



VILLAGE OF WATERFORD FINANCE COMMITTEE

Wednesday, September 23, 2019, 5:00 pm
Village Hall, 123 N. River St., Waterford WI

1. Call to Order
2. Roll Call
3. Comments and Correspondence
4. Public Appearances
5. Reading and Approval of Min: **07.08.19 FC**

New Business

- I. Review of 2020 budget proposals for the following funds:
 - Fire Operations
 - Fire & Rescue Donations
 - Fire Department 2% Dues
 - Fire & Rescue Impact Fees
 - Sum Fire
 - Rescue 102 Grant
 - Ambulance
 - Conservation & Development
 - Curb Appeal
 - Hotel Room Tax
 - Gen Fund Expenditures
 - Gen Fund Revenues

Adjournment

Public Notice

Questions regarding the nature of the agenda items or more detail on the agenda items listed above scheduled to be considered by the governmental body listed above can be directed to Zeke Jackson, Village Administrator at 920-421-4457 or at zjackson@waterfordwi.org. It is possible that members of and possibly a quorum of members of other governmental bodies of the municipality may be in attendance at the above-stated meeting to gather information; no action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to above in this notice. Upon reasonable notice, a good faith effort will be made to accommodate the needs of disabled individuals through sign language interpreters or other auxiliary aid at no cost to the individual to participate in public meetings. Due to the difficulty in finding interpreters, requests should be made as far in advance as possible preferably a minimum of 48 hours. For additional information or to request this service, contact the Village Staff at 262-534-7912, or by writing to the Village Administrator at the Village Administration Building, 123 N. River St, Waterford WI, 53185 Copies of reports and other supporting documentation are available for review at the Village Administrator's Office, Administration Building, 123 N. River St, Waterford WI 53185 during operating hours. (8 a.m. – 5 p.m. weekdays).

Posted: 09/20/19; 5:00 p.m.

1 Village of Waterford
2 Finance Committee Meeting Minutes - Unapproved
3 October 7th, 2019
4

5 Chair Ewert called the meeting to order at 5:02 pm.

6 Present: Pat Goldammer. Andrew Ewert. Troy McReynolds, Don Houston, Brain Lauer
7

8 Also present: Michelle Vandehey, Zeke Jackson, Colleen Schauer, Jim Bergles. Heather Kinkade, Sam Vogel
9

10 Minutes: Mc Reynolds motioned to approve 7-08-19 and 09-23-19 with corrections to members present.
11 Second by Houston. Motion carried.
12

13 Library: Jackson gave an overview of 2020 budget on Library funds. Kinkade and Vogel represented the
14 library and asked for clarification on a few items. The increase in water and sewer charges was explained in
15 regards to the change in charging for Public Fire Protection. The need for a Maker's Space was discussed.
16 Jackson gave direction to Kinkade and Vogel to start planning and thinking of ideas for that space in 2021.
17 Impact fees were discussed, as money that needs to be properly expended.
18

19 Utility: Water and sewer budget for 2020 were discussed. Public Fire Protection charges were discussed in
20 terms of financial impact. Numbers for projected income based on the rate increase need to be reevaluated in
21 the budget. Jackson spoke to utility upgrades and the state of upcoming and current projects.
22

23 Motion by Houston. to approve budget sections as discussed with noted changes. Second by Lauer. All aye.
24 Motion carried.
25

26 Motion by Houston to adjourn at 6:59 pm. Second by McReynolds. All aye. Motion carried.
27

28 Respectfully submitted by
29 Colleen Schauer, PIO



VILLAGE OF WATERFORD TREASURER'S REPORT

For additional information, visit www.waterfordwi.org

October 14, 2019

Treasurer's Report – Finance Committee

Review and discuss the following funds for the 2020 budget:

Fire Operations
Fire & Rescue Donations
Fire Department 2% Dues
Fire & Rescue Impact Fees
Sum Fire
Rescue 102 Grant
Ambulance
Conservation & Development
Curb Appeal
Hotel Room Tax
Gen Fund Expenditures
Gen Fund Revenues

Humbly Submitted,
Michelle Vandehey
Village Treasurer

Village of Waterford Annual Budget

General Fund Expenditures	2017	2018	2018	2019	2019	2020
Fund 100	Actual	Budget	Actual	Budget	7/31 YTD / Est.	Budget

Ambulance

Revenues-(Here for illustration only; revenues are in Gen Rev)

Service Fees

46231	Rescue Revenue (Outsourced Billing)	243,769	280,000	292,043	406,306	168,131	320,000
46232	Rescue Revenue - Collections Account (Aging)	6,591	8,000	16,743	6,500	3,885	10,000
	Crossfit Lease Revenue						18,000
	Transfer from Fund 102 for Equipment and 2018						0
	Ambulance Purchase						
	Subtotal	250,360	288,000	308,786	412,806	172,016	348,000
	Total Revenues	\$250,360	\$288,000	\$308,786	\$412,806	\$172,016	\$348,000

Expenditure**Personal Services**

5230011	Salaries & Wages	185,680	192,731	194,099	234,403	135,364	286,253
5230012	Social Security & Medicare	14,217	15,815	14,728	17,932	9,357	21,898
5230014	Health/Life/Disability Insurance	9,969	16,832	15,123	15,076	4,240	17,053
5230015	Retirement	0	13,923	6,484	2,714	3,430	7,377
5230018	Continuing Education	2,404	3,900	8,241	27,900	577	3,000
5230019	Physicals	2,040	1,888	387	1,700	1,200	1,700
	Subtotal	\$214,309	\$245,088	\$239,062	\$299,724	\$154,167	\$337,281

Contractual Services

5230022	Utility - DirecTv	0	900	900	900	675	900
5230022	Cell Phone	61	0	1,200	1,200	1,200	1,200
5230022	Electric	3,864	6,600	6,500	6,600	1,232	6,600
5230022	Gas	4,274	3,450	4,250	3,450	379	3,450
5230022	Telephone	2,852	3,395	3,250	3,395	141	3,395
5230022	Water & Sewer	850	1,196	1,200	1,196	1,038	1,600
5230024	IT Expenses	6,040	8,585	8,500	8,585	330	8,585
5230024	Station #1 & #2 R&M	5,737	4,750	1,250	2,000	9,601	5,000
5230024	Truck Repair & Maint.	15,686	7,175	10,000	10,000	3,802	10,000
5230029	EMS Response Billing	12,718	15,300	23,847	20,650	7,261	20,650
5230029	Other Contractual (Vernon)	30,200	20,000	14,850	20,000	1,350	5,000
	Subtotal	\$82,281	\$71,351	\$75,747	\$77,976	\$27,010	\$66,380

Supplies & Expenses

5230033	Meetings & Conferences	710	0	604	0	0	0
5230034	Medical Supplies	26,644	20,000	23,173	21,000	12,010	21,000
5230034	Uniforms	3,597	4,000	9,229	4,000	2,212	4,000
5230035	Office Supplies	4,617	3,750	8,828	4,000	2,943	4,000
5230036	Oxygen/Cylinder Rental	2,153	2,800	1,880	2,300	1,158	2,300
5230036	Equip. Repairs & Maint.	7,991	5,615	8,828	6,500	376	6,500
5230038	Vehicle Gas	5,162	5,600	6,947	6,000	1,925	6,000
	Subtotal	\$50,873	\$41,765	\$59,489	\$43,800	\$20,624	\$43,800

Total Expenditures	\$347,463	\$358,204	\$374,297	\$421,500	\$201,801	\$447,461
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Total Cost to Deliver Service	-\$97,103	-\$70,204	-\$65,511	-\$8,694	-\$29,785	-\$99,461
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Village of Waterford Annual Budget

General Fund Expenditures	2017	2018	2018	2019	2019	2020
Fund 100	Actual	Budget	Actual	Budget	7/31 YTD / Est.	Budget
Ambulance						

Items prior to 2019 are 50% allocations of cost. EMS as a separate tracking entity began in FY 2019

Village of Waterford Annual Budget

Non - Major Funds		2017	2018	2019	2019	2020
Fund 220		Actual	Actual	Budget	7/31 YTD / Est.	Budget
Rescue 102 Grant						
Beginning Balance		\$11,269	\$13,602	\$16,773	\$16,773	\$5,375
Revenue						
Grants from Local Governments						
43529	Rescue 102 Grant	5,926	5,375	5,375	6,000	5,375
	Subtotal	\$5,926	\$5,375	\$5,375	\$6,000	\$5,375
Total Revenues		\$5,926	\$5,375	\$5,375	\$6,000	\$5,375
Total Funds Available		\$17,195	\$18,977	\$22,148	\$22,773	\$10,750
Expenditure						
Supplies & Expenses						
5230034	Rescue 102 Grant Expenditures	3,593	2,204	16,773	1,129	0
	Subtotal	\$3,593	\$2,204	\$16,773	\$1,129	\$0
Total Expenditures		\$3,593	\$2,204	\$16,773	\$1,129	\$0
Total Fund Balance		\$13,602	\$16,773	\$5,375	\$21,644	\$10,750
		<i>Proof to Audit (p.50) \$13,602</i>				

Village of Waterford Annual Budget

General Funds		2017	2018	2019	2019	2020
Fund 100		Actual	Actual	Budget	7/31 YTD / Est.	Budget
Sum Fire Funds						
Beginning Balance		\$197,379	\$200,111	\$218,493	\$214,256	\$94,101
Revenue						
Taxes, Fees & Revenues						
215	Fire Dept. Dues	19,102	18,738	18,600	20,763	19,000
220	Rescue 102 Grant	5,926	5,375	5,375	6,000	5,375
276	Fire & Rescue Impact Fees	42,035	22,819	0	4,804	64,800
221	Fire & Rescue Donations	4,283	4,000	0	1,209	1,500
	Subtotal	\$71,346	\$50,932	\$23,975	\$32,776	\$90,675
Total Revenues		\$71,346	\$50,932	\$23,975	\$32,776	\$90,675
Total Funds Available		\$268,725	\$251,043	\$242,468	\$247,032	\$184,776
Expenditure						
Eligible Spending						
Supplies & Expenses						
215	Fire Dept. 2 Dues	33,309	31,363	45,504	13,691	31,949
220	Rescue 102 Grant	3,593	2,204	16,773	1,129	0
276	Fire & Rescue Impact Fees (Transfer)	0	0	135,476	135,476	64,800
221	Fire & Rescue Donations	31,712	3,220	39,340	2,636	3,000
	Subtotal	\$68,614	\$36,787	\$237,093	\$152,931	\$99,749
Total Expenditures		\$68,614	\$36,787	\$237,093	\$152,931	\$99,749
Total Fund Balance		\$200,110	\$214,256	\$5,375	\$94,101	\$85,027

Village of Waterford Annual Budget

General Fund Expenditures		2017	2018	2018	2019	2019	2020
Fund 100		Actual	Budget	Actual	Budget	7/31 YTD / Est.	Budget
Fire Operations							
Expenditure							
Personal Services							
5220011	Salaries & Wages	185,680	192,731	194,099	234,403	136,272	286,253
5220012	Social Security & Medicare	14,217	15,815	14,728	17,932	9,357	21,898
5220014	Health/Life/Disability Insurance	9,969	16,832	15,123	14,919	14,452	17,053
5220015	Retirement	0	13,923	6,484	2,714	3,430	7,377
5220018	Continuing Education	2,404	3,900	8,241	3,900	2,273	3,900
5220019	Physicals	2,040	1,888	387	1,700	644	1,700
	Subtotal	\$214,309	\$245,088	\$239,062	\$275,567	\$166,429	\$338,181
Contractual Services							
5220022	Utility - DirecTv	0	900	937	900	406	900
5220022	Cell Phone	61	0	0	1,200	1,200	1,200
5220022	Electric	3,864	6,600	6,132	6,500	6,500	6,500
5220022	Gas	4,274	3,450	2,024	4,250	3,414	4,250
5220022	Telephone	2,852	3,395	2,086	3,250	1,858	3,250
5220022	Water & Sewer	850	1,196	886	1,200	673	1,600
5220024	IT Expenses	6,040	8,585	7,729	8,500	8,348	8,500
5220024	Station #1 & #2 R&M	5,737	4,750	4,668	1,250	4,332	5,000
5220024	Truck Repair & Maint.	15,686	7,175	59,511	10,000	32,209	10,000
	Subtotal	\$39,363	\$36,051	\$83,971	\$37,050	\$58,940	\$41,200
Supplies & Expenses							
5220033	Meetings & Conferences	710	2,515	604	2,515	0	0
5220034	Uniforms	3,597	4,000	9,229	4,000	915	4,000
5220035	Office Supplies	4,617	3,750	6,549	3,750	756	3,750
5220036	Hydrant Rental (Transfer to Water)	239,173	237,131	237,131	237,131	138,326	0
5220036	Equip. Repairs & Maint.	7,991	5,615	8,828	6,500	370	6,500
5220036	Small Equipment	3,989	8,500	9,098	10,000	4,452	7,000
5220038	Vehicle Gas	5,163	5,600	6,947	6,000	6,598	8,000
	Subtotal	\$265,239	\$267,111	\$278,386	\$269,896	\$151,417	\$29,250
Total Expenditures		\$518,911	\$548,250	\$601,419	\$582,513	\$376,786	\$408,631
Total Cost to Deliver Service		\$518,911	\$548,250	\$601,419	\$582,513	\$376,786	\$408,631

EMS was split from Fire in 2019 budget. Allocations were made 50% to each.
Going forward, this should assign actual expenses for each operational service.

Approximately \$18,000 in Crossfit rental revenue

Village of Waterford Annual Budget

Non - Major Funds		2017	2018	2019	2019	2020
Fund 215		Actual	Actual	Budget	7/31 YTD / Est.	Budget
Fire Dept - 2% Dues						
Beginning Balance		\$32,709	\$18,502	\$5,877	\$5,877	\$12,949
Revenue						
Grants From Local Governments						
43529	2% Dues	19,102	18,738	18,600	20,763	19,000
	Subtotal	\$19,102	\$18,738	\$18,600	\$20,763	\$19,000
Total Revenues		\$19,102	\$18,738	\$18,600	\$20,763	\$19,000
Total Funds Available		\$51,811	\$37,240	\$24,477	\$26,640	\$31,949
Expenditure						
Supplies & Expenses						
5230034	2% Dues Expenditures	33,309	31,363	45,504	13,691	31,949
	Subtotal	\$33,309	\$31,363	\$45,504	\$13,691	\$31,949
Other Financing Uses						
59200	Transfer to Gen Revenue	0	0	0	0	0
	Subtotal	\$0	\$0	\$0	\$0	\$0
Total Expenditures		\$33,309	\$31,363	\$45,504	\$13,691	\$31,949
Total Fund Balance		\$18,502	\$5,877	-\$21,027	\$12,949	\$0
		Proof to Audit (p.50) \$18,502				

Village of Waterford Annual Budget

Non - Major Funds		2017	2018	2019	2019	2020
Fund 221		Actual	Actual	Budget	7/31 YTD / Est.	Budget
Fire & Rescue Donations						
Beginning Balance		\$65,965	\$38,536	\$39,316	\$39,316	\$37,890
Revenue						
Donations & Contributions						
48503	Fire Rescue Donations	4,283	4,000	0	1,209	1,500
	Subtotal	\$4,283	\$4,000	\$0	\$1,209	\$1,500
Total Revenues		\$4,283	\$4,000	\$0	\$1,209	\$1,500
Total Funds Available		\$70,248	\$42,536	\$39,316	\$40,525	\$39,390
Expenditure						
Supplies & Expenses						
5220039	Donation Expense	31,712	3,220	39,340	2,636	3,000
	Subtotal	\$31,712	\$3,220	\$39,340	\$2,636	\$3,000
Total Expenditures		\$31,712	\$3,220	\$39,340	\$2,636	\$3,000
Total Fund Balance		\$38,536	\$39,316	-\$24	\$37,890	\$36,390
<i>Proof to Audit (p.51)</i>		\$38,536				

Village of Waterford Annual Budget

Non - Major Funds		2017	2018	2019	2019	2020
Fund 276		Actual	Actual	Budget	7/31 YTD / Est.	Budget
Fire & Rescue Impact Fees						
Beginning Balance		\$87,436	\$129,471	\$135,476	\$152,290	\$0
Revenue						
Donations & Contributions						
48671	Fire Impact Fees	42,035	22,819	0	4,804	64,800
	Subtotal	\$42,035	\$22,819	\$0	\$4,804	\$64,800
Total Revenues		\$42,035	\$22,819	\$0	\$4,804	\$64,800
Total Funds Available		\$129,471	\$152,290	\$135,476	\$157,094	\$64,800
Expenditure						
Other Financing Uses						
49200	Transfer to Special Funds	0	0	135,476	135,476	64,800
	Subtotal	\$0	\$0	\$135,476	\$135,476	\$64,800
Total Expenditures		\$0	\$0	\$135,476	\$135,476	\$64,800
Total Fund Balance		\$129,471	\$152,290	\$0	\$21,618	\$0

Proof to Audit (p.52) \$129,471

Fire and EMS Impact Fee = \$1201.00

Village of Waterford Annual Budget

General Fund Expenditures Fund 100	2017 Actual	2018 Actual	2019 Budget	2019 7/31 YTD / Est.	2020 Budget
Conservation & Development					
Expenditure					
Planning/Zoning					
Contractual Services					
5630021 Development - Engineering	31,921	42,570	35,000	15,963	15,000
5630021 RCEDC Contract	0	0	20,000	15,000	20,600
5630024 Repairs & Maint. Services	0	1,431	0	0	0
Subtotal	\$31,921	\$44,001	\$55,000	\$30,963	\$35,600
Urban Development					
Supplies & Expenses					
5660032 Newsletter/Postage	164	0	0	0	5,000
5660039 Civic Promotion	965	0	0	0	0
5660039 Development/Comprehensive Plan	0	0	0	0	0
Subtotal	\$1,129	\$0	\$0	\$0	\$5,000
Total Expenditures	\$33,050	\$44,001	\$55,000	\$30,963	\$40,600

Village of Waterford Annual Budget

0 Fund 229	2017 Actual	2018 Actual	2019 Budget	2019 7/31 YTD / Est.	2020 Budget
Curb Appeal					
Beginning Balance	\$29,440	\$28,146	\$20,561	\$20,561	\$20,561
Revenue					
Other Financing Sources					
49200 Transfers from Other Funds	0	0	0	0	0
Subtotal	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Total Funds Available	\$29,440	\$28,146	\$20,561	\$20,561	\$20,561
Expenditure					
Contractual Services					
5230034 Curb Appeal Expenditures	1,294	7,585	0	0	20,561
Subtotal	\$1,294	\$7,585	\$0	\$0	\$20,561
Total Expenditures	\$1,294	\$7,585	\$0	\$0	\$20,561
Total Fund Balance	\$28,146	\$20,561	\$20,561	\$20,561	\$0
Proof to Audit (p.51)	\$28,146				

34320 Look up in QB and decide what to put in here for expenditures - monies were paid out to Colleen Weber in 2018

Village of Waterford Annual Budget

Non - Major Funds		2017	2018	2018	2019	2019	2020
Fund 223		Actual	Budget	Actual	Budget	7/31 YTD / Est.	Budget
Hotel Room Tax - Promo							
Beginning Balance		\$12,496	-\$7,886	-\$7,886	\$30,552	\$30,552	\$30,552
Revenue							
Miscellaneous Income							
48110	Interest Income	0	0	0	0	0	0
48505	Room Tax Promotional Revenue (70%)	32,551	22,500	38,522	22,500	20,459	34,000
	Subtotal	\$32,551	\$22,500	\$38,522	\$22,500	\$20,459	\$34,000
Other Financing Sources							
49200	Transfer from General Government	0	0	96,730	89,750	89,750	0
	Subtotal	\$0	\$0	\$96,730	\$89,750	\$89,750	\$0
Total Revenues		\$32,551	\$22,500	\$135,252	\$112,250	\$110,209	\$34,000
Total Funds Available		\$45,047	\$14,614	\$127,366	\$142,802	\$140,761	\$64,552
Expenditure							
Supplies & Expenses							
5170031	Marketing	0	0	0	40,000	30,424	15,000
5170032	Grants to Others for Operations/Events	0	0	0	72,250	27,181	20,000
5170033	Absolutely Waterford Contract*	52,933	15,000	0	0	0	15,000
5170034	Racine Co Conv Bureau (10)*	0	2,250	6,814	0	1,662	6,500
5170035	Balloonfest	0	5,000	15,000	0	0	0
5170036	Chamber Contract	0	5,625	75,000	0	0	5,000
	Subtotal	\$52,933	\$27,875	\$96,814	\$112,250	\$59,267	\$61,500
Total Expenditures		\$52,933	\$27,875	\$96,814	\$112,250	\$59,267	\$61,500
Adjustment to Audit (Less AW expense)							
Total Fund Balance		-\$7,886	-\$13,261	\$30,552	\$30,552	\$81,494	\$3,052

Proof to Audit (p.48) -\$7,886

In accordance with 66.0615, the Village spends in excess of the statutory requirement of 70% on tourism/destination marketing. All ancillary organizations that assist with Destination Marketing are denoted with a * in the account name. Ancillary organizations that assist with Economic Development are also included in Fund 223

Village of Waterford Annual Budget

General Fund Expenditures		2017	2018	2018	2019	2019	2020
Fund 100		Actual	Budget	Actual	Budget	7/31 YTD / Est.	Budget
General Government Expenditures							
Legislative							
Legislative - Personal Services							
5110011	Salaries, Committees	5,293	13,055	10,620	6,000	5,780	6,000
5110011	Salaries, Village Board	38,349	55,520	48,490	47,000	24,930	47,000
5110012	Social Security & Medicare	3,810	5,245	4,522	4,055	1,907	4,055
	Subtotal	\$47,452	\$73,820	\$63,632	\$57,055	\$32,617	\$57,055
Legislative - Supplies & Expenses							
5110032	Publications, Subscriptions & Dues	0	8,000	6,215	8,000	4,073	8,000
5110033	Travel	0	0	142	1,750	372	1,250
5110039	Other Supplies & Expenses	4,406	10,298	4,645	4,300	771	4,300
	Subtotal	\$4,406	\$10,298	\$11,002	\$14,050	\$5,215	\$13,550
Legal - Contractual Services							
5130021	Legal Codification Fees	6,535	9,000	9,251	6,500	4,841	6,500
5130021	Attorney Fees (General Legal)	73,618	69,000	70,864	32,000	33,638	32,000
	Subtotal	\$80,153	\$78,000	\$80,115	\$38,500	\$38,479	\$38,500
	Total Legislative Expenditures	\$132,011	\$162,118	\$154,749	\$109,605	\$76,312	\$109,105
Village Hall							
Village Hall - Contractual Services							
5141022	Utility Services	33,852	32,850	22,547	33,000	18,215	33,000
5141024	Repairs & Maintenance Service - Village Admin	17,844	19,727	28,411	20,000	12,387	20,000
5141025	Communications/Promotions	1,552	4,949	3,648	5,200	795	5,200
5141026	IT Expenses	25,052	27,790	33,040	28,000	34,671	30,000
5141029	Contractual Services - Janitorial & Other	6,821	7,250	11,286	7,250	3,204	7,250
	Subtotal	\$85,121	\$92,566	\$98,931	\$93,450	\$69,272	\$95,450
Village Hall - Supplies & Expense							
5141030	Recognition	0	0	0	6,000	1,710	5,000
5141030	Cell Phone	0	385	1,782	1,600	620	1,600
5141031	Office Supplies & Copier	0	7,674	7,555	7,674	5,499	7,600
5141032	Publications, Subscriptions, & Dues	10,466	222	1,589	800	615	2,000
5141033	Travel	0	7,627	2,474	17,000	2,942	10,000
5141038	Postage	638	2,620	8,955	2,620	1,054	4,000
5141039	Other Supplies & Expenses	14,212	5,434	10,135	8,500	1,247	8,500
	Subtotal	\$25,316	\$23,962	\$32,490	\$44,194	\$13,688	\$38,700
Village Hall - Personnel							
5142011	Salaries & Wages	298,607	266,871	335,296	360,043	206,370	394,539
5142012	Social Security & Medicare	14,423	20,416	25,835	27,543	15,024	30,549
5142014	Health/Life/Disability Insurance	60,117	68,670	82,873	104,828	50,455	85,393
5142015	Retirement	1,645	19,215	19,396	24,123	13,527	26,359
5142018	Continuing Education	5,768	7,627	2,635	12,000	4,173	8,000
	Subtotal	\$380,560	\$382,799	\$466,035	\$528,537	\$289,549	\$544,840
Elections - Personnel							
5144011	Salaries & Wages	3,100	8,100	7,740	4,500	1,265	8,600
5144039	Supplies & Expenses - Other Expense	4,778	7,428	2,503	3,000	1,432	3,000
	Subtotal	\$7,878	\$15,528	\$10,243	\$7,500	\$2,697	\$11,600
Financial Administration - Contractual Services							
5151021	Professional Services, Accounting	16,609	15,525	42,549	50,000	39,458	44,000
	Subtotal	\$16,609	\$15,525	\$42,549	\$50,000	\$39,458	\$44,000
Assessment - Contractual Services							
5153021	Assessment Services	14,143	14,605	7,555	14,000	6,000	14,000
	Subtotal	\$14,143	\$14,605	\$7,555	\$14,000	\$6,000	\$14,000

Village of Waterford Annual Budget

General Fund Expenditures		2017	2018	2018	2019	2019	2020
Fund 100		Actual	Budget	Actual	Budget	7/31 YTD / Est.	Budget
Health & Human Services - Contractual Services							
5410021	Racine County Health Department	37,861	38,412	57,618	39,857	19,929	39,858
5410029	Humane Society	3,729	340	335	2,218	2,217	2,218
	Subtotal	\$41,590	\$38,752	57,953	\$42,075	\$22,146	\$42,076
General Operations							
51900	Bank Fees	0	0	22,417	0	3,624	6,000
5193051	Property Insurance	50,445	45,644	60,156	50,537	64,593	52,558
5193052	Workers Compensation	2,222	13,998	18,958	14,500	16,541	18,500
5193052	Contingency	0	0	0	10,000	0	0
	Subtotal	\$52,667	\$59,642	\$101,531	\$75,037	\$84,758	\$77,058
Total Village Hall Expenditures		\$623,884	\$643,379	\$817,286	\$854,793	\$527,568	\$867,725
Judicial							
Personal Services							
5120011	Salaries & Wages	31,871	29,435	8,500	30,000	17,738	31,003
5120012	Social Security & Medicare	2,316	2,252	606	2,295	1,299	2,372
5120014	Health/Life/Disability Insurance	5,207	7,100	6,373	6,200	4,312	7,835
5120015	Retirement	419	1,403	0	2,040	843	2,992
	Subtotal	\$39,813	\$40,190	\$15,479	\$40,535	\$24,192	\$44,202
Supplies & Expenses							
5120039	Other Supplies & Expense	6,746	5,600	1,742	6,000	2,610	6,000
	Subtotal	\$6,746	\$5,600	\$1,742	\$6,000	\$2,610	6,000
Total Judicial Expenditures		\$46,559	\$45,790	\$17,221	\$46,535	\$26,802	\$50,202
Other Financing Uses							
59200	Operating Transfers In	0	0	0	0	0	0
59200	Transfer to Hotel Room Tax	0	0	75,000	89,750	89,750	0
59200	Transfer to Canoe Kayak Launch	0	0	45,671	0	0	0
59200	Transfer to Library	0	0	0	7,918	7,918	29,064
59200	Transfer to Debt Service	0	0	49,387	332,352	332,352	0
	Subtotal	\$0	\$0	\$170,058	\$430,020	\$430,020	\$29,064
Total Transfer Expenditures		\$0	\$0	\$170,058	\$430,020	\$430,020	\$29,064
Total Gen Gov Expenditures with Transfers		\$802,454	\$851,287	\$1,159,314	\$1,440,953	\$1,060,702	\$1,056,095
<i>(Including Health and Human Services proof to audit (p.5)</i>		\$802,454		1,089,152			

Village of Waterford Annual Budget

General Fund Expenditures		2017	2018	2018	2019	2019	2020
Fund 100		Actual	Budget	Actual	Budget	7/31 YTD / Est.	Budget
General Government Expenditures							
Legislative							
Legislative - Personal Services							
5110011	Salaries, Committees	5,293	13,055	10,620	6,000	5,780	6,000
5110011	Salaries, Village Board	38,349	55,520	48,490	47,000	24,930	47,000
5110012	Social Security & Medicare	3,810	5,245	4,522	4,055	1,907	4,055
	Subtotal	\$47,452	\$73,820	\$63,632	\$57,055	\$32,617	\$57,055
Legislative - Supplies & Expenses							
5110032	Publications, Subscriptions & Dues	0	8,000	6,215	8,000	4,073	8,000
5110033	Travel	0	0	142	1,750	372	1,250
5110039	Other Supplies & Expenses	4,406	10,298	4,645	4,300	771	4,300
	Subtotal	\$4,406	\$10,298	\$11,002	\$14,050	\$5,215	\$13,550
Legal - Contractual Services							
5130021	Legal Codification Fees	6,535	9,000	9,251	6,500	4,841	6,500
5130021	Attorney Fees (General Legal)	73,618	69,000	70,864	32,000	33,638	32,000
	Subtotal	\$80,153	\$78,000	\$80,115	\$38,500	\$38,479	\$38,500
	Total Legislative Expenditures	\$132,011	\$162,118	\$154,749	\$109,605	\$76,312	\$109,105
Village Hall							
Village Hall - Contractual Services							
5141022	Utility Services	33,852	32,850	22,547	33,000	18,215	33,000
5141024	Repairs & Maintenance Service - Village Admin	17,844	19,727	28,411	20,000	12,387	20,000
5141025	Communications/Promotions	1,552	4,949	3,648	5,200	795	5,200
5141026	IT Expenses	25,052	27,790	33,040	28,000	34,671	30,000
5141029	Contractual Services - Janitorial & Other	6,821	7,250	11,286	7,250	3,204	7,250
	Subtotal	\$85,121	\$92,566	\$98,931	\$93,450	\$69,272	\$95,450
Village Hall - Supplies & Expense							
5141030	Recognition	0	0	0	6,000	1,710	5,000
5141030	Cell Phone	0	385	1,782	1,600	620	1,600
5141031	Office Supplies & Copier	0	7,674	7,555	7,674	5,499	7,600
5141032	Publications, Subscriptions, & Dues	10,466	222	1,589	800	615	2,000
5141033	Travel	0	7,627	2,474	17,000	2,942	10,000
5141038	Postage	638	2,620	8,955	2,620	1,054	4,000
5141039	Other Supplies & Expenses	14,212	5,434	10,135	8,500	1,247	8,500
	Subtotal	\$25,316	\$23,962	\$32,490	\$44,194	\$13,688	\$38,700
Village Hall - Personnel							
5142011	Salaries & Wages	298,607	266,871	335,296	360,043	206,370	394,539
5142012	Social Security & Medicare	14,423	20,416	25,835	27,543	15,024	30,549
5142014	Health/Life/Disability Insurance	60,117	68,670	82,873	104,828	50,455	85,393
5142015	Retirement	1,645	19,215	19,396	24,123	13,527	26,359
5142018	Continuing Education	5,768	7,627	2,635	12,000	4,173	8,000
	Subtotal	\$380,560	\$382,799	\$466,035	\$528,537	\$289,549	\$544,840
Elections - Personnel							
5144011	Salaries & Wages	3,100	8,100	7,740	4,500	1,265	8,600
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	Subtotal	\$7,878	\$15,528	\$10,243	\$7,500	\$2,697	\$11,600
Financial Administration - Contractual Services							
5151021	Professional Services, Accounting	16,609	15,525	42,549	50,000	39,458	44,000
	Subtotal	\$16,609	\$15,525	\$42,549	\$50,000	\$39,458	\$44,000
Assessment - Contractual Services							
5153021	Assessment Services	14,143	14,605	7,555	14,000	6,000	14,000
	Subtotal	\$14,143	\$14,605	\$7,555	\$14,000	\$6,000	\$14,000

Village of Waterford Annual Budget

General Fund Expenditures Fund 100		2017 Actual	2018 Budget	2018 Actual	2019 Budget	2019 7/31 YTD / Est.	2020 Budget
Health & Human Services - Contractual Services							
5410021	Racine County Health Department	37,861	38,412	57,618	39,857	19,929	39,858
5410029	Humane Society	3,729	340	335	2,218	2,217	2,218
	Subtotal	\$41,590	\$38,752	57,953	\$42,075	\$22,146	\$42,076
General Operations							
51900	Bank Fees	0	0	22,417	0	3,624	6,000
5193051	Property Insurance	50,445	45,644	60,156	50,537	64,593	52,558
5193052	Workers Compensation	2,222	13,998	18,958	14,500	16,541	18,500
5193052	Contingency	0	0	0	10,000	0	10,000
	Subtotal	\$52,667	\$59,642	\$101,531	\$75,037	\$84,758	\$87,058
Total Village Hall Expenditures		\$623,884	\$643,379	\$817,286	\$854,793	\$527,568	\$877,725
Judicial							
Personal Services							
5120011	Salaries & Wages	31,871	29,435	8,500	30,000	17,738	31,003
5120012	Social Security & Medicare	2,316	2,252	606	2,295	1,299	2,372
5120014	Health/Life/Disability Insurance	5,207	7,100	6,373	6,200	4,312	7,835
5120015	Retirement	419	1,403	0	2,040	843	2,992
	Subtotal	\$39,813	\$40,190	\$15,479	\$40,535	\$24,192	\$44,202
Supplies & Expenses							
5120039	Other Supplies & Expense	6,746	5,600	1,742	6,000	2,610	6,000
	Subtotal	\$6,746	\$5,600	\$1,742	\$6,000	\$2,610	6,000
Total Judicial Expenditures		\$46,559	\$45,790	\$17,221	\$46,535	\$26,802	\$50,202
Other Financing Uses							
59200	Operating Transfers In	0	0	0	0	0	0
59200	Transfer to Hotel Room Tax	0	0	75,000	89,750	89,750	0
59200	Transfer to Canoe Kayak Launch	0	0	45,671	0	0	0
59200	Transfer to Library	0	0	0	7,918	7,918	29,064
59200	Transfer to Debt Service	0	0	49,387	332,352	332,352	0
	Subtotal	\$0	\$0	\$170,058	\$430,020	\$430,020	\$29,064
Total Transfer Expenditures		\$0	\$0	\$170,058	\$430,020	\$430,020	\$29,064
Total Gen Gov Expenditures with Transfers		\$802,454	\$851,287	\$1,159,314	\$1,440,953	\$1,060,702	\$1,066,095
<i>(Including Health and Human Services proof to audit (p.5)</i>		\$802,454		1,089,152			

Village of Waterford Annual Budget

General Fund Revenues Fund 100	2017 Actual	2018 Actual	2019 Budget	2019 7/31 YTD / Est.	2020 Budget
Budget Summary - General Fund Only					
Beginning Combined Balance	\$2,346,534	\$1,744,826	\$2,018,579	\$2,018,579	\$1,704,721
Revenues					
Property Taxes	1,572,110	1,637,981	1,881,021	1,881,136	1,693,190
Other Taxes	126,135	299,580	121,200	62,120	121,000
Special Assessments	0	1,863	0	7,958	0
Intergovernmental Aid	197,483	654,343	196,713	374,050	402,698
Licenses & Permits	200,780	178,015	209,475	141,963	207,100
Fines, Forfeits & Penalties	99,066	74,903	95,000	41,450	95,000
Public Charges for Services	514,295	537,036	638,497	388,028	533,206
Intergovernmental Charges for Services	8,000	9,000	7,500	7,000	0
Interest Income	40,930	160,519	74,431	110,376	111,000
Miscellaneous Revenue	34,157	55,900	13,500	52,147	25,000
Other Financing Sources (Transfers)	194,676	76,403	265,236	212,600	200,000
Total Revenues	\$2,987,631	\$3,685,543	\$3,502,573	\$3,278,828	\$3,388,194
Total Funds Available	\$5,334,166	\$5,430,369	\$5,521,152	\$5,297,406	\$5,092,915
Expenditures					
General Government	802,454	989,256	1,010,933	630,682	1,037,031
Conservation & Development	33,050	44,001	55,000	30,963	40,600
Public Safety	1,393,985	1,554,440	1,567,099	896,940	1,331,393
Public Works	672,055	628,249	687,765	373,426	725,258
Parks (Culture, Recreation, Education)	20,796	25,786	65,615	36,818	66,615
Other Financing Uses (Transfers)	667,000	170,058	430,020	430,020	29,064
Total Expenditures	\$3,589,340	\$3,411,790	\$3,816,431	\$2,398,849	\$3,229,962
					158,232
Ending Fund Balance	\$1,744,826	\$2,018,579	\$1,704,721	\$2,898,557	\$1,862,953
		Audit Transfer	0		
	Proof to Audit (p.5)	\$1,744,824	1,740,350		

The 2018 Actual is proof to Audit Draft and will be adjusted if needed to Final
adjusted if needed to Final