

Village of Holmen

2012 Annual Budget

La Crosse County, Wisconsin

To Be Adopted: 11/28/2011

**Nancy J. Proctor, President
Village of Holmen Board**

Village Trustees:

**Michael Dunham
Neal Forde
Tony Horvath
Dawn Kulcinski
Dan Moser
Ryan Olson**



Village of Holmen 2012 Budget

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Village of Holmen

2012 Budget Timeline

<u>Description</u>	<u>Date</u>
Generate Preliminary Budget	August 12 - September 2
Meet with Department Heads	August 12, August 26 and September 21
Present Budget to Board	September 8
Present Budget to F & P Committee	October 11
Present Budget to Board	October 13
Hold Special Board Meeting on Budget	October 27
Publish Proposed Budget	November 11
Hold Public Meeting	November 28
Finalize All Required Forms	December 2012
Submit Budget Documents to State and County	December 2012
Mail Tax Bills	December 2012

Village of Holmen
2012 Budget
Statement of Budget Priorities and Issues

The Village of Holmen is a community of 9,100 residents located approximately 7 miles north of La Crosse, Wisconsin. The Village maintains a number of departments to meet the needs of the community. Village departments include: Water, Sewer, Stormwater, Public Works, Zoning, Building Inspection, Police, Parks and Recreation, Library, Public Transportation and General Administration. The Village also participates in a joint Fire Department with the Townships of Holland and Onalaska and Joint Municipal Court,

Priorities

- Economic development and land use planning
- Economic Development within the 7 Bridges TIF District
- Development of the Southern Corridor
- Safe potable water supply
- Safe and compliant wastewater treatment
- Effective stormwater management
- Well maintained roads and streets
- A well-equipped and trained Police Department
- A well-equipped and trained Fire Department and First Responders Unit
- Proper zoning and land division and a competent building inspection / compliance system
- A well utilized public transportation system
- Outdoor recreational activities accessible to all citizens
- Library access to all citizens
- Competent staff to administer local, state and federal rules and regulations
- Proper administration of local elections

Issues

- Levy increase only at “net new construction” levels
- Shrinking State funding; reduction in shared revenue, recycling and general transportation aides
- Growth in new infrastructure (increased demand), but increasing age of existing infrastructure and equipment
- Decreased cost in WRS contributions
- First year of 2009 GO Bond (TID #2) Principal Payment (\$60,000 + interest)
- Unfinished Phase III Halfway Creek Park Project (paying interest on \$585,000 bond proceeds, project at a standstill)
- Need for TID #2 Development Incentives (direct financing, “pay go”, mortgage / revenue bonds for infrastructure, etc.)

Village of Holmen
Statement of Financial and Programmatic Policies and Goals
2012 Budget

The Village maintains a policy to completely fund its current year operating needs through the annual budget process. Capital projects are budgeted through a five-year plan in order to spread large costs out over a period of time. The Village tries to maintain a fairly constant tax rate and to avoid violent mill rate swings. Departments and programs are reviewed annually during the budget process. Additions to the departmental budgets due to increased growth or service demands are reviewed by the department heads and oversight committees. The Board takes final action on the consolidated budget.

Debt service payments are scheduled to have a minimal tax effect within the fastest payback period possible. It is the policy of the Village Board to not consume its future tax base with pure debt but to find a balance to best fit the tax burden of the Village taxpayer.

Historically, operating costs had generally been budgeted with an inflationary increase. These increases were adjusted annually based on the current consumer price index and local market conditions.

Additional employees are requested through the departmental budgeting process. They are reviewed by the oversight committee and sent on to the Board for approval or rejection. It is the board's policy to be competitive within the employment market place when creating new positions. However, given the current economic climate new employee positions shall not be considered in the 2012 annual budget, though filling of key management-level personnel (Asst. Public Works Director) is planned as well as hiring of a 24-32 hour receptionist. Additionally, MSA Professional Services is preparing long-term personnel and wage analysis to help guide the Village Board in future years to maximize personnel output with minimal additional cost as the Village continues to grow in the future and existing staffing levels become inadequate. As part of this evaluation, the Village will consider recommendations and internal promotions/position alterations throughout the 2012 year, specifically in reference to the "Clerk/Treasurer" operations.

Goals

- Provide the best possible village services with the lowest possible cost and to promote the highest quality of life
- Provide resources to adequately fund village services
- Provide a well-equipped, staffed and trained working environment
- To respond to the needs of the community
- To fairly compensate employees
- To mitigate the tax burden to the greatest extent possible, while recognizing the need to spur development and increase the overall tax base

Village of Holmen
Statement of Departmental Goals and Objectives
2012 Budget

Department: Administration, Clerk, Treasurer, Zoning, Elections and Tax Assessments

Services:

The department provides all administrative functions of the Village. Accounting, payroll, utility billing, citizen inquiry, tax collections, zoning administration, computer administration, budget preparation, insurance administration, debt administration, election administration, dog licensing, beer and liquor licensing, building permit applications, ordinance administration and enforcement and secretary functions for all departments except Police.

Goals:

The department maintains the following goals:

- Stimulate Economic Development in the Seven Bridges TIF District and STH35 Corridor
- Provide accurate and timely information to the public
- Purchase and administer all Village contracts
- Act as a community resource for various inquiries
- Provide accurate and timely reports and information to Board members, Commission members and Department Heads
- Assist all departments when necessary
- Maximize paperless/wireless technology

Current Year Budget Request:

- Promotion of Receptionist to Deputy Clerk and backfilling of Receptionist position part-time
- MSA Professional Services long-term Personnel and Wage Survey (standardize compensation, promotion and personnel duties)

Village of Holmen
Statement of Departmental Goals and Objectives
2012 Budget

Department: Village Hall

Services:

The Village Hall provides space for all departments. It also provides meeting space for the Village Board, its committees and commissions. The Village Hall also provides space for a senior center, which is operated 5 days a week. Space is also provided to the Holmen Historical Society for historical displays.

Goals:

The department maintains the following goals:

- Provide adequate clean working spaces for the departments
- Provide adequate clean space for the Board and senior center
- Provide a community center that Holmen can be proud of

Current Year Budget Request:

- Misc. Office Furnishings and Equipment (\$2,000)

Village of Holmen
Statement of Departmental Goals and Objectives
2012 Budget

Department: **Police**

Services:

The police department provides 24-hour coverage to the Village residents for police protection. The police also act as the head of the Village emergency service unit.

Goals:

The department maintains the following goals:

- To adequately train and equip police officers
- To provide 24 hour police protection
- To provide excellent community support
- To have the ability to handle emergency situations
- Provide reliable emergency sirens to all Village residents

Current Year Budget Request:

- Replace and outfit new squad (\$27,000)
- Misc. Equipment etc. (\$19,600)

**Village of Holmen
Statement of Departmental Goals and Objectives
2012 Budget**

Department: **Fire**

Services: The fire department provides 24-hour volunteer fire protection to the Village of Holmen, Town of Holland and Town of Onalaska. The department also provides a first responders unit for emergencies.

Goals: The department maintains the following goals:

- To adequately train and equip firefighters
- To provide 24 hour fire protection
- To provide excellent community support
- To have the ability to handle emergency situations

Current Year Budget Request

- As submitted by the Fire Chief

Village of Holmen
Statement of Departmental Goals and Objectives
2012 Budget

Department: Building Inspection

Services: The building inspection department provides inspections for all new construction, remodels and additions. The department also provides support to the administrative and public works departments for zoning and deterioration issues.

Goals: The department maintains the following goals:

- Provide professional inspector for all residential and commercial construction
- Stay current on all building codes

Current Year Budget Request

- Subcontract Building Inspection services
- Staff Coordination amongst Building Inspector, Public Works and Zoning Administration

Village of Holmen
Statement of Departmental Goals and Objectives
2012 Budget

Department: **Parks, Pool and Recreation**

Services:

The park department provides recreational and social opportunity for all age groups, including spring, summer, fall and winter programming. The department maintains a number of neighborhood and community parks and recreational facilities including the Holmen Area Aquatic Center.

Goals: The department maintains the following goals:

- Provide recreational and social programs for all age groups within the Village
- Provide well maintained neighborhood and community parks and facilities
- Provide a well maintained aquatic facility
- Provide well trained and equipped staff
- Finish updates Halfway Creek Park
- Maintain Halfway Creek Bike Trail

Current Year Budget Request

- Annual Bike Trail Maintenance
- Develop and upgrade community parks as per the Parks Reserve Fund Plan
- Completion of Phase III Halfway Creek Park per Master Plan (or amendment of Master Plan)¹
- Purchase of Toolcat F Series and Snowblower attachment (\$34,302)
- Purchase of Z Track Mower (\$13,000)
- Purchase of volleyball standards \$2,800; 12U Soccer Goals \$1,800
- ADA Pool lift \$8,000; Replace sand in filters \$5,000

¹ Outstanding balance of bond proceeds (\$585,585.26) accruing interest of \$79,422.50 per annum

**Village of Holmen
Statement of Departmental Goals and Objectives
2012 Budget**

Department: Public Works

Services:

The public works department performs the following services: snow removal, street signage, street painting, street maintenance and replacement administration, engineering, alley, curb and gutter and sidewalk maintenance and equipment maintenance.

Goals:

The department maintains the following goals:

- Provide safe, well maintained streets, alleys, and sidewalks
- Provide for well-maintained public right-of-ways
- Provide for a rotating street replacement plan
- Provide well trained and equipped employees
- Provide a means of public transportation

Current Year Budget Request

- Replacement of JD 444 Loader (\$150,000) (\$37,500 each to W/WW/SW) (PW(GF borrow from water))
- Engineering SUV Replacement (\$25,000) (\$6,250 each W/WW/SW) (PW(GF borrow from water))
- WWTP Capacity Design and Engineering per Facilities Plan

Village of Holmen
Statement of Departmental Goals and Objectives
2012 Budget

Department: **Economic Development/Planning**

Services: The economic development department provides the initiative to plan and fund economic development within the Village.

Goals: The department maintains the following goals:

- Provide support for economic development within the Village of Holmen
- Provide support for all planning functions of the Village
- Finalize and implement Public Facilities Needs Assessment Plan
- Promote development of Village of Holmen TID #2

Current Year Budget Request

- Update Comprehensive Plan as needed
- Participate in the Joint Tourism Group
- Proactive Implementation of the TIF District Developer Incentives Policy Manual
 - Line Item Budget Considerations for Development Incentives
- Analysis of TID #2 Performance Potential
- Purchase consideration of lots within Seven Bridges TIF District

Village of Holmen
Statement of Departmental Goals and Objectives
2012 Budget

Department: **Library**

Services: The library department provides a well-stocked facility that is open to all area residents.

Goals: The department maintains the following goals:

- Provide a well maintained library facility to all Village residents
- Continue to facilitate development of a new library location

Current Year Budget Request

- Complete purchasing of remaining properties for library construction adjacent to Halfway Creek Park
- Implementation of Final GO Bond Issuance for Final Design/Engineering/Construction (*est.* \$2MM)

Village of Holmen
Statement of Departmental Goals and Objectives
2012 Budget

Department: Storm Water Management Utility

Services: Provide a mechanism and the means to protect local water resources including: street sweeping, weed and grass control, storm sewer administration, brush chipping and compost site maintenance.

- Goals:** The department maintains the following goals:
- Provide water quality and shore land protection along streams and lakes.
 - Maintain the storm water management system.
 - Planning for growth in the Village and future storm water management needs.
 - Complying with new storm water management regulations.
 - Correcting deferred maintenance of storm water management systems.
 - Provide direct oversight and planning to all new construction/development re: stormwater management requirements
 - Provide timely brush removal and chipping

Current Year Budget Request

- | | |
|--|-------------------------------|
| • Replacement of JD 444 Loader (\$150,000) | (\$37,500 each to W/WW/SW/PW) |
| • BMP Design/Construction | (\$ 5,000) |
| • Streambank Stabilization - annual | (\$ 5,000) |
| • NR216 Compliance Fund (stormwater discharge) | (\$ 5,000) |
| • Storm Sewer Replacement Fund | (\$10,000) |
| • Equipment Replacement Fund | (\$10,000) |
| • Stormwater Engineering for Deer Wood Park | (\$20,000) |
| • Engineering SUV replacement (1/4 th cost) | (\$ 6,250) |

**Village of Holmen
Statement of Departmental Goals and Objectives
2012 Budget**

Department: Sewer Utility

Services: Provide treatment of the Village's waste water

Goals: The department maintains the following goals:

- Provide for environmentally safe and cost efficient treatment of the Village's waste water.

Current Year Budget Request

- | | |
|--|-------------------------------|
| • Replacement of JD 444 Loader (\$150,000) | (\$37,500 each to W/WW/SW/PW) |
| • Facilities Plan Contract-remaining balance | (\$25,000) |
| • Engineering SUV replacement (1/4 th cost) | (\$ 6,250) |
| • Design and Engineering of WWTP Upgrades | (\$TBD) ² |
| • Lift Station Upgrades | (\$20,000) |
| • Street Reconstruction Projects – annual | (\$35,000) |
| • Purchase of F450 Pickup with Hoist | (\$50,000) |

² Per Approved Facilities Plan – includes additional sludge tank, expanded blower room, additional P tanks, upgraded RAS Lift Station and Repaired Headworks (*est.* \$1MM)

Village of Holmen - GF

<u>GF REVENUES</u>	<u>Account</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Diff.</u>	<u>%</u> <u>Notes</u>
General Property Taxes	41110	1,693,370.00	1,758,848.00	1,778,246.00	19,398	Change in Holmen Equalized Value of \$17,728,600, 1% net new construction of 1.68%
			185,451.00	184,479.26	(972)	-1% Allowable Debt Service Levy Exemption
Computer Aide	41115	3,059.00	4,400	4,500	100	2% Per WI DOR Estimate
Mobile Home Taxes	41140	145,000	123,500	140,500	17,000	14% Avg. monthly collection: + Heritage Village
Municipal PILOT H20	41310	148,000	148,000	157,500	9,500	6% Based on 2011 revenue, plus EV increase '10 vs. '11 Cedar Meadows 14,000 + Holley Street \$1000 +
PILOT	41320	18,500	18,500	18,500	0	0% McHugh Rd. \$3500 Based on Bethany 2002 Assessed Value (per PILOT
Bethany Lutheran PILOT	41320-592	9,000	8,100	8,200	100	1% worksheet)
Bethany St. Joe PILOT	41320-593	5,000	4,500	5,200	700	16% Based on 2007 Values (per PILOT worksheet)
Hotel/Motel Room Tax	41410	10,000	14,000	14,500	500	4% Based on 2011 revenue
Interest on Del P P taxes	41810	200	100	150	50	50% Based on 2011 revenue
Taxes		2,032,129	2,265,399	2,311,775	46,376	
Special Assessments	42310	3,912	7,203	3,483	(3,720)	Based on tax roll collections: Sidewalk \$1,369; Street \$402; Alley \$308, C&G \$1404
Shared Revenue	43410	551,667	551,667	478,086	(73,581)	-13% Decrease due to 2011-13 State Budget Bill
Fire Insurance	43420	14,000	14,000	16,500	2,500	18% Based on 2011 actual
Police Training	43521	1,800	1,800	1,800	0	0% \$180 *10 officers
Transportation	43531	158,432	160,009	143,995	(16,014)	-10% Decrease due to 2011-13 State Budget Bill 75% GF, 25% SWMU, '11 and '12 appropriations
Recycling Grant	43541	14,500	14,500	11,504	(2,996)	-21% Decreased in 2011-2013 State Budget
LRIP Grant	43534	0	23,470	0	(23,470)	-100% Bi-annual from State
Bullet Proof Vest	43690	0	0	0	0	0%
Intergovernmental		740,399	765,446	651,885	(113,561)	Loss of Shared Revenue and GTA and "off year" for LRIP
Liquor License	44110	4,800	5,075	5,115	40	1% Based on 2011 revenues
Operators License	44121	1,000	1,140	1,140	0	0% Estimated 40 license renewals @ \$30/each
Cigarette License	44122	120	150	150	0	0% Based on 2011 revenues, 6 @ \$25/each
TV Franchise	44123	30,000	36,300	36,300	0	0% Based on 2011 revenues
Transient Merchant	44124	100	100	720	620	620% Change in fee structure in 2011
Coin-Op	44125	450	1,175	1,175	0	0% Based on 2011 revenues, 47 @ \$25/each
Soda License	44126	150	950	950	0	0% Based on 2011 revenues, 38 @ \$5/each
Other Business Licenses (Junk/Salvage)	44129	375	375	375	0	0% Based on 2011 revenues, 3@ \$125/each
Pawnbroker	44130	220	210	210	0	0% Based on 2011 revenues, 1 @ \$210

Village of Holmen - GF

<u>GF REVENUES</u>	<u>Account</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Diff.</u>	<u>%</u> <u>Notes</u>
Dog License	44210	925	950	925	(25)	-3% Based on 2011 revenues Based on 2011 revenues plus anticipated TIF
Building Permits	44310	60,000	35,000	42,000	7,000	20% Development
Open Street Permits	44320	40	40	100	60	150% Based on 2011 revenues
Other Permits	44390	850	400	400	0	0% Based on 2011 revenues
License and Permits		99,030	81,865	89,560	7,695	
Court Penalties	45110	37,500	39,000	25,000	(14,000)	-36% Based on 2011 revenues
Parking Violations	45130	7,600	8,500	8,500	0	0% Based on 2011 revenues
Other Fines	45190	300	250	500	250	100% Based on 2011 revenues
Police Revenues		45,400	47,750	34,000	(13,750)	
Photocopies	46111	750	500	250	(250)	-50% Based on 2011 revenues
Publication Fees	46112	1,000	1,100	1,500	400	36% Based on 2011 revenues
Sale of Maps	46113	500	85	250	165	194% Based on 2011 revenues
Reimburse Computer	46114	15,500	15,500	16,000	500	3% Allocate computer/network costs Based on 2011 revenues plus anticipated TIF
Plat Review Fees	46115	500	320	1,500	1,180	369% Development
Title Searches	46116	1,000	500	1,000	500	100% Based on 2011 revenues Based on 2011 revenues (10% of first collected
Administrative Impact Fee	46118	6,900	7,000	7,500	500	7% building permit)
Police Accident Report	46211	1,000	1,000	1,000	0	0% Based on 2011 revenues
Refuse Collection	46421	470,000	470,000	490,000	20,000	4% Increase due to unit increase in '10 and '11
Bandshell Rental	46722	0	400	700	300	75% Based on 2011 revenues
Sale of Recycling Bins	46435	100	200	200	0	0% Based on 2011 revenues
Amusement ticket sales	46436	200	200	250	50	25% Based on 2011 revenues
Park Shelter Fees	46721	800	900	1000	100	11% Based on 2011 revenues
Swimming Pool Fees - Tax	46734	40,000	38,000	45,000	7,000	18% Based on 2011 revenues
Pool Fees - Non Tax	46735	18,200	17,500	20,000	2,500	14% Based on 2011 revenues
Swim Team Revenue	46736	3,900	5,000	4,000	(1,000)	-20% Based on 2011 revenues
Recreation Fees -NonTax	46751	39,000	70,000	70,000	0	0% Based on 2011 revenues
Recreation Fees -Tax	46752	18,000	13,000	16,500	3,500	27% Based on 2011 revenues
Ballfield reservations	46753	1,000	1,000	1,200	200	20% Based on 2011 revenues
Concession sales - Pool	46754	12,200	12,000	14,500	2,500	21% Based on 2011 revenues
Concession sales - VH	46755	1,200	600	2,000	1,400	233% Based on 2011 revenues
Concession sales - Pepsi	46756	1,000	400	0	(400)	-100% Based on 2011 revenues
Concession sales - Standsfield	46757	0	300	0	(300)	-100% Based on 2011 revenues
Pool Lockers	46780	40	30	35	5	17% Based on 2011 revenues
Other	46790	0	0	0	0	0%

Village of Holmen - GF

<u>GF REVENUES</u>	<u>Account</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Diff.</u>	<u>%</u> <u>Notes</u>
Public Charges		632,790	655,535	694,385	38,850	
Liaison Fees	47321	23,000	23,000	23,000	0	0% Reimbursement for Holmen HS PD
Intergovernmental Chgs		23,000	23,000	23,000	0	
Interest (Investments)	48110	50,000	35,000	20,000	(15,000)	-43% Based on 2011 revenues
Interest (Park Investments)	48110-001	0	6,000	5,500	(500)	-8%
Interest on Assessment	48130	2,000	1,650	1,700	50	3% Based on 2011 revenues
Refuse Penalties	48150	7,500	7,500	8,000	500	7% Based on 2011 revenues Contract \$18,700 4/1/08 ; \$20,570 4/1/13 Expires
Library Rent	48220	18,700	18,700	18,700	0	0% 4/1/18 Collins sign contract thru 2012 (renewable for 10 more
Other Rent	48290	800	800	800	0	0% yrs)
Sale of Fixed assets	48310	3,000	3,000	0	(3,000)	-100%
Recreation Donations	48530	6,000	3,000	3,500	500	17% Holland -0-, Onalaska 2500 + sponsorship
Bike Trail Donation by Towns	48535	3,000	3,000	3,000	0	0% Onalaska \$3,000 Savings transfer for C/O (loader and eng. SUV payback over 5 yr amort beginning in 2013)
Transfer from Water for C/O				43,750	43,750	
Miscellaneous Revenue		91,000	78,650	104,950	26,300	
Proceeds from Debt		0	0	0	0	
Total GF Revenue		3,667,660	3,924,848	3,913,038	(11,810)	0%

Village of Holmen - GF

<u>GF EXPENDITURES</u>	<u>Account</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Diff.</u>	<u>%</u>	<u>Notes</u>
Board Salaries	51110-110	12,500	12,500	11,400	(1,100)	-9%	
Board Fringes	51110-150	1,500	1,500	1,010	(490)	-33%	
Board Supplies	51110-300	4,000	4,000	1,800	(2,200)	-55%	Bd Expen \$2,000+ League Dues \$2,000, \$500 misc.
Public Notices	51110-321	1,000	2,500	2,500	0	0%	Based on 2011 Expenditures
							Based on 2010 Expenditures;\$110/hr plus \$125/hr. for Union Attorney for AFSCME and WPPA re-negotiation
Attorney Fees	51310-200	14,000	50,000	20,000	(30,000)	-60%	(reduced due to change in bargaining rights)
President Salaries	51410-110	3,200	3,150	3,150	0	0%	No Change
President Fringes	51410-150	480	425	425	(0)	0%	No Change
President Supplies	51410-300	2500	2400	2,400	0	0%	200*12 months
Clerk Salaries	51420-110		\$	5,370	5,370		
Clerk Fringes	51420-150		\$	4,667	4,667		
							Based on 2011 expenditures + \$4,000 for ordinances,
Clerk Supplies	51420-300	22,000	22,000	15,000	(7,000)	-32%	fixed costs for copier, etc. split amongst all depts.
Admin. Salaries	51425-110	34,000	31,568	34,268	2,700	9%	Based on Payroll allocation
Admin. Fringes	51425-150	15,000	15,254	13,523	(1,731)	-11%	Based on Payroll allocation
Admin. Supplies	51425-300	2,200	2,500	1,000	(1,500)	-60%	Based on 2011 Expenditures
Office Salaries	51430-110	28,000	30,940	12,156	(18,784)	-61%	Based on Payroll allocation
Office Fringes	51430-150	23,000	19,624	7,551	(12,073)	-62%	Based on Payroll allocation
Election Salaries	51440-110	6,000	3,500	10,000	7,500	186%	4 Elections plus 2 potenital recalls in '12
Election Fringes	51440-150	0	0	0	0	0%	Exempt
							ESS \$1,500, Advertisement \$500, supplies \$500, \$1500
Election Supplies	51440-300	3,000	3,000	4,000	1,000	33%	Misc.
Data Processing - Contracted	51450-200	10,100	18,525	23,900	5,375	29%	Workhorse \$3,600 support, Laserfiche \$1,800 CR Solutions \$5,000; \$3,500 internet; \$10,000 WEBSITE/PROMOTION (Horvath)
Data Processing - Supplies	51450-300	1,000	24,100	1,500	(22,600)	-94%	Norton \$350, Software, Maintenance ActiveNet League/Tournament Scheduling \$800
Data Processing - Equipment	51450-349	3,800	0	2,000	2,000		
Accounting - General	51510-213	1,300	0		0		Misc. 2012 audit contract \$13,000; \$4,525 GF, \$3,450 H2O,
Audit	51510-218	11,625	5,200	4,525	(675)	-13%	\$3,450 Sewer, \$1,575 SWMU
Treasurer Salaries	51520-110	10,000	17,472	10,743	(6,729)	-39%	See Payroll allocation
Treasurer Fringes	51520-150	7,000	13,224	6,350	(6,874)	-52%	See Payroll allocation
Treasurer Supplies	51520-300	3,000	3,000	3,000	0	0%	Tax Bills \$1500, Seminar \$250, Check/Rec \$950, misc.
Assessor	51531-200	45,800	14,700	14,800	100	1%	per Associated Appraisal Consultants contract
Assessor supplies	51531-300	700	700	700	0	0%	Manufacturing Assessment charged by State
Board of Review	51532-110	150	150	150	0	0%	5*\$30
Board of Review Supplies	51532-300	150	150	150	0	0%	Advertising Mary Secky cleaning contract \$885*12, Annual Maint
Contracted Services	51610-200	11,000	12,000	11,500	(500)	-4%	on Fire Extinguishers \$800
Village Hall W & S	51610-221	1,600	1,600	1,600	0	0%	Based on 2011 expenditures

Village of Holmen - GF

<u>GF EXPENDITURES</u>	<u>Account</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Diff.</u>	<u>% Notes</u>
Village Hall Power	51610-222	20,000	18,000	18,000	0	0% Based on 2011 expenditures
Village Hall Telephone	51610-225	5,000	4,000	5,000	1,000	25% Based on 2011 expenditures
Village Hall Repairs	51610-242	5,000	5,000	5,000	0	0% HVAC Maint Program \$3,700 + other \$1,300
V H Repairs to Building	51610-247	3,000	3,750	2,500	(1,250)	-33% Carpet and Floor cleaning \$1,000; \$1,500 Misc Based on 2011 expenditures; Orkin, AED, Rugs,
VH Supplies	51610-300	10,000	13,500	10,000	(3,500)	-26% Cleaning Supplies/Toiletries; committee room chairs
Property Insurance	51933-510	2,000	2,000	560	(1,440)	-72% See insurance break down
Workers Comp	51934-510	1,000	1,700	806	(894)	-53% See insurance break down
Liability	51935-510	2,000	2,000	413	(1,587)	-79% See insurance break down
Employee Bonds	51936-000	500	500	90	(410)	-82% See insurance break down
Other Insurance	51939-000	10,000	10,000	8,158	(1,842)	-18% Budget \$9,000; AFLAC \$200
Contingency/Donations	51990-000	21,873	0	70,914	70,914	Extremely important asset to manage...
General Government		359,978	376,132	352,578	(22,554)	
Police Salaries	52110-110	465,000	569,779	582,778	12,999	2% See Payroll allocation
Police Fringes	52110-150	258,500	282,394	305,653	23,259	8% See Payroll allocation
Court Costs	52110-200	14,500	16,800	14,500	(2,300)	-14% Per City of Onalaska \$13,500, Sitting Fees \$1,000
Attorney	52110-212	18,000	11,000	11,000	0	0% Based on 2011 actual; @ \$110/hr Based on 2011 actual; incr costs mobile data units &
Telephone	52110-225	11,000	7,500	8,500	1,000	13% caller ID \$2,500 digital cameras/recorders, \$2,000 Less Than
Supplies	52110-300	22,000	19,000	20,000	1,000	5% Lethal Equip; Ammo; Misc.
Police Commission	52110-305	5,000	5,000	500	(4,500)	-90% Police Commission Training, etc. Uniforms; Bullet Proof Vest, etc. contingent upon 1 new
Uniforms New Officer	52110-345	0	3,000	2,000	(1,000)	-33% hire
Uniforms	52110-346	4,950	4,950	6,050	1,100	22% \$550 * 11
Health Club Membership	52110-347	3,780	500	4,620	4,120	824% \$420 * 11
Training	52110-348	5,000	5,000	10,000	5,000	100% Double vs. '11 (specialized training)
Small Equipment	52110-349	1,000	1,000	3,100	2,100	210% Squad Computer, 2 PBT's
Other supplies	52110-390	0	250	0	(250)	Eliminate (redundancy)
Insurance	52110-510	32,000	32,000	31,348	(652)	-2% See insurance allocation
Auto repairs	52111-350	8,000	9,000	9,000	0	0% Squad maintenance
Gas	52111-351	15,000	24,000	25,500	1,500	6% 125,000 miles at 15mpg = 8,333 Gallons @ 3.75 / gal;
Radio repairs	52112-350	1,200	1,200	1,200	0	0% \$700 new radio; \$500 repairs
Radar repairs	52113-350	700	0	700	700	Based on 2011 actual Based on Fire Department's Budget 4% estimate increase
Fire Department	52210-300	159,000	168,172	174,899	6,727	4% vs. 11) TBD based on Selected Contractor/Firm (est. increase w/
Building redundancy - contracted	52410-200	40,000	30,000	40,000	10,000	33% TIF Development)
Building permit - supplies	52410-300	2,500	250	1,000	750	300% Permits
Civil defense siren	52612-000	1,000	1,290	1,200	(90)	-7% Estimate for repairs only
Public Safety		1,068,130	1,192,085	1,253,548	61,463	

Village of Holmen - GF

<u>GF EXPENDITURES</u>	<u>Account</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Diff.</u>	<u>% Notes</u>
Contracted Services	53110-200	0	0		0	0% Downtown Streetscaping Plan (estimate?)
Engineering supplies	53110-900	750	750	5,750	5,000	667% Misc. Supplies; \$5,000 GIS upgrade
Shop water and sewer	53230-221	3,000	3,000	3,000	0	0% Based on 2011 actual
Shop - power	53230-222	11,000	7,500	11,000	3,500	47% New Building \$6500 + Old building \$4500
Shop - phone	53230-225	2,300	2,000	2,000	0	0% Based on 2011 actual
Shop - bldg repairs	53230-247	2,000	2,000	2,000	0	0% Based on 2011 actual
Shop - supplies	53230-300	17,000	11,000	11,000	0	0% Based on 2011 actual
Street salaries	53310-110	102,000	98,562	90,411	(8,151)	-8% See wage allocation
Street fringes	53310-150	44,000	36,375	31,262	(5,113)	-14% See wage allocation Seal coat various village streets per schedule, reduced to
Street repairs	53310-230	60,000	65,000	50,000	(15,000)	-23% perform downtown streetscaping
Snow and ice control	53310-235	36,000	40,000	40,000	0	0% Based on 2011 actual
Equipment repairs	53310-242	20,000	12,000	15,000	3,000	25% Based on 2011 actual
Tree and Brush control	53310-245	0		0	0	Contracted tree trimming of boulevard
Supplies and expense	53310-300	5,000	5,000	4,000	(1,000)	-20% Based on 2011 actual
Streets uniforms	53310-346	3,000	2,500	2,500	0	0% Uniforms
Training/Licenses	53310-348	1,200	600	600	0	0% No change
Gas	53310-351	40,000	45,000	25,000	(20,000)	-44% Correct allocation vs. previous years (W,WW, SWU)
Traffic control	53310-363	3,500	3,500	3,500	0	0% Street signs; paint
Insurance	53310-510	18,100	18,000	19,695	1,695	9% See insurance allocation
Street lighting	53420-300	65,000	62,000	65,000	3,000	5%
Parking lot repairs	53450-300	0	0	0	0	0%
Mass transit	53520-300	30,000	31,500	32,812	1,312	4% Shared Ride Service estimate from City of Onalaska Increased Tipping Fee (La Crosse Cty SW, Hilltopper
Refuse collection	53620-300	350,000	330,000	350,000	20,000	6% and HazMat), contract renewal I '13
Recycling supplies	53632-300	45,000	51,000	47,000	(4,000)	-8% Based on 2011 actual
Public Works		858,850	827,287	811,530	(15,757)	
Weights and measures	54100-300	2,000	2,000	2,000	0	0% No change per State
Health and Human		2,000	2,000	2,000	0	0%
Library water and sewer	55110-221	750	750	750	0	0% Based on 2011 actual
Library power	55110-222	7,400	7,400	7,400	0	0% Based on 2011 actual
Library phone	55110-225	400	300	300	0	0% Based on 2011 actual
Library repairs and maint.	55110-240	2,000	2,000	1,500	(500)	-25% Based on 2011 actual Cleaning \$7,000, copier \$1,000, security agreement
Library supplies	55110-300	13,000	13,000	13,000	0	0% \$200, termite renewal \$1,200, mats \$700, other \$2,900
Library insurance	55110-510	1,250	1,250	889	(361)	-29% See insurance allocation
Mini bus contribution	55141-000	1,500	1,500	1,500	0	Based on 2011 actual
Parks salaries	55200-110	155,000	153,064	156,828	3,764	2% See payroll allocation
Parks fringes	55200-150	90,000	104,700	97,786	(6,914)	-7% See payroll allocation
Park water and sewer	55200-221	8,000	8,700	9,000	300	3% Based on 2011 actual

Village of Holmen - GF

<u>GF EXPENDITURES</u>	<u>Account</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Diff.</u>	<u>% Notes</u>
Park electric and power	55200-222	13,000	18,000	20,000	2,000	11% Based on 2011 actual
Park telephone	55200-225	2,100	2,100	2,100	0	0% Based on 2011 actual
Park repairs	55200-240	5,500	4,500	5,500	1,000	22% Based on 2011 actual; includes Bike Trail Maint. \$2,000
Bike Trail maint	55200-241-001	0	1,500	1,500	0	0%
Equipment repairs	55200-242	4,000	7,500	7,500	0	0% Based on 2011 actual
Facility repairs	55200-247	3,000	1,600	4,500	2,900	181% Concessions counters Fertilizer \$15,000, woodchips \$4,000; irrigation s/u blowout \$3,000; misc.\$14,000, Trees \$1,000, Generator \$1,000; Misc: \$14,000 - Park Shop Sign Mower Blade
Parks supplies	55200-300	35,000	36,000	38,000	2,000	6% Sharpener
Parks uniforms	55200-346	1,500	1,300	1,200	(100)	-8% Uniforms
Parks training	55200-348	1,500	1,500	1,500	0	0% WPRA Training/Memberships (5 staff)
Park fuel	55200-351	15,000	20,000	20,000	0	0% Estimated fuel for parks
Park insurance	55200-510	10,000	10,000	10,187	187	2% Property insurance
Cost of merchandise	55200-900	1,200	900	2,750	1,850	206% soda; Based on 2011 actual
Recreation salaries	55310-110	96,600	96,715	97,203	488	1% See payroll allocation
Recreation fringes	55310-150	41,500	29,017	30,868	1,851	6% See payroll allocation
Recreation phone	55310-225	2,400	2,400	3,000	600	25% Based on 2011 actual
Recreation Equip repairs	55310-242	200	500	500	0	0% Based on 2011 actual
Recreation supplies	55310-300	5,000	5,400	5,500	100	2% Office supplies; Annual RecNet Fees \$3,500
Recreation training	55310-348	1,500	700	700	0	0% Based on 2011 actual
Recreation program cost	55310-380	40,000	40,000	40,000	0	0% Various program supplies
Christmas lights	55320-300	150			0	Electric cost
Pool Wages	55420-110	125,000	102,000	106,000	4,000	4% See payroll allocation
Pool Fringes	55420-115	10,000	7,803	8,109	306	4% See payroll allocation
Pool water and sewer	55420-221	6,500	6,500	6,500	0	0% Based on 2011 actual
Pool power	55420-222	33,000	20,000	20,000	0	0% Based on 2011 actual
Pool phone	55420-225	1000	500	500	0	0% Based on 2011 actual
Pool repairs	55420-240	11,000	20,000	20,000	0	0% Based on 2011 actual
Pool supplies	55420-300	11,000	11,000	11,000	0	0% Based on 2011 actual
Pool chemicals	55420-310	14,000	14,000	14,000	0	0% Based on 2011 actual
Pool training	55420-348	2,500	1,300	1,000	(300)	-23% Based on 2011 actual
Pool program costs	55420-380	1,414	1,500	1,500	0	0% Based on 2011 actual
Pool Insurance	55420-510	6,300	6,500	6,333	(167)	See insurance allocation
Cost of merchandise	55420-900	10,000	10,500	12,500	2,000	19% Based on 2011 actual
Swim team	55420-950	2,016	2,020	1,700	(320)	-16% Based on 2011 actual
Concession Salary - pool	55421-110	5,500	5,000	5,000	0	0% Based on 2011 actual
Concession fringes - pool	55421-150	500	400	400	0	0% Based on 2011 actual
Ice rink supplies	55450-300	100	100	100	0	0% Based on 2011 actual
Culture and Recreation		798,280	781,419	796,103	14,684	

Village of Holmen - GF

<u>GF EXPENDITURES</u>	<u>Account</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Diff.</u>	<u>% Notes</u>
Land Use Planning	56310-300	5,750	41,000	16,000	(25,000)	LAPC \$4,000 Boundary Agreement \$10,000, Permit / Tourism; 70% of Revenue; \$2,000 donation to LaCrosse
Community Dev / Tourism	56710-300	7,000	7,000	7,000	0	0% Visitors Center (Hotel Use Fund)
Economic Development	56720-300	2,000	7,000	7,000	0	0% LADCO \$1,500 other \$5500, TIF Advertising
Conservation and Devel.		14,750	55,000	30,000	(25,000)	
C/O - VH Furnishings	57140-812	0	1000	2000		Misc.
C/O - VH Office Equipment	57140-813	0	0	0		Misc.
C/O - VH Building	57140-822	23,800	0	0	000 KW Natural Gas Back-up Generator	
			Village Hall	2,000		
C/O - Police	57210-000	0	42,000	27,000		New Squad Car/Light Bar 10,600 Replace 2 first generation mobile data units (with mount system and VPNs) 4,000 New license for computer 3,000 Radar unit (replaces old model) 2,000 2 tasers w/ cartridges
			Police	46,600		
C/O - Shop Equipment	57320-814	0		6,250		Engineering SUV replacement 37,500 JD Loader (1/4th cost)
			Public Works	43,750		
C/O - Streets	57330-000	0	340,100	225,000		Street Reconstruction 25000 Sidewalks in conjunction with street reconstruction 17,000 New Total Station \$15,000; AutoCADD Lite \$2,000
			Streets	267,000		
C/O - Parks	57620-000	0	1,500	30,638		Toolcat 5600 F-Series (less trade in of Gator and mower) 3,664 Toolcat 66" Snowblower attachment 13,000 Z Track Mower (incl. trade-in) Phase III Halfway Creek Engineering and Completion 2 Park Shelters (Halfway Creek) ADA Access (sidewalks) to Playgrounds Frisbee Golf Course Engineering (Halfway Creek) Sidewalks and Handicap Surface to all Park Playgrounds
			Parks	47,302		
C/O - Recreation	57630-000	0	1,500	3,800		1 set volleyball standards \$2,800; 12U Soccer Goals \$1,800
			Recreation	3,800		

Village of Holmen - GF

<u>GF EXPENDITURES</u>	<u>Account</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Diff.</u>	<u>% Notes</u>
C/O - Pool	57640-000	0	700			
					Pool water heater (contingency)	
					8,000 ADA pool lift (use of Park Development Funds)	
					5000 Replace sand in filters	
			Pool	13,000		
Capital Outlay		24,800	0	423,452		
Transfers Out (Debt Service)	59230-000	243,341	245,000	243,826		
Total Expenditures		3,370,129	3,886,110	3,913,038		
GF Excess / Deficiency				\$0	Savings	
					0.00%	
Transfer Out (Savings)				(\$0)		

Village of Holmen - TIF

<u>TIF Revenues</u>	<u>Account</u>	<u>2011 Actual</u>	<u>2011 Budget</u>	<u>2012 Budget</u>	<u>Notes</u>
Property Taxes Computer Aide	41115	96	0	100	
TIF taxes	41120	597	597	700	Limited increment generated until development occurs
Total TIF Revenues		693	597	800	

<u>TIF Expenses</u>	<u>Account</u>	<u>2011 Actual</u>	<u>2011 Budget</u>	<u>2012 Budget</u>	<u>Notes</u>
Contractual Services	51510-200	25,358	20,000	2,000	Seven Bridges Updates
Attorney	51510-212	391	2500	2,500	
Audit	51510-218	1,375	1500	1,500	
Admin Expense - other	51570	978	1000	2,000	
Admin Expense - salaries	51570-001	0	200	0	Absorbed by GF
Admin Expense - fringes	51570-002	0	500	0	Absorbed by GF
Interest Expense on Advances	51580	55,379	56000	55,379	Per Debt Service schedule
Principal Expense on Advances	xxx	0	0	60,000	Per Debt Service schedule
Interest Expense on Interfund - C	51581	0	0	0	
TIF No 2 - Phase 1	51590-001-001	0	0	0	
TIF No 2 - Phase 1 - GF	51590-001-002	6	0	0	
TIF No 2 - Phase 1 - SWMU	51590-001-003	0	0	0	
TIF No 2 - Phase 1 - Water	51590-001-004	0	0	0	
TIF No 2 - Phase 1 - Sewer	51590-001-005	0	0	0	
TIF No 2 - Phase 2	51590-002	0	5000	5,000	Rollover from 2011
TIF No 2 - Phase 2 - GF	51590-002-001	0	17000	17,000	Rollover from 2011
TIF No 2 - Phase 2 - SWMU	51590-002-002	0	0	0	As development occurs, SWMU will incur future expenses
TIF No 2 - Phase 2 - Water	51590-002-003	0	100000	150,000	Utility Extension through Kriesel property to E (special assessments and deferred assessments)
TIF No 2 - Phase 2 - Sewer	51590-002-004	0	150000	150,000	Utility Extension through Kriesel property to E (special assessments and deferred assessments)
TIF No 2 - Phase 3	51590-003	0	0	0	
TIF No 2 - Phase 3 - GF	51590-003-001	0	0	0	
TIF No 2 - Phase 3 - SWMU	51590-003-002	0	0	0	
TIF No 2 - Phase 3 - Water	51590-003-003	0	0	0	
TIF No 2 - Phase 3 - Sewer	51590-003-004	0	0	0	
TIF No 2 - Phase 4	51590-004	0	0	0	
TIF No 2 - Phase 4 - GF	51590-004-001	0	0	0	
TIF No 2 - Phase 4 - SWMU	51590-004-002	0	0	0	
TIF No 2 - Phase 4 - Water	51590-004-003	0	0	0	
TIF No 2 - Phase 4 - Sewer	51590-004-004	0	0	0	
ILL. Taxes, TX Ref and Uncoll'	51910	0	0	0	
Total TIF Expenses		83,486	353,700	445,379	

TIF Excess / Deficiency (444,579)

Bond Issuance Cost	58320-001	0	0	0	Not used unless additional debt is issued under TIF revenue bond
Transfer to Debt Service Fund	59230	0	0	0	

Village of Holmen - Stormwater

<u>SWMU REVENUES</u>	<u>Account</u>	<u>2011</u>	<u>2012</u>	<u>Diff.</u>	<u>% Notes</u>
Sales to Residential	40462-011	104,000	107,500	3,500	Based on 2011 Q3 actual plus 2.5% (will increase w residential 3% growth)
Sales to Commercial	40462-012	113,000	117,000	4,000	4% Based on 2011 Q3 actual plus 2.5% (increase w TIF development)
Sales to Industrial	40462-013	17,000	17,000	0	0% Based on 2011 Q3 actual plus 2.5% (increase w TIF development)
Sales to Public Auth	40462-014	28,000	34,500	6,500	23% Based on 2011 Q3 actual
Sales to Other Undev - Ag/Cons	40462-015	500	500	0	0%
Base Charge Revenue	40462-020	0	0	0	0% Discontinued 3rd Qtr 2009
Other Op Revenue	40474-000	500	500	0	0%
Forfeited Discounts & Penalties	40470-000	4,600	4,600	0	0% Based on 2011 actual
Special Assessments	42420-000	0	0	0	0%
Need Cutting	46441-000	1,000	0	(1,000)	-100%
Recycling Grant	43541-000	5,000	3,737	(1,263)	Decrease in Recycling Grant due to State Budget Bill, 75% GF, 25% -25% SWMU
Int & Div on Investments	48110-000	2,000	1,000	(1,000)	-50% Based on 2011 actual
Contributed Capital from Savings			<u>43,750</u>	<u>43,750</u>	Equipment purchase. See C/O below (from unreserved fund balance)
Total Revenues		275,600	330,087	54,487	

<u>SWMU EXPENSES</u>	<u>Account</u>	<u>2011</u>	<u>2012</u>	<u>Diff.</u>	<u>% Notes</u>
Salaries - Admin	56730-110-001	54,000	74,707	20,707	38% Admin. Oversight, Weed Comm., Erosion Enf., Billing Clerk
- Repair/Maint	56730-110-002	25,000	22,744	(2,256)	-9% Repair, Maint., Mowing
- Chipping/Loader	56730-110-003	12,000	13,119	1,119	9% Compost site, Chipping
- Compost	56730-110-004	6,000	8,000		
Tringes - Admin	56730-150-001	34,500	46,576	12,076	35% Admin. Oversight, Weed Comm., Erosion Enf., Billing Clerk
- Repair/Maint	56730-150-002	11,500	8,828	(2,672)	-23% Repair, Maint., Mowing
- Chipping/Loader	56730-150-003	7,000	4,416	(2,584)	0% Compost site, Chipping
- Compost	56730-150-004	0			
Outside Services	56730-200	1,000	1,000	0	0% Engineering, Consulting (non C/O)
Attorney Fees	56730-212	500	500	0	0%
Audit	56730-218	800	500	(300)	-38% Based on 2011 Actual
Phone	56730-225	1,200	1,200	0	0%
Engineering	56730-237	2,000	2,000	0	0% Misc. engineering (non C/O)
Street Sweeping	56730-239	4,000	4,000	0	0%
Storm Sewer & Equip Repairs/Maint	56730-242	6,000	6,000	0	0%
Equipment Repairs / Maint	56730-243	3,000	3,000	0	0%
Tree & Brush Removal	56730-245	1,500	1,500	0	0%

Village of Holmen - Stormwater

<u>SWMU EXPENSES</u>	<u>Account</u>	<u>2011</u>	<u>2012</u>	<u>Diff.</u>	<u>% Notes</u>
Supplies & Expenses	56730-300	8,000	4,000	(4,000)	-50% Misc. \$2000 public ed/adv;\$1,000 weeds;\$500 postage;\$300 bills;\$200
Storm Sewer Cleaning	56730-310	6,000	4,000	(2,000)	-33%
Compost Site	56730-320	2,500	2,500	0	0% Maint. @ site
Uniforms	56730-346	550	500	(50)	-9%
Data Processing	56730-349	1,200	1,500	300	25% Based on 2011 Actual
Office Supplies Expense	56730-350	0	500	500	0% Office supplies
SWMU Gas & Oil	56730-351	2,000	6,000	4,000	200% Based on 2011 Actual (accurate breakdown vs. previous all gas & oil was itemized as a PW expense)
Vehicle Repair & Maint	56730-352	1,500	1,000	(500)	-33%
Insurance	56730-510	2,300	2,964	664	29%
Total SWMU Expenses		194,050	221,055	25,005	

	<u>2011</u>	<u>2012</u>	<u>Diff.</u>
Net:	81,550	109,032	\$27,482

C/O - SWMU	
	Deerwood Park Drainage Design (Estimate)- pay w/ repair / replacement fund
	20,000
	37,500
	6,250
	5,000
	5,000
	5,000
	10,000
	10,000
	JD Loader (1/4th cost)
	Engineering SUV replacement (1/4th cost)
	BMP Design/Construction
	Streambank Stabilization
	NR216 Compliance Fund
	Storm Sewer Repair/Replace Fund
	Equipment Replacement Fund
SWMU	138,636 98,750

	<u>2011</u>	<u>2012</u>	<u>Rate of Return</u>
SWMU Excess / Deficiency	(57,086)	\$10,282	3%

Transfer Out (Savings)	(\$10,282)
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	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Rate per ERU	45.00	43.00	43.00	43.00 No rate adjustments recommended at this time.

Total ERU's	5,848	6,048	6,177	6,331 Includes 2.5% estimated ERU growth
% Change (year-to-year)		3.42%	2.13%	2.50% will increase with residential / commercial / TIF growth

Village of Holmen - Water

<u>VATER REVENUES</u>	<u>Account</u>	<u>2011</u>	<u>2012</u>	<u>Diff.</u>	<u>%</u> <u>Notes</u>
10-00-40419-031-000	INTEREST INCOME GENERAL	7,800	7,800	0	0%
10-00-40419-032-000	INTEREST INCOME - BOND RESERVE	0	0	0	0%
10-00-40421-000-000	MISC NON OPERATING INCOME/AIC	0	0	0	0%
10-00-40421-000-001	CONTR CAPITAL FROM TIF	0	0	0	0%
	CONTR CAPITAL FROM SAVINGS		102,500	102,500	0% Equipment purchase (water and utility portions). See C/O below
10-00-40421-000-002	DEVELOPER CONTRIBUTIONS	0	0	0	0%
10-00-40422-000-000	SALE OF MATERIALS & SUPPLIES	150	0	(150)	-100%
10-00-40461-011-000	METERED SALES RESIDENTIAL	480,000	480,000	0	0%
10-00-40461-012-000	METERED SALES COMMERCIAL	110,000	110,000	0	0%
10-00-40461-013-000	METERED SALES INDUSTRIAL	8,000	8,500	500	6%
10-00-40463-000-000	PUBLIC FIRE PROTECTION	210,000	239,000	29,000	14% Public fire protection based on # of meters and size
10-00-40464-000-000	OTHER SALES TO PUBLIC AUTH	40,000	34,000	(6,000)	-15%
10-00-40465-000-000	PRIVATE FIRE PROTECTION	7,200	8,000	800	11%
10-00-40470-000-000	FORFEITED DISCOUNTS & PENALTIES	16,000	12,000	(4,000)	-25% Based on 2011 Actual
10-00-40474-005-000	IMPACT FEE - WATER REVENUE	95,000	55,000	(40,000)	-42% Based on # of building permits issued
10-00-40474-014-000	OTHER OPERATING REV-MISC SALES	3,500	3,500	0	0%
10-00-40474-015-000	OTHER OPERATING REV-MISC	25,000	25,000	0	0%
10-00-40500-000-000	MISC AMORTIZATION	0	0	0	0%
Total Water Revenues		1,002,650	1,085,300	82,650	

<u>VATER EXPENSES</u>	<u>Account</u>	<u>2011</u>	<u>2012</u>	<u>Diff.</u>	<u>%</u>
10-00-50403-000-000	DEPRECIATION	148,000	155,400	7,400	5% Based on 2011 plus 5% (estimate)
10-00-50404-000-000	AMORTIZATION	0	0	0	0%
10-00-50408-000-000	TAXES (OTHER THAN INCOME)	140,000	147,000	7,000	5% Based on 2011 plus 5% (estimate)
10-00-50426-000-000	OTHER INCOME DEDUCTIONS	0	80,640	80,640	Depreciation entries from audit (\$6400 / mo) plus 5% (estimate)
10-00-50427-000-000	INTEREST ON LONG-TERM DEBT	29,000	25,800	(3,200)	-11%
10-00-50600-061-000	SOURCE: OPERATION LABOR	2,000	349	(1,651)	-83% See payroll allocation
10-00-50601-061-000	SOURCE: PURCHASED WATER	0	0	0	0%
10-00-50602-061-000	SOURCE: OPERATION SUPP & EXP	7,000	10,000	3,000	43%
10-00-50605-061-000	MAINT OF WATER SOURCE PLANT	0	0	0	0%
10-00-50620-061-000	PUMPING: OPERATION LABOR	8,000	7,571	(429)	-5% See payroll allocation
10-00-50621-061-000	PUMPING: FUEL FOR POWER PRODUCTS	500	500	0	0% Emergency generation fuel
10-00-50622-061-000	PUMPING: FUEL OR POWER PURCH	60,000	60,000	0	0%
10-00-50623-061-000	PUMPING: OPERATION SUPP & EXP	2,000	2,000	0	0%
10-00-50625-061-000	MAINT OF PUMPING PLANT	10,000	5,000	(5,000)	-50% Based on 2011 Actual
10-00-50630-061-000	WATER TREATMENT: OP LABOR	3,000	1,646	(1,354)	-45% See payroll allocation
10-00-50631-061-000	WATER TREATMENT: CHEMICALS	8,000	4,000	(4,000)	-50% Cl- only, will increase when / if flouride is utilized
10-00-50632-061-000	WATER TRTMNT: OPRTN SUPP & EXP	2,000	2,000	0	0%
10-00-50635-061-000	MAINT OF WATER TRTMNT PLANT	800	800	0	0%
10-00-50640-061-000	TRANS/DIST: OPERATION LABOR	53,000	60,953	7,953	15% See payroll allocation

Village of Holmen - Water

<u>WATER EXPENSES</u>	<u>Account</u>	<u>2011</u>	<u>2012</u>	<u>Diff.</u>	<u>%</u>
610-00-50641-061-000	TRANS/DIST: SUPPLIES & EXPENSE	2,000	2,000	0	0%
610-00-50650-061-000	MAINT OF DISTRTBN RESERVOIRS	500	500	0	0%
610-00-50651-061-000	MAINTENANCE OF MAINS	6,000	6,000	0	0%
610-00-50652-061-000	MAINTENANCE OF SERVICES	5,000	5,000	0	0% Digger's Hotline
610-00-50653-061-000	MAINTENANCE OF METERS	3,000	3,000	0	0%
610-00-50654-061-000	MAINTENANCE OF HYDRANTS	7,000	7,000	0	0%
610-00-50655-061-000	MAINTENANCE OF OTHER PLANT	0	0	0	0%
610-00-50681-061-000	OFFICE SUPPLIES EXPENSE	1,000	2,200	1,200	120%
610-00-50686-000-000	UNIFORMS	600	600	0	0%
610-00-50901-061-000	CUST ACCTS: METER READ LABOR	3,200	1,578	(1,622)	-51% See payroll allocation
610-00-50902-061-000	CUST ACCTS: ACCNT/COLLCT LABOR	20,000	29,096	9,096	45% See payroll allocation
610-00-50903-061-000	CUST ACCTS: SUPP & EXPENSE	2,000	1,500	(500)	-25%
610-00-50904-061-000	CUST ACCTS: UNCOLLECT ACCTS	300	300	0	0%
610-00-50920-061-000	ADMIN & GEN: SALARIES	65,000	62,559	(2,442)	-4% See payroll allocation
610-00-50921-061-000	ADMIN & GEN: OFFICE SUPP & EXP	12,000	15,000	3,000	25%
610-00-50923-061-000	ADMIN & GEN: OUTSIDE SERVICES	21,000	20,000	(1,000)	-5% Cross Connection Inspection (contract w/ BZA)
610-00-50924-061-000	ADMIN & GEN: INSURANCE	9,000	9,330	330	4% will increase when C/O purchases are made
610-00-50925-061-000	ADMIN & GEN: INJURIES / DAMAGES	300	300	0	0%
610-00-50926-061-000	ADMIN & GEN: EMP PENSION/BEN	69,000	83,175	14,175	21%
610-00-50930-061-000	ADMIN & GEN: MISC GEN EXPENSE	2,500	2,500	0	0%
610-00-50933-061-000	ADMIN & GEN: TRANS EXPENSE	2,000	1,000	(1,000)	-50%
610-00-50934-061-000	ADMIN & GEN: FUEL	3,000	3,000	0	0%
Total Water Expenses		707,700	819,296	111,596	

	<u>2011</u>	<u>2012</u>	<u>Diff.</u>
Net:	294,950	266,004	(28,946)

C/O - Water			Additional Water Meters (as needed)
		30,000	Street Reconstruction Projects
		75,000	JD Loader (1/2 cost) - funding GF costs (1/4th) up-front w/ scheduled 5 yr return beginning in 2013
		15,000	Engineering SUV replacement (1/2 cost) - funding GF costs (1/4th) up-front w/scheduled 5 yr return beginning in 2013
		15,000	Clean Well #6
	Water	135,000	

	<u>2011</u>	<u>2012</u>	<u>Rate of Return</u>
Water Excess / Deficiency	294,950	131,004	14%

Transfer Out (Savings)	\$ (131,004)
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Village of Holmen - Sewer

<u>SEWER REVENUES</u>	<u>Account</u>	<u>2011</u>	<u>2012</u>	<u>Diff.</u>	<u>%</u>	<u>Notes</u>
620-00-40419-031	INTEREST INCOME GENERAL	15,000	15,000	0	0%	
620-00-40419-032	INTEREST INCOME - BOND RESERVE	0	0	0	0%	
620-00-40419-033	INTEREST INCOME - REPLACE FUND	0	0	0	0%	
620-00-40421-000	MISC NON OPERATING INCOME/AIC	3,500	3,500	0	0%	
620-00-40421-001	CONTRIBUTED CAPITAL FROM TIF	0	0	0	0%	
	CONTRIBUTED CAPITAL FROM SAVINGS		43,750	43,750	0%	Equipment purchase. See C/O below
620-00-40421-002	DEVELOPER CONTRIBUTIONS	0	0	0	0%	
620-00-40462-011	SALES TO RESIDENTIAL	565,000	600,000	35,000	6%	Based on 2011 actual
620-00-40462-012	SALES TO COMMERCIAL	190,000	200,000	10,000	5%	Based on 2011 actual
620-00-40462-013	SALES TO INDUSTRIAL	7,500	10,000	2,500	33%	
620-00-40462-023	SALES TO PUBLIC AUTHORITY	26,000	26,000	0	0%	
620-00-40470-000	FORFEITED DISCOUNTS & PENALTIES	23,000	20,000	(3,000)	-13%	
620-00-40474-003	IMPACT FEE - SEWER REVENUE	27,000	20,000	(7,000)	-26%	Based on # of building permits issued
620-00-40474-010	SEPTAGE RECEIVING FEE	5,500	5,500	0	0%	
620-00-40474-011	ANNUAL SEPTAGE PERMIT FEES	200	200	0	0%	
620-00-40474-015	OTHER MISC. REVENUES	5,000	2,500	(2,500)	-50%	Based on 2011 actual
620-00-40474-022	HOOK UP FEES	32,000	28,500	(3,500)	-11%	
Total Sewer Revenues		899,700	974,950	75,250		

<u>SEWER EXPENSES</u>	<u>Account</u>	<u>2011</u>	<u>2012</u>	<u>Diff.</u>	<u>%</u>	<u>Notes</u>
620-00-50382-218	OUTSIDE SERVICES-AUDIT	3000	3000	0	0%	
620-00-50403-000	DEPRECIATION - OPERATING	205,000	215,250	10,250	5%	Based on 2011 plus 5% (estimate)
620-00-50404-000	AMORTIZATION	0	0	0	0%	
620-00-50408-000	TAXES (OTHER THAN INCOME)	4,800	5,040	240	5%	Based on 2011 plus 5% (estimate)
620-00-50427-000	INTEREST ON LONG-TERM DEBT	0	0	0	0%	Will change one revenue bond and plan upgrades occur in '12 or '13
620-00-50610-110	SEWAGE SERVICE-SALARIES	115,000	122,185	7,185	6%	
620-00-50610-150	SEWAGE SERVICE-FRINGS	98,000	101,744	3,744	4%	
620-00-50610-222	SEWAGE SERVICE-ELEC & POWER	58,000	62,000	4,000	7%	Based on 2011 actual
620-00-50610-225	SEWAGE SERVICE-TELEPHONE	600	600	0	0%	
620-00-50611-057	SEWAGE TREATMENT-TESTING	8,500	8,500	0	0%	
620-00-50611-224	SEWAGE TREATMENT-FUEL	1,000	1,250	250	25%	
620-00-50611-300	SEWAGE TREATMENT-SUPPLIES/EXP	6,000	6,000	0	0%	
620-00-50611-310	SEWAGE TREATMENT-CHEMICALS	20,000	10,000	(10,000)	-50%	Polymer
620-00-50611-320	SEWAGE TREATMENT-SLUDGE PUMPING	30,000	40,000	10,000	33%	Spreading operations
620-00-50611-330	SEWAGE TREATMENT-STATE FEES	5,000	5,000	0	0%	
620-00-50611-346	SEWAGE TREATMENT - UNIFORMS	1,400	1,400	0	0%	

Village of Holmen - Sewer

<u>SEWER EXPENSES</u>	<u>Account</u>	<u>2011</u>	<u>2012</u>	<u>Diff.</u>	<u>%</u>	<u>Notes</u>
620-00-50611-350	SEWAGE TREATMENT-REPAIR/MAINT	20,000	20,000	0	0%	
620-00-50612-300	MAINS-SUPPLIES/EXPENSE	12,500	12,500	0	0%	Placeholder
620-00-50612-350	MAINS-REPAIRS & MAINT	21,500	21,500	0	0%	
620-00-50612-351	MAINS-VEH & EQUIP MAINT	2,000	2,000	0	0%	
620-00-50660-000	TRANSPORTATION EXPENSE	2,000	5,000	3,000	150%	Based on 2011 actual
620-00-50680-000	ADMIN & GEN OFFICE SALARIES	76,500	81,902	5,402	7%	
620-00-50681-000	OFFICE SUPPLIES EXPENSE	11,000	13,200	2,200	20%	
620-00-50382-218	OUTSIDE SERVICES-AUDIT	0	0	0	0%	
620-00-50684-000	INSURANCE EXPENSE	27,000	27,707	707	3%	Based on 2011 actual
620-00-50689-058	MISC GENERAL EXP-METER EXPENSE	31,000	32,550	1,550	5%	Audit entry plus 5%
620-00-50904-000	UNCOLLECTIBLE ACCOUNTS	200	200	0	0%	
Total Sewer Expenses		760,000	798,528	38,528		

	<u>2011</u>	<u>2012</u>	<u>Diff.</u>
Net:	139,700	176,422	36,722

C/O - Sewer			
		50000	F550 P/U w Hoist
		35,000	Street Reconstruction Projects
		37,500	JD Loader (1/4th cost)
		6,250	Engineering SUV replacement (1/4th cost)
	Sewer	128,750	

	<u>2011</u>	<u>2012</u>	<u>Rate of Return</u>
Sewer Excess / Deficiency	139,700	\$ 47,672	5%

Transfer Out (Savings)	\$ (47,672)
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