

Village of Elberta 2019-2020 Budget Notes – Revised for February 2019

101 – General Fund

General Note. The budget is balanced. Certain revenue and expense line items have been adjusted so GF can pay back \$25000 toward the deficit elimination plan. This budget is an improvement over the amended DEP submitted by the Village in December 2018.

The parks are being funded at an all-time high with Penfold Park and the Beach being broken out from Waterfront Park.

Department 100 Trustees

A line item for equipment is added to this year's budget to purchase a laptop computer for the Village President. The laptop would be owned by the Village and used by the Village President (or any other Trustee) for Village correspondence, meeting preparation and minutes, and budget work. The Village office requires more oversight than ever to correct significant errors in bookkeeping and grant administration and ensure fiscal and procedural regulations are being met.

Department 253 Treasurer

The treasurer wages are significantly increased. This is to allow her to work the hours necessary to perform the clerk's bookkeeping duties while the clerk is being trained.

Department 751 Waterfront Park

The intent is to have Theo perform most of the repairs to the LSS this year, including rework to the LSS doors that were replaced in 2018. The accounts for 70200 wages and 77500 maint/material budgets are set at \$12000 and **\$10000** respectively to support this rework effort.

Department 759 Penfold Park Grant Project

The budget was set to align with the Project Preliminary Cost Estimate established by the Spicer Group.

Department 851 Professional Services

The recommended budget for Attorney and Auditor were reduced. The Village Council is entirely in control of the use of the Village Attorney and can therefore manage that budget. The Auditor budget is less than quote, however, there will not be a sewer audit this year and the BFAC oversight is expected to reduce the auditor's workload and expenses.

BUDGET WORKSHEET

Village of Elberta

Month: 2/28/2019	Prior Year Actual	Current Year				(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru February	Estimated Total			
Fund: 101 - General								
Revenues								
Dept: 000								
40100 Property Taxes	74,584	74,500	74,500	76,136	0	76,500	76,500	
45000 Zoning Permits	851	1,000	1,000	140	0	200	200	
46000 Fireworks Permit	0	100	100	0	0			
57300 Local Community Stabilization	1,358	0	0	0	0			
57400 State Shared Revenues	41,180	45,000	45,000	49,260	0	44,000	45,000	
57500 Other State Revenue	2,071	0	0	0	0	2,000	2,000	
57600 State Revenue Liquor Control	1,348	1,360	1,360	0	0	1,350	1,350	
60900 Admin fees	65,484	58,941	58,941	53,415	0	55,869	55,869	
61710 LSS/Park Vendors	350	1,000	1,000	0	0			
63000 Trash Carts	8,213	7,000	7,000	8,129	0	8,000	8,000	
64000 Garbage Bags	1,550	1,300	1,300	1,700	0	1,500	1,500	
64100 Merchandise sales	0	500	500	126	0	126	126	
66400 Interest Earned	450	350	350	947	0	450	450	
66700 LSS Rentals	58,600	62,500	62,250	71,500	0	56,100	60,000	
66710 Rental Facility Deposit	29,600	25,000	25,000	28,000	0	19,000	19,000	
67100 Other Revenues	2,006	2,000	2,000	2,868	0	2,000	2,000	
67120 Grants	0	20,000	0	0	0	290,000	290,000	
67150 Rentals	4,371	5,000	5,000	4,822	0	2,500	2,500	
69410 Cash Reserve Contribution	0	0	0	0	0	12,000		
Dept: 000	292,016	305,551	285,301	297,043	0	571,595	564,495	0
Total Revenues	292,016	305,551	285,301	297,043	0	571,595	564,495	0
Expenditures								
Dept: 100 Trustees								
70100 Meeting Compensation	3,815	3,900	3,900	3,204	0	3,900	3,900	
71500 Social Security	237	180	180	199	0	234	234	
71600 Medicare	55	40	40	46	0	57	57	
72000 Retirement Contribution	13	20	20	3	0			
72700 Equipment	0	0	0	0	0	800	800	
85100 Schooling/Training	0	500	500	102	0	500	500	
87100 Worker's Comp Ins Prem	50	50	50	38	0	40	40	
92100 Utilities/Phone	0	0	0	0	0			
Trustees	4,170	4,690	4,690	3,592	0	5,531	5,531	0
Dept: 215 Clerk								
70200 Wages	17,183	16,500	16,500	16,466	0	16,500	16,500	
71500 Social Security	1,055	1,060	1,060	1,021	0	990	990	
71600 Medicare	247	250	250	239	0	239	239	

BUDGET WORKSHEET

Village of Elberta

Month: 2/28/2019	Prior Year Actual	Current Year			Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru February				
Fund: 101 - General								
Expenditures								
Dept: 215 Clerk								
85100 Schooling/Training	320	500	500	65	0	500	500	
87100 Worker's Comp Ins Prem	70	70	70	56	0	60	60	
Clerk	18,875	18,380	18,380	17,847	0	18,289	18,289	0
Dept: 253 Treasurer								
70200 Wages	17,625	15,900	15,900	16,845	0	20,800	20,800	
71500 Social Security	1,089	1,000	1,000	1,044	0	1,248	1,248	
71600 Medicare	255	240	240	244	0	302	302	
72000 Retirement Contribution	519	500	500	502	0	624	624	
85100 Schooling/Training	0	500	500	195	0	500	500	
87100 Worker's Comp Ins Prem	70	80	80	56	0	60	60	
Treasurer	19,558	18,220	18,220	18,886	0	23,534	23,534	0
Dept: 265 Office								
72500 Rentals	4,800	4,800	4,800	3,600	0	4,800	4,800	
72600 Supplies	2,708	1,800	1,800	1,875	0	1,500	1,500	
72700 Equipment	499	600	600	0	0	1,200	1,200	
72800 Postage	997	900	900	933	0	900	900	
90000 Services/Printing	2,171	2,000	2,000	1,247	0	2,000	2,000	
90200 Publishing	618	500	500	2,238	0	1,500	1,500	
92100 Utilities/Phone	1,931	2,100	2,100	1,567	0	2,000	2,000	
92500 Computer Services	5,242	5,000	5,000	4,623	0	5,000	5,000	
94000 PO Box Rent	92	100	100	92	0	100	100	
94500 SAFE DEPOSIT BOX RENT	0	50	50	25	0			
Office	19,058	17,850	17,850	16,200	0	19,000	19,000	0
Dept: 266 Community Bldg								
70200 Wages	1,168	1,400	1,400	1,381	0	1,400	1,400	
71500 Social Security	73	80	80	86	0	84	84	
71600 Medicare	17	20	20	20	0	20	20	
72000 Retirement Contribution	0	0	0	0	0	42	42	
72600 Supplies	113	150	150	0	0	150	150	
77500 Maint/Material	50	500	500	257	0	500	500	
80300 Cleaning Fee	1,100	1,200	1,200	642	0	1,200	1,200	
92100 Utilities/Phone	1,611	1,700	1,700	2,789	0	2,500	2,500	
93000 Repairs/Maintenance	7,027	16,000	16,000	16,253	0	5,000	5,000	
Community Bldg	11,159	21,050	21,050	21,428	0	10,896	10,896	0
Dept: 336 Fire Department								
92100 Utilities/Phone	1,611	1,700	1,700	1,472	0	2,500	2,500	
94100 Hydrant Rental	1,020	1,020	1,020	935	0	1,020	1,020	

BUDGET WORKSHEET

Village of Elberta

Month: 2/28/2019	Prior Year Actual	Current Year			Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru February				
Fund: 101 - General Expenditures								
Fire Department	2,631	2,720	2,720	2,407	0	3,520	3,520	0
Dept: 448 Street Lighting								
92000 Electric	10,809	10,000	10,000	11,118	0	12,000	12,000	
Street Lighting	10,809	10,000	10,000	11,118	0	12,000	12,000	0
Dept: 528 Refuse Collection								
80150 Waste Removal	2,098	2,100	1,400	2,589	0	2,500	2,500	
80200 Spring Clean-up	2,891	3,000	3,000	2,070	0	3,000	3,000	
80250 Garbage Bags	925	1,000	1,000	1,045	0	1,300	1,300	
80350 Trash Carts	6,192	5,920	5,920	8,450	0	6,500	6,500	
Refuse Collection	12,106	12,020	11,320	14,154	0	13,300	13,300	0
Dept: 721 Planning Commission								
70200 Wages	1,879	2,500	2,500	0	0	1,000	1,000	
71500 Social Security	0	186	186	0	0	60	60	
71600 Medicare	0	44	44	0	0	15	15	
81800 Specific Projects	1,820	2,000	2,000	0	0	1,000	1,000	
85100 Schooling/Training	398	500	500	83	0	500	500	
86000 Mileage	145	0	0	0	0			
90000 Services/Printing	0	500	500	28	0	250	250	
92100 Utilities/Phone	285	600	600	146	0			
95500 Misc	0	200	200	0	0	200	200	
Planning Commission	4,527	6,530	6,530	257	0	3,025	3,025	0
Dept: 751 Waterfront Park								
70200 Wages	11,434	9,000	6,500	15,257	0	12,000	12,000	
71500 Social Security	711	500	345	946	0	744	744	
71600 Medicare	166	120	83	221	0	174	174	
72000 Retirement Contribution	0	0	0	0	0	360	360	
72600 Supplies	1,262	1,500	0	1,953	0	1,500	1,500	
72800 Postage	22	50	0	33	0	50	50	
77500 Maint/Material	0	0	0	0	0	15,000	10,000	
78600 Signs	0	4,000	4,000	3,556	0	250	250	
80500 Porta-lets Rental	2,013	2,100	1,100	1,175	0	2,100	2,100	
81400 Equipment Paybacks	9,552	7,000	5,155	11,100	0	9,000	9,000	
81900 Pest Control	1,200	1,200	1,800	663	0	1,300	1,300	
82000 LSS Management Fee	7,184	7,000	7,000	6,582	0	5,800	5,800	
82500 LSS Cleaning Fee	5,150	5,200	5,200	5,810	0	4,400	4,400	
83000 Mowing Services	5,250	8,000	8,000	5,750	0	6,000	6,000	
92100 Utilities/Phone	6,399	6,000	6,000	5,207	0	6,200	6,200	
93000 Repairs/Maintenance	24,072	15,000	14,500	11,454	0	5,000	5,000	

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Village of Elberta

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		Original Budget	Amended Budget	Actual Thru February				
Fund: 101 - General								
Expenditures								
Dept: 751 Waterfront Park								
95500 Misc	0	0	0	250	321	200	200	
96600 LSS Deposit Refunds	22,750	22,000	0	28,719	0	19,000	19,000	
96650 LSS Rental Fee Refund	0	0	250	250	0			
97250 NW Health Grant	0	0	0	13,074	0			
97900 Fitness Equipment	0	0	2,574	0	0			
Waterfront Park	97,165	88,670	62,507	112,000	321	89,078	84,078	0
Dept: 752 Penfold Park								
70200 Wages	0	0	0	0	0	2,000	1,500	
71500 Social Security	0	0	0	0	0	124	93	
71600 Medicare	0	0	0	0	0	29	22	
72000 Retirement Contribution	0	0	0	0	0	60	45	
72600 Supplies	0	0	0	0	0	2,000	2,000	
78600 Signs	0	4,000	4,326	3,493	0			
80150 Waste Removal	0	0	0	0	0			
80300 Cleaning Fee	0	0	0	0	0	2,500	2,500	
80500 Porta-lets Rental	2,063	1,200	1,200	1,275	0	600	600	
81400 Equipment Paybacks	0	0	0	0	0	1,500	1,500	
88500 Landscaping	0	0	0	0	0	50	50	
92000 Electric	318	350	350	279	0			
92100 Utilities/Phone	0	0	0	0	0	1,000	1,000	
93000 Repairs/Maintenance	1,292	7,000	7,000	6,821	0	8,000	2,000	
96203 Drinking Fountain	0	0	5,000	0	0			
99006 Grant Project Costs	0	20,000	20,000	200	0			
Penfold Park	3,673	32,550	37,876	12,068	0	17,863	11,310	0
Dept: 753 Elberta Beach								
70200 Wages	0	2,500	2,500	0	2,500			
71500 Social Security	0	155	155	0	155			
71600 Medicare	0	37	37	0	37			
80150 Waste Removal	0	700	700	0	700			
80500 Porta-lets Rental	0	1,000	1,000	1,075	1,000			
81400 Equipment Paybacks	0	1,845	1,845	0	5,155			
93000 Repairs/Maintenance	0	500	500	670	500			
Elberta Beach	0	6,737	6,737	1,745	10,047	0	0	0
Dept: 757 Waterfront Park Grant Project								
70201 Wages	0	0	2,238	0	0			
77501 Materials/Maint	0	0	1,102	0	0			
78601 Signs	0	0	1,876	0	0			

BUDGET WORKSHEET

Village of Elberta

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		Original Budget	Amended Budget	Actual Thru February				
Fund: 101 - General								
Expenditures								
Dept: 757 Waterfront Park Grant Project								
88501 Landscaping	0	0	700	0	0			
90401 Incentives	0	0	515	215	0			
90701 Ground Cover	0	0	7,500	0	0			
96501 Administration Fees	0	0	690	0	0			
Waterfront Park Grant Project	0	0	14,621	215	0	0	0	0
Dept: 758 Life Saving Station								
72600 Supplies	0	0	0	0	1,500			
72800 Postage	0	0	50	0	50			
81900 Pest Control	0	0	900	0	600			
82000 LSS Management Fee	0	0	7,000	0	0			
82500 LSS Cleaning Fee	0	0	5,200	0	0			
92100 Utilities/Phone	0	0	0	0	0			
93000 Repairs/Maintenance	0	0	0	0	0			
96600 LSS Deposit Refunds	0	0	24,469	0	0			
Life Saving Station	0	0	37,619	0	2,150	0	0	0
Dept: 759 Penfold Park Grant Project								
70202 Wages	0	0	0	0	0	1,800		
71502 Social Security	0	0	0	0	0	112		
71602 Medicare	0	0	0	0	0	26		
77502 Maintenance/Materials	0	0	0	0	0			
78602 Signs	0	0	0	0	0			
88504 Landscaping	0	0	0	0	0			
95000 Pavement	0	0	0	0	0			
95100 Kioske	0	0	0	0	0	8,562	9,000	
96203 Drinking Fountain	0	0	0	0	0	5,000		
96504 Administration Fees	0	0	0	0	0			
97502 Kayak Launch Construction	0	0	0	0	0	137,000	132,000	
97503 Bathroom Construction	0	0	0	0	0	147,500	149,000	
Penfold Park Grant Project	0	0	0	0	0	300,000	290,000	0
Dept: 765 Elberta Beach								
70200 Wages	0	0	0	0	0	5,000	2,500	
71500 Social Security	0	0	0	0	0	310	155	
71600 Medicare	0	0	0	0	0	73	36	
72000 Retirement Contribution	0	0	0	0	0	150	75	
77500 Maint/Material	0	0	0	0	0	500	500	
80150 Waste Removal	0	0	0	0	0	700	700	
80500 Porta-lets Rental	0	0	0	0	0	1,100	1,100	

BUDGET WORKSHEET

Village of Elberta

Month: 2/28/2019	Prior Year Actual	Current Year			Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru February				
Fund: 101 - General								
Expenditures								
Dept: 765 Elberta Beach								
81400	0	0	0	0	0	2,000	2,000	
93000	0	0	0	0	0	500	500	
Elberta Beach	0	0	0	0	0	10,333	7,566	0
Dept: 780 Village Beautification								
72600	203	3,000	3,000	2,892	0	1,000	1,000	
Village Beautification	203	3,000	3,000	2,892	0	1,000	1,000	0
Dept: 850 Professional Services								
80400	12,737	6,000	6,000	5,778	0	8,000	6,000	
80600	9,000	9,000	9,000	13,909	0	17,000	14,000	
80700	544	600	600	554	0	600	600	
86500	3,981	4,000	4,000	5,038	0	5,500	5,500	
88200	0	2,000	2,000	3,400	0			
88300	143	250	250	180	0	250	250	
95500	221	300	300	234	0	300	300	
96700	0	40,000	40,000	0	0		25,000	
Professional Services	26,626	62,150	62,150	29,093	0	31,650	51,650	0
Dept: 851 Employee Benefits								
70200	396	720	720	0	0			
70500	326	400	400	925	0	500	500	
70600	576	750	750	833	0	600	600	
70700	0	400	400	638	0	500	500	
70800	3,600	3,600	3,600	3,300	0	4,200	3,600	
71500	301	340	340	353	0	348	348	
71600	70	70	70	83	0	84	84	
72000	0	0	0	0	0	174	174	
Employee Benefits	5,269	6,280	6,280	6,132	0	6,406	5,806	0
Total Expenditures	235,829	310,847	341,550	270,034	12,518	565,425	560,505	0
General	56,187	-5,296	-56,249	27,009	-12,518	6,170	3,990	0

202 - Major Street Fund

Department 000 Revenue

69900 Transfers is used to record paybacks from other funds. Per payback schedule developed in 2016, General Fund owes Major Streets \$8500 this fiscal year. It is not available from the General Fund Budget, therefore 69900 is \$0.

Department 444 Sidewalks

77500 Maint/Material is used to pay for shovels, patches, weed killer, etc when a Village employee does the maintenance.

93000 Repairs/Maintenance is used to pay for services performed by others. \$24,000 budget to pay for new sidewalks along Cartwright, Steele, Washington.

Department 463 Regular Maintenance

78600 Signs - Estimate for yield and pedestrian crossing signs for Frankfort and Furnace Ave (former 168) is \$1300 of the \$1500

93000 Repairs/Maintenance - Budget \$4000 for tree trimming and removal services

The recommended budget for Repairs/Maintenance was increased by \$7500 for snow plow tires and repairs.

Department 850 Professional Services

80100 Engineering Services - Budget \$6000 for planning of improvements to Bye Street

80400 Attorney - Budget \$2000 for legal help with right of way, title, etc

96500 Administration Fee – Budget shows 8% of revenue. Act 51 has max of 10% for administrative expenses

Note: Budget was allocated for snow plow tires and major repairs and maintenance

BUDGET WORKSHEET

Village of Elberta

Month: 2/28/2019	Prior Year Actual	Current Year			Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru February				
Fund: 202 - Major Streets								
Revenues								
Dept: 000								
57400 State Shared Revenues	59,127	55,000	55,000	55,804	0	55,000	55,000	
57500 Other State Revenue	0	0	0	0	0			
61500 Equipment Charges	0	0	0	8,690	0	9,500	9,500	
66400 Interest Earned	1,375	400	400	1,472	0	1,500	1,500	
69900 Transfers	10,369	8,500	8,500	0	0			
Dept: 000	70,871	63,900	63,900	65,966	0	66,000	66,000	0
Total Revenues	70,871	63,900	63,900	65,966	0	66,000	66,000	0
Expenditures								
Dept: 444 Sidewalks								
77500 Maint/Material	0	6,000	6,000	6,000	0	1,000	1,000	
93000 Repairs/Maintenance	0	0	0	0	0	24,000	24,000	
Sidewalks	0	6,000	6,000	6,000	0	25,000	25,000	0
Dept: 463 Regular Maintenance								
70200 Wages	2,438	7,500	7,500	1,010	0	8,000	8,000	
71500 Social Security	130	470	470	63	0	496	496	
71600 Medicare	30	110	110	15	0	120	120	
72000 Retirement Contribution	16	0	0	0	0	240	240	
77500 Maint/Material	479	1,000	1,000	691	0	500	500	
78600 Signs	13	500	500	455	0	2,000	2,000	
87100 Worker's Comp Ins Prem	723	960	960	566	0	1,000	1,000	
93000 Repairs/Maintenance	1,484	3,000	3,000	843	0	4,000	11,500	
Regular Maintenance	5,313	13,540	13,540	3,643	0	16,356	23,856	0
Dept: 478 Ice & Snow Maint								
70200 Wages	2,344	2,500	2,500	1,996	0	2,500	2,500	
71500 Social Security	132	160	160	124	0	160	160	
71600 Medicare	31	40	40	29	0	40	40	
72000 Retirement Contribution	0	0	0	0	0	75	75	
77550 Salt/Materials	743	1,230	1,230	144	0	800	800	
81700 Contracted Services	0	0	0	0	0	1,000	1,000	
Ice & Snow Maint	3,250	3,930	3,930	2,293	0	4,575	4,575	0
Dept: 850 Professional Services								
80100 Engineering Services	0	4,400	4,400	0	0	6,000	6,000	
80400 Attorney Fees	0	0	0	0	0	2,000	2,000	
96500 Administration Fee	3,640	5,240	5,240	5,341	0	4,520	4,520	
Professional Services	3,640	9,640	9,640	5,341	0	12,520	12,520	0

BUDGET WORKSHEET

Village of Elberta

	Prior Year Actual	Current Year			Estimated Total	(6)	(7)	(8)
		Original Budget	Amended Budget	Actual Thru February		Requested	Recommended	Adopted
Month: 2/28/2019								
Fund: 202 - Major Streets								
Total Expenditures	12,203	33,110	33,110	17,277	0	58,451	65,951	0
Major Streets	58,668	30,790	30,790	48,689	0	7,549	49	0

Village of Elberta 2019-2020 Budget Notes

203 - Local Street Fund

Department 000 Revenue

69900 Transfers is used to record paybacks from other funds. Per Municipal Streets payback plan, Muni Streets owes Local Streets \$6500 this fiscal year.

No major projects are planned for local streets this year.

Department 463 Regular Maintenance

93000 Repairs/Maintenance - Budget \$8000 for tree trimming and removal services

The recommended budget for Repairs/Maintenance was increased by \$7500 for snow plow tires and repairs.

Department 850 Professional Services

80100 Engineering Services - Budget \$0 as no local street improvement projects are planned

80400 Attorney - Budget \$1000 for legal help with right of way, title, etc

96500 Administration Fee - Budget 8% of revenue, excluding payback revenue. Act 51 has max of 10% for administrative expenses

Note: Budget was allocated for snow plow tires and major repairs and maintenance

BUDGET WORKSHEET

Village of Elberta

Month: 2/28/2019	Prior Year Actual	Current Year			Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru February				
Fund: 203 - Local Streets								
Revenues								
Dept: 000								
57400 State Shared Revenues	16,504	17,640	17,640	13,262	0	16,500	16,500	
61500 Equipment Charges	0	0	0	8,690	0	9,500	9,500	
66400 Interest Earned	627	840	840	1,472	0	1,500	1,500	
69900 Transfers	0	7,500	7,500	0	0	6,500	6,500	
Dept: 000	17,131	25,980	25,980	23,424	0	34,000	34,000	0
Total Revenues	17,131	25,980	25,980	23,424	0	34,000	34,000	0
Expenditures								
Dept: 444 Sidewalks								
77500 Maint/Material	0	500	500	0	0	500	500	
Sidewalks	0	500	500	0	0	500	500	0
Dept: 463 Regular Maintenance								
70200 Wages	2,762	7,400	7,400	1,170	0	3,000	3,000	
71500 Social Security	171	459	459	73	0	1,860	1,860	
71600 Medicare	40	107	107	17	0	44	44	
72000 Retirement Contribution	16	20	20	0	0	90	90	
77500 Maint/Material	0	1,000	1,000	609	0	500	500	
78600 Signs	13	1,000	1,000	609	0	200	200	
87100 Worker's Comp Ins Prem	723	1,000	1,000	566	0	1,000	1,000	
93000 Repairs/Maintenance	6,904	13,000	13,000	29,818	0	8,000	15,500	
Regular Maintenance	10,629	23,986	23,986	32,862	0	14,694	22,194	0
Dept: 478 Ice & Snow Maint								
70200 Wages	2,147	2,240	2,240	1,765	0	2,200	2,200	
71500 Social Security	139	190	190	109	0	140	140	
71600 Medicare	33	60	60	26	0	35	35	
72000 Retirement Contribution	0	0	0	0	0	66	66	
77550 Salt/Materials	398	830	830	576	0	700	700	
81700 Contracted Services	0	800	800	0	0	800	800	
Ice & Snow Maint	2,717	4,120	4,120	2,476	0	3,941	3,941	0
Dept: 850 Professional Services								
80100 Engineering Services	0	2,000	2,000	2,500	0			
80400 Attorney Fees	0	0	0	0	0	1,000	1,000	
96500 Administration Fee	5,300	4,750	4,750	1,993	0	1,440	1,440	
Professional Services	5,300	6,750	6,750	4,493	0	2,440	2,440	0
Total Expenditures	18,646	35,356	35,356	39,831	0	21,575	29,075	0
Local Streets	-1,515	-9,376	-9,376	-16,407	0	12,425	4,925	0

Village of Elberta 2019-2020 Budget Notes

204 – Municipal Street Fund

The Municipal Street Fund was created in 2017 to allow the Village Road Taxes to pay for Village Garage and other Street-related expenses (such as fuel) that are not allowable under Act 51.

The FY2018 Village Audit noted that the transfer of funds from 203 Local Streets to create the Municipal Street Fund was excessive and some of it needed to be paid back. The auditor's findings put the Municipal Street Fund into a deficit. An amended deficit elimination plan was approved at the December 28, 2018 Special Council meeting.

BUDGET WORKSHEET

Village of Elberta

Month: 2/28/2019	Prior Year Actual	Current Year			Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru February				
Fund: 204 - Municipal Street Fund								
Revenues								
Dept: 000								
40400 Road Tax	29,810	29,000	29,000	30,396	0	29,580	29,580	
58000 Contribution from County	10,804	11,000	11,000	10,647	0	11,000	11,000	
67150 Rentals	4,800	7,000	4,800	3,600	0	4,800	4,800	
69410 Cash Reserve Contribution	0	0	8,500	0	0	5,000	5,000	
Dept: 000	45,414	47,000	53,300	44,643	0	50,380	50,380	0
Total Revenues	45,414	47,000	53,300	44,643	0	50,380	50,380	0
Expenditures								
Dept: 441 Garage								
70200 Wages	10,199	10,000	10,000	7,061	0	7,775	7,775	
71500 Social Security	610	6,200	620	438	0	482	482	
71600 Medicare	143	145	145	102	0	112	112	
72000 Retirement Contribution	0	0	0	0	0	225	225	
72600 Supplies	1,343	1,800	1,800	2,194	0	1,500	1,500	
72700 Equipment	11,572	500	1,500	1,479	0	2,000	2,000	
73000 Tools	2,281	3,000	2,500	1,752	0	500	500	
74000 Fuel	3,003	3,200	4,500	3,806	0	4,800	4,800	
77500 Maint/Material	5,031	3,000	3,000	1,923	0	1,200	1,200	
81400 Equipment Paybacks	0	0	0	246	0	500	500	
86200 Commerical Driver Lic Fee	70	250	70	70	0	70	70	
86500 Liability Insurance	1,069	1,950	1,950	1,950	0	1,950	1,950	
87100 Worker's Comp Ins Prem	210	220	109	109	0	129	129	
92100 Utilities/Phone	4,638	4,200	5,626	5,501	0	5,000	5,000	
93000 Repairs/Maintenance	19,962	2,000	500	244	0	2,000	2,000	
Garage	60,131	36,465	32,320	26,875	0	28,243	28,243	0
Dept: 446 Roads								
93000 Repairs/Maintenance	690	10,000	10,000	8,950	0	10,000	10,000	
Roads	690	10,000	10,000	8,950	0	10,000	10,000	0
Dept: 850 Professional Services								
96500 Administration Fee	8,281	5,895	4,880	4,488	0	4,538	4,538	
96700 Fund Payback	0	0	0	0	0	6,500	6,500	
Professional Services	8,281	5,895	4,880	4,488	0	11,038	11,038	0
Total Expenditures	69,102	52,360	47,200	40,313	0	49,281	49,281	0
Municipal Street Fund	-23,688	-5,360	6,100	4,330	0	1,099	1,099	0

Village of Elberta 2019-2020 Budget Notes

208 – Parks and Recreation Fund

. The Budget presented is as approved by the Parks and Recreation Commission. See the Parks and Recreation Minutes for additional notes on the FY2020 budget

BUDGET WORKSHEET

Village of Elberta

Month: 2/28/2019	Prior Year Actual	Current Year			Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru February				
Fund: 208 - Park Fund								
Revenues								
Dept: 000								
61600 Farmers Market	4,330	4,500	4,500	4,660	0	4,500	4,500	
61800 SNAP	611	600	600	267	0	400	400	
61900 Double Up Food Bucks	900	1,000	1,000	500	0	600	600	
62000 Senior Fresh	288	200	200	122	0	200	200	
64100 Merchandise sales	1,161	1,000	1,000	874	0	1,200	1,200	
64700 P&R Fund Raisers	90	4,600	4,600	379	0	1,000	1,000	
64703 EBeach Fund Raisers	0	0	0	0	0	1,000	1,000	
64705 EF Market Raisers	0	0	0	0	0	590	590	
65000 P&R Donations	0	0	0	91	0	50	50	
66400 Interest Earned	12	10	10	5	0	10	10	
67100 Other Revenues	0	1,800	1,800	0	0			
67900 Elberta Dunes Endowed Fund	3,886	3,886	4,229	4,229	0	3,886	3,886	
68000 NW Health Grant	0	0	0	0	0			
69410 Cash Reserve Contribution	0	5,000	5,000	0	0	7,000	7,000	
Dept: 000	11,278	22,596	22,939	11,127	0	20,436	20,436	0
Total Revenues	11,278	22,596	22,939	11,127	0	20,436	20,436	0
Expenditures								
Dept: 257 NW Health Grant								
70200 Wages	0	0	0	0	0			
72700 Equipment	0	0	0	0	0			
77500 Maint/Material	0	0	0	0	0			
88000 Promotions	0	0	0	0	0			
96500 Administration Fee	0	0	0	0	0			
NW Health Grant	0	0	0	0	0	0	0	0
Dept: 753 Elberta Beach								
72600 Supplies	0	0	0	0	0	500	500	
78600 Signs	0	1,400	1,726	1,639	0	1,000	1,000	
81800 Specific Projects	1,200	1,600	1,600	500	0	1,500	1,500	
Elberta Beach	1,200	3,000	3,326	2,139	0	3,000	3,000	0
Dept: 754 Parks & Recreation								
72600 Supplies	0	0	0	0	0	500	500	
81800 Specific Projects	0	5,500	0	0	0	5,000	5,000	
88000 Promotions	150	150	150	0	0	250	250	
95200 Memorials	0	0	0	0	0			
95400 Fund Raisers	300	300	300	24	0	300	300	
95500 Misc	500	500	500	250	0			

BUDGET WORKSHEET

Village of Elberta

Month: 2/28/2019	Prior Year Actual	Current Year			Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru February				
Fund: 208 - Park Fund								
Expenditures								
Parks & Recreation	950	6,450	950	274	0	6,050	6,050	0
Dept: 755 Farmers Market								
70200 Wages	3,300	3,300	3,300	3,300	0	3,300	3,300	
72800 Postage	46	75	75	37	0	40	40	
85800 SENIOR FRESH	144	200	200	0	0	200	200	
85900 Double Up Food Bucks	0	1,000	1,000	1,012	0	600	600	
86300 SNAP	1,301	600	600	175	0	400	400	
88000 Promotions	429	1,000	1,000	1,199	0	200	200	
88300 Annual Dues	150	150	150	150	0	250	250	
95400 Fund Raisers	0	0	0	0	0			
95500 Misc	442	1,025	1,025	762	0	1,000	1,000	
96210 T-Shirts/totes/posters	203	450	450	450	0	1,500	1,500	
Farmers Market	6,015	7,800	7,800	7,085	0	7,490	7,490	0
Dept: 756 Elberta Dunes South								
70200 Wages	96	600	600	91	0	600	600	
71500 Social Security	6	40	40	6	0	40	40	
71600 Medicare	1	10	10	1	0	10	10	
72000 Retirement Contribution	0	20	20	0	0	20	20	
72600 Supplies	0	0	0	0	0	200	200	
78600 Signs	0	0	0	0	0	710	710	
80500 Porta-lets Rental	0	900	900	745	0	800	800	
81400 Equipment Paybacks	192	500	500	35	0	500	500	
81800 Specific Projects	1,028	1,200	1,200	704	0	1,000	1,000	
83000 Mowing Services	0	0	0	0	0			
Elberta Dunes South	1,323	3,270	3,270	1,582	0	3,880	3,880	0
Total Expenditures	9,488	20,520	15,346	11,080	0	20,420	20,420	0
Park Fund	1,790	2,076	7,593	47	0	16	16	0

Village of Elberta 2019-2020 Budget Notes

590 – Sewer Fund

A balanced budget is presented. The budget includes a \$15,000 payback from General Fund to support DEP. An extra \$10,000 principal payment for the MRWA Loan for the sewer break is budgeted in.

The recommended Repair/Maintenance Budget (590-529-93000) was increased to cover expected Chambers & Day Sewer repairs.

BUDGET WORKSHEET

Village of Elberta

Month: 2/28/2019	Prior Year Actual	Current Year		Actual Thru February	Estimated Total	(6)	(7)	(8)
		Original Budget	Amended Budget			Requested	Recommended	Adopted
Fund: 590 - Sewer Fund								
Revenues								
Dept: 000								
40300 Sewer Taxes	39,146	52,200	52,200	40,321	0	39,146	39,146	
60800 Late Charges	3,609	3,460	3,460	3,162	0	3,500	3,500	
61100 Sewer Charges	121,406	122,990	122,990	118,818	0	130,000	130,000	
66400 Interest Earned	677	450	450	467	0	600	600	
67600 USDA Sewer Project	773,912	0	295,000	295,000	0			
67650 USDA Water Loan	0	0	100,000	100,000	0			
69410 Cash Reserve Contribution	0	30,000	57,000	57,000	0			
69900 Transfers	0	31,000	5,000	0	0		15,000	
Dept: 000	938,750	240,100	636,100	614,768	0	173,246	188,246	0
Total Revenues	938,750	240,100	636,100	614,768	0	173,246	188,246	0
Expenditures								
Dept: 529 Sanitation Activity								
70200 Wages	2,994	4,000	4,000	3,763	0	4,000	4,000	
71500 Social Security	194	250	250	233	0	250	250	
71600 Medicare	45	60	60	55	0	60	60	
72000 Retirement Contribution	16	250	0	0	0	120	120	
72600 Supplies	131	1,250	250	123	0	1,500	1,500	
72800 Postage	568	750	750	635	0	560	560	
73300 Chemicals	0	1,000	1,000	770	0	500	500	
77500 Maint/Material	1,900	6,000	3,500	2,872	0	3,000	3,000	
81400 Equipment Paybacks	934	1,500	1,500	1,337	0	1,500	1,500	
81500 Badger Meters	0	500	11,500	11,055	0	2,100	2,100	
86500 Liability Insurance	196	200	200	200	0	200	200	
87100 Worker's Comp Ins Prem	208	300	300	160	0	275	275	
92100 Utilities/Phone	3,032	3,000	4,500	3,752	0	4,000	4,500	
92500 Computer Services	1,074	650	650	390	0	1,000	1,000	
93000 Repairs/Maintenance	2,305	33,000	13,000	3,221	0	5,000	8,000	
95500 Misc	0	0	0	0	0	500	500	
95800 Debt Retirement	34,845	30,970	30,970	33,419	0	34,385	34,385	
95900 BLUA O & M Payments	44,153	46,000	46,000	48,252	0	46,000	49,000	
96500 Administration Fee	29,433	27,344	27,344	24,273	0	25,987	25,987	
99550 NRWA Capital Improvement Repai	0	0	157,000	157,000	0			
99555 NRWA Repayment	0	0	6,760	4,828	0	11,588	21,588	
Sanitation Activity	122,028	157,024	309,534	296,338	0	142,525	159,025	0
Dept: 901 Sewer System Improvements								
80100 Engineering Services	0	0	12,500	12,108	0			

BUDGET WORKSHEET

Village of Elberta

Month: 2/28/2019	Prior Year Actual	Current Year			Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru February				
Fund: 590 - Sewer Fund								
Expenditures								
Dept: 901 Sewer System Improvements								
80400 Attorney Fees	453	0	2,000	1,500	0			
95500 Misc	835	0	6,000	7,700	0			
96400 USDA RR&I	0	0	0	0	0	8,770	8,770	
96900 USDA Bond Reserve	0	0	11,100	11,100	0	1,100	1,100	
97200 Capital Improvement Project	0	0	275,000	274,961	0			
99200 USDA Loan Principal	3,444	0	8,500	8,500	0	8,500	8,500	
99500 USDA Loan Interest	5,472	0	11,059	11,059	0	10,822	10,822	
99550 NRWA Capital Improvement Repai	0	0	0	0	0			
99555 NRWA Repayment	0	0	0	0	0			
Sewer System Improvements	10,204	0	326,159	326,928	0	29,192	29,192	0
Total Expenditures	132,232	157,024	635,693	623,266	0	171,717	188,217	0
Sewer Fund	806,518	83,076	407	-8,498	0	1,529	29	0

Village of Elberta 2019-2020 Budget Notes

591 – Water Fund

The water improvement project is ongoing, with some amount of remaining revenue and expense expected in 2019.

The budget is balanced and showing some amount towards accrual to a water capital fund per the budget analysis performed in 2018.

Water Meter repair/replacement for 10% of the Village is included in the budget – (meters purchased in 2018 & 2019).

Cleaning of Well House #2 including a new roof is included in the budget (\$12K for cleaning & \$8K for new roof)

The budget includes outfitting the chlorine injection systems in each well house with scales to track usage.

BUDGET WORKSHEET

Village of Elberta

Month: 2/28/2019	Prior Year Actual	Current Year			Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru February				
Fund: 591 - Water Fund								
Revenues								
Dept: 000								
60700 On/Off Fees	400	1,000	250	150	0	300	300	
60800 Late Charges	4,607	4,270	4,970	4,438	0	4,200	4,200	
61000 Water Charges	93,525	92,800	116,000	100,960	0	125,000	125,000	
66400 Interest Earned	12	10	10	5	0	10	10	
67100 Other Revenues	50	0	0	786	0			
67650 USDA Water Loan	0	350,000	309,000	112,000	0	24,547	24,547	
69900 Transfers	0	0	0	0	0			
Dept: 000	98,594	448,080	430,230	218,339	0	154,057	154,057	0
Total Revenues	98,594	448,080	430,230	218,339	0	154,057	154,057	0
Expenditures								
Dept: 536 Operating Expenses								
70200 Wages	11,196	11,544	13,600	12,736	0	13,680	13,680	
71500 Social Security	703	715	843	790	0	850	850	
71600 Medicare	164	167	197	185	0	200	200	
72000 Retirement Contribution	109	250	250	0	0	410	410	
72600 Supplies	96	4,000	4,000	1,249	0	1,500	1,500	
72800 Postage	480	750	750	610	0	560	560	
73300 Chemicals	810	900	1,300	1,243	0	1,500	1,500	
77500 Maint/Material	3,124	9,000	12,000	10,829	0	10,000	10,000	
81400 Equipment Paybacks	3,717	5,000	6,500	4,661	0	4,000	4,000	
81500 Badger Meters	0	0	10,200	10,134	0	2,100	2,100	
81800 Specific Projects	2,513	6,000	2,000	1,815	0			
85100 Schooling/Training	162	1,500	1,900	2,076	0	2,000	2,000	
86500 Liability Insurance	899	1,200	241	241	0	1,200	1,200	
87100 Worker's Comp Ins Prem	457	600	359	359	0	359	359	
88300 Annual Dues	1,273	1,700	1,700	1,335	0	1,500	1,500	
92100 Utilities/Phone	7,504	6,500	7,625	7,606	0	8,000	8,000	
92500 Computer Services	1,074	1,000	1,000	390	0	1,100	1,100	
93000 Repairs/Maintenance	16,334	5,500	4,500	3,861	0	21,850	21,850	
95700 Water Testing	6,921	8,000	8,000	6,235	0	8,000	8,000	
96500 Administration Fee	17,381	14,712	18,185	15,756	0	19,442	19,442	
Operating Expenses	74,917	79,038	95,150	82,111	0	98,251	98,251	0
Dept: 902 Water System Improvements								
70200 Wages	0	0	0	0	0			
71500 Social Security	0	0	0	0	0			
71600 Medicare	0	0	0	0	0			

BUDGET WORKSHEET

Village of Elberta

Month: 2/28/2019	Prior Year Actual	Current Year			Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru February				
Fund: 591 - Water Fund								
Expenditures								
Dept: 902 Water System Improvements								
80100 Engineering Services	0	0	0	1,247	0			
80400 Attorney Fees	400	4,000	4,000	1,986	0	1,000	1,000	
95500 Misc	0	500	500	0	0	1,000	1,000	
96400 USDA RR&I	0	0	8,770	8,770	0	8,770	8,770	
96900 USDA Bond Reserve	0	10,070	1,440	1,440	0	1,440	1,440	
97200 Capital Improvement Project	300	317,894	317,894	271,096	0	24,547	24,547	
99200 USDA Loan Principal	0	0	0	0	0	6,500	6,500	
99500 USDA Loan Interest	0	3,063	200	148	0	6,500	6,500	
Water System Improvements	700	335,527	332,804	284,687	0	49,757	49,757	0
Total Expenditures	75,617	414,565	427,954	366,798	0	148,008	148,008	0
Water Fund	22,977	33,515	2,276	-148,459	0	6,049	6,049	0
Grand Total:	920,937	129,425	-18,459	-93,289	-12,518	34,837	16,157	0