



AGENDA

Board of Trustees - Special Meeting Meeting

5:30 PM - Thursday, September 19, 2024

Village Hall, 620 W. Main St., Newburg, Wisconsin

Page

OPENING OF MEETING / CALL TO ORDER

ROLL CALL & CALL TO ORDER

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

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).

1. Discussion of the 2025 Budget
[Income Statement worksheet for budgeting 2025](#)

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ADJOURNMENT

Village of Newburg
Income Statement
January 2023 through August 2024

	Jan - Dec 23	Budget	Jan - Aug 24	Budget	Jan '24 - Aug 24	2025 budget
Ordinary Income/Expense						
Income						
41110 · Tax Levy Revenue						
41111 · Tax Levy for Debt Service	283,478	283,478	26,612	249,190		
41112 · Tax Levy for Operations	440,495	440,495	296,531	439,703		
41110 · Tax Levy Revenue - Other	0		0	0		
Total 41110 · Tax Levy Revenue	<u>723,973</u>	<u>723,973</u>	<u>323,143</u>	<u>688,893</u>		
41800 · Interest and Penalties on Taxes	768		0	768		
42000 · Special Assessments						
42500 · *Special Assmt - Delinq. Bills						
42510 · Delinq. Sanitary on Tax Bills	1,567		4,903			
42520 · Delinq. Recycling on Tax Bills	0		93			
42530 · Spec Assmt - Conversion Fee	0	1,000	480			
42500 · *Special Assmt - Delinq. Bills - Other	0		0	1,000		
Total 42500 · *Special Assmt - Delinq. Bills	<u>1,567</u>	<u>1,000</u>	<u>5,476</u>	<u>1,000</u>		
Total 42000 · Special Assessments	<u>1,567</u>	<u>1,000</u>	<u>5,476</u>	<u>1,000</u>		
43000 · Intergovernmental Revenues						
43410 · State Shared Revenue	93,652	80,432	156,819	129,648		
43420 · Fire Dues	4,304	3,846	4,930	4,304		
43431 · Computer Aid	3	744	744	744		
43432 · Personal Property Aid	1,920	1,920	1,920	1,554		
43433 · Video Service Provider Aid	3,209	2,727	5,973	2,727		
43510 · State Expend. Restraint Grant	0	14,259	0	13,414		
43520 · State Public Safety Grant	741	0	196	0		
43530 · State Transportation Aids	48,287	48,281	41,648	55,530		
43540 · State Recycling Grant	3,140	3,138	3,144	3,139		
43590 · Other State Grants	320		0			
43650 · State Pmt - Managed Forest Land	3	3	3	3		
43700 · Grants from Local Governments	0		3,582			
Total 43000 · Intergovernmental Revenues	<u>155,579</u>	<u>155,350</u>	<u>218,959</u>	<u>211,063</u>		
44000 · Licenses and Permits						
44100 · Business & Occup. License						
44110 · Liquor & Malt Beverage Licenses	4,445	4,900	5,400	4,900		

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44120 · Other Business & Occupational	0		35			
44100 · Business & Occup. License - Other	0		905	0		
Total 44100 · Business & Occup. License	4,445	4,900	6,340	4,900		
44200 · Nonbusiness Licenses						
44210 · Dog License Fee Revenue	1,265	250	1,070	750		
44220 · Chicken License Fee Revenue	300	200	200	200		
Total 44200 · Nonbusiness Licenses	1,565	450	1,270	950		
44300 · Building Permits & Inspection	4,905	3,700	8,517	4,500		
44400 · Plan Commission / Zoning Fees	300	2,000	1,500	1,500		
44900 · Other Regulatory Permits & Fees						
44910 · Franchise Cable Fees	4,127	4,339	0	4,339		
44999 · Other Misc Licenses & Fees	22		69			
44900 · Other Regulatory Permits & Fees - Other	115		0			
Total 44900 · Other Regulatory Permits & Fees	4,264	4,339	69	4,339		
Total 44000 · Licenses and Permits	15,479	15,389	17,696	16,189		
45000 · Fines, Forfeits and Penalties						
45110 · Court Fee Income	1,459	1,200	1,471	1,200		
45190 · Law/Ordinance Violation Fines	75	175	423	175		
Total 45000 · Fines, Forfeits and Penalties	1,534	1,375	1,894	1,375		
46110 · Clerks Fees - RE Letters	308	320	255	320		
46420 · Recycling Fees on Sani Bills	23,556	23,280	11,879	23,816		
46743 · Community Center Income						
46743a · CC Income - Building Rental	3,138	2,100	1,470	2,850		
46743b · CC Income - Village Events	625	600	0	625		
46743c · CC Income - Donations Rec'd	146		628	180		
46743 · Community Center Income - Other	272		0	116		
Total 46743 · Community Center Income	4,181	2,700	2,098	3,771		
47340 · Admin. Fees from Sanitary Fund	69,000	69,000	46,000	69,000		
48100 · Investment Interest Received	20,336	1,100	44,086	1,100		
48400 · Insurance Recoveries	3,352		1,685			
48500 · Donations from Private Entities	105	500	830	500		
49410 · Sales of Small Eqpt / Supplies	201		372	191		
49900 · NFD LOSA Revenue (Flowthrough)	0		0	10		

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	Jan - Dec 23	Budget	Jan - Aug 24	Budget	Jan '24 - Aug 24	2025 budget
Total Income	1,019,939	993,987	674,373	1,017,996		
Gross Profit	1,019,939	993,987	674,373	1,017,996		
Expense						
51000 · General Government / Admin						
51100 · Legislative						
51110 · Board - Trustee Payroll						
51111 · Board - Wages	10,581	15,200	10,984	15,200	16,476	
51112 · Board - PR Taxes ER	953	1,165	1,111	1,165	1,667	
51110 · Board - Trustee Payroll - Other	0		0	0	0	
Total 51110 · Board - Trustee Payroll	11,534	16,365	12,095	16,365	18,143	
51113 · Board Education / Dues	550	1,320	397	1,320	596	
51114 · Board Travel	129	1,060	0	1,060	0	
51120 · Plan Comm./ Zoning Expenses	516	2,000	0	2,000	0	
Total 51100 · Legislative	12,729	20,745	12,492	20,745	25,221	
51300 · Legal						
51310 · Legal Fees	2,010		0		0	
51300 · Legal - Other	0	6,800	0	7,200	0	
Total 51300 · Legal	2,010	6,800	0	7,200	0	
51400 · Administrative						
51420 · Hall - Payroll - VH Staff						
51421 · Hall - Admin Staff Wages	162,584	121,749	90,309	131,920	135,464	
51425 · Hall - Health Ins Suppl	10,723	15,488	0	0	0	
51426 · Hall - PR Taxes ER	13,668	10,499	6,949	11,345	10,424	
51427 · Hall - WRS ER Expense	11,591	8,799	6,212	8,850	9,318	
51420 · Hall - Payroll - VH Staff - Other	0	(535)	0		0	
Total 51420 · Hall - Payroll - VH Staff	198,566	156,000	103,470	152,115	155,205	
51440 · Elections						
51441 · Election Payroll						
51143 · Election PR Tax ER (Threshold)	4	0			0	
51442 · Election Wages	2,205	2,300	1,195	2,300	1,793	
Total 51441 · Election Payroll	2,209	2,300	1,195	2,300	1,793	
51445 · Election Expenses						
51145d · Election Meals	110	280	146	280	219	

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	Jan - Dec 23	Budget	Jan - Aug 24	Budget	Jan '24 - Aug 24	2025 budget
51445a · Election Advertising	205	400	247	400	371	
51445b · Election IT Support	1,816	2,100	1,022	2,100	1,533	
51445c · Election Supplies & Svcs	420	900	77	900	116	
Total 51445 · Election Expenses	2,551	3,680	1,492	3,680	2,238	
51440 · Elections - Other	0		0	0	0	
Total 51440 · Elections	4,760	5,980	2,687	5,980	4,031	
51450 · IT Support & Software - Hall	42,763	20,500	9,752	12,000	14,628	
51510 · Audit & Accounting - Hall	14,750	9,000	16,650	10,000	24,975	
51520 · Bank Fees	1,072	1,000	673	1,500	1,010	
51530 · Assessment of Property	4,385	14,600	4,350	4,350	6,525	
51540 · Insurance - Hall	6,849	2,450	26,808	2,575	40,212	
51560 · Supplies & Services - Hall						
51561a · Copier Lease	3,149		1,929		2,894	
51561c · Shredding Service	1,430		314		471	
51562 · Postage (Non-Election)	2,025		1,779		2,669	
51563 · Office/Cleaning Supplies	3,356		3,736		5,604	
51564 · Newspaper Publications	1,306		911		1,367	
51565 · Newsletter - Bridges	2,641		1,705		2,558	
51566 · Employee Events / Recognition	1,230		1,528		2,292	
51560 · Supplies & Services - Hall - Other	581	13,800	18	14,500	27	
Total 51560 · Supplies & Services - Hall	15,718	13,800	11,920	14,500	17,880	
51580 · Education/Travel/Dues - Hall						
51581 · Education / Seminars - Hall	1,678		2,509		3,764	
51582 · Membership Dues - Hall	1,112		160		240	
51583 · Travel - Hall	0		890		1,335	
51584 · Govt Work Meetings - Hall	705		6		9	
51580 · Education/Travel/Dues - Hall - Other	553	3,950	0	4,300	0	
Total 51580 · Education/Travel/Dues - Hall	4,048	3,950	3,565	4,300	5,348	
51590 · Background Checks - Hall	0		0		0	
Total 51400 · Administrative	292,911	227,280	179,875	207,320	110,577	
51600 · General Buildings & Improvmt						
51610 · Bldg Maint & Utilities - Hall						
51611 · Maintenance & Repairs	3,008		1,861		2,792	

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51612 · Utilities - Energy - Hall	4,207		2,562	6,000	3,843	
51613 · Utilities - Sewer - Hall	816		408	1,000	612	
51614 · Utilities - Phone - Hall	1,977		2,139	4,000	3,209	
51610 · Bldg Maint & Utilities - Hall - Other	0	7,600	0	0	0	
Total 51610 · Bldg Maint & Utilities - Hall	10,008	7,600	6,970	11,000	10,455	
51620 · Hall-Engineering/Projects	1,500	3,000	0	3,000	0	
Total 51600 · General Buildings & Improvmt	11,508	10,600	6,970	14,000	10,455	
51920 · Other Interest / Fee Expense	142		0		0	
Total 51000 · General Government / Admin	319,300	265,425	199,337	249,265	121,032	
52000 · Public Safety						
52100 · NPD Law Enforcement						
52110 · NPD - Law Enforcement Wages						
52111 · NPD - Chief Wages	18,652		12,880		19,320	
52112 · NPD - Officer / Patrol Wages	37,811		24,136		36,204	
52113 · NPD - Clerical Wages	4,034		2,757		4,136	
52118 · NPD - PR Tax ER	4,854		2,962		4,443	
52119 · NPD - WRS ER Expense	2,516		1,877		2,816	
52110 · NPD - Law Enforcement Wages - Other	0	60,615	0	65,100	0	
Total 52110 · NPD - Law Enforcement Wages	67,867	60,615	44,612	65,100	66,918	
52120 · NPD - Education/Travel/Dues						
52121 · NPD - Education / Seminars	871		0		0	
52122 · NPD - Membership Dues	240		621		932	
52123 · NPD - Travel	467		492		738	
52120 · NPD - Education/Travel/Dues - Other	546	2,000	0	2,000	0	
Total 52120 · NPD - Education/Travel/Dues	2,124	2,000	1,113	2,000	1,670	
52128 · NPD - Vehicle Maintenance/Fuel						
52128a · NPD - Vehicle Maintenance	555		424		636	
52128b · NPD - Fuel	1,727		1,354		2,031	
52128 · NPD - Vehicle Maintenance/Fuel - Other	137	2,400	0	2,400	0	
Total 52128 · NPD - Vehicle Maintenance/Fuel	2,419	2,400	1,778	2,400	2,667	
52130 · NPD - Legal & Court Fees	528	1,100	672	1,100	1,008	
52140 · NPD - Insurance	7,600	7,600	994	7,600	1,491	
52150 · NPD - IT / Computer	5,544	6,500	3,066	6,500	4,599	

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52160 · NPD - Supplies/Postage/SvcFees	2,784	2,000	1,116	2,300	1,674	
52161 · NPD - Uniforms	1,254	1,600	3,048	1,900	4,572	
52170 · NPD - Phone Expense	1,689	2,071	1,428	2,100	2,142	
52171 · NPD - Radio / Communications	1,833	2,200	154	2,000	231	
52199 · NPD - Other Expenses	0		29		44	
52100 · NPD Law Enforcement - Other	0		52		78	
Total 52100 · NPD Law Enforcement	93,642	88,086	58,062	93,000	89,760	
52200 · NFD - Fire Protection Services						
52210 · NFD - Fire Svc Contract Exp	47,536		32,748		49,122	
52200 · NFD - Fire Protection Services - Other	0	47,230	0	48,220	0	
Total 52200 · NFD - Fire Protection Services	47,536	47,230	32,748	48,220	49,122	
52400 · Building Inspection / Zoning						
52410 · Inspection Wages	3,307		5,333		8,000	
52420 · Zoning Wages	1,025		300		450	
52430 · Bldg/Zoning PR Tax ER	352		55		83	
52400 · Building Inspection / Zoning - Other	0	4,800	0	7,000	0	
Total 52400 · Building Inspection / Zoning	4,684	4,800	5,688	7,000	8,532	
52500 · Emergency Government	919	2,850	168	1,500	252	
Total 52000 · Public Safety	146,781	142,966	96,666	149,720	147,666	
53000 · Public Works						
53010 · DPW Wages & Payroll Expense						
53011 · DPW Wages - General	56,316		46,805		70,208	
53012 · DPW Wages - Recycling	6,532		3,384		5,076	
53013 · DPW Wages - Snow Removal	4,381		5,668		8,502	
53015 · DPW - Health Supplement	0		0	0	0	
53018 · DPW PR Tax ER	5,337		4,342		6,513	
53019 · DPW WRS ER	4,986		3,698		5,547	
53010 · DPW Wages & Payroll Expense - Other	0	72,500	0	72,500	0	
Total 53010 · DPW Wages & Payroll Expense	77,552	72,500	63,897	72,500	95,846	
53020 · DPW - Education, Travel, Dues	170	500	0	500	0	
53021 · DPW - Insurance	7,600	7,600	1,472	7,828	2,208	
53022 · DPW - Legal Fees & IT Support	2,573	500	54	1,200	81	
53030 · DPW - Supplies & Gen. Svcs						

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	Jan - Dec 23	Budget	Jan - Aug 24	Budget	Jan '24 - Aug 24	2025 budget
53031 · DPW - Fuel	6,875		4,642		6,963	
53032 · DPW - Road Salt	9,917		8,554		12,831	
53033 · DPW - Park Supplies / Svcs	3,008		2,513		3,770	
53034 · DPW - General Supplies / Svcs	8,155		5,692		8,538	
53030 · DPW - Supplies & Gen. Svcs - Other	0	27,200	0	27,200	0	
Total 53030 · DPW - Supplies & Gen. Svcs	27,955	27,200	21,401	27,200	32,102	
53040 · DPW - Engineering	167	1,500	0	1,500	0	
53050 · DPW - Utilities & Phone						
53051 · DPW - Utilities - Muni Garage						
53051a · DPW - Utilities - Garage GAS	1,377		881		1,322	
53051b · DPW - Utilities - Garage ELECTR	1,193		761		1,142	
Total 53051 · DPW - Utilities - Muni Garage	2,570		1,642		2,463	
53052 · DPW - Phone Expense	1,057		205		308	
53053 · DPW - Parks Utilities	293		281		422	
53050 · DPW - Utilities & Phone - Other	0	5,382	0	5,580	0	
Total 53050 · DPW - Utilities & Phone	3,920	5,382	2,128	5,580	3,192	
53060 · DPW - Building & Equipment R&M	15,476	9,000	2,009	9,000	3,014	
53300 · DPW - Street Maintenance	4,034	2,500	13,276	3,750	19,914	
53420 · DPW - Street Lights						
53420a · DPW - Street Lights - Regular	19,036		12,105		18,158	
53420b · DPW - Street Lights - LED	16,864		11,368		17,052	
53420c · DPW - Street Lights - Holiday	420		420		630	
53420 · DPW - Street Lights - Other	0	36,307	0	38,123	0	
Total 53420 · DPW - Street Lights	36,320	36,307	23,893	38,123	35,840	
53440 · DPW - Stormwater Maint/Control	3,812	5,000	272	5,000	408	
53620 · DPW - Garbage Collection Svc	61,793	76,646	39,864	59,959	59,796	
53621 · DPW - Recycling Collection Svc	29,569	22,947	21,618	32,931	32,427	
Total 53000 · Public Works	270,941	267,582	189,884	265,071	284,826	
53900 · Sanitary - Flow Through to Fund						
53901 · Sanitary - Wages	0		3,842		5,763	
53903 · Sanitary - PR Taxes ER	0		0		0	
53904 · Sanitary - WRS ER	119		61		92	
Total 53900 · Sanitary - Flow Through to Fund	119		3,903		5,855	

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54000 · Health & Human Services						
54910 · Union Cemetary	1,000	1,000	1,000	1,000	1,000	
54000 · Health & Human Services - Other	0		0	0	0	
Total 54000 · Health & Human Services	1,000	1,000	1,000	1,000	1,000	
55000 · Culture, Recreation & Education						
55140 · Community Center						
55141 · CC - Facility						
55141a · CC - Utilities	3,638	2,999	2,264	2,999	3,396	
55141b · CC - Insurance	814	814	68	814	102	
55141c · CC - Repairs & Maintenance	679	1,000	0	1,000	0	
55141d · CC - Supplies / Svcs	1,215	1,050	388	1,050	582	
55141e · CC - Wages, ER Taxes, Benefits	2,415	3,000	1,232	3,000	1,848	
55141 · CC - Facility - Other	0	2,600	0	2,600	0	
Total 55141 · CC - Facility	8,761	11,463	3,952	11,463	5,928	
55142 · CCC - Commission / Programming						
55142a · CCC - Facility Improvements	914		0		0	
55142b · CCC - Admin. / Communication	0		575		863	
55142d · CCC - Meetup - Recurring	833		0		0	
55142g · CCC - Events Spring/Easter	0		639		639	
55142h · CCC - Events Summer	0		102		102	
55142j · CCC - Events Winter/Christmas	2,583		30		2,600	
55142z · CCC - Other Supplies or Service	0		6		6	
Total 55142 · CCC - Commission / Programming	4,330		1,352		4,210	
Total 55140 · Community Center	13,091	11,463	5,304	11,463	10,138	
55300 · Flags & Holiday Decorations	541	1,000	0	1,200	550	
Total 55000 · Culture, Recreation & Education	13,632	12,463	5,304	12,663	10,688	
56000 · Conservation & Development	0		857		857	
56100 · Misc Expense	0	50	0	100	0	
57000 · Capital Outlay	0		0	29,000	0	
58000 · Debt Service						
58010 · Bonding 2011 & 2012						
58011a · Bonding - 2011 Principal	40,000		0		0	
58011b · Bonding - 2011 Interest	760		0		0	

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58012a · Bonding - 2012 Principal	120,000		136,753		205,130	
58012b · Bonding - 2012 Interest	28,565		14,353		21,530	
58010 · Bonding 2011 & 2012 - Other	0	189,325	0	150,255	0	
Total 58010 · Bonding 2011 & 2012	189,325	189,325	151,106	150,255	226,659	
58120 · Loan 504 - VH Garage Building	14,311	15,612	10,408	15,612	15,612	
58121 · Loan 505 - Main St. W.	9,708	10,590	7,060	10,590	10,590	
58122 · Loan 507 - DPW Truck Dodge Ram	7,596	10,590	5,525	10,590	8,288	
58123 · Loan 508 - 2022 Capitol Proj	57,361	57,361	38,241	57,361	57,362	
Total 58000 · Debt Service	278,301	283,478	212,340	244,408	318,510	
59000 · Other Financing Uses	0	993	0	1,154	0	
59910 · Contingency	0	20,029	0	35,945	0	
66000 · Payroll Taxes	450		295		443	
66900 · Reconciliation Discrepancies	75		230		230	
Total Expense	1,030,599	993,986	709,816	988,326	891,106	
Net Ordinary Income	(10,660)	1	(35,443)	29,670	(891,106)	
Net Income	(10,660)	1	(35,443)	29,670	(891,106)	