



AGENDA

Board of Trustees & Committee of the Whole Meeting
7:00 PM - Thursday, December 14, 2023
Village Hall, 620 W. Main St., Newburg, Wisconsin

Page

CALL TO ORDER / ROLL CALL

- President Dave DeLuka - Trustee Bill Sackett - Trustee Mike Heili
- Trustee Mike Enright - Trustee Brooke Stangel - Trustee Kevin Kohn
- Trustee Paul Zimdars

PLEDGE OF ALLEGIANCE

"I pledge allegiance to the Flag of the United States of America, and to the Republic for which it stands, one Nation under God, indivisible, with liberty and justice for all.", should be rendered by standing at attention facing the flag with the right hand over the heart. A person in uniform should instead remain silent and render the military salute. Veterans may choose either method. (4 USC Sec. 4).

PUBLIC FORUM

Members of the public are invited to address the Village Board regarding any topic of public concern. Those who wish to speak are asked to complete a written card to register with the clerk.

CORRECTION AND APPROVAL OF PAST MINUTES

1. Meeting Minutes 5 - 8
[Board of Trustees & Committee of the Whole - Nov 16 2023 - Minutes](#)

NEW BUSINESS

ADMINISTRATION

Administrator Nate Wendelborn. Including updates on items such as village hall general operations, or other service areas related to village administration.

2. Department Update 9
Verbal Update - Authorization to pay for IT equipment and software with ARPA funds (discussion and possible action)

[File 2023-XX \[40\] Resolution Authorizing ARPA funds for IT](#)

BUILDING INSPECTION / ZONING / EMERGENCY MANAGEMENT

Mr. Walt Grotelueschen, Building Inspector / Zoning Admin / EM Director

- Emergency Management updates relating to planning, preparation, training, and emergency events.
- Building Inspection information on quantity and type of permits requested, along with approval or denial status and any notable concerns or follow-up.
- Zoning relating to any pending, upcoming or complex zoning concerns. Updates on pending or recent zoning and comprehensive plan changes in neighboring towns relating to territory within the Village of Newburg's extraterritorial review area.
 - Town of Trenton
 - Town of Saukville

3. Department Update

LAW ENFORCEMENT

Police Chief Mike Foeger or Police Captain Justin Jilling.

4. Department Update 11 - 12

[Meeting 12-14 memo and activity - NPD](#)

DPW: PUBLIC WORKS & SANITARY SEWER

DPW Director Nate Wendelborn.

5. Department Update

Verbal update - Discussion on updates for Sanitary Plant upgrade (discussion only)

ELECTIONS & FINANCE

Clerk/Treasurer Brandy Loveland Seelow.

6. Election Information:

- Type A Notice - Spring 2024 Election was sent to newspapers and was published.
- We received Election Inspector Nomination List from the Republican Party
- Declaration of Candidacy paperwork is available for pick up and due back no later than January 2nd at 5pm, non candidacy forms are due back no later than December 23rd at 5pm.

7. Financial reports for the period ending XXXXXXXX.

13 - 31

Reports provided are in final form for internal management purposes as of the date of publication. Information may be updated in subsequent periods as corrections are made in reconciliation with new information or the auditor determines appropriate adjustments to prior periods.

- **General Fund - Balance Sheet.** Shows the assets the village held, the liabilities the village owes to others, and the allocation of equity holdings remaining as of a certain date.
- **General Fund - Income Statement.** Shows actual revenue and expenses logged over a period of time (year to date) compared to the annual budget for the same. A balance of "profit" or "loss" at the bottom line indicates the resulting change that would affect equity on the Balance Sheet.
- **Sanitary Fund - Balance Sheet.** Shows the assets the SF held, the liabilities the SF owes to others, and the allocation of equity holdings remaining as of a certain date.
- **Sanitary Fund - Income Statement.** Shows the actual revenue and expenses logged over a period of time (year to date) compared to the annual budget for the same. A balance of "profit" or "loss" at the bottom line indicates the resulting change that would affect equity on the Balance Sheet.
- **All Funds - Payroll Summary.** Shows hours and dollars paid per category over a period of time (year to date) compared to the prior year. Because all payroll functions are initiated within the GF, this report also includes time for sanitary or capital project functions.
- **Capital Fund - Income Statement.** The Capital Fund is presently held as a sub-set of the General Fund data and is segregated out for this report to clearly show actual and budgeted revenue and expenses for capital projects.
- **All Funds - Summary Debt Schedule.** Provided Quarterly. Shows details of loans held, estimated future principal balances and debt service payments, and the relation to debt limit.

[20231130 Financials - Balance Sheet - SAN FUND](#)

[20231130 Financials - Income Statement - SAN FUND](#)

[20231130 Financials - Balance Sheet - GEN FUND](#)

[20231130 Financials - Income Statement - GEN FUND](#)

[November Payroll Summary](#)

ANNOUNCEMENTS

- Village Board and Employee Party will be at The Hive on Tuesday, January 16th at 5pm.
- Merry Christmas & A Happy New Year to you and yours! See you in 2024

ADJOURNMENT

Village of Newburg - 620 W Main St. PO Box 50, Newburg, WI 53060 - (262) 675-2160 - Clerk@village.newburg.wi.us



MINUTES

Board of Trustees & Committee of the Whole Meeting 7:00 PM - Thursday, November 16, 2023 Village Hall, 620 W. Main St., Newburg, Wisconsin

CALL TO ORDER / ROLL CALL

- President Dave DeLuka - Trustee Bill Sackett - Trustee Mike Heili
- Trustee Mike Enright - Trustee Brooke Stangel
- Trustee Paul Zimdars

Absent: Trustee Kevin Kohn. A quorum was met 6-1 and the meeting was called to order at 7:00pm.

PLEDGE OF ALLEGIANCE

"I pledge allegiance to the Flag of the United States of America, and to the Republic for which it stands, one Nation under God, indivisible, with liberty and justice for all.", should be rendered by standing at attention facing the flag with the right hand over the heart. A person in uniform should instead remain silent and render the military salute. Veterans may choose either method. (4 USC Sec. 4).

PUBLIC FORUM

Members of the public are invited to address the Village Board regarding any topic of public concern. Those who wish to speak are asked to complete a written card to register with the clerk.
No persons requested to speak.

CORRECTION AND APPROVAL OF PAST MINUTES

1. Meeting Minutes

- Trustee Enright asked that future meeting minutes contain more detail, Administrator Wendelborn & Clerk Loveland agreed to speak at a later time for clarification.

Motion by Sackett to approve and adopt the meeting minutes as presented; seconded by Zimdars.

Motion prevailed by a voice vote of 6-0-1 (Kohn-Absent).

PUBLIC HEARING

2. Public Hearing on the Village of Newburg's 2024 Recommended Budget

The Village provided a Class 1 notice to hold a public budget hearing on the budget and tax levy. Since notice, comparative columns providing % change over budget have been updated within the budget but these changes did not affect the published budget summary for the purpose of the Public Hearing. The Board of Trustees will take a roll call vote to open and to close the public hearing

Notice of this public hearing was published in the West Bend Daily New.

Motion by Zimdars to open the public hearing; seconded by Heili.
Motion prevailed by a roll call vote of 6-0-1 (Kohn-Absent).

The Village President called three times for anyone who wished to be heard. There were no speakers and no written comments submitted.

Motion by Heili to close the public hearing; seconded by Sackett.
Motion prevailed by a roll call vote of 6-0-1 (Kohn-Absent).

[General Fund Budget 2024](#)
[Sanitary Fund Budget 2024](#)
[Capital Fund Budget 2024](#)

PUBLIC HEARING

The Village provided a Class 1 notice to hold a public budget hearing on the budget and tax levy. Since notice, comparative columns providing % change over budget have been updated within the budget but these changes did not affect the published budget summary for the purpose of the Public Hearing.
The Board of Trustees will take a roll call vote to open and to close the public hearing.

ADMINISTRATION

Administrator Nate Wendelborn. Including updates on items such as village hall general operations, or other service areas related to village administration.

3. Department Update - Verbal

- Community Center will be getting a full sized stove as requested by renters
- Christmas lights are hung on Main St.
- Christmas Parade will be Dec 2nd. State Bank of Newburg has donated \$1,000 for prize money for the parade and tree decorating contest. Defender Decaling will be donating \$100 as well.
- IT upgrades are moving along but we are waiting for our webhost to respond to us and has been slow at doing so.

DPW: PUBLIC WORKS & SANITARY SEWER

DPW Director Nate Wendelborn.

4. Department Update - Verbal

- Leaf collection going well and finishing up on Nov 20th.
- Sanitary - Everything that needs to be calibrated annual has been completed.
- DMRs have been submitted on time.
- Sanitary plant upgrade final numbers just came in prior to this meeting and are coming in well above what we were originally told. Nate immediately reached out to SEH and will be having a meeting with them as soon as possible. Nate believes there are line items that can be removed and bring the project back within the original budget.

LAW ENFORCEMENT

Police Chief Mike Foeger or Police Captain Justin Jilling.

5. Department Update - Verbal

Chief Foeger was not in attendance and Administrator Wendelborn reported there was no significant information to report

BUILDING INSPECTION / ZONING / EMERGENCY MANAGEMENT

Mr. Walt Grotelueschen, Building Inspector / Zoning Admin / EM Director

- Emergency Management updates relating to planning, preparation, training, and emergency events.
- Building Inspection information on quantity and type of permits requested, along with approval or denial status and any notable concerns or follow-up.
- Zoning relating to any pending, upcoming or complex zoning concerns. Updates on pending or recent zoning and comprehensive plan changes in neighboring towns relating to territory within the Village of Newburg's extraterritorial review area.
 - Town of Trenton
 - Town of Saukville

6. Department Update - Verbal

- Several calls again on the county Y lot.
- Walt met with Tom regarding Emergency Management; They will be updating the Emergency Management Binder with contact information for new positions. They both attended an Active Shooter Class.
- Readdressed house numbers issue, in agreement with putting information out to the public via the next BRIDGES issue and sanitary bills.

ELECTIONS & FINANCE

Clerk/Treasurer Brandy Loveland. Including updates on items such as elections, financials, community center, and other Village Events.

Reports provided are in final form for internal management purposes as of the date of publication. Information may be updated in subsequent periods as corrections or transfers are made in reconciliation with new information or the auditor determines appropriate adjustments to prior periods.

- **General Fund - Balance Sheet.** Shows the assets the village held, the liabilities the village owes to others, and the allocation of equity holdings remaining as of a certain date.
- **General Fund - Income Statement.** Shows actual revenue and expenses logged over a period of time (year to date) compared to the annual budget for the same. A balance of "profit" or "loss" at the bottom line indicates the resulting change that would affect equity on the Balance Sheet.
- **Sanitary Fund - Balance Sheet.** Shows the assets the SF held, the liabilities the SF owes to others, and the allocation of equity holdings remaining as of a certain date.
- **Sanitary Fund - Income Statement.** Shows the actual revenue and expenses logged over a period of time (year to date) compared to the annual budget for the same. A balance of "profit" or "loss" at the bottom line indicates the resulting change that would affect equity on the Balance Sheet.
- **All Funds - Payroll Summary.** Shows hours and dollars paid per category over a period of time (year to date) compared to the prior year. Because all payroll functions are initiated within the GF, this report also includes time for sanitary or capital project functions.
- **Capital Fund - Income Statement.** The Capital Fund is presently held as a sub-set of the General Fund data and is segregated out for this report to show actual and budgeted revenue and expenses for capital projects.

7.

Trustees reviewed the financial reports provided the week prior and had no questions or other discussion. President DeLuka noted that some adjustments will be made in December as to be sure we use all the ARPA money within the allotted timeframe.

[20231031 Financials - Balance Sheet - GEN FUND](#)

[20231031 Financials - Income Statement - GEN FUND](#)

[20231031 Financials - Balance Sheet - SAN FUND](#)

[20231031 Financials - Income Statement - SAN FUND](#)
[20231031 Financials - Payroll Summary](#)

OLD BUSINESS

8. Resolution adopting the 2024 Budget
(Discussion and Possible Action)
Q&A on the Budget
- Proposed Amendments to the Operating, Capital, and Sanitary Budgets
 - Confirmation of the Levy and Mill Rate as Amended.
 - Adoption of the Tax Levy.
 - Adoption of the Budget.

Motion by Zimdars to adopt the 2024 Budget as recommended and without amendment, seconded by Sackett.

Motion prevailed by a roll call vote of 6-0-1 (Kohn-Absent). The 2023 Budget was adopted.

[File 2023-XX \[38\] Resolution Adopting 2024 Budget](#)

NEW BUSINESS

9. ADOPTING THE 2022 AUDIT
(Discussion and Possible Action)
- Separation of duties will improve with separating the Administrator, Clerk/Treasurer roles and having the Deputy Clerk / Deputy Treasurer positions.
 - No irregularities were found

Motion by Zimdars to adopt the 2024 Audit as recommended seconded by DeLuka.

Motion prevailed by a roll call vote of 6-0-1 (Kohn-Absent). The 2023 Audit was adopted.

[Newburg Communication Letters DRAFT](#)
[V. of Newburg 2022 Audit Report DRAFT](#)

ANNOUNCEMENTS

Happy Thanks giving to all!

December 2nd, 2023 11am - 2pm - Community Center Christmas Party

December 2nd, 2023 4pm - 7pm - 1st Annual Christmas Tree Lighting at Village Hall / Parade at 5pm

ADJOURNMENT

The meeting adjourned at 8:06 pm.

Village of Newburg, Wisconsin
FILE NO. 2023-XX
A Resolution Authorizing the use of ARPA funds to Purchase IT equipment

1 WHEREAS, the Board of Trustees has already authorized the purchase of IT
2 equipment and software for the implementation of Shared Services with Washington
3 County IT, and

4
5 WHEREAS, the Village Administrator recommends the use of ARPA funds rather
6 than general funds to offset the unbudgeted expense and need to use the ARPA funds
7 by 2025, now therefore

8
9 BE IT RESOLVED, the Board of Trustees hereby authorizes the use of the
10 restricted ARPA funds to be used to offset the purchase of the IT equipment, software,
11 and services as approved on September 28th, 2023 and November 2nd, 2023.
12

13
14 Passed and adopted by the Village Board of the Village of Newburg, Washington and
15 Ozaukee Counties, Wisconsin, this 14th day of December, 2023.
16

17 _____
18 David DeLuka, Village President

Brandy Loveland Seelow, Clerk



To: Board of Trustees
From: Chief Michael Foeger
Date: 11/29/23
Re: Departmental Update

1. Officer Ogren and Chief Foeger assisted with the Christmas Parade, along with Trenton Police Department, on Saturday, December 2, 2023.
2. Officer Geldreich and Chief Foeger attended Shop with a Cop on Monday, December 4, 2023.
3. Officer Boisvert stopped and cited a driver for going 61mph in a 25mph zone on Main Street and Shady Lane on November 29, 2023, and officers are continuing to enforce speed violations on Main Street.
4. See attached CAD Summary Report for November.

**Village of Newburg
Law Enforcement Quarterly Report
November 2023**

OFFICER ACTIVITY	
DESCRIPTION	November
Number of Hours worked	113.25
Accident-Traffic-PDO	1
Ambulance Request	2
Assistance - All Others	2
Civil Matter	1
Parking Violation	4
Property Check	74
Tavern Check	1
Traffic Enforcement	14
Traffic Stop	21
Total	120

Newburg Sanitary Sewer Fund
Balance Sheet
As of November 30, 2023

	Nov 30, 23
ASSETS	
Current Assets	
Checking/Savings	
10000 · Checking-Sanitary-SBN-0126	46,822
10010 · CD-Sanitary-SCU-2022Aug-15m	202,655
10011 · CD-Sanitary-SCU-2022Oct-13m	203,761
Total Checking/Savings	453,238
Other Current Assets	
13100 · A/R-Workhorse Sewer/Recy Bills	
13101 · A/R-NSF & Returned Pmts	28
13100 · A/R-Workhorse Sewer/Recy Bills - Other	36,050
Total 13100 · A/R-Workhorse Sewer/Recy Bills	36,078
13119 · Receivables on Tax Bills	
13111 · Sanitary Delinquent Receivable	12,837
13112 · Special Assessment Receivable	598
13119 · Receivables on Tax Bills - Other	-9,413
Total 13119 · Receivables on Tax Bills	4,022
15000 · Due From (To) General Fund	110,148
Total Other Current Assets	150,248
Total Current Assets	603,485
Fixed Assets	
18000 · Fixed Assets	
18200 · Land	396,583
18300 · Buildings / Treatment Plant	1,434,386
18500 · Machinery and Equipment	
18501 · West Interceptor	1,794
18502 · Other Equipment	240,183
18510 · Truck - Dodge Ram 2022 White	45,391
Total 18500 · Machinery and Equipment	287,368
18900 · Accum. Depreciation - General	-1,329,323
Total 18000 · Fixed Assets	789,014
Total Fixed Assets	789,014
Other Assets	
19000 · Pension Asset	
19100 · WRS GASB 68 Pension	10,252
19200 · Deferred Out Experience	14,227
19300 · DOR Changes of Assumption	496
19400 · Deferred Outflows Exp V Actual	-13,012
19500 · Dir Differ Actual & Expected	-9,623
19600 · Deferred Outflow Change in PR	550

Newburg Sanitary Sewer Fund
Balance Sheet
As of November 30, 2023

	Nov 30, 23
19700 · Deferred Out Contribution	2,101
19800 · Dir Change in Prop. Share	-17
19999 · Pension Clearing Account	-2,455
Total 19000 · Pension Asset	2,519
Total Other Assets	2,519
TOTAL ASSETS	1,395,019
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
21000 · Accounts Payable	1,687
Total Accounts Payable	1,687
Other Current Liabilities	
22000 · Payable from Restricted Assets	
22500 · Compensated Absences	2,200
Total 22000 · Payable from Restricted Assets	2,200
Total Other Current Liabilities	2,200
Total Current Liabilities	3,887
Total Liabilities	3,887
Equity	
32000 · Net Investment in Fixed Assets	715,026
33300 · Restricted - Net Pension Asset	10,252
34000 · Fund Balances	
34100 · FB Reserve-Replace Fix. Assets	566,583
34300 · FB Unreserved & Undesignated	168,758
Total 34000 · Fund Balances	735,341
35000 · Prior Year Equity to Allocate	14,127
Net Income	-83,614
Total Equity	1,391,132
TOTAL LIABILITIES & EQUITY	1,395,019

Newburg Sanitary Sewer Fund
Income Statement - YTD vs. Budget
January through November 2023

	Jan - Nov 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
46410 · Sanitary Bill Revenue-Current	312,536	436,730	(124,194)	72%
48000 · Miscellaneous Revenue	4,142	8,000	(3,858)	52%
Total Income	316,678	444,730	(128,052)	71%
Expense				
53600 · Wages & Payroll Expense	54,156	67,303	(13,147)	80%
53610 · Admin. Exp. to Village Hall	63,250	69,000	(5,750)	92%
53611 · Accounting & Audit Fees	0	9,880	(9,880)	0%
53613 · IT Equpt, Support, Software	2,043	2,000	43	102%
53614 · Insurance	2,749	5,775	(3,026)	48%
53616 · Education, Travel & Dues	1,141	2,500	(1,359)	46%
53620 · Utilities	16,687	20,000	(3,313)	83%
53631 · Engineering	0	6,000	(6,000)	0%
53632 · Sludge Hauling	22,240	25,200	(2,960)	88%
53633 · Lab & Testing Services	19,487	26,811	(7,324)	73%
53634 · Phosphorus Compliance - Alum	3,040	8,820	(5,780)	34%
53640 · Vehicle	1,060	964	96	110%
53650 · Supplies & General Svcs	4,139	4,413	(274)	94%
53660 · System Maintenance & Repairs	28,942	58,750	(29,808)	49%
53670 · WI DNR Fees	1,080	1,200	(120)	90%
53671 · Community-RiversEdgeNatureCtr	2,750	2,750	0	100%
54000 · Capital Projects	177,312			
Total Expense	400,076	311,366	88,710	128%
Net Ordinary Income	(83,398)	133,364	(216,762)	(63)%

Newburg Sanitary Sewer Fund
Income Statement - YTD vs. Budget
January through November 2023

	Jan - Nov 23	Budget	\$ Over Budget	% of Budget
Other Income/Expense				
Other Expense				
58000 · Debt Service - Interest				
58101 · Interest - 50% Skid Loader Debt	0	7,293	(7,293)	0%
58102 · Interest - 2022 Dodge Ram Wht	216	38,980	(38,764)	1%
Total 58000 · Debt Service - Interest	216	46,273	(46,057)	0%
Total Other Expense	216	46,273	(46,057)	0%
Net Other Income	(216)	(46,273)	46,057	0%
Net Income	<u>(83,614)</u>	<u>87,091</u>	<u>(170,705)</u>	<u>(96)%</u>

**Village of Newburg
Balance Sheet
As of November 30, 2023**

	<u>Nov 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
11000 · Cash & Marketable Securities XX	
11110 · Checking-Operating-SBN #104766	22,323
11111 · Checking-Payroll-SCU #1857	18,676
11112 · Checking-Taxes-SCU #5676	50,126
11121 · Savings-SCU #5896	415,442
11800 · Petty Cash	575
Total 11000 · Cash & Marketable Securities XX	507,141
Total Checking/Savings	507,141
Accounts Receivable	
13000 · Accounts Receivable	3,330
Total Accounts Receivable	3,330
Other Current Assets	
12000 · Taxes & Special Assmts Receiv.	
12100 · Current Property Tax Receivable	(4,578)
12600 · Special Assessments Receivable	
12640 · Spec. Assmt Receivable Delinq.	(1,262)
Total 12600 · Special Assessments Receivable	(1,262)
Total 12000 · Taxes & Special Assmts Receiv.	(5,840)
14000 · Due from Other Governments	
14100 · Due from US Government	230
Total 14000 · Due from Other Governments	230
15000 · Due From (To) Sanitary Fund	6,193
Total Other Current Assets	584
Total Current Assets	511,055

	Nov 30, 23
Fixed Assets	
18000 · Fixed Assets	
18900 · Accum Deprec - Fixed Assets	(854,023)
18000 · Fixed Assets - Other	4,072,160
Total 18000 · Fixed Assets	3,218,137
Total Fixed Assets	3,218,137
TOTAL ASSETS	3,729,192
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
21100 · Accounts Payable	23,869
Total Accounts Payable	23,869
Credit Cards	
21210 · Chase Credit Card	3,072
21220 · Casey's Business Card	760
Total Credit Cards	3,833
Other Current Liabilities	
21500 · Payroll Deductions Payable	
21512 · Federal WH / FICA Payable	2,673
21513 · WI Withholding Taxes Payable	1,239
21520 · WRS / ETF Retirement Payable	2,935
21521 · Northshore Retirement Payable	75
Total 21500 · Payroll Deductions Payable	6,922
23110 · Deposits Held for Customers	1,500
25000 · Due To (From) Sanitary Fund	110,148

	Nov 30, 23
26000 · Deferred Revenues	
26300 · Deferred Grant Revenue (ARPA)	116,624
Total 26000 · Deferred Revenues	116,624
Total Other Current Liabilities	235,194
Total Current Liabilities	262,896
Total Liabilities	262,896
Equity	
32000 · Investment in Gen. Fixed Assets	3,218,137
34000 · Fund Balances	
34100 · Fund Balances - Reserved	
34110 · Reserve - Transportation Fund	131,280
34113 · Reserve - NPD Vehicle Replace	2,808
34120 · Assigned - Com Ctr Grants	2,595
34130 · Assigned - NPD Grants	1,000
Total 34100 · Fund Balances - Reserved	137,683
34300 · Fund Balances - Nonreserved	120,573
Total 34000 · Fund Balances	258,255
34999 · Unrestricted Net Assets	159,004
Net Income	(169,100)
Total Equity	3,466,296
TOTAL LIABILITIES & EQUITY	3,729,192

Village of Newburg
Income Statement
January through November 2023

	<u>Jan - Nov...</u>	<u>Budget</u>	<u>\$ Over B...</u>
Ordinary Income/Expense			
Income			
41110 · Tax Levy Revenue	723,973	723,973	(0)
41800 · Interest and Penalties on Taxes	768		
42000 · Special Assessments	1,567	1,000	567
43000 · Intergovernmental Revenues			
43410 · State Shared Revenue	93,652	80,432	13,220
43420 · Fire Dues	4,304	3,846	458
43431 · Computer Aid	3	744	(741)
43432 · Personal Property Aid	1,920	1,920	(0)
43433 · Video Service Provider Aid	3,209	2,727	482
43510 · State Expend. Restraint Grant	0	14,259	(14,259)
43520 · State Public Safety Grant	741	0	741
43530 · State Transportation Aids	48,287	48,281	6
43540 · State Recycling Grant	3,140	3,138	2
43590 · Other State Grants	320		
43650 · State Pmt - Managed Forest Land	3	3	(0)
Total 43000 · Intergovernmental Revenues	155,580	155,350	230
44000 · Licenses and Permits			
44100 · Business & Occup. License	4,480	4,900	(420)
44200 · Nonbusiness Licenses	1,513	450	1,063
44300 · Building Permits & Inspection	5,005	3,700	1,305
44400 · Plan Commission / Zoning Fees	300	2,000	(1,700)
44900 · Other Regulatory Permits & Fees	5,516	4,339	1,177
Total 44000 · Licenses and Permits	16,814	15,389	1,425
45000 · Fines, Forfeits and Penalties	1,259	1,375	(116)
46110 · Clerks Fees - RE Letters	278	320	(42)
46420 · Recycling Fees on Sani Bills	17,646	23,280	(5,634)
46743 · Community Center Income	4,356	2,700	1,656
47340 · Admin. Fees from Sanitary Fund	63,250	69,000	(5,750)
48100 · Investment Interest Received	18,435	1,100	17,335
48400 · Insurance Recoveries	3,352		
48500 · Donations from Private Entities	105	500	(395)

Village of Newburg
Income Statement
January through November 2023

	<u>Jan - Nov...</u>	<u>Budget</u>	<u>\$ Over B...</u>
49200 · Capital Projects Fund Revenue			
49204 · CF-2021-04R Main St E Revitaliz	0	83,544	(83,544)
49206 · CF-2022-01R Plow Truck-Internat	27,500		
49211 · CF-2022-06R NPD Police SUV	7,300		
49213 · CF-2023-02R NPD Body Cameras	13,042	16,233	(3,191)
Total 49200 · Capital Projects Fund Revenue	<u>47,842</u>	<u>99,777</u>	<u>(51,935)</u>
49410 · Sales of Small Eqpt / Supplies	<u>201</u>		
Total Income	<u>1,055,425</u>	<u>1,093,764</u>	<u>(38,339)</u>
Gross Profit	<u>1,055,425</u>	<u>1,093,764</u>	<u>(38,339)</u>
Expense			
51000 · General Government / Admin			
51100 · Legislative			
51110 · Board - Trustee Payroll	11,534	16,365	(4,831)
51113 · Board Education / Dues	190	1,320	(1,130)
51114 · Board Travel	129	1,060	(931)
51120 · Plan Comm./ Zoning Expenses	0	2,000	(2,000)
Total 51100 · Legislative	<u>11,853</u>	<u>20,745</u>	<u>(8,892)</u>
51300 · Legal	10	6,800	(6,790)
51400 · Administrative			
51420 · Hall - Payroll - VH Staff	187,008	156,000	31,008
51440 · Elections			
51441 · Election Payroll	2,209	2,300	(91)
51445 · Election Expenses	1,446	3,680	(2,234)
Total 51440 · Elections	<u>3,654</u>	<u>5,980</u>	<u>(2,326)</u>
51450 · IT Support & Software - Hall	24,960	20,500	4,460
51510 · Audit & Accounting - Hall	14,770	9,000	5,770
51520 · Bank Fees	1,057	1,000	57
51530 · Assessment of Property	4,385	14,600	(10,215)
51540 · Insurance - Hall	6,849	2,450	4,399
51560 · Supplies & Services - Hall	14,493	13,800	693
51580 · Education/Travel/Dues - Hall	4,387	3,950	437
Total 51400 · Administrative	<u>261,564</u>	<u>227,280</u>	<u>34,284</u>
51600 · General Buildings & Improvmt	<u>10,735</u>	<u>10,600</u>	<u>135</u>

Village of Newburg
Income Statement
January through November 2023

	<u>Jan - Nov...</u>	<u>Budget</u>	<u>\$ Over B...</u>
51920 · Other Interest / Fee Expense	142		
Total 51000 · General Government / Admin	284,303	265,425	18,878
52000 · Public Safety			
52100 · NPD Law Enforcement			
52110 · NPD - Law Enforcement Wages	61,698	60,615	1,083
52120 · NPD - Education/Travel/Dues	1,320	2,000	(680)
52128 · NPD - Vehicle Maintenance/Fuel	2,192	2,400	(208)
52130 · NPD - Legal & Court Fees	480	1,100	(620)
52140 · NPD - Insurance	7,600	7,600	0
52150 · NPD - IT / Computer	5,544	6,500	(956)
52160 · NPD - Supplies/Postage/SvcFees	2,802	2,000	802
52161 · NPD - Uniforms	993	1,600	(607)
52170 · NPD - Phone Expense	1,491	2,071	(580)
52171 · NPD - Radio / Communications	1,833	2,200	(367)
Total 52100 · NPD Law Enforcement	85,953	88,086	(2,133)
52200 · NFD - Fire Protection Services	47,536	47,230	306
52400 · Building Inspection / Zoning	4,607	4,800	(193)
52500 · Emergency Government	904	2,850	(1,946)
Total 52000 · Public Safety	139,000	142,966	(3,966)
53000 · Public Works			
53010 · DPW Wages & Payroll Expense	69,979	72,500	(2,521)
53020 · DPW - Education, Travel, Dues	0	500	(500)
53021 · DPW - Insurance	7,600	7,600	(0)
53022 · DPW - Legal Fees & IT Support	3,117	500	2,617
53030 · DPW - Supplies & Gen. Svcs	26,032	27,200	(1,168)
53040 · DPW - Engineering	167	1,500	(1,334)
53050 · DPW - Utilities & Phone			
53051 · DPW - Utilities - Muni Garage	2,241		
53052 · DPW - Phone Expense	1,027		
53053 · DPW - Parks Utilities	267		
53050 · DPW - Utilities & Phone - Other	0	5,382	(5,382)
Total 53050 · DPW - Utilities & Phone	3,534	5,382	(1,848)
53060 · DPW - Building & Equipment R&M	12,340	9,000	3,340
53300 · DPW - Street Maintenance	3,402	2,500	902
53420 · DPW - Street Lights	30,488	36,307	(5,819)

Village of Newburg
Income Statement
January through November 2023

	<u>Jan - Nov...</u>	<u>Budget</u>	<u>\$ Over B...</u>
53440 · DPW - Stormwater Maint/Control	3,812	5,000	(1,188)
53620 · DPW - Garbage Collection Svc	57,000	76,646	(19,646)
53621 · DPW - Recycling Collection Svc	27,132	22,947	4,185
Total 53000 · Public Works	244,603	267,582	(22,979)
53900 · Sanitary - Flow Through to Fund	119		
54000 · Health & Human Services	1,000	1,000	0
55000 · Culture, Recreation & Education			
55140 · Community Center			
55141 · CC - Facility	7,965	11,463	(3,498)
55142 · CCC - Commission / Programming	3,207		
Total 55140 · Community Center	11,171	11,463	(292)
55300 · Flags & Holiday Decorations	502	1,000	(498)
Total 55000 · Culture, Recreation & Education	11,674	12,463	(789)
56100 · Misc Expense	0	50	(50)
57000 · Capital Outlay			
57800 · Capital Projects Fund			
57804 · CF-2021-04 Main St E Revitalize	162,000	83,544	78,456
57806 · CF-2022-01 Plow Truck-Internat	50,315		
57807 · CF-2022-02 Front-end Loader	1,360		
57811 · CF-2022-06 NPD Police SUV	42,118		
57813 · CF-2023-02 NPD Body Cams	14,677	16,233	(1,556)
Total 57800 · Capital Projects Fund	270,470	99,777	170,693
Total 57000 · Capital Outlay	270,470	99,777	170,693
58000 · Debt Service			
58010 · Bonding 2011 & 2012	189,325	189,325	0
58120 · Loan 504 - VH Garage Building	14,311	15,612	(1,301)
58121 · Loan 505 - Main St. W.	9,708	10,590	(883)
58122 · Loan 507 - DPW Truck Dodge Ram	6,906	10,590	(3,684)
58123 · Loan 508 - 2022 Capitol Proj	52,581	57,361	(4,780)
Total 58000 · Debt Service	272,831	283,478	(10,647)
59000 · Other Financing Uses	0	993	(993)

Village of Newburg
Income Statement
January through November 2023

	<u>Jan - Nov...</u>	<u>Budget</u>	<u>\$ Over B...</u>
59910 · Contingency	0	20,029	(20,029)
66000 · Payroll Taxes	450		
66900 · Reconciliation Discrepancies	75		
Total Expense	1,224,525	1,093,763	130,762
Net Ordinary Income	(169,100)	1	(169,101)
Net Income	<u>(169,100)</u>	<u>1</u>	<u>(169,101)</u>

Village of Newburg
Income Statement
January through November 2023

	<u>% of Budget</u>
Ordinary Income/Expense	
Income	
41110 · Tax Levy Revenue	100%
41800 · Interest and Penalties on Taxes	
42000 · Special Assessments	157%
43000 · Intergovernmental Revenues	
43410 · State Shared Revenue	116%
43420 · Fire Dues	112%
43431 · Computer Aid	0%
43432 · Personal Property Aid	100%
43433 · Video Service Provider Aid	118%
43510 · State Expend. Restraint Grant	0%
43520 · State Public Safety Grant	100%
43530 · State Transportation Aids	100%
43540 · State Recycling Grant	100%
43590 · Other State Grants	
43650 · State Pmt - Managed Forest Land	87%
Total 43000 · Intergovernmental Revenues	100%
44000 · Licenses and Permits	
44100 · Business & Occup. License	91%
44200 · Nonbusiness Licenses	336%
44300 · Building Permits & Inspection	135%
44400 · Plan Commission / Zoning Fees	15%
44900 · Other Regulatory Permits & Fees	127%
Total 44000 · Licenses and Permits	109%
45000 · Fines, Forfeits and Penalties	92%
46110 · Clerks Fees - RE Letters	87%
46420 · Recycling Fees on Sani Bills	76%
46743 · Community Center Income	161%
47340 · Admin. Fees from Sanitary Fund	92%
48100 · Investment Interest Received	1,676%
48400 · Insurance Recoveries	
48500 · Donations from Private Entities	21%

Village of Newburg
Income Statement
January through November 2023

	<u>% of Budget</u>
49200 · Capital Projects Fund Revenue	
49204 · CF-2021-04R Main St E Revitaliz	0%
49206 · CF-2022-01R Plow Truck-Internat	
49211 · CF-2022-06R NPD Police SUV	
49213 · CF-2023-02R NPD Body Cameras	80%
Total 49200 · Capital Projects Fund Revenue	48%
49410 · Sales of Small Eqpt / Supplies	
Total Income	96%
Gross Profit	96%
Expense	
51000 · General Government / Admin	
51100 · Legislative	
51110 · Board - Trustee Payroll	70%
51113 · Board Education / Dues	14%
51114 · Board Travel	12%
51120 · Plan Comm./ Zoning Expenses	0%
Total 51100 · Legislative	57%
51300 · Legal	0%
51400 · Administrative	
51420 · Hall - Payroll - VH Staff	120%
51440 · Elections	
51441 · Election Payroll	96%
51445 · Election Expenses	39%
Total 51440 · Elections	61%
51450 · IT Support & Software - Hall	122%
51510 · Audit & Accounting - Hall	164%
51520 · Bank Fees	106%
51530 · Assessment of Property	30%
51540 · Insurance - Hall	280%
51560 · Supplies & Services - Hall	105%
51580 · Education/Travel/Dues - Hall	111%
Total 51400 · Administrative	115%
51600 · General Buildings & Improvmt	101%

**Village of Newburg
Income Statement
January through November 2023**

	<u>% of Budget</u>
51920 · Other Interest / Fee Expense	
Total 51000 · General Government / Admin	107%
52000 · Public Safety	
52100 · NPD Law Enforcement	
52110 · NPD - Law Enforcement Wages	102%
52120 · NPD - Education/Travel/Dues	66%
52128 · NPD - Vehicle Maintenance/Fuel	91%
52130 · NPD - Legal & Court Fees	44%
52140 · NPD - Insurance	100%
52150 · NPD - IT / Computer	85%
52160 · NPD - Supplies/Postage/SvcFees	140%
52161 · NPD - Uniforms	62%
52170 · NPD - Phone Expense	72%
52171 · NPD - Radio / Communications	83%
Total 52100 · NPD Law Enforcement	98%
52200 · NFD - Fire Protection Services	101%
52400 · Building Inspection / Zoning	96%
52500 · Emergency Government	32%
Total 52000 · Public Safety	97%
53000 · Public Works	
53010 · DPW Wages & Payroll Expense	97%
53020 · DPW - Education, Travel, Dues	0%
53021 · DPW - Insurance	100%
53022 · DPW - Legal Fees & IT Support	623%
53030 · DPW - Supplies & Gen. Svcs	96%
53040 · DPW - Engineering	11%
53050 · DPW - Utilities & Phone	
53051 · DPW - Utilities - Muni Garage	
53052 · DPW - Phone Expense	
53053 · DPW - Parks Utilities	
53050 · DPW - Utilities & Phone - Other	0%
Total 53050 · DPW - Utilities & Phone	66%
53060 · DPW - Building & Equipment R&M	137%
53300 · DPW - Street Maintenance	136%
53420 · DPW - Street Lights	84%

Village of Newburg
Income Statement
January through November 2023

	<u>% of Budget</u>
53440 · DPW - Stormwater Maint/Control	76%
53620 · DPW - Garbage Collection Svc	74%
53621 · DPW - Recycling Collection Svc	118%
Total 53000 · Public Works	91%
53900 · Sanitary - Flow Through to Fund	
54000 · Health & Human Services	100%
55000 · Culture, Recreation & Education	
55140 · Community Center	
55141 · CC - Facility	69%
55142 · CCC - Commission / Programming	
Total 55140 · Community Center	97%
55300 · Flags & Holiday Decorations	50%
Total 55000 · Culture, Recreation & Education	94%
56100 · Misc Expense	0%
57000 · Capital Outlay	
57800 · Capital Projects Fund	
57804 · CF-2021-04 Main St E Revitalize	194%
57806 · CF-2022-01 Plow Truck-Internat	
57807 · CF-2022-02 Front-end Loader	
57811 · CF-2022-06 NPD Police SUV	
57813 · CF-2023-02 NPD Body Cams	90%
Total 57800 · Capital Projects Fund	271%
Total 57000 · Capital Outlay	271%
58000 · Debt Service	
58010 · Bonding 2011 & 2012	100%
58120 · Loan 504 - VH Garage Building	92%
58121 · Loan 505 - Main St. W.	92%
58122 · Loan 507 - DPW Truck Dodge Ram	65%
58123 · Loan 508 - 2022 Capitol Proj	92%
Total 58000 · Debt Service	96%
59000 · Other Financing Uses	0%

Village of Newburg
Income Statement
January through November 2023

	<u>% of Budget</u>
59910 · Contingency	0%
66000 · Payroll Taxes	
66900 · Reconciliation Discrepancies	
	<u>112%</u>
Total Expense	112%
	<u></u>
Net Ordinary Income	(16,910,004)%
	<u></u>
Net Income	<u>(16,910,004)%</u>

Village of Newburg
Payroll Summary - Hours and Dollars Compared to Prior Year
January through November 2023

	Hours	Jan - Nov 23	Hours	Jan - Nov 22	% Change
Employee Wages, Taxes and Adjustments					
Gross Pay					
ADMIN-Board Salary Prorated	3	898			100%
ADMIN-Board Salary	20	10,581	20	11,400	(7%)
BUILDING Insp Wages		2,767		2,352	18%
DPW Work at Community Center	86	2,056	72	1,524	35%
DPW-Health Suppl-Taxable				508	(100%)
DPW-Holiday	45	1,099	46	1,016	8%
DPW-Recycle	262	5,838	240	4,251	37%
DPW-Regular	1,693	47,037	1,947	46,658	1%
DPW-Snow Removal	156	4,043	104	2,494	62%
DPW-Vacation	108	2,614	88	2,024	29%
ELECTION Wages	185	2,205	173	2,191	1%
EMERGENCY-EM Director		500		625	(20%)
EMERGENCY-EM Director - Deputy		375		500	(25%)
ADMIN-Health Ins Supp		10,723		12,012	(11%)
HALL-Hourly Holiday	30	766	26	490	56%
HALL-Hourly Wages	1,881	47,507	1,399	27,658	72%
HALL-Salary	2,537	103,823	1,761	65,636	58%
NPD-Chief Hourly	599	17,376	480	13,290	31%
NPD-Holiday	38	997	39	934	7%
NPD-Patrol Wages Hourly	1,324	33,644	1,137	27,577	22%
NPD-Police Admin	150	2,915	153	2,808	4%
SAN-Holiday	22	562	5	110	411%
SAN-Regular	1,486	47,102	1,511	40,513	16%
ZONING Wages		1,025		1,050	(2%)
Total Gross Pay	10,625	346,453	9,201	267,621	29%
Employer Taxes and Contributions					
Z-Federal Unemployment		81		145	(44%)
Z-Medicare Company		4,993		3,850	30%
Z-Social Security Company		21,349		16,461	30%
ADMIN-WRS ER		10,961		6,626	65%
DPW-WRS ER		4,566		4,070	12%
NPD-WRS ER		2,337		1,630	43%
SAN-WRS ER		2,790		1,977	41%
Total Employer Taxes and Contributions		47,077		34,759	35%