVENUES						
GENERAL PROPERTY TAXES	(89,072)	-	(89,072)	(89,072)	(91,604)	(2,532)
MUNICIPAL CONTRIBUTIONS	(6,000)	(5,000)	(5,000)	(6,000)	(10,000)	(4,000)
COUNTY AID - LIBRARY	(69,056)	(76,528)	(76,528)	(76,528)	(82,652)	(6,124)
DONATIONS FROM ORG. & INDIV.	(719)	(390)	(390)	-	-	-
MISCELLANEOUS REVENUE	(1,849)	(3,048)	(3,048)	(2,000)	(3,000)	(1,000)
GRANTS	(361)	-	-	-	-	-
TOTAL REVENUES	(167,057)	(84,966)	(174,038)	(173,600)	(187,256)	(13,656)
EXPENSES						
LIBRARY WAGES	80,555	64,737	86,316	91,166	96,637	5,471
WISCONSIN RETIREMENT	3,391	2,989	3,985	3,874	4,084	210
FICA	6,162	4,953	6,604	6,782	7,393	611
HEALTH INSURANCE	166	-	166	-	166	166
LIBRARY MILEAGE EXPENSE	214	-	-	-	-	-
LIBRARY OPERATING SUPPLIES	58,909	45,149	60,199	71,778	72,423	645
LIBRARY REPAIR & MAINTENANCE	861	514	685	-	6,553	6,553
LIBRARY CAPITAL EQUIPMENT	655	-	-	-	-	-
TOTAL EXPENSES	150,912	118,342	157,955	173,600	187,256	13,656

VILLAGE OF TREMPEALEAU 2022 BUDGET

ELECTRIC UTILITY

ACCOUNT TITLE	2020 ACTUAL	2021 AS OF 9/30/21	2021 AS OF 12/31/21 (EST)	2021 BUDGET	2022 BUDGET	CHANGE
REVENUES						
INTEREST INCOME	(1,807)	(90)	(120)	(2,700)	(1,000)	1,700
CONTRIBUTION IN AID OF CONSTR	(12,003)	(3,586)	(4,781)	(2,000)	(15,000)	(13,000)
RESIDENTIAL SALES	(1,279,705)	(985,095)	(1,313,460)	(1,350,000)	(1,375,000)	(25,000)
SMALL COMMERCIAL (GS1)	(443,407)	(342,191)	(456,255)	(445,000)	(545,000)	(100,000)
LARGE COMMERCIAL (CP1)	(277,258)	(214,482)	(285,976)	(300,000)	(310,000)	(10,000)
PUBLIC STREET LIGHTING (MS1)	(30,728)	(25,357)	(33,809)	(30,890)	(35,000)	(4,110)
FORFEITED DISCOUNTS	(1,285)	(2,242)	(2,989)	(4,000)	(3,000)	1,000
RENT FROM ELECTRIC PROPERTY	(3,300)	-	-	-	(3,600)	(3,600)
OTHER ELECTRIC REVENUES	(5,119)	(6,921)	(2,335)	(3,500)	(3,500)	-
TOTAL REVENUES	(2,054,611)	(1,579,964)	(2,099,725)	(2,138,090)	(2,291,100)	(153,010)
EXPENSES						
WAGES AND BENEFITS	345,747	314,107	398,149	384,438	403,479	19,041
DEPRECIATION EXPENSE	268,904	201,690	268,920	220,000	270,000	50,000
DEP EXP - CONTRIBUTED PLANT	21,893	16,416	21,888	20,000	22,000	2,000
TAXES ON UTILITY	10,995	4,570	8,070	6,000	10,500	4,500
TRANSFER OUT-PROPERTY TAX EQ.	75,927	56,943	75,924	75,000	76,000	1,000
COSTS OF CONTRACT WORK	43,208	34,250	34,250	5,200	7,000	1,800
INTEREST ON LONG TERM DEBT	111,860	62,820	112,057	112,057	110,273	(1,784)
AMORTIZATION EXPENSE	11,344	7,292	9,723	3,000	9,723	6,723
OTHER INTEREST EXPENSE	174	34	45	-	-	-
INVESTMENT REVENUE EXPENSE	(6,988)	514	685	6,000	1,000	(5,000)
PURCHASED POWER	1,062,296	777,029	1,036,039	1,100,000	1,032,744	(67,256)
LINE & STATION SUPPLIES & EXP.	4,762	6,565	8,753	18,000	20,000	2,000
STREET LIGHTING EXPENSES	9	110	147	15,000	-	(15,000)
METER EXPENSES	-	1,263	1,684	600	-	(600)
CAPITAL IMPROVEMENTS	-	38,846	38,846	-	-	-
MAINT. OF STRUCTURES & EQUIP.	34,495	32,221	35,150	44,115	30,000	(14,115)
MAINTENANCE OF LINES	919	1,256	1,675	300	1,000	700

VILLAGE OF TREMPEALEAU 2022 BUDGET

ELECTRIC UTILITY

ACCOUNT TITLE	2020 ACTUAL	2021 AS OF 9/30/21	2021 AS OF 12/31/21 (EST)	2021 BUDGET	2022 BUDGET	CHANGE
MAINTENANCE OF TRANSFORMERS	180	-	-	2,500	-	(2,500)
MAINT. OF STREET LIGHTING	-	-	-	1,000	1,000	-
MAINTENANCE OF METERS	-	-	-	-	9,000	9,000
BILLING, ACCTING & COLLEC EXP.	-	129	172	-	1,000	1,000
CUSTOMER ACCTS SUPPLIES & EXP.	8,308	5,241	6,988	7,900	7,000	(900)
UNCOLLECTIBLE ACCOUNTS	13	2,869	3,825	2,000	-	(2,000)
ELECTRIC DEPARTMENT TRAINING	-	1,273	1,697	-	8,000	8,000
OFFICE SUPPLIES & EXPENSES	11,110	1,657	12,709	10,000	12,800	2,800
OUTSIDE SERVICES EMPLOYED	11,830	45,585	49,729	50,000	22,400	(27,600)
PROPERTY INSURANCE	4,545	20,065	20,000	10,500	20,500	10,000
INJURIES & DAMAGES	877	-	-	-	2,400	2,400
REGULATORY COMMISSION EXPENSE	2,797	-	-	3,000	3,000	-
MISC. GENERAL EXPENSES	92,550	65,324	71,263	80,908	5,000	(75,908)
TRANSPORTATION EXPENSE	5,915	8,850	11,631	6,700	6,000	(700)
GENERAL PLANT OPERATING	27,493	8,473	11,297	32,075	15,000	(17,075)
GENERAL PLANT MAINTENANCE	1,666	6,450	8,600	-	6,450	6,450
TOTAL EXPENSES	2,152,830	1,721,842	2,249,916	2,216,293	2,113,269	(103,024)
NET (INCOME)/LOSS	98,219	141,879	150,191	78,203	(177,831)	

2022 BUDGETED CASH FLOW SUMMARY

		Estimated Beginning Unrestricted Cash	(265,419)
Net Income/(Loss)	177,831	Estimated Beginning Restricted Cash	<u>293,401</u>
Add: Depreciation & Amortization	301,723	Net Estimated Beginning Cash	27,982
Less: Principal payments on debt	(216,525)		
Less: Estimated Capital Improvements	<u>(190,000)</u>	Estimated Ending Unrestricted Cash	(189,077)
Net Cash Flow	73,029	Estimated Ending Restricted Cash	<u>290,088</u>
		Net Estimated Ending Cash	101,011

VILLAGE OF TREMPEALEAU 2022 BUDGET

SEWER UTILITY

ACCOUNT TITLE	2020 ACTUAL	2021 AS OF 9/30/21	2021 AS OF 12/31/21 (EST)	2021 BUDGET	2022 BUDGET	CHANGE
REVENUES						
MISC. OPERATING REVENUES	(314)	(1,307)	(1,307)	-	(500)	(500)
FORFEITED DISCOUNTS	(326)	(537)	(716)	(500)	(500)	-
RESIDENTIAL SALES - METERED	(26,572)	(19,782)	(26,376)	(25,000)	(295,000)	(270,000)
COMMERCIAL SALES - METERED	-	-	-	-	(61,000)	(61,000)
RESIDENTIAL SALES - METERED	-	-	-	-	-	-
COMMERCIAL SALES - FLAT RATE	(77,128)	(60,974)	(81,299)	(75,000)	(30,000)	45,000
RESIDENTIAL SALES - FLAT RATE	(404,463)	(315,693)	(420,924)	(400,000)	(220,000)	180,000
CONTRIBUTION IN AID OF CONSTR	(6,800)	(2,000)	(2,133)	(8,500)	(5,000)	3,500
INTEREST INCOME	(2,225)	(1,443)	(1,924)	(5,000)	(2,000)	3,000
TOTAL REVENUES	(517,829)	(401,736)	(534,679)	(514,000)	(614,000)	(100,000)
EXPENSES						
WAGES AND BENEFITS	174,911	119,689	138,560	163,825	189,365	25,540
**CAPITAL EQUIPMENT	-	11,770	11,770	26,500	-	(26,500)
RENT EXPENSE	5,455	-	-	-	5,500	5,500
MISC GENERAL EXPENSES	3,735	3,910	5,213	3,575	4,000	425
INSURANCE EXPENSE	6,417	15,349	15,000	8,000	15,800	7,800
OUTSIDE SERVICES	14,998	13,404	21,147	21,147	20,000	(1,147)
OFFICE SUPPLIES & EXPENSE	8,484	1,397	8,863	500	5,000	4,500
SEWER DEPARTMENT TRAINING	-	-	-	-	6,650	6,650
UNCOLLECTIBLE ACCOUNTS	2	510	680	-	-	-
METER READING SUPPLIES	-	134	179	-	200	200
METER READING OUTSIDE SERVICE	-	250	333	-	500	500
BILLING, COLLECTING & ACCTING	3,978	5,125	6,833	-	4,000	4,000
MAINT. OF GENERAL PLANT EQUIP.	283	1,074	1,432	500	1,000	500
MAINT. OF TREATMENT PLANT	-	381	508	-	2,000	2,000
MAINTENANCE - PUMPING STATIONS	3,808	947	1,263	4,000	4,000	-
MAINT OF COLLECTION SYSTEM	28,938	18,208	24,277	25,200	11,000	(14,200)
TRANSPORTATION EXPENSE	932	964	1,285	710	1,200	490
OPERATING SUPPLIES & EXPENSE	7,369	12,251	16,335	51,500	12,000	(39,500)

VILLAGE OF TREMPEALEAU 2022 BUDGET

SEWER UTILITY

ACCOUNT TITLE	2020 ACTUAL	2021 AS OF 9/30/21	2021 AS OF 12/31/21 (EST)	2021 BUDGET	2022 BUDGET	CHANGE
CHLORINE	-	-	-	-	-	-
POWER FOR PUMPING	42,075	33,892	45,189	40,300	42,000	1,700
INTEREST ON LONG TERM DEBT	6,884	6,764	6,764	6,764	26,040	19,276
TAXES ON UTILITY	2,309	58	77	-	2,200	2,200
DEPRECIATION EXPENSE	154,809	116,109	154,812	140,000	154,812	14,812
OUTSIDE SERVICES	7,349	97,544	-	-	-	-
MAINTENANCE - PUMPING STATIONS	7,345	1,644	2,192	-	1,500	1,500
MAINT OF COLLECTION SYSTEM	7,211	-	-	-	1,500	1,500
OPERATING SUPPLIES & EXPENSE	809	163	217	-	-	-
DEPRECIATION EXPENSE	5,485	4,113	5,484	-	29,000	29,000
 TOTAL EXPENSES	 493,586	 465,650	 468,413	 492,521	 539,267	 46,746
 NET (INCOME)/LOSS	 (24,242)	 63,914	 (66,266)	 (21,479)	 (74,733)	 (53,254)

2022 BUDGETED CASH FLOW SUMMARY			
Net Income/ (Loss)	74,733	Estimated Beginning Unrestricted Cash	(451,846)
Add: Depreciation	183,812	Estimated Beginning Restricted Cash	<u>200,918</u>
Add: Proceeds from Lakes District Loan	800,000	Net Beginning Cash	(250,928)
Less: Principal on Debt	(17,850)		
Less: Lakes District Capital Improvements	(800,000)	Estimated Ending Unrestricted Cash	(431,151)
Less: Allocation to Replacement Fund	(105,000)	Estimated Ending Restricted Cash	<u>305,918</u>
Less: Estimated Capital Improvements	<u>(115,000)</u>	Net Ending Cash	(125,233)
Net Cash Flow	20,695		

VILLAGE OF TREMPEALEAU 2022 BUDGET

WATER UTILITY

ACCOUNT TITLE	2020 ACTUAL	2021 AS OF 9/30/21	2021 AS OF 12/31/21 (EST)	2021 BUDGET	2022 BUDGET	CHANGE
REVENUES						
INTEREST INCOME	(132)	(45)	(60)	(125)	(100)	25
CONTRIBUTION IN AID OF CONSTR	(7,650)	(2,250)	(2,400)	(8,400)	(10,000)	(1,600)
RESIDENTIAL SALES	(286,858)	(220,281)	(293,708)	(290,000)	(300,000)	(10,000)
COMMERCIAL SALES	(54,432)	(41,616)	(55,488)	(54,000)	(54,000)	-
PRIVATE FIRE PROTECTION SERV.	-	-	-	-	-	-
PUBLIC FIRE PROTECTION SERVICE	(115,015)	(88,019)	(117,359)	(120,000)	(122,000)	(2,000)
PUBLIC AUTHORITY SALES	(19,677)	(16,187)	(21,583)	(15,000)	(18,000)	(3,000)
RESIDENTIAL RURAL SALES	-	-	-	-	-	-
MULTI-FAMILY RESIDENTIAL SALES	(5,413)	(3,389)	(4,519)	(5,000)	(5,400)	(400)
FORFEITED DISCOUNTS	(273)	(448)	(597)	(500)	(500)	-
OTHER WATER REVENUE	(12,245)	(7,243)	(6,343)	(9,740)	(12,000)	(2,260)
TOTAL REVENUE	(501,696)	(379,479)	(502,057)	(502,765)	(522,000)	(19,235)
EXPENSES						
WAGES AND BENEFITS	157,082	114,687	145,293	162,792	185,120	22,328
**DEPRECIATION EXPENSE	90,859	68,148	90,864	90,485	90,864	379
DEP EXP - CONTRIBUTED PLANT	31,814	23,859	31,812	31,750	31,812	62
**TAXES ON WATER UTILITY	(2,309)	55	(220)	2,000	(2,200)	(4,200)
TRANSFER OUT-PROPERTY TAX EQ.	65,443	49,086	65,448	70,000	65,448	(4,552)
INTEREST ON LONG TERM DEBT	20,245	10,053	19,102	19,102	17,069	(2,033)
**POWER PURCHASED FOR PUMPING	19,196	14,388	19,184	19,375	21,000	1,625
POWER SUPPLIES & EXPENSE	9,702	9,754	13,005	12,125	5,000	(7,125)
**MAINTENANCE OF PUMPING PLANT	2,652	7,782	10,376	12,750	12,750	-
CHEMICALS	15,497	13,002	17,336	15,000	15,375	375
MAINT. OF STRUCTURES & EQUIP.	-	26	35	-	5,000	5,000
POWER PRODUCTION SUPPLY & EXP	5,888	1,870	2,493	5,500	1,500	(4,000)
WATER TREATMENT SUPPLIES & EXP	1,400	83	111	-	1,017	1,017
*MT OF DISTRIBUTION RESERVOIRS	36	-	-	100	-	(100)
MAINTENANCE OF MAINS	1,330	-	-	2,000	4,000	2,000
MAINTENANCE OF SERVICES	84	40	53	-	4,000	4,000

VILLAGE OF TREMPEALEAU 2022 BUDGET

WATER UTILITY

ACCOUNT TITLE	2020 ACTUAL	2021 AS OF 9/30/21	2021 AS OF 12/31/21 (EST)	2021 BUDGET	2022 BUDGET	CHANGE
**MAINTENANCE OF METERS	955	1,154	1,539	250	3,300	3,050
MAINTENANCE OF HYDRANTS	659	657	876	990	700	(290)
CUST ACCTS SUPPLIES & EXPENSES	23	695	927	200	4,000	3,800
**CAPITAL IMPROVEMENTS	-	-	-	28,500	-	(28,500)
UNCOLLECTIBLE ACCOUNTS	2	580	773	500	400	(100)
WATER DEPARTMENT TRAINING	-	220	-	-	6,500	6,500
OFFICE SUPPLIES & EXPENSES	6,863	1,008	1,344	500	3,074	2,574
**OUTSIDE SERVICES EMPLOYED	22,777	20,347	27,129	22,500	16,000	(6,500)
**PROPERTY INSURANCE	7,753	14,153	14,000	7,500	14,500	7,000
INJURIES & DAMAGES	-	-	-	-	2,400	2,400
REGULATORY COMMISSION EXPENSE	1,959	-	-	3,000	-	(3,000)
**MISC. GENERAL EXPENSE	6,472	9,211	12,281	7,400	2,000	(5,400)
OPERATING EXPENSES	688	706	941	625	600	(25)
**TRANSPORTATION EXPENSE	580	963	1,284	425	1,000	575
TOTAL EXPENSES	467,650	362,524	475,986	515,369	512,229	(3,140)
NET (INCOME)/LOSS	(34,046)	(16,955)	(26,071)	12,604	(9,771)	

2022 BUDGETED CASH FLOW SUMMARY			
Net Income/(Loss)	9,771	Estimated Beginning Unrestricted Cash	322,426
Add: Depreciation	122,676	Estimated Beginning Restricted Cash	<u>67,480</u>
Less: Principal on Debt	(77,191)	Net Beginning Cash	389,906
Less: Allocation to Savings	(1,740)		
Less: Estimated Capital Improvements	<u>(60,000)</u>	Estimated Ending Unrestricted Cash	314,202
Net Cash Flow	(6,484)	Estimated Ending Restricted Cash	<u>69,220</u>
		Net Ending Cash	383,422

VILLAGE OF TREMPEALEAU 2022 BUDGET

LISTING OF INDEBTEDNESS TOTAL PRINCIPAL AND INTEREST

	2022	2023	2024	2025	2026	2027-2035	Total
GENERAL OBLIGATION DEBT							
State Trust Fund # 02015012.01 Public Works	67,126	67,126	67,126	-	-	-	201,379
State Trust Fund # 02015012.02 Public Works	66,013	66,013	66,013	-	-	-	198,039
Citizens (Loan 6025) Snow Plow Truck	26,328	37,129	-	-	-	-	63,457
Citizens (Loan 6688) Police Car	9,000	6,561	-	-	-	-	15,561
Citizens (Loan 9343) Police Squad Car	6,444	6,444	6,444	6,444	2,160	-	27,936
Citizens (Loan 9344) Police Dodge Durango	8,707	8,707	8,707	8,707	8,043	-	42,872
Citizens (Loan 9345) Dump Truck	7,400	7,400	7,400	7,400	10,471	-	40,071
GENERAL FUND TOTAL	191,018	199,381	155,690	22,551	20,675	-	589,315
TIF FUND							
Citizens (Loan 7087) TIF Loan	49,578	49,578	50,080	-	-	-	149,237
WATER FUND							
Clean Water Loan (V-394) Water	94,260	94,233	94,205	94,176	94,146	282,252	753,272
SEWER FUND							
State Trust Fund # 02019027.01 Sewer	2,441	2,441	2,441	2,441	2,441	4,882	17,087
State Trust Fund # 02019027.02 Sewer	21,445	21,445	21,445	21,445	21,445	42,891	150,118
SEWER FUND TOTAL	23,886	23,886	23,886	23,886	23,886	47,773	167,205
ELECTRIC FUND							
Citizens (Loan 8502) Electric	40,286	40,286	40,286	40,286	40,286	74,484	275,912
Bond Trust (V-749) Electric	286,514	281,704	281,431	285,731	284,531	2,256,375	3,676,286
ELECTRIC FUND TOTAL	326,799	321,989	321,717	326,017	324,817	2,330,859	3,952,199