



2022 OPERATING BUDGET

Village of Greenville



Approved: November 22, 2021

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Contents

Introduction & Village Information	4
Village Administrator’s Executive Budget Letter	5
General Budget Summary	5
State Levy Limits & Major Aids	10
Growth & Development	10
Overview of Personnel & Salaries	12
Fund Balance Health	14
Other Fiscal Considerations & Challenges	14
Closing Statement	15
Elected & Appointed Officials	16
Budget Fund Structure	18
Basis of Budgeting	19
Budget Adoption Calendar	20
Functional Organizational Chart	22
Strategic Plan Implementation	24
Budget & Finance Policies	26
Operations Budget Policies	26
Purchasing Policy	27
Debt Policy	28
Capital Improvement Plan Policy	29
Fund Balance Policy	30
Investment Policy	31
Budget Summary	32
Operating Revenues	33
Operating Expenditures	36
.....	37
General Fund Revenues	38
General Fund Revenues (Taxes) & Special Assessments	39
Intergovernmental Revenues	40
Licenses & Permits	41
Fines, Forfeitures & Penalties	42
Public Charges for Services & Intergovernmental Charges	43
Miscellaneous Revenue & Other Financial Sources	44
General Fund Expenditures	46
General Government	47
Village Board	47
Clerk / Administrative Services	48
Treasurer / Financial Services	52
Village Administrator	54
Public Safety	56

Law Enforcement.....	56
Fire & Rescue, First Responders & Emergency Management	58
Public Works	60
Parks, Recreation & Forestry.....	66
Community & Economic Development	70
Other Financial Uses	72
Special Revenue Funds.....	74
Building Inspection.....	75
Park Improvements.....	76
Urban Forestry	77
Debt Service Fund.....	78
Debt Service Fund	79
Capital Projects Fund	80
Capital Projects Fund	81
Greenville Utilities	84
Water Utility.....	85
Sewer Utility	92
Stormwater Utility.....	96
Stormwater Utility	97
Tax Incremental Finance Districts.....	102
TID #1	103
APPENDIX	105
Appendix A - Budget Glossary of Terms	106
Appendix B - Capital Improvement Plan Project Summary Reports	117

Introduction & Village Information



Village Administrator's Executive Budget Letter

Honorable Members of the Village of Greenville Village Board & Members of the Public:

We are pleased to present to you the 2022 budget for the Village of Greenville. This document serves to meet statutory requirements, provide transparency and facilitate decision making and prioritization of the Village Board. The budget strives to continue the Village's commitment to prudent financial management, effective service delivery and providing the highest quality of services to the citizens of the community. Greenville continues to be a strong, financially sound local municipal unit of government.

The 2022 fiscal year budget is a financial plan that continues moving the Village toward achieving our shared vision. The budget document is a means for allocating the resources of the Village to a variety of services necessary to protect and enhance the community, improve infrastructure and provide quality administration and oversight.

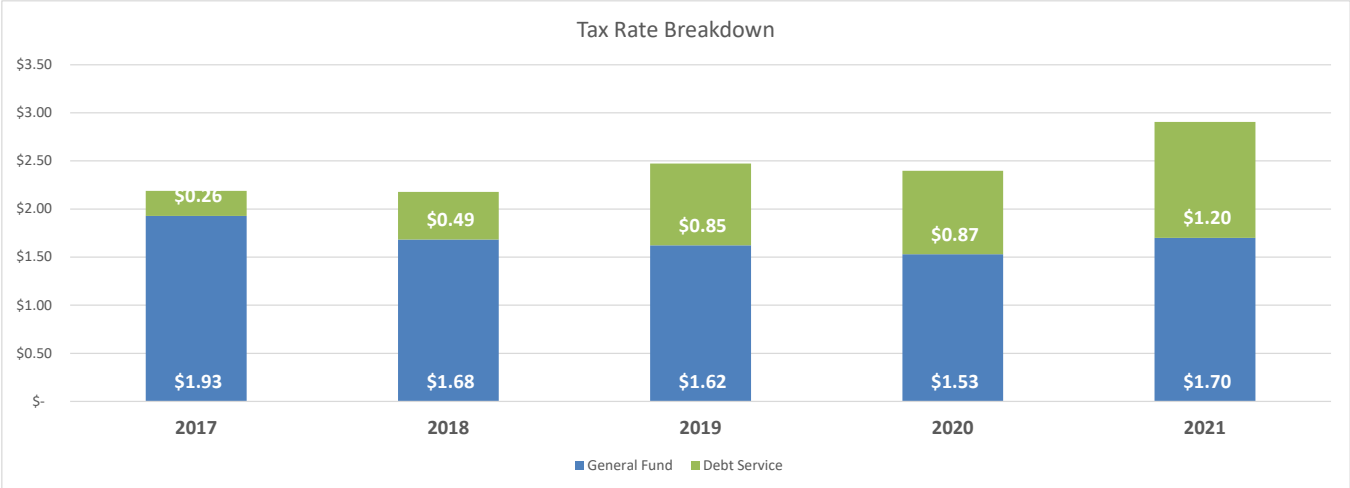
General Budget Summary

Tax Rate & Levy

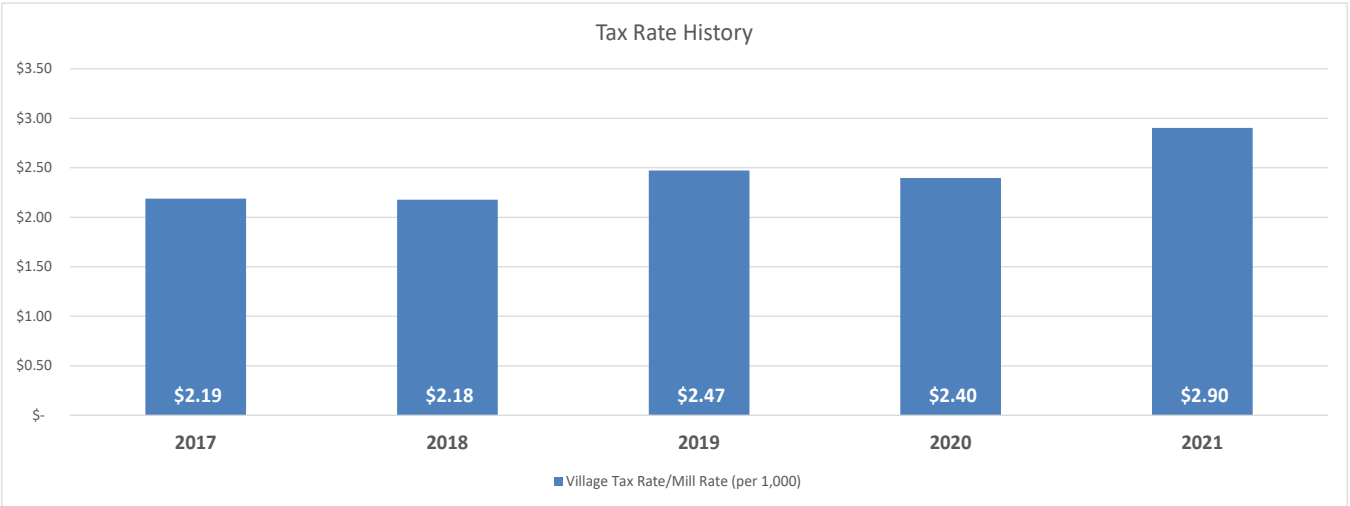
The 2022 Budget reflects a \$0.50 increase in the tax rate from \$2.40 to \$2.90. The tax rate supports a Village Tax Levy involving two basic components; the tax rate for general levy and the tax rate allocated for debt service.

2022 Budget Major Figures

- ❖ \$4,515,730.00 in general operating expenditures, 13.13% increase from 2021.
- ❖ \$4,812,070.00 Total tax levy, 33.33% increase from 2021.
- ❖ \$4.85 million in debt proceeds for capital projects.
- ❖ Tax rate of \$2.90/\$1,000 of assessed value.
- ❖ Special charge for residential waste collection/disposal of \$106 and \$120 for Stormwater.



The levy needed to meet required debt obligations has increased \$688,690 from 2021. This increase is a result of taking on additional debt proceeds in 2021 and 2022 to support the Village’s capital improvement plan.



The General Fund levy for 2022, required for basic operations and governance is increasing by \$520,552. This includes the maximum allowable increase under State imposed levy limits based on net new construction of 2.04%. It also includes a one-time levy increase for police services of \$472,372.

These two components of the overall levy equate to a total levy increase from 2020 of \$1,202,888.

Fiscal Year Levy Changes

	2021 FY	2022 FY	#Change 2021-2022	% Change 2021-2022
General Fund Levy	\$2,303,800	\$2,817,998	\$514,198	22.32%
Debt Service Levy	\$1,305,382	\$1,994,072	\$688,690	52.76%
Total Tax Levy	\$3,609,182	\$4,812,070	\$1,202,888	33.33%
Tax Rate	\$2.40	\$2.90	\$0.50	21.11%

Assessed Value & Budget Effect on Residents

The total assessed value of the Village is \$1,656,825,800, a 10.08% increase from the previous year.

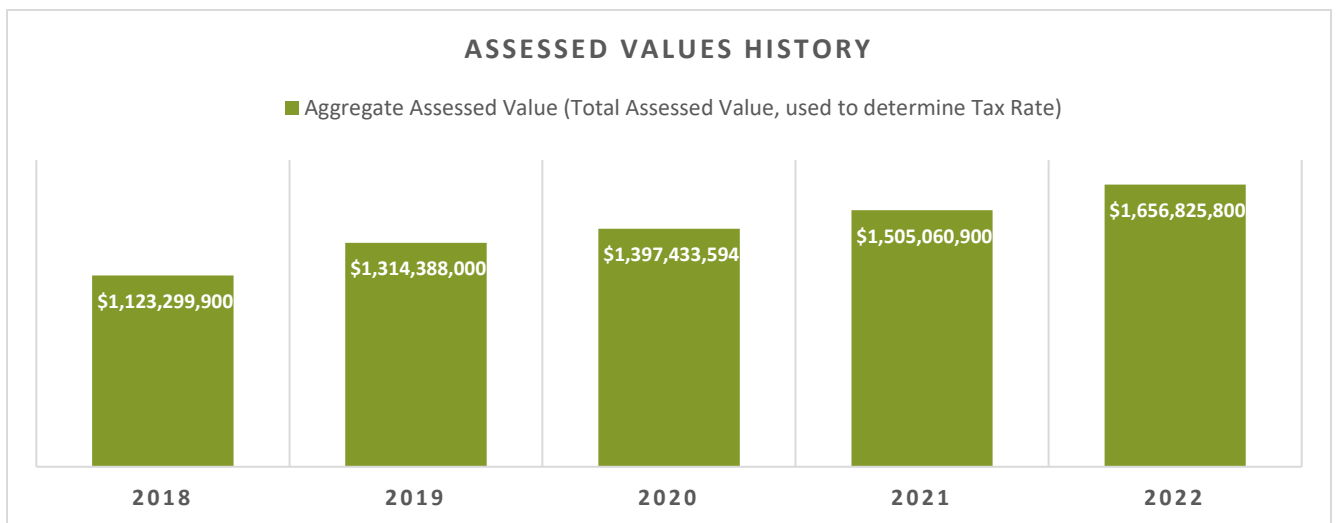
The 2022 budget results in a tax rate of \$2.90 per \$1,000 of assessed value. For a \$300,000 assessed property, this results in a total Village tax of \$870.00 (not including any changes to special charges).

The following charts display the Village's total assessed values from 2017 through 2021 (2022 budget):

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Top 5 Assessed Properties
as of January 1, 2021
(in millions)

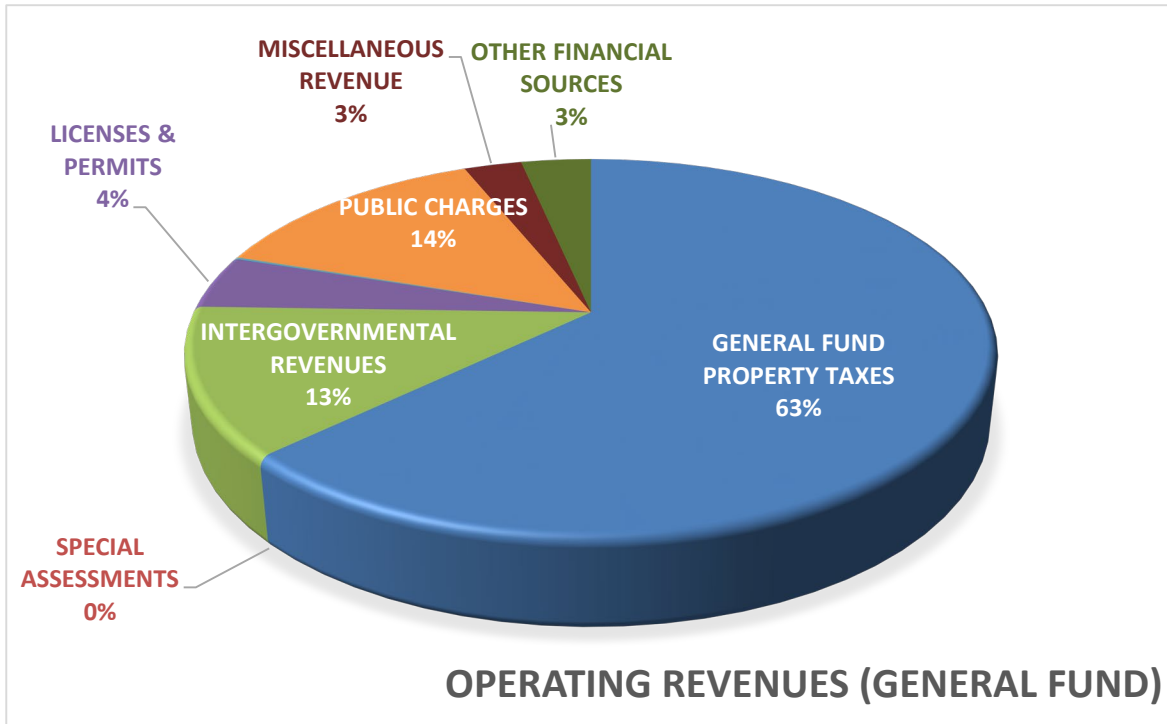
- Amazon \$15.08
- Calumet Village Partners \$10.54
- Jansport \$9.86
- Valley Bakers \$8.91
- Plexus Corp \$8.22



General Fund Revenues Summary

The Village's \$2,817,998 general fund property tax levy is only a portion of the Village's total revenue source. As shown in the following table, total revenues are \$4,515,730.

The following pie chart details the Village's total general fund revenue by source. General Fund taxes are currently 58% of the total budget revenues for the Village.

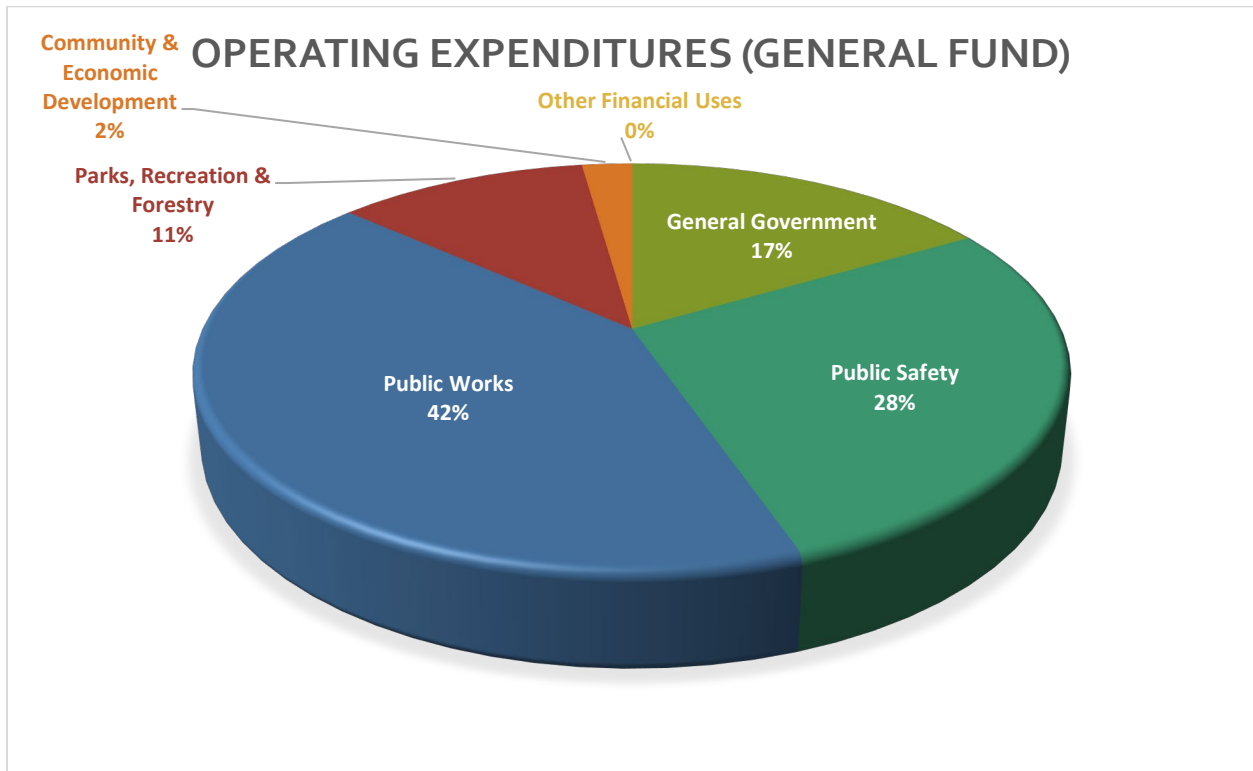


General Fund Fiscal Year Revenue Changes

	2021 FY	2022 FY	#Change 2021-2022	% Change 2021-2022
Taxes	\$2,323,800	\$2,837,998	\$520,552	22.4%
Special Assessments	\$0	\$0	\$0	N/A
Intergovernmental Revenues	\$523,123	\$571,454	\$48,331	9.2%
Licenses & Permits	\$154,724	\$204,800	\$50,076	32.4%
Fines, Forfeitures & Penalties	\$3,950	\$6,655	\$0	68.5%
Public Charges for Services	\$594,350	\$618,725	\$24,375	4.1%
Intergovernmental Charges for Services	\$50	\$50	\$0	0%
Miscellaneous Revenues	\$114,100	\$124,590	\$10,490	9.2%
Other Financial Sources	\$277,500	\$151,458	(\$126,042)	-45.4%
Total Revenues	\$3,991,597	\$4,515,730	524,133	13.1%

General Fund Expenditures Summary

The following chart details the Village’s total General Fund expenditures by area. Public Works is the largest single expenditure category at 41% spending followed by Public Safety.



General Fund Fiscal Year Expenditure Changes

	2021 FY	2022 FY	#Change 2021-2022	% Change 2021-2022
General Government	\$675,818	\$748,089	\$72,271	10.7%
Public Safety	\$798,986	\$1,268,245	\$469,259	58.7%
Public Works	\$1,717,975	\$1,897,498	\$179,523	10.4%
Parks, Recreation & Forestry	\$471,164	\$501,679	\$30,515	6.5%
Community & Economic Development	\$133,556	\$100,219	(\$33,337)	-24.9%
Other Financial Uses	\$0	\$0	0	N/A
General Operating Expenditures	\$3,797,500	\$4,515,730	\$718,231	18.9%

State Levy Limits & Major Aids

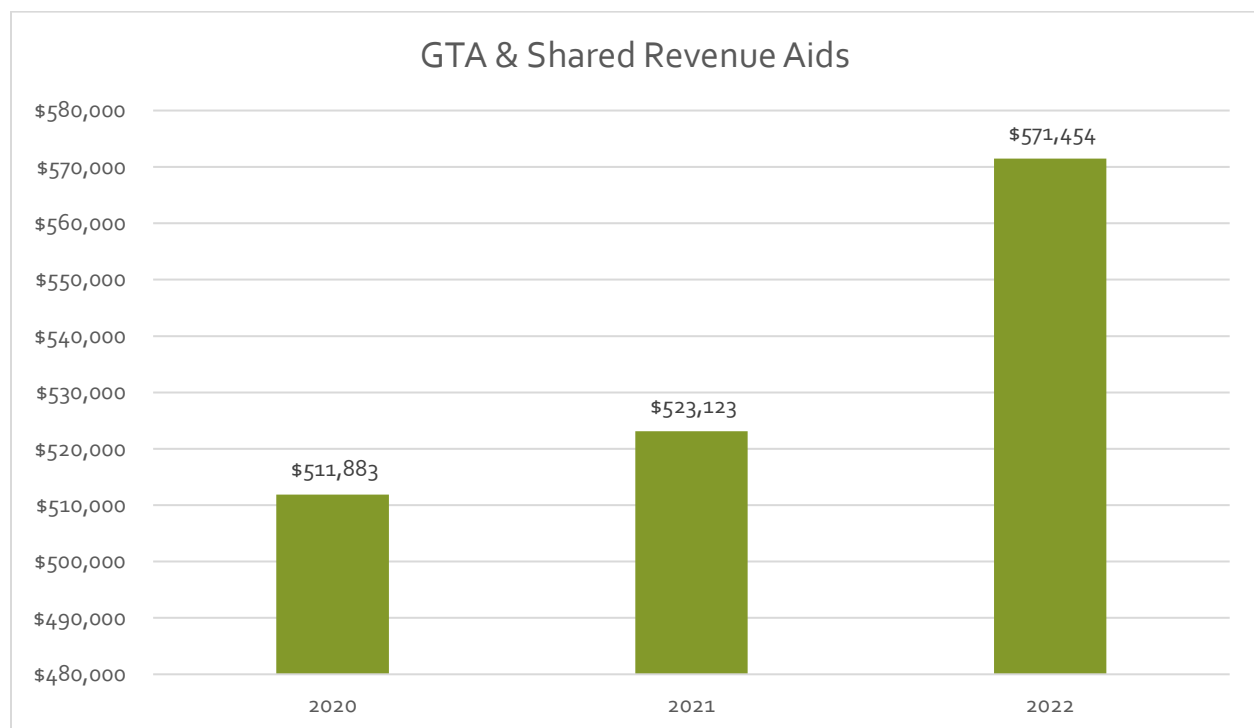
2011 Wisconsin Act 32

The Village is constrained in its ability to increase the property tax levy by State imposed levy limits. Under 2011 Wisconsin Act 32, the Village is allowed to increase its levy over the amount it levied in the prior year by the percentage increase in equalized value from net new construction or zero percent. The Village can only exceed the levy limits if approved by referendum. Because the Town incorporated into a Village in 2021, the Village does have the ability for a one-time levy increase for the cost of police services. Levy limits continue to not apply to debt service on G.O. debt authorized after July 1, 2005.

From 2020 to 2021 the Village experienced a 2.04% growth in net new construction; therefore the Village is allowed to increase its levy by this amount for 2022.

State of Wisconsin Major Aids

Monetary aids from the State of Wisconsin are a major source of Village revenues, particularly General Transportation Aids and State Shared Revenues. The following table illustrates these aids for the last three years.

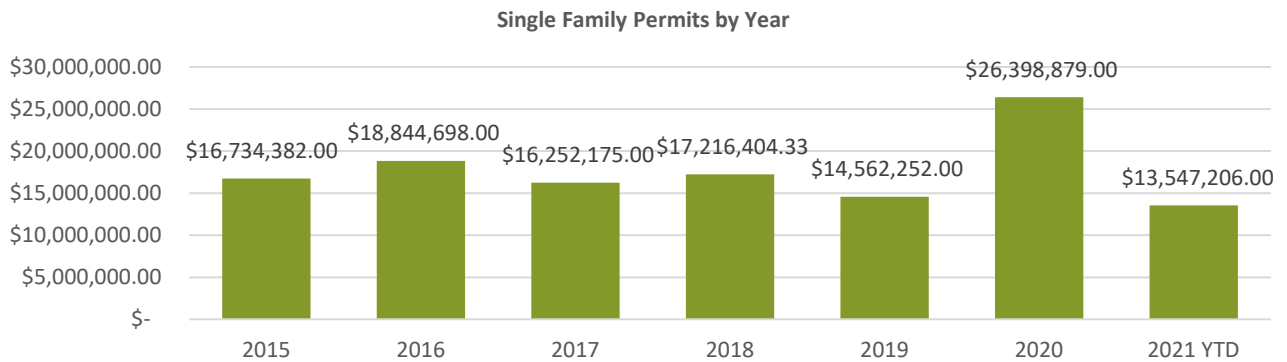
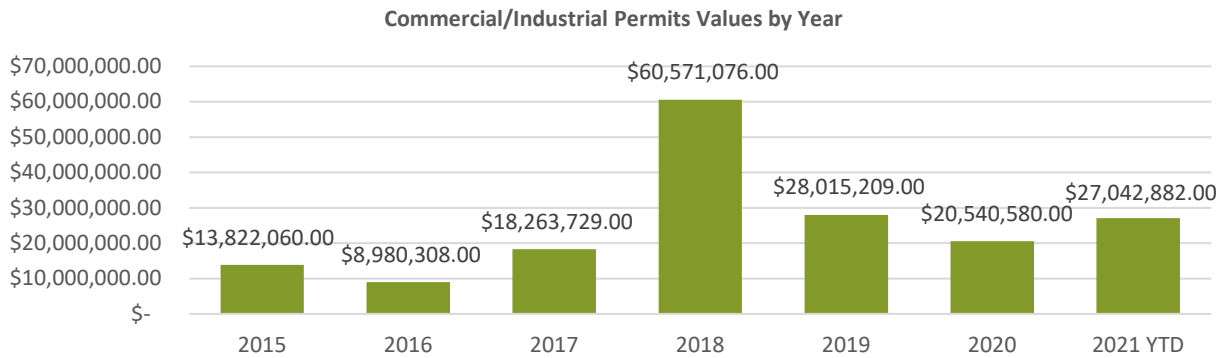


Growth & Development

Population estimates provided by the Wisconsin Department of Administration indicate the Village has experienced significant population growth since the 2010 Census at 21.69%. In comparison, Outagamie County has had 7.49 % population growth since 2010. The Village's estimated population for 2021 is 12,545. This population growth in the Village is due in part to

two factors: the continued development of single family residential neighborhoods and the favorable tax and utility rates in Greenville.

Although recent historical residential population growth has been relatively consistent, substantial investment in commercial and industrial enterprises has occurred recently. Monitoring the amount of permitting occurring in the Village can be a key indicator of growth and development. Planning of services will be necessary to meet the demands on municipal services.



As shown in the charts, the value of single family building permits is down compared to 2020. However, there has been an increase in the value of commercial/industrial building permits. Continued development of this nature will be necessary to advance the Village’s equalized value and provide additional year-over-year net new growth.

Overview of Personnel & Salaries

One of the most valuable assets for the Village of Greenville is its loyal, well-trained and dedicated employees and volunteers.

Details on total staffing and changes for 2022 by department are provided later in this report and within the respective Department sections of the document.

During the course of 2021, the Village lost three employees to retirement or resignation. One position was filled and the other two positions were re-evaluated based upon the needs of the organization. It was determined to not fill those positions and reallocate those wages and benefits to the hiring of another engineering position. The Village will also add an additional sewer and water operator position for the Greenville Utilities.

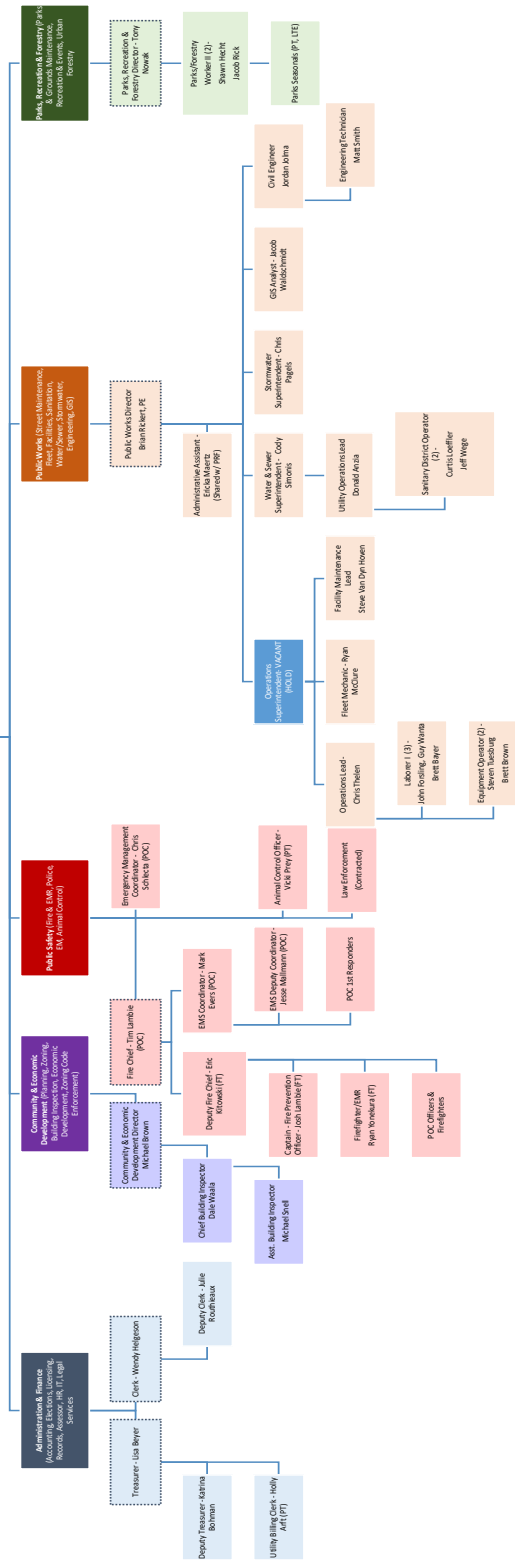
Employee benefits, particularly health insurance options are reviewed in depth annually by the Village in September of each calendar year. The only change made to health benefits was a return to the local deductible plan offer through the State of Wisconsin. This change reduce the cost of health insurance slightly over the previous year.

Provided on the next page is the Village's approved organizational chart. This includes all positions assigned by department. For budgeting purposes, each position may also be allocated to several budget sections. For example, the Village Administrator's salary is allocated within several funds, including General Fund, Water, Sewer and Stormwater Funds.

Greenville Citizens

Village Board

- Plan Commission
- Plan Commission
- Village Administrator
Tara J. Faith



Fund Balance Health

A significant focus of Greenville’s financial health continues to be maintaining a contingency fund. Through frugal spending, the Village has been able to build a reserved contingency fund. The audited unassigned fund balance at the end of 2020 was \$848,859 with a total unassigned and assigned fund balance of \$1,361,718.

The Village should continue to focus on maintaining funds into the segregated contingency fund as a means to have funds permanently set-aside. Undesignated funds can fluctuate year to year and are part of the Village’s overall general fund.

Other Fiscal Considerations & Challenges

Local economic conditions do appear to be growing and expanding at a rapid pace and the Village is seeing positive improvements. However, the Village continues to experience increasing demands for general services and capital infrastructure repair & replacement.

The priorities and funding recommendations for the 2022 fiscal year reflect the conditions of the current economy, demands for general services and Village goals. The budget is a continuation of previous Village strategic discussions from this past year, the comprehensive plan, a human resource and organizational study, a capital improvement plan completed in 2019, and other short and long range plans and reports.

The level of housing, commercial and industrial growth the Village experiences is a significant factor in the Village’s overall tax base. Housing growth had slowed in recent years, but the Village is seeing indicators of improvements in 2021-2022.

There are several other key fiscal challenges that face the Village of Greenville which always make balancing the budget a challenging task.

- State levy limits continue to be a major constraint on making recommended changes to the levy for approval by electors.
- Opportunities for grant funding continue to be highly competitive for both public safety and transportation related grants.
- Balancing demands on employees for additional service and hours with the need to maintain a small, but high quality, workforce.
- For 2022, the Village will need to provide funds through long-term borrowing in order to complete planned major capital improvement project.

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2021 Key Development
Statistics

- 56 Single family homes
- 5 Two-family/Multi-family homes
- 3 Final Platted Subdivisions
- 25 Commercial-industrial permits (new buildings/ major renovations)

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- For 2022, the Village will need to continue to identify impacts as a result of the COVID-19 pandemic. Federal funding was provided in FY2020 and FY2021, but expectations should remain low for a continuation of emergency funding from the state and federal governments.
- Previous deferred maintenance activities of the Village's road and highway infrastructure has placed a significant constraint on the Village's ability to fund general services and other capital projects.
- Mandates related to stormwater management and other commitments to infrastructure upgrades will continue to be a significant factor in budget development.

Closing Statement

The Village's financial administration and overall financial position stands poised to meet our organizational challenges and strategic priorities for 2022. The Village will continue implementation of the Village's strategic plan; serving as our formal blueprint for the allocation of taxpayer resources for key strategic directives.

I would like to thank the efforts of the Village Board, department managers and staff in discussing our fiscal priorities and crafting a budget document that maintains core essential services, yet respects the financial contributions of Village taxpayers.

Respectfully Submitted,

Travis Parish

Travis Parish,
Village Administrator

Elected & Appointed Officials

Village Board

Jack Anderson, Village President

Dean Culbertson, Village Trustee

Andy Peters, Village Trustee

Mark Strobel, Village Trustee

Kelly Shattuck, Village Trustee

Appointed Officials

Travis Parish, Village Administrator

Wendy Helgeson, Village Clerk

Lisa Beyer, Village Treasurer

Department Managers

Brian Rickert, Director of Public Works

Michael Brown, Director of Community & Economic Development

Tony Nowak, Director of Parks, Recreation & Forestry

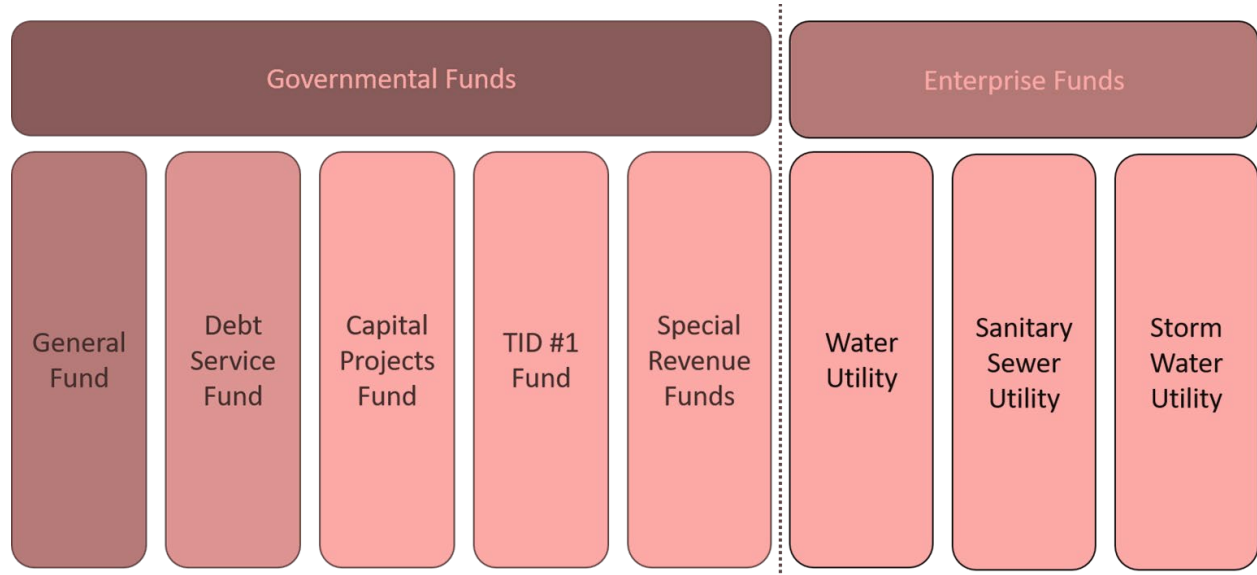
Tim Lambie, Fire Chief

Mark Evers, First Responder Chief

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Budget Fund Structure

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village of Greenville uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.



Governmental Funds

General Fund

The general fund is the main operating fund of the Village not accounted for in some other fund. Following sections in this Budget report will contain further details on all the departments included and fund status.

Debt Service Fund

The Debt Service Fund accounts for the resources accumulated and payment made for principle and interest payments on all general obligation debt.

Capital Projects Fund

The Capital Projects Fund includes funding for capital projects for each department (per Capital Improvement Plan). The fund is used to account for financial resources to be used for the acquisition or construction of major capital equipment, facilities or infrastructure.

Tax Incremental Finance District #1

The TID #1 Fund is used to account for financing and construction of tax incremental district projects and administration.

Special Revenue Funds

The Special Revenue Funds contain special revenue sources which are segregated due to the nature of the revenue source for dedicated purposes or statutory requirement.

Enterprise Funds

Water, Sewer & Stormwater

Enterprise funds account for the operations of the Greenville Utilities (Water & Sewer) & Stormwater. Revenues from these funds are derived from user fees.

Basis of Budgeting

The term “basis of budgeting” is used to describe when events or transactions are recorded and recognized. In the Modified Accrual Basis, revenues are recognized in the period when they become available and measurable and expenditures when the liability is incurred. In the Accrual Basis, revenues are recorded when earned, and expenses when the liability is incurred. Listed below are all the funds contained in this budget document and the accounting method used for budgeting purposes.

Modified Accrual Basis

General fund, Special Revenue Funds, Debt Service Fund, Capital Project Fund and Tax Incremental Finance District Fund.

Accrual Basis

Enterprise Funds – Water, Sewer and Stormwater utilities.

Budget Adoption Calendar

Monday, August 9, 2021 - Village Board Meeting:

- Village Administrator distributes 2022 Budget Adoption Calendar.
- Village Board and Administrator discuss goals, expectations, and parameters for 2022 executive (draft) budget creation.
- Discuss key Village Board targets such as tax rate, levy, and general obligation debt.
- Discuss any strategic objectives and action steps to be incorporated.

Monday, August 16, 2021 – Budget Schedule & Memorandum Distributed:

- Communicate budget priorities and spending parameters of Village.
- Discuss instructions and procedures for preparing departmental/divisional budgets.

Wednesday, September 8, 2021 – Five Year Capital Improvement Plan (CIP) Requests Due to Village Administrator.

Friday, September 10, 2021 – All 2021 FY Budget Requests are Due to Village Administrator

- Individual budget meetings to review/revise requests scheduled week of September 13-24, 2021 with Administrator.
- Village Administrator and Treasurer compile proposals into draft executive budget document between September 27 and October 12, 2021.

Monday, September 28, 2021 – Village Board Meeting:

- Village Board reviews draft Capital Improvement Plan (CIP)
- Village Board reviews long range financing plan for CIP
- Administrator presents recommended compensation plan for all employees; seeks Village Board direction on proposed compensation amounts.
- Administrator presents WRS rates and health insurance premium rate estimates for subsequent year.
- Village Board reviews Village organizational structure.

Monday, October 18, 2021 – Special Village Board Budget Committee Meeting:

- Presentation of comprehensive 2022 executive budget, including general overview power-point presentation.
- Specific funds/program areas discussed include: general government, public safety, public works, culture, Ed & recreation, conservation & development, capital projects, debt service and long-term borrowing, revenues including special charges (garbage/recycling, stormwater, etc.).
- Village Board finalizes 2022 draft summary budget to be presented at November public hearing.

Monday, November 1, 2021 – Special Village Board Budget Committee Meeting:

- Review CIP and make any needed changes.
- Review Sewer, Water and Stormwater long term cash flow analysis.

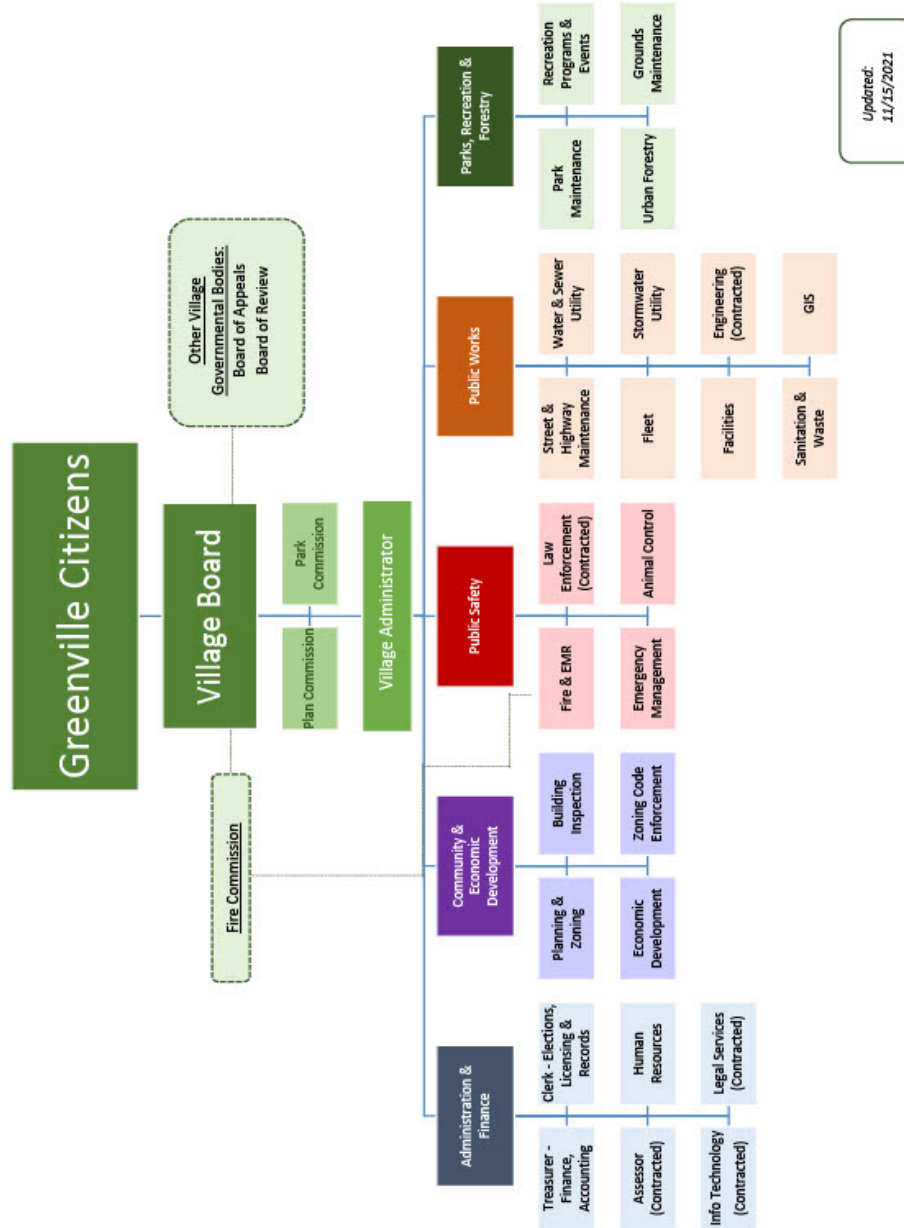
Monday, November 8, 2021 – Special Village Budget Meeting:

- Review fleet replacement schedule.
- Finalize draft budget

Monday, November 22, 2021 –Budget Public Hearing

- Public Hearing in accordance with State Statute is held; staff provides PowerPoint presentation of proposed budget.
- Village Board adopts the 2021 payable in 2022 village tax levy.
- Village Board Approves Resolution adopting the 2022 Fiscal Year Budgets.

Functional Organizational Chart



Updated: 11/15/2021

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Strategic Plan Implementation

The Village Board adopted a strategic plan in 2018. The strategic planning efforts identified the Village's mission statement, future vision, guiding core values and goals (Strategic Directives).

Our Mission:

"Deliver essential & desired services to the Greenville community creating a vibrant, enriched quality of life."

Our Guiding Core Values:

The following values reflect our beliefs about the roles and responsibilities of our organization:

Accountability – We are responsive and transparent to the public in our roles, functions and actions as an organization and as individuals representing the Village.

Teamwork – We work together effectively as a team, and in collaboration with other governmental agencies, private entities and community partners.

Integrity – We uphold the high standards, skills, competence, and professionalism of our individual position within the organization and community.

Leadership – We are creative, learn from experience and results, and seek out new and efficient ways to solve problems and serve the public.

Service Excellence – We believe it is our duty to provide responsive, friendly and efficient service to our citizens and visitors.

Diversity – We embrace diversity; differences in experience, opinion and background are vital to our decision-making process.

Our Vision:

"We envision developing Greenville into the desired community of the Fox Valley for families and businesses of today and tomorrow."

By 2030 we will create opportunities by:

- *Planning for sustainable growth and economic development;*
- *Preserving our community heritage;*
- *Developing multi-modal transportation options;*
- *Promoting public safety and healthy lifestyles;*
- *Fostering education and technology;*
- *Maintaining fiscal responsibility.*

Strategic Directives

Our Plan has six primary directives that reflect our mission, our values and will set course toward achievement of our shared vision. These strategic directives are:

1. **Improve & maintain public infrastructure.**
2. **Strengthen financial health.**
3. **Provide effective governance.**
4. **Safeguard public health, safety & welfare.**
5. **Preserve community heritage.**
6. **Encourage sustainable community development.**

The strategic directives will help DEFINE our mission and ACHEIVE our Vision. Each directive is a broad, value-based statement expressing our preferences for the term of this plan. They specifically address key issues, opportunities and desires that affect the community.



Budget & Finance Policies

The financial policies of the Village of Greenville establish a framework for the overall fiscal management of the Village. They are guidelines that have been established by the Village Board and should be followed when making financial decisions impacting the future of the Village. These policies may be updated by the Village in the future as necessary.

The purpose for these policies are:

- To improve the Village's fiscal position.
- To provide a consistent framework for financial decision making in lieu of changes in elected or appointed officials.
- To improve credibility and confidence among residents, taxpayers, and investors in the financial management of the Village.

Operations Budget Policies

Annual Budget Process

The Village will prepare an annual budget based on generally accepted accounting principles. Department heads, with assistance from the Village Administrator, will be responsible for preparation of their annual capital and operating budgets. The Village Administrator is responsible for creating the budget and presenting to the Village Board for review and approval.

The Village Board will adopt the annual budget at a special meeting held for that purpose in mid-November, following a public hearing and following all procedures as required by state statute.

Development Philosophy

The philosophy for Village budget development includes the following guides:

- The Village will utilize information contained in the comprehensive plan, emergency operations plan, strategic plan, and any other planning documents for support of budget priorities.
- The Village will strive to ensure that Village service priorities keep pace with the needs of the community by incorporating a needs review as part of the budget process,
- Quality programs and services will be offered by the Village of Greenville. If expenditure reductions are necessary, program or service elimination is preferable to poor or marginal quality programs.
- As much as reasonably possible, Village services that provide private benefit should be supported in whole or in part by fees and charges.

Audit

An annual audit will be performed by an independent public accounting firm which will issue an opinion on the annual financial statements of the Village.

Budget Adjustments and Balances

Budget Adjustments

Mid-year adjustments within budgeted accounts of a department may be made by department heads that have advised the Village Administrator accordingly. Budget amendments, which change a budget appropriation or are transfers between departments must be approved by a 2/3 majority of the Village Board. As necessary, typically at the end of the year, the Administrator may also present to the Board needed budget adjustments to maintain a balanced budget at year end.

Uncompleted Projects or Appropriations

Any projects which are still considered open or uncompleted at year end shall be presented to the Board at the last meeting held in December by the Village Administrator or during the budget approval process. The Board shall determine if funds will be designated for the following year to complete the open or uncompleted project.

All appropriations lapse at year end and, unless reserved for a specified use, are transferred into the undesignated fund balance. Appropriations which lapse at year end due to increases in efficiency or changes in services, or projects that result in a new cost savings, shall be recognized by the Village Board. Savings shall be used in future years to the benefit of the department which developed the savings if feasible.

Budget Reporting

A statement of bills and a summary report of account balances shall be provided to the Board at its monthly meeting for approval. Year to date reports comparing actual to budgeted expenditures will be provided to the Village Board upon request and provided to department heads bi-monthly or quarterly.

Donations

Donations accepted by the Village for a specified purpose shall be used exclusively for that purpose. For example, a donation made to Greenville Fire & Rescue for purchase of a specific piece of equipment shall only be used for that purpose or the donation shall not be accepted.

Collateralization

The Village shall maintain full collateralization of all Village accounts throughout the year unless authorization is granted by the Village Board. The Village may seek to collateralize accounts through the use of collateral agreements with financial institutions or through diversification of accounts at several institutions. Any collateral agreement shall be approved by the Village Board.

Purchasing Policy

The Village shall maintain a Purchasing Policy as a supplement to these Budget and Financial Policies which shall be reviewed and updated as necessary and provide further detail on expenditure approvals.

Debt Policy

Objective

The Village shall strive to maintain a balanced relationship financing its capital improvements through utilization of current revenues and issuance of long term debt. The Village recognizes that access to capital markets over the long term is dependent upon the Village's commitment to full and timely repayment of debt.

Policy

The Village may issue bonds and notes for purposes of financing its capital improvements or to refund existing debt. The Village will not use long term debt for financing current operations.

General Guidelines

- 1) The Village shall assess the fiscal impact of the debt prior to issuance.
- 2) The length of term of borrowing should not exceed the useful life of the assets or projects for which funding will be used.
- 3) General obligation debt shall not exceed Wisconsin State statute limitations of 5% of equalized valuation.
- 4) Total annual debt service payments on tax-supported debt of the Village will not exceed 25% of total general government operating revenue.
- 5) The Village shall not incur debt obligations which have variable interest rates, negative amortization, unusual deferred principal payment or other risky attributes.

Refunding

Periodic reviews of outstanding debt by Village staff shall be undertaken to determine refunding opportunities. Refunding may be considered by the Village Board if it appears there may be a net economic benefit. In general, refunding for savings may be undertaken when the present value of future annual debt service savings net of issuance cost amount to at least 3% of the refunded debt.

Disclosure

The Village is committed to transparent financial disclosure, and to cooperating fully with rating agencies, institutional investors, other units of government, and the general public, in order to share clear, comprehensible, and accurate financial information. The Village Administrator or designee shall provide continuing disclosure in compliance with any continuing disclosure certifications that may be made at the time of each debt issuance.

Capital Improvement Plan Policy

Policy

The Village shall create and maintain a five year Capital Improvement Plan (CIP) to plan for and finance Village capital projects. As necessary, longer term CIPs may be created.

General Guidelines

- 1) The CIP will be reviewed and updated annually.
- 2) Where feasible, the Village shall use all sources of revenue available before using local property tax funds or borrowing. Department heads are encouraged to apply for any private, state or federal funding sources available to leverage local property taxes.
- 3) Expenditures and funding sources shall be so arranged as to smooth out the property tax rate, therein avoiding significant fluctuations in property tax rates from year to year.
- 4) The use of special assessment shall be in conformance with the Village's Special Assessment Policy.
- 5) Under no circumstances shall the Village install public improvements for private development without fully securing the financial interests of the Village.
- 6) The CIP will generally be financed on a "pay-as-you-go" basis. However, the need to finance major expenditures by borrowing will be reviewed as necessary and consistent with the Debt Policy. The decision to use current financial resources or to borrow will be based on the following factors:
 - a. Type of Project – The projected useful life of the project will be the determinant. The longer life of the project, the greater justification for borrowing.
 - b. Cost of Project – The larger the cost of the project, the greater justification for borrowing.
 - c. Funding Source – The degree of certainty that exists on the future level and availability of a particular funding source is a factor.
 - d. Fund Availability – If adequate fund balances are available, there is less justification for borrowing.
 - e. Bond Market – Status of the market condition, i.e., interest rates and terms.

Fund Balance Policy

Objective

A formal policy governing the purpose and parameters of an undesignated/unreserved general fund balance and/or contingency fund (hereafter referred to as the undesignated fund balance) is an effective financial management tool. A formally adopted policy helps eliminate ambiguity regarding the proper amount to maintain in the undesignated fund balances.

Definition

The General Fund is the general operating fund of the Village. It is used to account for all financial resources except those accounted for in segregated funds. The undesignated fund balance is the portion of the General Fund not assigned to a defined purpose.

Policy

To preserve working funds for cash flow purposes and adequately prepare for unforeseen events which require ready access to funds, it is the policy of the Village to maintain a minimum undesignated fund balance and/or contingency equal to 25% of the operating budget. Limited budgeting for contingencies should therefore be included in department budgets.

Any appropriation from the undesignated fund balance or contingency fund requires a two-thirds affirmative vote of the Village Board.

Procedure

The Village Administrator shall annually review the levels of the undesignated fund balance and contingency fund to ensure that appropriate levels are maintained.

Formula

The formula for computing the fund balance percentage is as follows:

Current Year Undesignated Fund Balance

Current Year Total Budget

(less capital outlay and debt service)

= % of Fund Balance

Investment Policy

Objective

To establish a uniform policy governing the investment of operating funds of the Village of Greenville.

Policy

It is the policy of the Village of Greenville to invest public funds in a manner that will provide the highest investment return consistent with the protection of principle while meeting the daily cash flow demands of the Village. The Village shall conform to all applicable legal requirements governing the investment of public funds.

Investment Objective

The primary objectives, in priority order, of the Village of Greenville investment activities shall be:

- 1) Safety. Investments of the Village shall be undertaken in a manner that seeks to ensure the preservation of capital.
- 2) Liquidity. Village investments will remain sufficiently liquid to enable the Village to meet all operating requirements that might be reasonably anticipated.
- 3) Return on Investments. Village investments shall seek a high rate of return commensurate with the objectives of safety and liquidity.

Delegation of Authority

Management responsibility for the investment of funds is hereby delegated to the Village Treasurer and Village Administrator with oversight by the Village Board.

Ethics and Conflict of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

Authorized and Suitable Investments

The investment of Village funds shall be in accordance with Wisconsin statutes. As practicable, investment amounts are limited to the maximum of state and FDIC insurance limits for each institution unless collateralized.

- Certificates of Deposit (CD). Village funds may be invested in a CD at any financial institution authorized as a public depository for the Village.
- Local Government Investment Pool (LGIP). Village funds may be invested in the Wisconsin Local Government Investment Pool.
- U.S. Treasury obligations which carry the full faith and credit guarantee of the United States government.
- Money Market and Savings Deposit. Village funds may be invested in interest bearing checking, savings and money market accounts provided by a Village approved public depository.

Budget Summary

Operating Revenues

OPERATING REVENUES (ALL FUNDS)							
	2020 Actual	2021 Budget	Year-To-Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
GENERAL FUND PROPERTY TAXES							
GENERAL PROPERTY TAXES	\$ 2,267,614	\$ 2,303,800	\$ 2,303,800	\$ 2,267,614	\$ 2,817,998	\$ 514,198	22.3%
MOBILE HOME FEES	\$ 8,797	\$ 8,500	\$ 4,101	\$ 8,500	\$ 8,500	\$ -	0%
FOREST CROP TAXES	\$ 1,433	\$ 500	\$ 2,282	\$ 1,433	\$ 500	\$ -	0%
INTEREST AND PENALTIES ON TAX	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ -	0%
LAND USE VALUE CHARGE	\$ 8,887	\$ 10,500	\$ 17,655	\$ 10,500	\$ 10,500	\$ -	0%
Subtotal	\$ 2,286,730	\$ 2,323,800	\$ 2,327,838	\$ 2,288,547	\$ 2,837,998	\$ 514,198	22.1%
SPECIAL ASSESSMENTS							
TOTAL SPECIAL ASSESSMENTS	\$ -	\$ -	\$ 1,360	\$ 1,359	\$ -	\$ -	N/A
Subtotal	\$ -	\$ -	\$ 1,360	\$ 1,359	\$ -	\$ -	N/A
INTERGOVERNMENTAL REVENUES							
STATE SHARED REVENUES	\$ 134,864	\$ 123,055	\$ 75,864	\$ 123,421	\$ 122,888	\$ (167)	0%
2% STATE FIRE INSURANCE	\$ 61,599	\$ 61,500	\$ 66,169	\$ 61,599	\$ 65,000	\$ 3,500	6%
COMPUTER REVENUE	\$ 35,537	\$ 35,537	\$ 35,537	\$ 35,537	\$ 35,537	\$ -	0%
HIGHWAY AIDS	\$ 279,777	\$ 303,031	\$ 226,976	\$ 251,562	\$ 348,029	\$ 44,998	15%
DNR PILOT	\$ 106	\$ -	\$ 109	\$ -	\$ -	\$ -	N/A
Subtotal	\$ 511,883	\$ 523,123	\$ 404,654	\$ 472,120	\$ 571,454	\$ 48,330	9.2%
LICENSES & PERMITS							
LIQUOR AND OPERATOR LICENSES	\$ 10,405	\$ 8,200	\$ 10,745	\$ 11,000	\$ 8,200	\$ -	0%
CABLE TV FRANCHISE	\$ 65,853	\$ 23,149	\$ 41,817	\$ 77,000	\$ 48,000	\$ 24,851	107%
FIREWORKS	\$ 925	\$ 875	\$ 925	\$ 905	\$ 875	\$ -	0%
DOG LICENSES	\$ 4,748	\$ 8,000	\$ 5,111	\$ 7,000	\$ 8,000	\$ -	0%
INSPECTION FEES	\$ 67,568	\$ 73,500	\$ 64,421	\$ 96,632	\$ 110,250	\$ 36,750	50%
PLANNING/ZONING APPLIC FEES	\$ 26,166	\$ 30,500	\$ 19,665	\$ 29,498	\$ 18,975	\$ (11,525)	-38%
UTILITY SERVICE PERMITS	\$ 9,478	\$ 6,600	\$ 5,848	\$ 8,773	\$ 6,600	\$ -	0%
CULVERT PERMITS	\$ 875	\$ 3,900	\$ 825	\$ 1,238	\$ 3,900	\$ -	0%
Subtotal	\$ 186,018	\$ 154,724	\$ 149,358	\$ 232,045	\$ 204,800	\$ 50,076	32.4%
FINES, FORFEITURES & PENALTIES							
COURT FINES	\$ 2,259	\$ 3,500	\$ 2,395	\$ 3,593	\$ 5,705	\$ 2,205	63%
PARKING VIOLATIONS	\$ 120	\$ 200	\$ 40	\$ 60	\$ 700	\$ 500	250%
RESTITUTION	\$ 365	\$ 250	\$ 87	\$ 130	\$ 250	\$ -	0%
Subtotal	\$ 2,744	\$ 3,950	\$ 2,522	\$ 3,783	\$ 6,655	\$ 2,705	68.5%

	2020 Actual	2021 Budget	Year-To-Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
<u>PUBLIC CHARGES</u>							
TENNIS LESSONS	\$ -	\$ 2,625	\$ 2,781	\$ 4,172	\$ 2,700	\$ 75	3%
PHOTO COPIES/FAX	\$ -	\$ 50	\$ -	\$ -	\$ 50	\$ -	0%
REAL ESTATE INQUIRIES	\$ 12,105	\$ 10,000	\$ 7,835	\$ 11,753	\$ 10,000	\$ -	0%
STREET LIGHTING	\$ 63,552	\$ 65,000	\$ 64,508	\$ 64,508	\$ 65,000	\$ -	0%
REFUSE & GARBAGE COLLECTION	\$ 455,199	\$ 477,000	\$ 464,785	\$ 464,784	\$ 501,300	\$ 24,300	5%
RECYCLING CARTS	\$ 5,199	\$ 3,200	\$ 3,741	\$ 5,611	\$ 3,200	\$ -	0%
WEED CONTROL	\$ 2,900	\$ 2,100	\$ 2,350	\$ 3,525	\$ 2,100	\$ -	0%
YARD WASTE STICKERS	\$ 28,815	\$ 32,000	\$ 29,036	\$ 15,559	\$ 32,000	\$ -	0%
GARBAGE STICKERS	\$ 3,614	\$ 2,375	\$ 3,000	\$ 4,500	\$ 2,375	\$ -	0%
Subtotal	\$ 571,385	\$ 594,350	\$ 578,035	\$ 574,411	\$ 618,725	\$ 24,375	4.1%

	2020 Actual	2021 Budget	Year-To-Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
<u>INTERGOVERNMENTAL CHARGES</u>							
ELECTION REIMBURSEMENT	\$ -	\$ 50	\$ 136	\$ 205	\$ 50	\$ -	0%
Subtotal	\$ -	\$ 50	\$ 136	\$ 205	\$ 50	\$ -	0.0%

	2020 Actual	2021 Budget	Year-To-Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
<u>MISCELLANEOUS REVENUE</u>							
INTEREST INCOME	\$ 30,114	\$ 20,000	\$ 7,463	\$ 11,195	\$ 20,000	\$ -	0%
MOVIE NIGHT SPONSORSHIP	\$ 2,000	\$ 2,000	\$ 4,783	\$ 2,350	\$ 5,000	\$ 3,000	150%
TOWER LEASES	\$ 65,252	\$ 61,600	\$ 45,769	\$ 61,600	\$ 67,090	\$ 5,490	9%
HALL RENTAL	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
PARK RENTAL	\$ (403)	\$ 18,000	\$ 11,540	\$ 20,000	\$ 20,000	\$ 2,000	11%
RENTAL OF TOWN PROPERTY	\$ 5,481	\$ 4,500	\$ 6,818	\$ 10,226	\$ 4,500	\$ -	0%
PARK FEES FOR LAND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
SALE OF RECYCLABLES	\$ (2,160)	\$ 2,500	\$ 3,199	\$ 4,798	\$ 2,500	\$ -	0%
SALE OF EQUIPMENT	\$ -	\$ 500	\$ -	\$ -	\$ 500	\$ -	0%
ARCHERY RANGE DONATIONS	\$ 134	\$ -	\$ 64	\$ 96	\$ -	\$ -	N/A
FIRE CALLS ON HIGHWAYS	\$ 8,640	\$ 5,000	\$ 4,662	\$ 6,993	\$ 5,000	\$ -	0%
NEWSLETTER ADVERTISING	\$ -	\$ -	\$ 3,357	\$ (2,145)	\$ -	\$ -	N/A
TEMPORARY SALES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Subtotal	\$ 109,508	\$ 114,100	\$ 87,655	\$ 115,114	\$ 124,590	\$ 10,490	9.2%

	2020 Actual	2021 Budget	Year-To-Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
<u>OTHER FINANCIAL SOURCES</u>							
Transfer from Sewer						\$ -	N/A
Transfer from Water						\$ -	N/A
Transfer from Stormwater						\$ -	N/A
Transfer from TID #1		\$ 37,500		\$ 37,500	\$ 37,500	\$ -	0%
Transfer from Snow Reserve		\$ -			\$ 45,903	\$ 45,903	N/A
Fund Balance Applied		\$ 240,000		\$ 240,000	\$ 68,055	\$ (171,945)	-71.6%
Subtotal	\$ -	\$ 277,500	\$ -	\$ 277,500	\$ 151,458	\$ (126,042)	-45.4%

TOTAL GENERAL FUND REVENUES	\$ 3,668,268	\$ 3,991,597	\$ 3,551,558	\$ 3,965,083	\$ 4,515,730	\$ 524,133	13.1%
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	2020 Actual	2021 Budget	Year-To-Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
DEBT SERVICE FUND							
Debt Service Fund	\$ 1,187,428	\$ 1,354,323	\$ 1,305,382	\$ 1,235,884	\$ 2,043,013	\$ 688,690	50.9%
TOTAL	\$ 1,187,428	\$ 1,354,323	\$ 1,305,382	\$ 1,235,884	\$ 2,043,013	\$ 688,690	50.9%

CAPITAL PROJECTS FUND							
Capital Projects Fund	\$ (1,903,751)	\$ 3,847,852	\$ 2,937,506	\$ 5,184,325	\$ 5,700,126	\$ 1,852,274	48%
TID #1 Fund	\$ 42,963	\$ 49,550	\$ -	\$ -	\$ 264,293	\$ 264,293	533%
TOTAL	\$ (1,860,788)	\$ 3,897,402	\$ 2,937,506	\$ 5,184,325	\$ 5,964,419	\$ 2,116,567	54.3%

	2020 Actual	2021 Budget	Year-To-Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
SPECIAL REVENUE FUNDS							
Trees	\$ 31,624	\$ 22,750	\$ 60,041	\$ 90,062	\$ 38,500	\$ 15,750	69%
Park Improvements	\$ 64,462	\$ 52,000	\$ 31,928	\$ 47,892	\$ 52,000	\$ -	0%
Building Inspection	\$ 290,873	\$ 202,450	\$ 194,419	\$ 291,628	\$ 263,500	\$ 61,050	30%
TOTAL	\$ 386,959	\$ 277,200	\$ 286,388	\$ 429,582	\$ 354,000	\$ 76,800	27.7%

ENTERPRISE FUNDS							
Water Utility	\$ 1,996,627	\$ 1,535,500	\$ 1,037,550	\$ 1,556,324	\$ 1,575,400	\$ 39,900	3%
Sewer Utility	\$ 2,010,285	\$ 1,611,000	\$ 1,193,181	\$ 1,816,023	\$ 1,717,050	\$ 106,050	7%
Storm Water Utility	\$ 890,763	\$ 939,898	\$ 910,366	\$ 915,648	\$ 1,154,753	\$ 214,855	23%
TOTAL	\$ 4,897,674	\$ 4,086,398	\$ 3,141,097	\$ 4,287,995	\$ 4,447,203	\$ 360,805	8.8%

GRAND TOTAL	\$ 8,279,542	\$ 13,606,920	\$ 11,221,931	\$ 15,102,869	\$ 17,324,364	\$ 3,766,994	27.7%
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OPERATING EXPENDITURES (ALL FUNDS)

	2020 Actual	2021 Budget	Year-To-Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
GENERAL FUND							
General Government							
Village Board	\$ 40,725	\$ 46,177	\$ 40,288	\$ 51,277	\$ 51,277	\$ 5,100	11%
Clerk / Administrative Services	\$ 338,714	\$ 335,089	\$ 291,201	\$ 456,503	\$ 405,235	\$ 70,146	21%
Treasurer / Financial Services	\$ 184,343	\$ 198,140	\$ 145,735	\$ 155,732	\$ 191,897	\$ (6,242)	-3%
Village Administrator	\$ 64,610	\$ 63,239	\$ 69,878	\$ 104,817	\$ 66,505	\$ 3,266	5%
Village Hall	\$ 33,770	\$ 33,174	\$ 21,926	\$ 31,672	\$ 33,174	\$ -	0%
Misc Governmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total General Government:	\$ 662,162	\$ 675,818	\$ 569,028	\$ 800,000	\$ 748,089	\$ 72,271	10.7%
Public Safety							
Law Enforcement	\$ 103,579	\$ 125,926	\$ 69,600	\$ 104,400	\$ 499,866	\$ 373,940	297%
Fire & Rescue	\$ 620,978	\$ 673,060	\$ 413,561	\$ 610,140	\$ 768,379	\$ 95,319	14%
Total Public Safety:	\$ 724,557	\$ 798,986	\$ 483,161	\$ 714,540	\$ 1,268,245	\$ 469,259	58.7%
Public Works							
Administration	\$ 118,137	\$ 100,692	\$ 90,912	\$ 136,368	\$ 107,308	\$ 6,616	7%
Highway Maintenance	\$ 462,121	\$ 327,705	\$ 276,167	\$ 405,438	\$ 383,447	\$ 55,742	17%
Shop Building & Operations	\$ 179,395	\$ 202,636	\$ 135,829	\$ 203,743	\$ 184,529	\$ (18,106)	-9%
Vehicle / Equip Maintenance	\$ 137,306	\$ 190,581	\$ 94,159	\$ 141,239	\$ 189,051	\$ (1,529)	-1%
Signs & Markings	\$ 2,379	\$ 22,800	\$ 13,893	\$ 20,840	\$ 18,355	\$ (4,445)	-19%
Snow Removal	\$ 154,345	\$ 181,771	\$ 125,321	\$ 187,982	\$ 182,409	\$ 638	0%
Street Lighting	\$ 135,134	\$ 132,000	\$ 92,525	\$ 138,787	\$ 144,000	\$ 12,000	9%
Mass Transit	\$ 1,751	\$ 3,600	\$ 177	\$ 265	\$ 1,800	\$ (1,800)	-50%
Refuse & Recycling	\$ 508,152	\$ 477,000	\$ 329,923	\$ 469,500	\$ 501,300	\$ 24,300	5%
Yard Waste	\$ 42,997	\$ 17,273	\$ 29,826	\$ 44,739	\$ 18,520	\$ 1,248	7%
GIS	\$ 56,413	\$ 61,919	\$ 18,326	\$ 27,488	\$ 166,778	\$ 104,860	169%
Total Public Works:	\$ 1,798,131	\$ 1,717,975	\$ 1,207,057	\$ 1,776,389	\$ 1,897,498	\$ 179,523	10.4%
Parks, Recreation & Forestry							
Parks Maintenance	\$ 353,099	\$ 352,503	\$ 248,113	\$ 372,170	\$ 365,683	\$ 13,181	4%
Park Equipment	\$ 23,076	\$ 43,583	\$ 17,781	\$ 26,671	\$ 47,528	\$ 3,945	9%
Park Commission	\$ 1,212	\$ 2,901	\$ 678	\$ 1,017	\$ 2,901	\$ (0)	0%
Recreation	\$ 13,623	\$ 15,688	\$ 11,648	\$ 17,473	\$ 15,641	\$ (46)	0%
Forestry	\$ 62,669	\$ 56,490	\$ 66,561	\$ 99,842	\$ 69,926	\$ 13,436	24%
Total Parks, Rec & Forestry:	\$ 453,679	\$ 471,164	\$ 344,782	\$ 517,172	\$ 501,679	\$ 30,516	6.5%
Community & Economic Development							
Administration	\$ 107,036	\$ 110,106	\$ 64,696	\$ 97,044	\$ 73,727	\$ (36,379)	-33%
Planning & Zoning	\$ 2,605	\$ 18,215	\$ 77,565	\$ 116,348	\$ 14,940	\$ (3,275)	-18%
Economic Development	\$ 1,329	\$ 5,235	\$ 779	\$ 1,169	\$ 11,552	\$ 6,317	121%
Total Community Development:	\$ 110,970	\$ 133,556	\$ 143,040	\$ 214,560	\$ 100,219	\$ (33,337)	-25.0%
Other Financial Uses							
Transfer to Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Transfer to Capital Projects	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Transfer to Restricted Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Other Financial Uses:	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total General Fund Expenditures:	\$ 3,949,498	\$ 3,797,500	\$ 2,747,068	\$ 4,022,662	\$ 4,515,730	\$ 718,231	18.9%

	2020 Actual	2021 Budget	Year-To-Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
DEBT SERVICE FUND							
Debt Service Fund	\$ 1,184,014	\$ 1,354,323	\$ 1,395,597	\$ 1,236,369	\$ 1,994,072	\$ 639,749	47%
TOTAL	\$ 1,184,014	\$ 1,354,323	\$ 1,395,597	\$ 1,236,369	\$ 1,994,072	\$ 639,749	47.2%
CAPITAL PROJECTS FUND							
Capital Projects Fund	\$ 3,211,449	\$ 3,978,352	\$ 2,416,328	\$ 3,044,197	\$ 4,864,161	\$ 885,809	22%
TID #1 Fund	\$ 14,674	\$ 50,000	\$ 150	\$ 87,500	\$ 248,628	\$ 198,628	397%
TOTAL	\$ 3,226,124	\$ 4,028,352	\$ 2,416,478	\$ 3,131,697	\$ 5,112,789	\$ 1,084,437	26.9%
SPECIAL REVENUE FUNDS							
Trees	\$ 30,800	\$ 37,500	\$ 49,176	\$ 24,000	\$ 37,500	\$ -	0%
Park Improvements	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ (25,000)	-100%
Building Inspection	\$ 275,528	\$ 281,488	\$ 191,561	\$ 287,341	\$ 264,468	\$ (17,020)	-6%
TOTAL	\$ 306,328	\$ 343,988	\$ 240,737	\$ 311,341	\$ 301,968	\$ (42,020)	-12.2%
ENTERPRISE FUNDS							
Water Utility	\$ 1,470,217	\$ 1,353,309	\$ 694,302	\$ 1,200,771	\$ 1,471,568	\$ 118,259	9%
Sewer Utility	\$ 1,621,634	\$ 1,505,610	\$ 873,760	\$ 1,435,438	\$ 1,712,089	\$ 206,479	14%
Storm Water Utility	\$ 1,176,879	\$ 1,045,675	\$ 432,647	\$ 788,295	\$ 1,209,415	\$ 163,740	16%
TOTAL	\$ 4,268,730	\$ 3,904,593	\$ 2,000,709	\$ 3,424,503	\$ 4,393,072	\$ 488,479	12.5%
GRAND TOTAL	\$ 12,934,694	\$ 13,428,755	\$ 8,800,588	\$ 12,126,572	\$ 16,317,631	\$ 2,888,876	21.5%

General Fund Revenues

General Fund Revenues (Taxes) & Special Assessments

Description:

The General Revenues (Taxes) account is the Village's general purpose tax levy. The levy is determined by taking the difference between total General Fund budget expenditures and all other General Fund revenue sources. The levy determines the tax rate, which is equal to the total levy amount divided by the total assessed value of all property in the Village, divided by 1,000. The resultant figure is the tax rate per \$1,000 of assessed property value.

Mobile Home Fees are property assessed against homes in the mobile home park. This revenue is segregated into a separate account as property taxes on mobile homes are calculated in a different manner than other real property.

The Forest Crop Taxes account is taxes paid on land in the Village participating in a State forestland preservation program.

Delinquent Interest & Penalties on Tax is interest penalties due for late payment of personal property taxes.

Land Use Value Charge is a charge that is applied upon the conversion of agriculturally assessed property to more intensive use.

Significant Changes:

- Total increase of general property taxes of \$514,198 is directly related to the 2.04% of net new growth and the one-time increase in the levy limit for police services per Wis. Stats. 66.062(3)(e)(7).

Line-Item Detail:

	2020 Actual	2021 Budget	Year-To-Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
GENERAL FUND PROPERTY TAXES							
GENERAL PROPERTY TAXES	\$ 2,267,614	\$ 2,303,800	\$ 2,303,800	\$ 2,267,614	\$ 2,817,998	\$ 514,198	22.3%
MOBILE HOME FEES	\$ 8,797	\$ 8,500	\$ 4,101	\$ 8,500	\$ 8,500	\$ -	0%
FOREST CROP TAXES	\$ 1,433	\$ 500	\$ 2,282	\$ 1,433	\$ 500	\$ -	0%
INTEREST AND PENALTIES ON TAX	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ -	0%
LAND USE VALUE CHARGE	\$ 8,887	\$ 10,500	\$ 17,655	\$ 10,500	\$ 10,500	\$ -	0%
Subtotal	\$ 2,286,730	\$ 2,323,800	\$ 2,327,838	\$ 2,288,547	\$ 2,837,998	\$ 514,198	22.1%

Intergovernmental Revenues

Description

The Intergovernmental Revenues account group represents payments made by other governmental bodies to the Village. Historically, it has been one of the larger non-tax sources of revenue for the Village. State Shared Revenues and Transportation Aids make up the greatest proportion of such State aids.

2% State Fire Insurance are payments made by the State to partially offset fire safety inspections of commercial and industrial buildings by the Greenville Fire & Rescue Department and to support on-going fire prevention and education activities.

Highway Aids represents a payment from the State to fund highway maintenance operations. Aids are calculated based on a formula that includes a review of past Village funding for transportation.

The DNR Pilot program are subsidies paid by the Department of Natural Resources for local property participating in the forestland preservation program.

Significant Changes:

- Increase in General Transportation Aides of \$44,998. This accounts for a 15% increase.

Line-Item Detail:

	2020 Actual	2021 Budget	Year-To-Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
INTERGOVERNMENTAL REVENUES							
STATE SHARED REVENUES	\$ 134,864	\$ 123,055	\$ 75,864	\$ 123,421	\$ 122,888	\$ (167)	0%
2% STATE FIRE INSURANCE	\$ 61,599	\$ 61,500	\$ 66,169	\$ 61,599	\$ 65,000	\$ 3,500	6%
COMPUTER REVENUE	\$ 35,537	\$ 35,537	\$ 35,537	\$ 35,537	\$ 35,537	\$ -	0%
HIGHWAY AIDS	\$ 279,777	\$ 303,031	\$ 226,976	\$ 251,562	\$ 348,029	\$ 44,998	15%
DNR PILOT	\$ 106	\$ -	\$ 109	\$ -	\$ -	\$ -	N/A
Subtotal	\$ 511,883	\$ 523,123	\$ 404,654	\$ 472,120	\$ 571,454	\$ 48,330	9.2%

Licenses & Permits

Description:

This account group includes revenues from various licenses and permits, including Liquor Licenses, Dog Licenses, and other permits.

Liquor and Operator Licenses are issued for operators (bartenders), cigarette sales.

Cable Television Franchise Fees are paid by Spectrum Cable and AT&T for the franchise rights to provide cable television service in Greenville, based on a percentage of subscriber fees.

Inspection Fees are charges to private developers to support the expenditures to provide inspection during the installation of public improvements. Zoning & review fees are associated with zoning applications including certified survey maps, plats, and other petitions.

Utility Service Permits are permit fees for private utility companies to perform utility maintenance or installation within the Village's public right-of-way.

Culvert fees are access permits charges for culverts and other curb-cuts or driveways.

Significant Changes:

- Increase in cable TV franchise fees of \$24,851. Increase of \$36,750 in inspection fees to offset estimated costs.

Line-Item Detail:

	2020 Actual	2021 Budget	Year-To-Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
LICENSES & PERMITS							
LIQUOR AND OPERATOR LICENSES	\$ 10,405	\$ 8,200	\$ 10,745	\$ 11,000	\$ 8,200	\$ -	0%
CABLE TV FRANCHISE	\$ 65,853	\$ 23,149	\$ 41,817	\$ 77,000	\$ 48,000	\$ 24,851	107%
FIREWORKS	\$ 925	\$ 875	\$ 925	\$ 905	\$ 875	\$ -	0%
DOG LICENSES	\$ 4,748	\$ 8,000	\$ 5,111	\$ 7,000	\$ 8,000	\$ -	0%
INSPECTION FEES	\$ 67,568	\$ 73,500	\$ 64,421	\$ 1,300	\$ 110,250	\$ 36,750	50%
PLANNING/ZONING APPLIC FEES	\$ 26,166	\$ 30,500	\$ 19,665	\$ 29,498	\$ 18,975	\$ (11,525)	-38%
UTILITY SERVICE PERMITS	\$ 9,478	\$ 6,600	\$ 5,848	\$ 8,773	\$ 6,600	\$ -	0%
CULVERT PERMITS	\$ 875	\$ 3,900	\$ 825	\$ 1,238	\$ 3,900	\$ -	0%
Subtotal	\$ 186,018	\$ 154,724	\$ 149,358	\$ 136,713	\$ 204,800	\$ 50,076	32.4%

Fines, Forfeitures & Penalties

Description:

In the Fines, Forfeitures & Penalties account group, citation revenue is from tickets issued for local ordinance violations and Law Enforcement issued citations. Citation revenue has decreased over time due to law enforcement resources being utilized on an increasing number of non-revenue related matters.

Significant Changes:

Increase in fines due to increase in police services (\$2,205).

Increase in parking tickets due to increase in police services (\$700).

Line-Item Detail:

	2020 Actual	2021 Budget	Year-To-Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
FINES, FORFEITURES & PENALTIES							
COURT FINES	\$ 2,259	\$ 3,500	\$ 2,395	\$ 3,593	\$ 5,705	\$ 2,205	63%
PARKING VIOLATIONS	\$ 120	\$ 200	\$ 40	\$ 60	\$ 700	\$ 500	250%
RESTITUTION	\$ 365	\$ 250	\$ 87	\$ 130	\$ 250	\$ -	0%
Subtotal	\$ 2,744	\$ 3,950	\$ 2,522	\$ 3,783	\$ 6,655	\$ 2,705	68.5%

Public Charges for Services & Intergovernmental Charges

Description:

The Public Charges account group includes fees charged for special services.

Recreation program fees are registration fees for group instructional tennis.

Photo Copies/Fax charges are charges for producing copies or faxes for records requests.

Real Estate Inquiries includes fees charged for copying public information and issuing letters of special assessment.

Street lighting fees are charges placed on real property for street lighting within a platted subdivision.

Recycling, weed control, yard waste and garbage stickers are fees to provide specific services related to recycling, refuse or yard waste collection.

Intergovernmental Charges are reimbursements for expenses paid by the Village in cooperation with other adjacent local units of government for publishing shared public notices, e.g. election notices.

Significant Changes:

- None

Line-Item Detail:

	2020 Actual	2021 Budget	Year-To-Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
<u>PUBLIC CHARGES</u>							
TENNIS LESSONS	\$ -	\$ 2,625	\$ 2,781	\$ 4,172	\$ 2,700	\$ 75	3%
PHOTO COPIES/FAX	\$ -	\$ 50	\$ -	\$ -	\$ 50	\$ -	0%
REAL ESTATE INQUIRIES	\$ 12,105	\$ 10,000	\$ 7,835	\$ 11,753	\$ 10,000	\$ -	0%
STREET LIGHTING	\$ 63,552	\$ 65,000	\$ 64,508	\$ 64,508	\$ 65,000	\$ -	0%
REFUSE & GARBAGE COLLECTION	\$ 455,199	\$ 477,000	\$ 464,785	\$ 464,784	\$ 501,300	\$ 24,300	5%
RECYCLING CARTS	\$ 5,199	\$ 3,200	\$ 3,741	\$ 5,611	\$ 3,200	\$ -	0%
WEED CONTROL	\$ 2,900	\$ 2,100	\$ 2,350	\$ 3,525	\$ 2,100	\$ -	0%
YARD WASTE STICKERS	\$ 28,815	\$ 32,000	\$ 29,036	\$ 15,559	\$ 32,000	\$ -	0%
GARBAGE STICKERS	\$ 3,614	\$ 2,375	\$ 3,000	\$ 4,500	\$ 2,375	\$ -	0%
Subtotal	\$ 571,385	\$ 594,350	\$ 578,035	\$ 574,411	\$ 618,725	\$ 24,375	4.1%

	2020 Actual	2021 Budget	Year-To-Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
<u>INTERGOVERNMENTAL CHARGES</u>							
ELECTION REIMBURSEMENT	\$ -	\$ 50	\$ 136	\$ 205	\$ 50	\$ -	0%
Subtotal	\$ -	\$ 50	\$ 136	\$ 205	\$ 50	\$ -	0.0%

Miscellaneous Revenue & Other Financial Sources

Description:

The Miscellaneous Revenues account group contains all revenues not elsewhere classified.

Interest is interest income earned on investment of the General Fund cash balance

Rental Property is rent due from proceeds from cellular companies for land leases as well as leases for Village owned property.

Sale of Other Equipment and Recyclables can include the sale of any Village equipment, assets or vehicles to a third party.

Significant changes:

- Reduction in fund balance applied from \$240,000 to \$75,080.

Line-Item Detail:

	2020 Actual	2021 Budget	Year-To-Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
MISCELLANEOUS REVENUE							
INTEREST INCOME	\$ 30,114	\$ 20,000	\$ 7,463	\$ 11,195	\$ 20,000	\$ -	0%
MOVIE NIGHT SPONSORSHIP	\$ 2,000	\$ 2,000	\$ 4,783	\$ 2,350	\$ 5,000	\$ 3,000	150%
TOWER LEASES	\$ 65,252	\$ 61,600	\$ 45,769	\$ 61,600	\$ 67,090	\$ 5,490	9%
HALL RENTAL	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
PARK RENTAL	\$ (403)	\$ 18,000	\$ 11,540	\$ 20,000	\$ 20,000	\$ 2,000	11%
RENTAL OF TOWN PROPERTY	\$ 5,481	\$ 4,500	\$ 6,818	\$ 10,226	\$ 4,500	\$ -	0%
PARK FEES FOR LAND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
SALE OF RECYCLABLES	\$ (2,160)	\$ 2,500	\$ 3,199	\$ 4,798	\$ 2,500	\$ -	0%
SALE OF EQUIPMENT	\$ -	\$ 500	\$ -	\$ -	\$ 500	\$ -	0%
ARCHERY RANGE DONATIONS	\$ 134	\$ -	\$ 64	\$ 96	\$ -	\$ -	N/A
FIRE CALLS ON HIGHWAYS	\$ 8,640	\$ 5,000	\$ 4,662	\$ 6,993	\$ 5,000	\$ -	0%
NEWSLETTER ADVERTISING	\$ -	\$ -	\$ 3,357	\$ (2,145)	\$ -	\$ -	N/A
TEMPORARY SALES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Subtotal	\$ 109,508	\$ 114,100	\$ 87,655	\$ 115,114	\$ 124,590	\$ 10,490	9.2%

	2020 Actual	2021 Budget	Year-To-Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
OTHER FINANCIAL SOURCES							
Transfer from Sewer						\$ -	N/A
Transfer from Water						\$ -	N/A
Transfer from Stormwater						\$ -	N/A
Transfer from TID #1		\$ 37,500		\$ 37,500	\$ 37,500	\$ -	0%
Transfer from Snow Reserve		\$ -			\$ 45,903	\$ 45,903	N/A
Fund Balance Applied		\$ 240,000		\$ 240,000	\$ 68,055	\$ (171,945)	-71.6%
Subtotal	\$ -	\$ 277,500	\$ -	\$ 277,500	\$ 151,458	\$ (126,042)	-45.4%

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General Fund Expenditures

General Government

Village Board

Role / Composition of the Village Board

The Greenville Village Board is composed of five members elected at large on a nonpartisan basis for two-year overlapping terms. Each of the five members of the Village Board has an equal voice in representing the Village of Greenville. The Board is responsible for carrying out statutory duties, setting policy and for the hiring of a chief administrative officer (Village Administrator) who will carry out the day-to-day functions of the Village Government.

Significant Expenditure, Staffing and Program Changes:

- Increase of \$5,100 for League of Wisconsin Municipalities dues.

Required Resources:

	2020 Actual	2021 Budget	Year-To-Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
<u>VILLAGE BOARD</u>							
VILLAGE BOARD SALARIES	\$ 35,960	\$ 37,647	\$ 37,566	\$ 37,647	\$ 37,647	\$ -	0%
PAYROLL TAXES	\$ 2,278	\$ 2,880	\$ 2,880	\$ 3,935	\$ 2,880	\$ -	0%
OFFICE SUPPLIES	\$ -	\$ 250	\$ 99	\$ 148	\$ 250	\$ -	0%
VILLAGE DUES	\$ 2,487	\$ 5,400	\$ -	\$ -	\$ 10,500	\$ 5,100.00	94%
Total	\$ 40,725	\$ 46,177	\$ 40,545	\$ 41,730	\$ 51,277	\$ 5,100	11%

Clerk / Administrative Services

Goal:

To assist residents, businesses, Village departments and Village Board with accurate, timely information and to conduct fair and accurate elections.

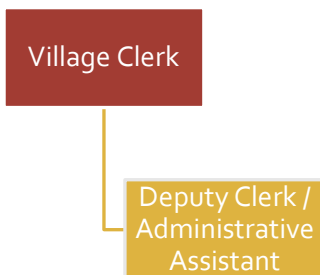
Objectives:

- Continue to develop efficient document management processes for all documents and departments.
- Administer all elections.
- Timely organize and post village meeting information for Village officials, staff and public.
- Effectively respond to all open records requests in accordance with state statutes.
- Timely process various license applications.
- Create and conduct a thorough Election Inspector/Chief Training for all election workers.
- Administer the Board of Review.
- Provide customer service to all internal and external customers at a level of acceptable or higher.
- Continue advancing our S.O.P process logging.
- Eliminate waste from supply ordering.
- Reestablish quarterly newsletter.

Program Activity Statement:

The Clerk Department is committed to being a resource; providing information to external and internal customers. The Village Clerks is the custodian of official records and proceedings of the Village Board, Sanitary Districts, and Board of Review. The Village Clerk administers oaths of office, maintains the municipal code book of ordinances and oversees external communications. The Department coordinates all elections, and also issues a variety of permits and licenses (liquor, operator/bartender, secondhand, tobacco).

Permanent Positions & Organizational Structure:



Significant Expenditure, Staffing and Program Changes:

The following significant changes are proposed for the 2022 fiscal year:

- Increase in election budget for purchase of Badger Books (\$28,405).
- Increase in IT Service for upgrade to website (\$15,000).
- Increase in Workers Compensation Insurance based on payroll audit (\$21,238)

Required Resources:

	2020 Actual	2021 Budget	Year-To- Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
CLERK							
WAGES & SALARIES	\$ 85,197	\$ 77,922	\$ 55,184	\$ 82,776	\$ 83,689	\$ 5,767	7%
HEALTH INSURANCE	\$ 29,359	\$ 24,710	\$ 17,756	\$ 26,634	\$ 27,391	\$ 2,681	11%
PENSION	\$ 5,539	\$ 5,260	\$ 3,725	\$ 5,587	\$ 5,649	\$ 389	7%
PAYROLL TAXES	\$ 6,017	\$ 5,961	\$ 4,000	\$ 5,999	\$ 6,402	\$ 441	7%
FRINGE BENEFITS	\$ 2,789	\$ 3,313	\$ 950	\$ 1,426	\$ 3,313	\$ -	0%
OFFICE SUPPLIES	\$ 14,189	\$ 17,908	\$ 10,254	\$ 15,381	\$ 17,908	\$ -	0%
POSTAGE	\$ 15,636	\$ 12,000	\$ 18,889	\$ 28,334	\$ 17,000	\$ 5,000	42%
DUES & SUBSCRIPTIONS	\$ 320	\$ 450	\$ 1,755	\$ 450	\$ 465	\$ 15	3%
LEGAL NOTICES	\$ 5,315	\$ 6,000	\$ 3,563	\$ 5,345	\$ 6,000	\$ -	0%
TRAVEL & MILEAGE	\$ (48)	\$ 1,487	\$ 804	\$ 1,205	\$ 2,000	\$ 513	34%
TRAINING & SEMINARS	\$ 668	\$ 1,360	\$ 562	\$ 844	\$ 1,360	\$ -	0%
SUPPLIES & EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Subtotal	\$ 164,981	\$ 156,371	\$ 117,442	\$ 173,981	\$ 171,177	\$ 14,806	9%

	2020 Actual	2021 Budget	Year-To- Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
LEGAL SERVICES							
LEGAL SERVICES	\$ 43,807	\$ 30,000	\$ 21,202	\$ 31,803	\$ 30,000	\$ -	0%
PROSECUTION SERVICES	\$ -	\$ 15,000	\$ 8,747	\$ 13,120	\$ 15,000	\$ -	0%
OTHER CONTRACTED	\$ 2,339	\$ 4,500	\$ 2,725	\$ 4,088	\$ 4,500	\$ -	0%
Subtotal	\$ 46,146	\$ 49,500	\$ 32,674	\$ 49,011	\$ 49,500	\$ -	0%

	2020 Actual	2021 Budget	Year-To- Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
INFORMATION TECHNOLOGY							
IT PROFESSIONAL SERVICES	\$ 4,487	\$ 18,043	\$ 113	\$ 169	\$ 33,764	\$ 15,721	87%
SOFTWARE & SERVER	\$ 34,638	\$ 13,189	\$ 35,875	\$ 53,813	\$ 18,056	\$ 4,867	37%
EQUIPMENT LEASE	\$ 2,875	\$ 3,150	\$ 2,424	\$ 3,637	\$ 3,150	\$ -	0%
Subtotal	\$ 42,001	\$ 34,382	\$ 38,412	\$ 57,619	\$ 54,970	\$ 20,588	60%

	2020 Actual	2021 Budget	Year-To- Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
ELECTIONS							
ELECTION WAGES	\$ 18,002	\$ 12,500	\$ 7,345	\$ 25,000	\$ 17,000	\$ 4,500	36%
SUPPLIES & EQUIPMENT	\$ 21,599	\$ 13,250	\$ 4,077	\$ 18,000	\$ 41,655	\$ 28,405	214%
LEGAL NOTICES	\$ 854	\$ 1,000	\$ 1,042	\$ 1,562	\$ 1,250	\$ 250	25%
RENTS & LEASES	\$ 720	\$ 360	\$ 460	\$ 920	\$ 720	\$ 360	100%
Subtotal	\$ 41,175	\$ 27,110	\$ 12,924	\$ 45,482	\$ 60,625	\$ 33,515	124%

	2020 Actual	2021 Budget	Year-To- Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
HUMAN RESOURCES							
WORKERS COMPENSATION	\$ 38,782	\$ 42,500	\$ 29,170	\$ 39,671	\$ 63,738	\$ 21,238	50%
MERIT BONUS POOL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
HSA CONTRIBUTIONS	\$ -	\$ 20,000	\$ 56,000	\$ 84,000	\$ -	\$ (20,000)	-100%
PROFESSIONAL SERVICES	\$ 3,823	\$ 5,000	\$ 3,356	\$ 5,034	\$ 5,000	\$ -	0%
SUPPLIES & EXPENSE	\$ 1,806	\$ 225	\$ 1,222	\$ 1,706	\$ 225	\$ -	0%
Subtotal	\$ 44,410	\$ 67,725	\$ 89,749	\$ 130,410	\$ 68,963	\$ 1,238	2%
GRAND TOTAL	\$ 338,714	\$ 335,089	\$ 291,201	\$ 456,503	\$ 405,235	\$ 70,146	21%

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Treasurer / Financial Services

Goal:

To act as trustee and custodian of Village funds.

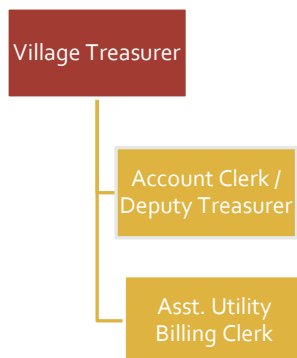
Objectives:

- To receive and disperse Village funds in accordance with procedures established by State Statutes and generally accepted accounting principles.
- To prepare the property tax roll, the collection of taxes, and processing tax settlements as required by State Statutes.

Program Activity Statement:

The Treasurer's activities involve the establishment of a procedure for processing statements for payments, such as property tax roll, special assessment charges, delinquent personal property taxes and licenses. The Treasurer's Division is responsible for collecting payment of these statements, utility bills and license fees. In connection with the Treasurer's financial responsibilities, payments and checks are prepared, special assessment tax rolls, payroll, notices, and debt payments are processed. The culmination of these activities; result in daily bank deposits, reconciling bank statements, reviewing investments, filing state reports and maintaining the general accounting of all Village Funds.

Permanent Positions & Organizational Structure:



Significant Expenditure, Staffing and Program Changes:

- There are no significant changes proposed for the 2022 fiscal year.

Required Resources:

	2020 Actual	2021 Budget	Year-To- Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
TREASURER							
WAGES & SALARIES	\$ 28,798	\$ 27,060	\$ 22,548	\$ 33,822	\$ 29,595	\$ 2,536	9%
HEALTH INSURANCE	\$ 3,905	\$ 3,219	\$ 2,716	\$ 4,074	\$ 3,559	\$ 340	11%
PENSION	\$ 1,906	\$ 1,827	\$ 1,522	\$ 2,283	\$ 1,998	\$ 171	9%
PAYROLL TAXES	\$ 2,112	\$ 2,070	\$ 1,695	\$ 2,543	\$ 2,264	\$ 194	9%
FRINGE BENEFITS	\$ 1,180	\$ 1,837	\$ 423	\$ 634	\$ 1,837	\$ -	0%
TRAVEL & MILEAGE	\$ -	\$ 970	\$ 170	\$ 255	\$ 1,175	\$ 205	21%
TRAINING & SEMINARS	\$ 1,064	\$ 1,175	\$ 1,151	\$ 1,727	\$ 1,275	\$ 100	9%
BANK FEES	\$ 9,175	\$ 7,738	\$ 2,451	\$ 3,676	\$ 4,205	\$ (3,533)	-46%
Subtotal	\$ 48,140	\$ 45,896	\$ 32,675	\$ 49,012	\$ 45,907	\$ 12	0%
AUDITOR							
AUDIT	\$ 11,602	\$ 9,344	\$ 7,139	\$ 8,122	\$ 9,514	\$ 170	2%
Subtotal	\$ 11,602	\$ 9,344	\$ 7,139	\$ 8,122	\$ 9,514	\$ 170	2%
ASSESSOR							
ASSESSOR	\$ 83,539	\$ 85,900	\$ 61,345	\$ 42,950	\$ 85,900	\$ -	0%
Subtotal	\$ 83,539	\$ 85,900	\$ 61,345	\$ 42,950	\$ 85,900	\$ -	0%
RISK & PROPERTY							
INSURANCE-LIABILITY	\$ 41,063	\$ 57,000	\$ 44,577	\$ 55,648	\$ 50,576	\$ (6,424)	-11%
Subtotal	\$ 41,063	\$ 57,000	\$ 44,577	\$ 55,648	\$ 50,576	\$ (6,424)	-11%
GRAND TOTAL	\$ 184,343	\$ 198,140	\$ 145,735	\$ 155,732	\$ 191,897	\$ (6,242)	-3%

Village Administrator

Goal:

To carry out the directives of the Village Board and manage the day-to-day operations of Village government and to make Village Government efficient, effective and responsible.

Objectives:

- To effectively manage the Village Administration and assist with implementation of the day to day operations of all Village departments.
- To make policy proposals and provide the Village Board with the necessary information to make informed decisions.
- To develop and implement plans and programs that will help the Village in achieving its goals and implementation of the Village Strategic Plan.
- To implement fiscal policies that will ensure the long-term fiscal integrity of the Village.
- To serve as the Human Resources department of the Village.

Program Activity Statement:

The Village Administrator is responsible for all administrative and human resource activities of the Village. This is accomplished by setting goals, objectives and policies, and direct supervision and review of Department Head activities.

The Village Administrator represents the Village Government in relations with other governmental units and community organizations. This is accomplished through participation in meetings and conferences with representatives of other governmental units and as a participating member of area and statewide organizations and committees.

The Village Administrator maintains ongoing communications with elected officials at the county, state, and federal levels. The Village Administrator's Office provides information to assist the Village Board in its deliberations and establishment of municipal policy and makes specific proposals to the Board concerning major governmental activities and programs.

The Village Administrator's Office oversees the provision of Village services to ensure cost effectiveness and citizen satisfaction.

Permanent Positions & Organizational Structure:

Village
Administrator

Significant Expenditure, Staffing and Program Changes:

- Increase for laptop replacement (\$1,750).

Required Resources:

	2020 Actual	2021 Budget	Year-To- Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
ADMINISTRATOR'S OFFICE							
WAGES & SALARIES	\$ 46,377	\$ 45,560	\$ 63,019	\$ 94,528	\$ 45,211	\$ (349)	-1%
HEALTH INSURANCE	\$ 8,241	\$ 7,892	\$ 3,384	\$ 5,075	\$ 8,748	\$ 856	11%
PENSION	\$ 3,020	\$ 3,075	\$ 1,311	\$ 1,967	\$ 3,052	\$ (24)	-1%
PAYROLL TAXES	\$ 3,336	\$ 3,485	\$ 1,453	\$ 2,179	\$ 3,459	\$ (27)	-1%
FRINGE BENEFITS	\$ 944	\$ 1,606	\$ 198	\$ 297	\$ 1,606	\$ -	0%
TRAVEL & MILEAGE	\$ -	\$ -	\$ -	\$ -	\$ 760	\$ 760	N/A
TRAINING & SEMINARS	\$ 1,099	\$ 300	\$ -	\$ -	\$ 600	\$ 300	100%
PHONE & MOBILE DEVICES	\$ 871	\$ 1,320	\$ 513	\$ 770	\$ 1,320	\$ -	0%
OPERATING SUPPLIES	\$ 721	\$ -	\$ -	\$ -	\$ 1,750	\$ 1,750	N/A
Total	\$ 64,610	\$ 63,239	\$ 69,878	\$ 104,817	\$ 66,505	\$ 3,266	5%

Public Safety

Law Enforcement

Goal:

To perform a variety of duties related to the protection of life and property within the Village. Officers provide proficient community policing and interaction with the public for matters that require knowledge of state laws, county and Village ordinances while continuing to enhance professional police services and the principles of community policing.

Objectives:

- To detect and apprehend violators of state statutes, local code and motor vehicle laws.
- Conduct investigations, collect and process evidence, obtain statements, and complete department reports.
- Testify in court.
- Conduct traffic crash investigations.
- Provide immediate first aid as a first responder as necessary.
- Serve civil and criminal process papers.
- Operate emergency vehicles and handle department weapons and equipment.
- Possess knowledge on legal issues and Constitutional Rights.
- Work closely with Village administration and support staff in the Village of Greenville.
- Serve as a community resource to resolve and improve complex neighbor and community issues.

Program Activity Statement:

The Village contracts with the Outagamie County Sheriff's Department for police service. The Village appoints a single person on a limited term basis to perform basic animal control services.

Permanent Positions & Organizational Structure:

Animal Control
Officer

CONTRACTED
Law Enforcement

Significant Expenditure, Staffing and Program Changes:

Increase in police services contract due to increase in number of officers (\$373,940).

Required Resources:

	2020 Actual	2021 Budget	Year-To-Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
<u>LAW ENFORCEMENT</u>							
COUNTY PATROL OFFICER	\$ 99,599	\$ 98,792	\$ 55,491	\$ 83,236	\$ 472,732	\$ 373,940	379%
Subtotal	\$ 99,599	\$ 98,792	\$ 55,491	\$ 83,236	\$ 472,732	\$ 373,940	379%
<u>ANIMAL CONTROL</u>							
ANIMAL CONTROL OFFICER WAGES	\$ -	\$ 18,750	\$ 9,995	\$ 14,993	\$ 18,750	\$ -	0%
PAYROLL TAXES	\$ 1,190	\$ 1,434	\$ 765	\$ 1,147	\$ 1,434	\$ (0)	0%
PHONE & MOBILE DEVICES	\$ -	\$ 900	\$ 449	\$ 673	\$ 900	\$ -	0%
OPERATING SUPPLIES	\$ 2,790	\$ 6,050	\$ 2,901	\$ 4,351	\$ 6,050	\$ -	0%
Subtotal	\$ 3,980	\$ 27,134	\$ 14,109	\$ 21,164	\$ 27,134	\$ (0)	0%
<u>CODE ENFORCEMENT</u>							
CODE ENFORCEMENT EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
GRAND TOTAL	\$ 103,579	\$ 125,926	\$ 69,600	\$ 104,400	\$ 499,866	\$ 373,940	297%

Fire & Rescue, First Responders & Emergency Management

Goal:

We work together as a “Team” and assist each other. We constantly seek opportunities to make improvements in our jobs, support new ideas, encourage partnerships, and develop positive working relationships with our cooperators. Together we are stronger.

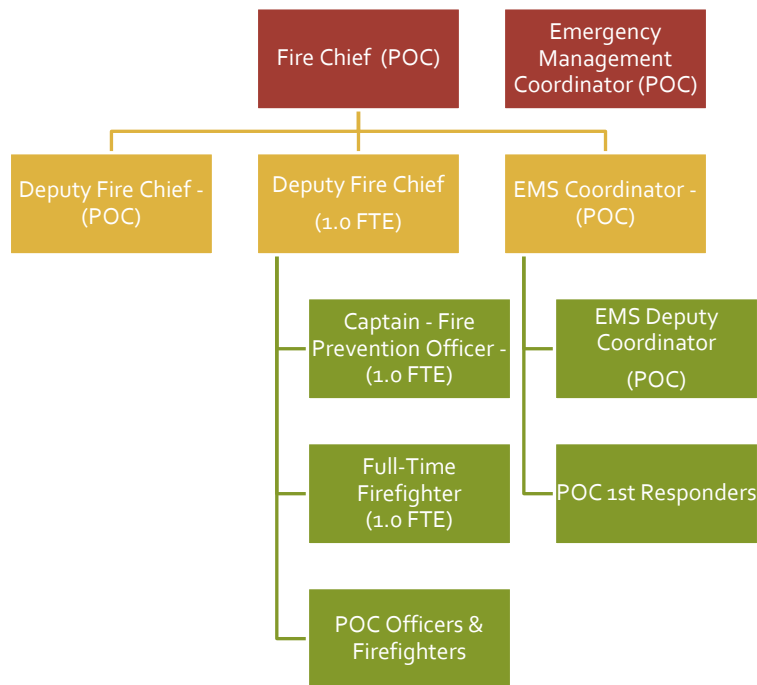
Objectives:

- To protect and preserve the lives and property of our Greenville residents with the highest levels of fire suppression, rescue services, emergency management and emergency medical care through continual training, public education and fire prevention programs.

Program Activity Statement:

We strive to be the best at what we do. We perform our jobs to the highest degree of skill and competency. Our appearance and conduct promotes confidence and trust from the public, other Departments, and Agencies we work with.

Permanent Positions & Organizational Structure:



Significant Expenditure, Staffing and Program Changes:

The following significant changes are proposed for the 2022 fiscal year:

- Increased costs for building utilities (\$21,660).
- Increased costs for turnover gear and operating supplies (\$14,300).
- Increased cost for vehicle maintenance (\$19,850).

Required Resources:

	2020 Actual	2021 Budget	Year-To- Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
<u>FIRE DEPARTMENT</u>							
FIRE CHIEF SALARY	\$ 6,000	\$ 10,200	\$ 3,000	\$ 4,500	\$ 10,200	\$ -	0%
PART TIME WAGES	\$ 1,234	\$ 4,000	\$ 252	\$ 378	\$ 4,000	\$ -	0%
OFFICER PAY	\$ 189,108	\$ 191,173	\$ 125,109	\$ 187,663	\$ 205,338	\$ 14,165	7%
PUBLIC EDUCATION WAGES	\$ 3,762	\$ 6,000	\$ 3,016	\$ 4,525	\$ 6,000	\$ -	0%
LOSAP	\$ 22,334	\$ 25,280	\$ 23,575	\$ 25,280	\$ 26,991	\$ 1,711	7%
HEALTH INS	\$ 57,122	\$ 59,187	\$ 39,458	\$ 59,187	\$ 65,607	\$ 6,421	11%
PENSION	\$ 30,348	\$ 31,257	\$ 20,535	\$ 30,803	\$ 33,573	\$ 2,316	7%
PAYROLL TAXES	\$ 6,563	\$ 4,000	\$ 3,066	\$ 4,599	\$ 4,000	\$ -	0%
FRINGE BENEFITS	\$ 4,595	\$ 1,716	\$ 2,049	\$ 2,043	\$ 1,716	\$ -	0%
FIRE INNOC/PHYSICALS/YMCA	\$ 3,540	\$ 7,700	\$ 3,425	\$ 5,137	\$ 8,018	\$ 318	4%
SAFETY BUILDING UTILITIES	\$ 23,565	\$ 15,360	\$ 29,408	\$ 44,112	\$ 37,020	\$ 21,660	141%
PHONES/DEVICES/COMPUTERS	\$ 5,753	\$ 8,709	\$ 4,785	\$ 7,178	\$ 11,088	\$ 2,379	27%
SAFETY BUILDING MAINTENANCE	\$ 13,166	\$ 6,367	\$ 4,893	\$ 7,339	\$ 9,772	\$ 3,404	53%
EQUIPMENT MAINTENANCE	\$ 7,185	\$ 13,635	\$ 5,275	\$ 7,913	\$ 14,210	\$ 575	4%
FIRE VEHICLES	\$ 17,641	\$ 21,600	\$ 18,423	\$ 27,634	\$ 41,450	\$ 19,850	92%
AUDITS AND REPORTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
FIRE RUN WAGES	\$ 71,756	\$ 98,000	\$ 41,365	\$ 62,047	\$ 96,460	\$ (1,540)	-2%
RADIOS	\$ 5,147	\$ 9,911	\$ 5,886	\$ 8,829	\$ 10,271	\$ 360	4%
FIRE TRAINING/MEETINGS	\$ 15,360	\$ 25,685	\$ 6,750	\$ 10,126	\$ 26,935	\$ 1,250	5%
OPERATING SUPPLIES	\$ 42,075	\$ 29,731	\$ 17,465	\$ 26,197	\$ 44,031	\$ 14,300	48%
Subtotal	\$ 526,257	\$ 569,510	\$ 357,734	\$ 525,487	\$ 656,679	\$ 87,170	15%

	2020 Actual	2021 Budget	Year-To- Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
<u>FIRST RESPONDERS</u>							
1ST RESPOND WAGES & TRAINING	\$ 69,551	\$ 78,960	\$ 42,375	\$ 63,563	\$ 86,530	\$ 7,570	10%
FIRST RESPONDERS OFFICER PAY	\$ 2,675	\$ 3,300	\$ 1,375	\$ 2,063	\$ 3,300	\$ -	0%
PAYROLL TAXES	\$ 5,287	\$ 6,040	\$ 3,266	\$ 4,899	\$ 6,620	\$ 579	10%
OPERATING SUPPLIES	\$ 9,685	\$ 9,500	\$ 6,725	\$ 10,088	\$ 9,500	\$ -	0%
Subtotal	\$ 87,199	\$ 97,800	\$ 53,741	\$ 80,611	\$ 105,950	\$ 8,149	8%

	2020 Actual	2021 Budget	Year-To- Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
<u>EMERGENCY MANAGEMENT</u>							
EMERGENCY MGMT WAGES	\$ 213	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ -	0%
OPERATING SUPPLIES	\$ 7,310	\$ 4,250	\$ 2,086	\$ 4,041	\$ 4,250	\$ -	0%
Subtotal	\$ 7,523	\$ 5,750	\$ 2,086	\$ 4,041	\$ 5,750	\$ -	0%

GRAND TOTAL	\$ 620,978	\$ 673,060	\$ 413,561	\$ 610,140	\$ 768,379	\$ 95,319	14%
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Public Works

Goal:

To ensure that public infrastructure is maintained to Village Standards that will serve the traveling public with a safe, healthy, functional, and sustainable infrastructure network.

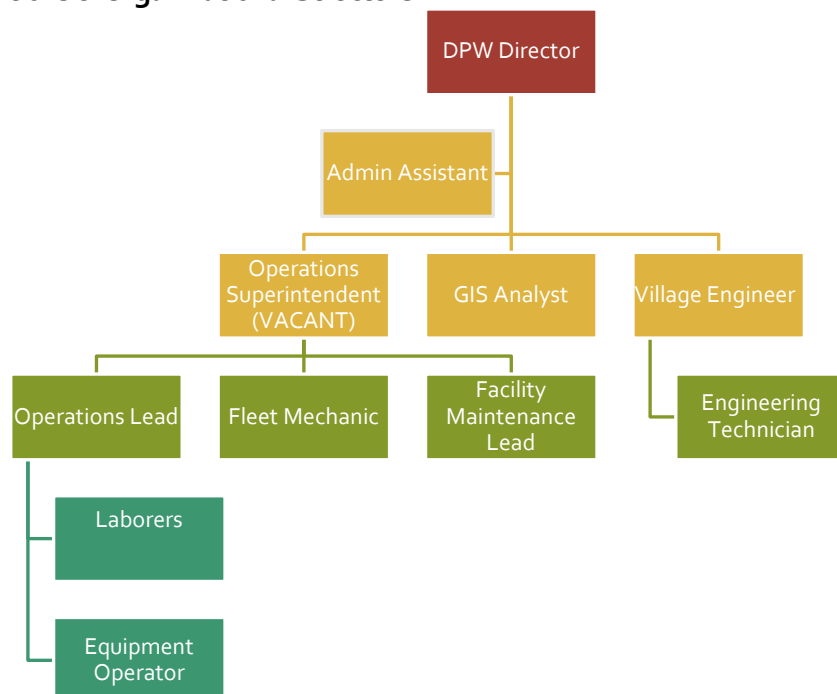
Objectives:

- Maintain signage, line striping, pavement, roadside ditches, and street lighting to create a safe and aesthetically pleasing right of way.
- Perform snow removal in a safe and efficient manner to ensure the traveling public is safe during the winter month.
- Evaluate, analyze, and develop roadways to replace deficient, deteriorated, or undersized infrastructure and provide new infrastructure to accommodate future growth in accordance with the comprehensive plan.
- Inspect and document the installation of new infrastructure to ensure the construction is occurring according to Village Standard Specifications. This is aide in future maintenance repairs and any future reconstruction.
- Evaluate and analyze future developments and roadway reconstructions within the Village.
- Maintain fleet to ensure that all equipment is safe and operates in a functional manner.
- Promote a working environment conducive to employee productivity, growth, and retention.
- Continue to improve training to create a safe workplace and minimize employee and equipment accidents and damage.

Program Activity Statement:

Public Works Department provides essential services to the citizens of Greenville in a prompt, courteous, safe, efficient, and cost-effective manner. Public Works strives to plan, design, build, maintain, and operate public infrastructure in a manner that respects the environment and the ability of government to adequately preserve these assets for succeeding generations.

Permanent Positions & Organizational Structure:



Significant Expenditure, Staffing and Program Changes:

The following significant changes are proposed for the 2022 fiscal year:

- Surfacing and Sealing (+\$40,000 – Increased cost due to need to perform additional preventative maintenance)
- Contracted Highway Maintenance (+\$5,000 – Increase cost for smear patching and yard waste grinding)
- Training and Seminars (-\$2,750 – Reduction in needed trainings)
- Operating Supplies (+4,678 – Increase costs for aggregate and asphalt)
- Shop Utilities (-\$13,535 – Reduced costs due to installation of new systems)
- Shop Improvements (-\$12,400 – Reduction due to installation of new water softener and HVAC)
- Striping and Marking (-\$890 – Reduced due to being caught up on striping)
- Signage (+\$1,620 – Additional replacement signage)

Required Resources:

	2020 Actual	2021 Budget	Year-To-Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
<u>PUBLIC WORKS ADMINISTRATION</u>							
PW ADMIN SALARY & WAGES	\$ 66,298	\$ 52,115	\$ 48,598	\$ 72,896	\$ 55,977	\$ 3,862	7%
ON CALL WAGES	\$ 8,538	\$ 6,500	\$ 7,465	\$ 11,198	\$ 6,500	\$ -	0%
HEALTH INSURANCE	\$ 18,275	\$ 13,896	\$ 16,153	\$ 24,229	\$ 15,308	\$ 1,412	10%
PENSION	\$ 4,585	\$ 3,518	\$ 3,375	\$ 5,063	\$ 3,778	\$ 261	7%
PAYROLL TAXES	\$ 5,738	\$ 4,484	\$ 4,082	\$ 6,124	\$ 4,779	\$ 295	7%
PHONE & MOBILE DEVICES	\$ 8,424	\$ 9,660	\$ 5,875	\$ 8,813	\$ 9,660	\$ -	0%
DUES & SUBSCRIPTIONS	\$ 5,968	\$ 5,984	\$ 5,130	\$ 7,695	\$ 9,105	\$ 3,121	52%
TRAVEL & MILEAGE	\$ -	\$ 660	\$ -	\$ -	\$ 660	\$ -	0%
TRAINING & SEMINARS	\$ 310	\$ 3,875	\$ 233	\$ 350	\$ 1,540	\$ (2,335)	-60%
Subtotal	\$ 118,137	\$ 100,692	\$ 90,912	\$ 136,368	\$ 107,308	\$ 6,616	7%

	2020 Actual	2021 Budget	Year-To-Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
<u>HIGHWAY MAINTENANCE</u>							
HIGHWAY MAINTENANCE WAGES	\$ 164,803	\$ 78,989	\$ 90,039	\$ 135,058	\$ 85,133	\$ 6,144	8%
UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
HEALTH INSURANCE	\$ 54,102	\$ 19,089	\$ 23,955	\$ 35,933	\$ 20,888	\$ 1,799	9%
PENSION	\$ 11,103	\$ 5,094	\$ 6,765	\$ 10,147	\$ 5,496	\$ 402	8%
PW PAID TIME OFF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
PAYROLL TAXES	\$ 11,287	\$ 6,043	\$ 6,376	\$ 9,564	\$ 6,513	\$ 470	8%
SURFACING & SEALING	\$ 158,370	\$ 155,000	\$ 127,208	\$ 182,000	\$ 195,000	\$ 40,000	26%
CONTRACTED	\$ 38,704	\$ 34,200	\$ 3,506	\$ 5,258	\$ 39,200	\$ 5,000	15%
TRAINING & SEMINARS	\$ -	\$ 10,245	\$ 418	\$ 627	\$ 7,495	\$ (2,750)	-27%
OPERATING SUPPLIES	\$ 23,753	\$ 19,046	\$ 17,900	\$ 26,851	\$ 23,724	\$ 4,678	25%
Subtotal	\$ 462,121	\$ 327,705	\$ 276,167	\$ 405,438	\$ 383,447	\$ 55,742	17%

	2020 Actual	2021 Budget	Year-To-Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
<u>SHOP BUILDING</u>							
WAGES & SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
PENSION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
PAYROLL TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
SHOP UTILITIES	\$ 16,237	\$ 31,090	\$ 11,028	\$ 16,542	\$ 17,555	\$ (13,535)	-44%
STORAGE SHED	\$ 55	\$ 1,100	\$ 52	\$ 78	\$ 3,500	\$ 2,400	218%
SHOP IMPROVEMENTS	\$ 22,638	\$ 29,300	\$ 25,897	\$ 38,845	\$ 16,900	\$ (12,400)	-42%
Subtotal	\$ 38,930	\$ 61,490	\$ 36,976	\$ 55,465	\$ 37,955	\$ (23,535)	-38%

Required Resources (Continued):

	2020 Actual	2021 Budget	Year-To-Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
SHOP OPERATIONS							
SHOP WAGES	\$ 52,531	\$ 50,798	\$ 38,443	\$ 57,665	\$ 54,244	\$ 3,445	7%
HEALTH INSURANCE	\$ 10,255	\$ 10,249	\$ 8,808	\$ 13,212	\$ 11,250	\$ 1,001	10%
PENSION	\$ 3,254	\$ 3,429	\$ 2,419	\$ 3,629	\$ 3,661	\$ 233	7%
PAYROLL TAXES	\$ 3,604	\$ 3,886	\$ 2,834	\$ 4,251	\$ 4,150	\$ 264	7%
FRINGE BENEFITS	\$ 5,699	\$ 440	\$ 2,028	\$ 3,041	\$ 440	\$ -	0%
DRUG TESTING	\$ 1,706	\$ 1,380	\$ 1,259	\$ 1,889	\$ 2,070	\$ 690	50%
OFFICE SUPPLIES AND EXPENSE	\$ 15,542	\$ 13,103	\$ 10,209	\$ 15,314	\$ 16,630	\$ 3,527	27%
COMPUTERS / TECHNOLOGY	\$ 9,527	\$ 17,652	\$ 8,129	\$ 12,194	\$ 18,542	\$ 890	5%
POSTAGE	\$ 847	\$ 775	\$ 1,072	\$ 1,608	\$ 1,200	\$ 425	55%
UNIFORMS/CLOTHING ALLOW	\$ 6,690	\$ 6,720	\$ 3,775	\$ 5,662	\$ 6,720	\$ -	0%
SHOP SUPPLIES	\$ 12,548	\$ 12,500	\$ 8,382	\$ 12,573	\$ 12,500	\$ -	0%
SAFETY SUPPLIES	\$ 4,606	\$ 5,620	\$ 4,461	\$ 6,691	\$ 6,805	\$ 1,185	21%
CHEMICALS	\$ 6,585	\$ 6,953	\$ 913	\$ 1,370	\$ 2,172	\$ (4,780)	-69%
SHOP EQUIPMENT AND TOOLS	\$ 7,070	\$ 7,640	\$ 6,120	\$ 9,180	\$ 6,190	\$ (1,450)	-19%
Subtotal	\$ 140,465	\$ 141,146	\$ 98,852	\$ 148,278	\$ 146,574	\$ 5,429	4%

	2020 Actual	2021 Budget	Year-To-Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
VEHICLE/EQUIP MAINTENANCE							
VEHICLE/EQUIP WAGES	\$ 36,565	\$ 62,991	\$ 31,799	\$ 47,698	\$ 72,537	\$ 9,547	15%
HEALTH INSURANCE	\$ 18,034	\$ 19,729	\$ 10,756	\$ 16,133	\$ 21,869	\$ 2,140	11%
PENSION	\$ 3,753	\$ 4,252	\$ 2,939	\$ 4,409	\$ 4,896	\$ 644	15%
PAYROLL TAXES	\$ 3,906	\$ 4,819	\$ 3,160	\$ 4,741	\$ 5,549	\$ 730	15%
CONTRACTED SERVICES	\$ 17,895	\$ 8,000	\$ 2,651	\$ 3,977	\$ 8,000	\$ -	0%
OPERATING SUPPLIES	\$ 38,949	\$ 50,810	\$ 28,774	\$ 43,162	\$ 44,180	\$ (6,631)	-13%
FUEL	\$ 12,567	\$ 29,870	\$ 10,840	\$ 16,260	\$ 24,910	\$ (4,960)	-17%
EQUIPMENT AND TOOLS	\$ 5,637	\$ 10,110	\$ 3,240	\$ 4,860	\$ 7,110	\$ (3,000)	-30%
Subtotal	\$ 137,306	\$ 190,581	\$ 94,159	\$ 141,239	\$ 189,051	\$ (1,529)	-1%

	2020 Actual	2021 Budget	Year-To-Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
SIGNS & MARKINGS							
STRIPING AND MARKING	\$ 2,379	\$ 5,890	\$ 1,848	\$ 2,773	\$ 5,000	\$ (890)	-15%
TRAFFIC SIGNS	\$ -	\$ 2,360	\$ 2,660	\$ 3,990	\$ 3,980	\$ 1,620	69%
STREET NAME PLATES	\$ -	\$ 14,550	\$ 9,385	\$ 14,077	\$ 9,375	\$ (5,175)	-36%
Subtotal	\$ 2,379	\$ 22,800	\$ 13,893	\$ 20,840	\$ 18,355	\$ (4,445)	-19%

Required Resources (Continued):

	2020 Actual	2021 Budget	Year-To-Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
SNOW REMOVAL							
SNOW REMOVAL-WAGES	\$ 42,352	\$ 59,959	\$ 44,463	\$ 66,694	\$ 64,413	\$ 4,455	7%
HEALTH INSURANCE	\$ 12,521	\$ 15,698	\$ 12,421	\$ 18,632	\$ 17,296	\$ 1,598	10%
PENSION	\$ 1,524	\$ 3,650	\$ 2,185	\$ 3,278	\$ 3,930	\$ 280	8%
PAYROLL TAXES	\$ 2,799	\$ 4,587	\$ 3,393	\$ 5,089	\$ 4,928	\$ 341	7%
SNOW CONTRACTED	\$ 24,510	\$ 5,000	\$ 3,838	\$ 5,757	\$ 6,000	\$ 1,000	20%
CHIPS/SALT/SAND	\$ 38,684	\$ 55,522	\$ 38,668	\$ 58,002	\$ 50,832	\$ (4,690)	-8%
FUEL	\$ 11,229	\$ 20,750	\$ 8,951	\$ 13,427	\$ 18,975	\$ (1,775)	-9%
EQUIPMENT AND TOOLS	\$ 20,726	\$ 16,605	\$ 11,402	\$ 17,103	\$ 16,035	\$ (570)	-3%
Subtotal	\$ 154,345	\$ 181,771	\$ 125,321	\$ 187,982	\$ 182,409	\$ 638	0%

	2020 Actual	2021 Budget	Year-To-Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
STREET LIGHTING							
STREET LIGHTING	\$ 135,134	\$ 132,000	\$ 92,525	\$ 138,787	\$ 144,000	\$ 12,000	9%
Subtotal	\$ 135,134	\$ 132,000	\$ 92,525	\$ 138,787	\$ 144,000	\$ 12,000	9%

	2020 Actual	2021 Budget	Year-To-Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
MASS TRANSIT							
MASS TRANSIT SERVICES	\$ 1,751	\$ 3,600	\$ 177	\$ 265	\$ 1,800	\$ (1,800)	-50%
Subtotal	\$ 1,751	\$ 3,600	\$ 177	\$ 265	\$ 1,800	\$ (1,800)	-50%

	2020 Actual	2021 Budget	Year-To-Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
REFUSE RECYCLING							
REFUSE COLLECTION AND TIPPING	\$ 491,493	\$ 477,000	\$ 329,923	\$ 469,500	\$ 501,300	\$ 24,300	5%
RECYCLING CART PURCHASES	\$ 16,658	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Subtotal	\$ 508,152	\$ 477,000	\$ 329,923	\$ 469,500	\$ 501,300	\$ 24,300	5%

	2020 Actual	2021 Budget	Year-To-Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
YARD WASTE							
YARD WASTE WAGES	\$ 29,298	\$ 12,859	\$ 21,155	\$ 31,733	\$ 13,687	\$ 828	6%
HEALTH INSURANCE	\$ 10,480	\$ 2,959	\$ 6,290	\$ 9,435	\$ 3,280	\$ 321	11%
PENSION	\$ 1,362	\$ 471	\$ 1,006	\$ 1,510	\$ 506	\$ 35	7%
PAYROLL TAXES	\$ 1,857	\$ 984	\$ 1,374	\$ 2,062	\$ 1,047	\$ 63	6%
Subtotal	\$ 42,997	\$ 17,273	\$ 29,826	\$ 44,739	\$ 18,520	\$ 1,248	7%

GRAND TOTAL	\$1,741,717	\$1,656,056	\$1,188,732	\$1,748,901	\$ 1,730,720	\$ 74,663	5%
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Required Resources (Continued):

	2020 Actual	2021 Budget	Year-To-Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
VILLAGE HALL							
VH BLDG MAINT WAGES	\$ (88)	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
PENSION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
PAYROLL TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
VH UTILITIES	\$ 10,609	\$ 16,800	\$ 11,029	\$ 15,931	\$ 16,800	\$ -	0%
VH MAINTENANCE	\$ 23,249	\$ 16,374	\$ 10,898	\$ 15,741	\$ 16,374	\$ -	0%
Total	\$ 33,770	\$ 33,174	\$ 21,927	\$ 31,672	\$ 33,174	\$ -	0%

	2020 Actual	2021 Budget	Year-To-Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
ENGINEERING AND GIS							
WAGES & SALARIES	\$ 21,948	\$ 27,060	\$ 12,930	\$ 19,395	\$ 17,268	\$ (9,792)	-36%
HEALTH INSURANCE	\$ 4,780	\$ 6,197	\$ 2,312	\$ 3,467	\$ 3,521	\$ (2,675)	-43%
PENSION	\$ 633	\$ 1,827	\$ 550	\$ 825	\$ 1,166	\$ (661)	-36%
PAYROLL TAXES	\$ 2,239	\$ 2,070	\$ 1,276	\$ 1,913	\$ 1,321	\$ (749)	-36%
FRINGE BENEFITS	\$ 1,740	\$ 3,600	\$ 621	\$ 931	\$ 5,400	\$ 1,800	50%
PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 110,250	\$ 110,250	N/A
SOFTWARE SUPPORT/MAINT	\$ 17,023	\$ 13,737	\$ -	\$ -	\$ 10,228	\$ (3,509)	-26%
COMPUTERS/TECHNOLOGY	\$ -	\$ -	\$ -	\$ -	\$ 7,400	\$ 7,400	N/A
PHONES & MOBILE DEVICES	\$ -	\$ -	\$ -	\$ -	\$ 1,680	\$ 1,680	N/A
TRAVEL AND MILEAGE	\$ 4,517	\$ 4,218	\$ -	\$ -	\$ 4,879	\$ 661	16%
TRAINING & SEMINARS	\$ 3,220	\$ 3,210	\$ 405	\$ 608	\$ 2,225	\$ (985)	-31%
OPERATING SUPPLIES	\$ 313	\$ -	\$ 232	\$ 348	\$ 1,440	\$ 1,440	N/A
Total	\$ 56,413	\$ 61,919	\$ 18,326	\$ 27,488	\$ 166,778	\$ 104,860	169%

Parks, Recreation & Forestry

Goal:

To improve the quality of life for all residents and visitors by providing and promoting safe, functional and attractive parks, recreational facilities, open spaces and urban forest.

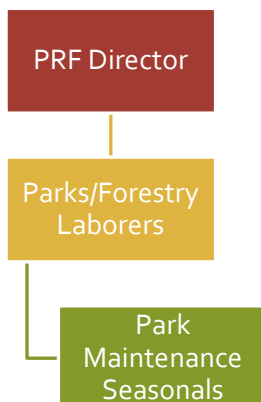
Objectives:

- To provide a sufficient variety of parks and recreational facilities to adequately serve the needs and desires of the community.
- To engage the community in the planning of future facilities through social media, surveys and public meetings.
- To promote and communicate department services through the village website, newsletter and social media.
- To provide safe, clean and functional parks and recreational facilities for residents, visitors and users.
- To efficiently maintain public grounds in a safe and aesthetically pleasing condition including Village Hall, cemeteries and highway medians.
- To provide recreational opportunities to the community through a combination of direct programming, partnerships with outside providers and promotion of special events.
- To provide a safe and healthy urban forest through proper management and maintenance of the trees on all public properties as well as promote the benefits of the urban forest to the community.

Program Activity Statement:

The Parks, Recreation and Forestry Department is responsible for the development, management and maintenance of the Village's parks, trails, recreational facilities, open spaces and urban forest. Minimal recreational programming is directly provided in addition to working with outside organizations to provide additional recreational opportunities. The department maintains the grounds of other public lands including Village Hall, two cemeteries and highway medians.

Permanent Positions & Organizational Structure:



Significant Expenditure, Staffing and Program Changes:

The following significant changes are proposed for the 2021 fiscal year:

- Increase in Contracted Services (+\$8,650) for trail maintenance, septic services, and trash recycling.
- Reduction in Health Insurance (-\$9,384) due to opt out program.

Required Resources:

	2020 Actual	2021 Budget	Year-To- Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
PARK MAINTENANCE							
PARK MAINT WAGES	\$ 207,117	\$ 188,456	\$ 145,617	\$ 218,425	\$ 199,762	\$ 11,306	6%
HEALTH INSURANCE	\$ 55,028	\$ 44,105	\$ 26,924	\$ 40,386	\$ 34,721	\$ (9,384)	-21%
PENSION	\$ 7,718	\$ 10,302	\$ 5,278	\$ 7,917	\$ 11,065	\$ 763	7%
PAYROLL TAXES	\$ 21,105	\$ 14,417	\$ 14,764	\$ 22,145	\$ 15,282	\$ 865	6%
FRINGE BENEFITS	\$ 361	\$ 4,596	\$ 629	\$ 943	\$ 4,596	\$ -	0%
PARK UTILITIES	\$ 21,075	\$ 28,995	\$ 18,110	\$ 27,165	\$ 29,380	\$ 385	1%
CONTRACTED SERVICES	\$ 10,684	\$ 9,980	\$ 9,074	\$ 13,611	\$ 18,630	\$ 8,650	87%
TRAVEL & MILEAGE	\$ 25	\$ 1,798	\$ -	\$ -	\$ 1,498	\$ (300)	-17%
SEMINARS & TRAINING	\$ -	\$ 1,430	\$ -	\$ -	\$ 1,430	\$ -	0%
PARK SUPPLIES	\$ 28,205	\$ 46,604	\$ 26,351	\$ 39,527	\$ 47,000	\$ 396	1%
CLOTHING & UNIFORMS	\$ 1,781	\$ 1,820	\$ 1,368	\$ 2,051	\$ 2,320	\$ 500	27%
Subtotal	\$ 353,099	\$ 352,503	\$ 248,113	\$ 372,170	\$ 365,683	\$ 13,181	4%

PARK EQUIPMENT							
PARK EQUIPMENT WAGES	\$ 7,666	\$ 12,817	\$ 5,316	\$ 7,973	\$ 13,434	\$ 617	5%
HEALTH INSURANCE	\$ -	\$ 2,222	\$ 565	\$ 848	\$ 2,461	\$ 239	11%
PENSION	\$ -	\$ 563	\$ -	\$ -	\$ 604	\$ 42	7%
PAYROLL TAXES	\$ 266	\$ 981	\$ 251	\$ 377	\$ 1,028	\$ 47	5%
CONTRACTED SERVICES	\$ 1,671	\$ 9,000	\$ -	\$ -	\$ 9,000	\$ -	0%
EQUIPMENT SUPPLIES	\$ 6,793	\$ 7,500	\$ 4,224	\$ 6,336	\$ 9,000	\$ 1,500	20%
FUEL	\$ 6,680	\$ 10,500	\$ 7,425	\$ 11,137	\$ 12,000	\$ 1,500	14%
Subtotal	\$ 23,076	\$ 43,583	\$ 17,781	\$ 26,671	\$ 47,528	\$ 3,945	9%

	2020 Actual	2021 Budget	Year-To- Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
PARK COMMISSION							
PARK COMMISSION WAGES	\$ 1,145	\$ 2,695	\$ 630	\$ 945	\$ 2,695	\$ -	0%
PAYROLL TAXES	\$ 67	\$ 206	\$ 48	\$ 72	\$ 206	\$ (0)	0%
Subtotal	\$ 1,212	\$ 2,901	\$ 678	\$ 1,017	\$ 2,901	\$ (0)	0%

	2020 Actual	2021 Budget	Year-To- Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
RECREATION							
PROGRAM WAGES	\$ 7,552	\$ 9,070	\$ 6,681	\$ 10,021	\$ 9,510	\$ 440	5%
HEALTH INSURANCE	\$ 2,536	\$ 1,973	\$ 658	\$ 986	\$ 1,243	\$ (729)	-37%
PENSION	\$ 141	\$ 401	\$ 97	\$ 145	\$ 430	\$ 30	7%
PAYROLL TAXES	\$ 613	\$ 694	\$ 503	\$ 755	\$ 728	\$ 34	5%
CONTRACTED SERVICES	\$ 2,355	\$ 2,850	\$ 2,810	\$ 4,215	\$ 2,880	\$ 30	1%
OPERATING SUPPLIES	\$ 426	\$ 700	\$ 900	\$ 1,350	\$ 850	\$ 150	21%
Subtotal	\$ 13,623	\$ 15,688	\$ 11,648	\$ 17,473	\$ 15,641	\$ (46)	0%

Required Resources (Continued):

	2020 Actual	2021 Budget	Year-To- Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
URBAN FORESTRY							
FORESTRY WAGES	\$ 19,278	\$ 29,986	\$ 14,716	\$ 22,075	\$ 31,876	\$ 1,891	6%
HEALTH INSURANCE	\$ 6,131	\$ 6,723	\$ 1,229	\$ 1,843	\$ 3,677	\$ (3,047)	-45%
PENSION	\$ -	\$ 1,722	\$ 14	\$ 21	\$ 1,849	\$ 128	7%
PAYROLL TAXES	\$ 1,619	\$ 2,294	\$ 1,262	\$ 1,893	\$ 2,439	\$ 145	6%
CONTRACTED SERVICES	\$ 29,444	\$ 12,005	\$ 42,862	\$ 64,292	\$ 25,800	\$ 13,795	115%
TRAVEL & MILEAGE	\$ 49	\$ 200	\$ -	\$ -	\$ 200	\$ -	0%
SEMINARS & TRAINING	\$ 1,085	\$ 695	\$ 250	\$ 375	\$ 695	\$ -	0%
OPERATING SUPPLIES	\$ 5,063	\$ 2,865	\$ 6,229	\$ 9,343	\$ 3,390	\$ 525	18%
STREET TREE PURCHASES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Subtotal	\$ 62,669	\$ 56,490	\$ 66,561	\$ 99,842	\$ 69,926	\$ 13,436	24%
GRAND TOTAL	\$ 453,679	\$ 471,164	\$ 344,782	\$ 517,172	\$ 501,679	\$ 30,516	6%

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Community & Economic Development

Goal:

To guide current and future development through implementation of the Village’s comprehensive plan and enforcement of its development related ordinances and policies.

Objectives:

- To effectively manage the development review and approval process through implementation of the Village’s building codes, comprehensive plan and development ordinances.
- To develop planning documents, ordinances and policies that guide future land use decisions of the Village.
- To work with existing and future businesses to create a sustainable economy.

Program Activity Statement:

The Community and Economic Development Department is responsible for the coordination of the Village’s development process, directing its economic development program, managing its planning program and implementation of its building, subdivision, and zoning and development codes. The department coordinates the development process between government and private sector interests, acting as primary contact for commercial, industrial, and redevelopment projects, development of comprehensive planning and land use for the Village, neighborhood and business district planning and properly maintaining the building, subdivision and zoning codes of the Village.

Permanent Positions & Organizational Structure:



Accomplishments:

The following were accomplished in the 2021 fiscal year:

Based on recommendations in the 2040 Comprehensive Plan over 2,000 parcels were rezoned which had inconsistent zoning and land uses.

Development of Tax Increment District #2 was initiated and approved by the JRB.

Implementation of the new online permitting program was completed and went live in April.

Significant Expenditure, Staffing and Program Changes:

The following significant changes occurred in 2021 fiscal year:

The department lost two employees as the Assistant Building Inspector retired and the Community Development Specialist left for a new position. The Assistant Building Inspector position has been filled. The Community Development Specialist position was re-evaluated and it was determined not to fill this position.

Required Resources:

	2020 Actual	2021 Budget	Year-To- Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
COMM & ECON DEVELOPMENT ADMIN							
WAGES & SALARIES	\$ 74,580	\$ 76,676	\$ 46,609	\$ 69,914	\$ 47,715	\$ (28,961)	-38%
HEALTH INSURANCE	\$ 16,433	\$ 14,693	\$ 9,393	\$ 14,089	\$ 10,935	\$ (3,759)	-26%
PENSION	\$ 4,964	\$ 5,176	\$ 3,146	\$ 4,719	\$ 3,221	\$ (1,955)	-38%
PAYROLL TAXES	\$ 5,380	\$ 2,467	\$ 3,466	\$ 5,199	\$ 3,650	\$ 1,183	48%
FRINGE BENEFITS	\$ 2,260	\$ 3,520	\$ 593	\$ 889	\$ 1,820	\$ (1,700)	-48%
PHONE & MOBILE DEVICES	\$ 501	\$ 660	\$ 326	\$ 489	\$ 660	\$ -	0%
DUES & SUBSCRIPTIONS	\$ 810	\$ 858	\$ -	\$ -	\$ 740	\$ (118)	-14%
TRAVEL & MILEAGE	\$ 558	\$ 2,357	\$ 333	\$ 499	\$ 1,987	\$ (370)	-16%
TRAINING & SEMINARS	\$ 385	\$ 2,700	\$ 400	\$ 600	\$ 2,000	\$ (700)	-26%
OPERATING SUPPLIES	\$ 1,164	\$ 1,000	\$ 429	\$ 644	\$ 1,000	\$ -	0%
Subtotal	\$ 107,036	\$ 110,106	\$ 64,696	\$ 97,044	\$ 73,727	\$ (36,379)	-33%
PLANNING & ZONING							
PLANNING COMMISSION WAGES	\$ 1,120	\$ 2,940	\$ 665	\$ 998	\$ 2,940	\$ -	0%
PAYROLL TAXES	\$ 78	\$ 225	\$ 48	\$ 72	\$ 225	\$ -	0%
PROFESSIONAL SERVICES	\$ -	\$ 13,250	\$ 76,074	\$ 114,111	\$ 8,750	\$ (4,500)	-34%
OTHER SUPPLIES & EXPENSES	\$ 1,408	\$ 1,800	\$ 778	\$ 1,167	\$ 3,025	\$ 1,225	68%
Subtotal	\$ 2,605	\$ 18,215	\$ 77,565	\$ 116,348	\$ 14,940	\$ (3,275)	-18%
ECONOMIC DEVELOPMENT							
DUES & SUBSCRIPTIONS	\$ 585	\$ 425	\$ 325	\$ 488	\$ 700	\$ 275	65%
TRAINING & SEMINARS	\$ 610	\$ 1,380	\$ 454	\$ 681	\$ 1,830	\$ 450	33%
TRAVEL & MILEAGE	\$ 52	\$ 2,430	\$ -	\$ -	\$ 3,022	\$ 592	24%
OPERATING SUPPLIES	\$ 81	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	0%
MARKETING SUPPLIES & EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	N/A
Subtotal	\$ 1,329	\$ 5,235	\$ 779	\$ 1,169	\$ 11,552	\$ 6,317	121%
GRAND TOTAL	\$ 110,970	\$ 133,556	\$ 143,040	\$ 214,560	\$ 100,219	\$ (33,337)	-25%

Other Financial Uses

Description:

After completion of the annual financial audit, the Village Board will review funds available that exceed current Village policies for fund balance levels. At that time, fund transfer may be considered.

Required Resources: - NONE

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Special Revenue Funds

Building Inspection

Description:

The Building Inspection program is responsible for issuing building permits, performing inspections and providing plan review for all new and remodeled construction performed in the Village of Greenville. The department also responds to citizen complaints on possible zoning and housing code violations and follows up with enforcement action where necessary.

Significant Expenditure, Staffing and Program Changes:

No significant changes are proposed for the 2022 fiscal year.

Required Resources:

	2020 Actual	2021 Budget	Year-To- Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
BUILDING INSPECTION SPECIAL REVENUE FUND							
REVENUES							
BUILDING PERMITS	\$ 186,883	\$ 140,000	\$ 114,850	\$ 172,276	\$ 180,000	\$ 40,000	29%
PLUMBING PERMITS	\$ 19,245	\$ 13,000	\$ 12,590	\$ 18,885	\$ 15,000	\$ 2,000	15%
ELECTRICAL PERMITS	\$ 22,353	\$ 15,000	\$ 13,618	\$ 20,426	\$ 20,000	\$ 5,000	33%
HEATING PERMITS	\$ 43,097	\$ 25,000	\$ 32,711	\$ 49,066	\$ 35,000	\$ 10,000	40%
ADDRESS SIGNS	\$ 14,695	\$ 6,450	\$ 7,200	\$ 10,800	\$ 10,500	\$ 4,050	63%
EROSION INSPECTION	\$ 4,600	\$ 3,000	\$ 13,450	\$ 20,175	\$ 3,000	\$ -	0%
Total	\$ 290,873	\$ 202,450	\$ 194,419	\$ 291,628	\$ 263,500	\$ 61,050	30%

	2020 Actual	2021 Budget	Year-To- Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
BUILDING INSPECTION SPECIAL REVENUE FUND							
EXPENDITURES							
WAGES & SALARIES	\$ 164,462	\$ 171,172	\$ 133,381	\$ 200,072	\$ 165,725	\$ (5,447)	-3%
HEALTH INSURANCE	\$ 46,606	\$ 41,822	\$ 26,215	\$ 39,323	\$ 25,963	\$ (15,859)	-38%
PENSION	\$ 10,919	\$ 11,554	\$ 9,061	\$ 13,591	\$ 11,186	\$ (368)	-3%
PAYROLL TAXES	\$ 12,338	\$ 13,095	\$ 9,265	\$ 13,898	\$ 12,678	\$ (417)	-3%
FRINGE BENEFITS	\$ 3,223	\$ 4,509	\$ 2,129	\$ 3,194	\$ 4,509	\$ -	0%
PHONE & MOBILE DEVICES	\$ 1,774	\$ 1,800	\$ 1,505	\$ 2,258	\$ 1,800	\$ -	0%
OFFICE SUPPLIES AND EXPENSES	\$ 4,866	\$ 9,710	\$ 6,115	\$ 9,172	\$ 10,660	\$ 950	10%
DUES & SUBSCRIPTIONS	\$ 968	\$ 2,408	\$ 50	\$ 75	\$ 2,408	\$ -	0%
TRAININGS & SEMINARS	\$ 985	\$ 1,700	\$ 820	\$ 1,230	\$ 2,700	\$ 1,000	59%
TRAVEL & MILEAGE	\$ 357	\$ 4,419	\$ -	\$ -	\$ 5,540	\$ 1,121	25%
SUPPLIES	\$ 22,008	\$ 4,000	\$ 81	\$ 121	\$ 3,000	\$ (1,000)	-25%
ADDRESS SIGNS	\$ 5,005	\$ 12,000	\$ 2,077	\$ 3,115	\$ 12,000	\$ -	0%
VEHICLES & FUEL	\$ 2,018	\$ 3,300	\$ 861	\$ 1,292	\$ 6,300	\$ 3,000	91%
Total	\$ 275,528	\$ 281,488	\$ 191,561	\$ 287,341	\$ 264,468	\$ (17,020)	-6%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ 15,346	\$ (79,038)	\$ 2,858	\$ 4,287	\$ (968)	\$ 78,070	-99%
FUND BALANCE, JANUARY 1		\$ 145,321	\$ 145,321	\$ 145,321	\$ 149,608		
FUND BALANCE, DECEMBER 31	\$ 145,321	\$ 66,283	\$ 148,179	\$ 149,608	\$ 148,640		

Park Improvements

Description:

Under Wis. Statutes, impact fees are allowable for capital projects necessitated by new growth, such as new parks and park amenities. There will be a continued need to provide for new trails, new park lands and new park facilities to meet the growing needs of the community. This fund collects and disburses funds only for Village approved capital Park projects following the adopted CORP and impact fee schedule.

Significant Expenditure, Staffing and Program Changes:

- None for 2022

Required Resources:

	2020 Actual	2021 Budget	Year-To- Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
PARK SPECIAL REVENUE FUND							
<u>PARK IMPACT REVENUES</u>							
RESIDENTIAL IMPACT FEES	\$ 64,462	\$ 52,000	\$ 31,928	\$ 47,892	\$ 52,000	\$ -	\$ (4,108)
INTEREST INCOME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 64,462	\$ 52,000	\$ 31,928	\$ 47,892	\$ 52,000	\$ -	0%

	2020 Actual	2021 Budget	Year-To- Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
PARK SPECIAL REVENUE FUND							
<u>PARK IMPACT EXPENDITURES</u>							
PARK EXPENDITURES	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ (25,000)	-100%
OPERATING TRANSFER OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ (25,000)	-100%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ 64,462	\$ 27,000	\$ 31,928	\$ 47,892	\$ 52,000	\$ 25,000	93%
FUND BALANCE, JANUARY 1	\$ (16,899)	\$ 47,563	\$ 79,491	\$ 74,563	\$ 122,455		
FUND BALANCE, DECEMBER 31	\$ 47,563	\$ 74,563	\$ 111,419	\$ 122,455	\$ 174,455		

Urban Forestry

Description

Funds used for the planting and administration of the developer street tree program. Revenues are generated from developer fees at the time of plat approval or building permit issuance. Fees are charged per lineal foot of frontage. The fees cover all administrative expenses as well. When a development reached a certain percentage build-out, Village staff begin contracted tree planting in the subdivision. Remaining homes are planted each succeeding year at the time of occupancy until the subdivision has been completed. Funds are held in escrow and earn interest during this period. Interest is used to help administer replacement planting and inventory programs.

Significant Expenditure, Staffing and Program Changes:

No significant changes are proposed for the 2020 fiscal year.

Required Resources:

TREE SPECIAL REVENUE FUND	2020 Actual	2021 Budget	Year-To- Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
TREE REVENUES							
TREE CHARGES	\$ 31,624	\$ 22,750	\$ 60,041	\$ 90,062	\$ 38,500	\$ 15,750	69%
Total	\$ 31,624	\$ 22,750	\$ 60,041	\$ 90,062	\$ 38,500	\$ 15,750	69%
TREE SPECIAL REVENUE FUND							
TREE EXPENDITURES							
ANNUAL TREE PLANTING	\$ 30,800	\$ 37,500	\$ 49,176	\$ 24,000	\$ 37,500	\$ -	0%
Total	\$ 30,800	\$ 37,500	\$ 49,176	\$ 24,000	\$ 37,500	\$ -	0%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ 824	\$ (14,750)	\$ 10,865	\$ 66,062	\$ 1,000	\$ 15,750	-107%
FUND BALANCE, JANUARY 1	\$ 54,854	\$ 55,678	\$ 55,678	\$ 55,678	\$ 40,928		
FUND BALANCE, DECEMBER 31	\$ 55,678	\$ 40,928	\$ 66,543	\$ 121,740	\$ 41,928		

Debt Service Fund

Debt Service Fund

Description:

The Debt Services fund is a schedule of payments on long term debt owed by the Village. The Village borrows money to finance large capital projects such as road reconstruction, building construction and land acquisitions. These funds are borrowed on general obligation notes. The term General Obligation means that the notes and bonds are backed by the full faith and credit of the municipality, and that the Village has a legal obligation to levy funds on an annual basis in an amount sufficient to make the principal and interest payments. General obligation debt is backed by a tax levy and is subject to the provision limiting the Village's total general obligation borrowing to 5% of its equalized property valuation. Revenue to fund debt payment comes from property taxes, special assessments and impact fees.

Significant Expenditure, Staffing and Program Changes:

- Increase in debt service levy is directly related to 2022 debt payments for borrowing for 5-year capital improvement program (\$688,690).

Required Resources:

2020 Actual	2021 Budget	Year-To- Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
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DEBT SERVICE REVENUES

GENERAL PROPERTY TAXES	\$1,187,428	\$1,305,382	\$1,305,382	\$1,187,428	\$1,994,072	\$ 688,690	52.8%
SPECIAL ASSESSMENT PRINCIPAL	\$ -	\$ 48,941	\$ -	\$ 48,456	\$ 48,941	\$ -	0%
SPECIAL ASSESSMENT INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total	\$1,187,428	\$1,354,323	\$1,305,382	\$1,235,884	\$2,043,013	\$ 688,690	51%

2020 Actual	2021 Budget	Year-To- Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
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DEBT SERVICE EXPENDITURES

DEBT RETIREMENT - PRINCIPAL	\$ 855,444	\$1,073,900	\$1,073,900	\$ 906,900	\$1,605,906	\$ 532,006	50%
DEBT RETIREMENT - INTEREST	\$ 328,570	\$ 280,423	\$ 321,697	\$ 329,469	\$ 388,166	\$ 107,743	38%
Total	\$1,184,014	\$1,354,323	\$1,395,597	\$1,236,369	\$1,994,072	\$ 639,749	47%

EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ 3,414	\$ -	\$ (90,215)	\$ (485)	\$ 48,941	\$ 48,941	N/A
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FUND BALANCE, JANUARY 1	\$ 112,056	\$ 115,470	\$ 115,470	\$ 115,470	\$ 115,470	\$ 164,411	142%
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FUND BALANCE, DECEMBER 31	\$ 115,470	\$ 115,470	\$ 25,255	\$ 114,985	\$ 164,411	\$ 213,352	185%
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Capital Projects Fund

Capital Projects Fund

Description:

The Capital Projects Fund collects and disburses funds for capital equipment and improvement projects. A capital project expenditure or purchase is defined as the installation of infrastructure, or purchase of equipment, buildings or property, that has a useful life of ten years or more and/or which involve amounts more than \$5,000. Examples include purchases of land, construction of a park shelter, or the reconstruction of a road.

Capital project fund balance fluctuates from year to year. In years with no major projects, fund balance increases; in years with major projects, fund balance decreases. There is no specific policy on the amount of fund balance in the Capital Project Fund.

Significant Expenditure, Staffing and Program Changes:

- For full list and detail of projects see Appendix B.

Required Resources:

	2020 Actual	2021 Budget	Year-To-Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
CAPITAL PROJECTS FUND REVENUES							
REVENUES - CAPITAL PROJECTS							
GENERAL PROPERTY TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
TOTAL SPECIAL ASSESSMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
STATE GRANTS	\$ 990,663	\$ 667,468	\$ -	\$ 999,222	\$ 646,903	\$ (20,565)	-3%
GRANTS FROM LOCAL GOV	\$ -	\$ 158,306	\$ -	\$ 158,306	\$ 179,062	\$ 20,756	13%
INTEREST INCOME	\$ -	\$ -	\$ (180)	\$ -	\$ -	\$ -	N/A
INTEREST ON SPECIAL ASSESSMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
OTHER MISC REVENUES	\$ 41,194	\$ 27,884	\$ 28,230	\$ 39,064	\$ 15,000	\$ (12,884)	-46%
PROCEEDS OF DEBT	\$ (2,955,000)	\$ 2,300,000	\$ 2,865,000	\$ 3,795,000	\$ 4,859,161	\$ 2,559,161	111%
PREMIUM ON DEBT ISSUED	\$ 19,392	\$ -	\$ 44,457	\$ 192,733	\$ -	\$ -	N/A
OPERATING TRANSFER IN	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ (25,000)	-100%
FUND BALANCE APPLIED	\$ -	\$ 669,194	\$ -	\$ -	\$ -	\$ (669,194)	-100%
Total	\$ (1,903,751)	\$ 3,847,852	\$ 2,937,506	\$ 5,184,325	\$ 5,700,126	\$ 1,852,274	48%

Required Resources (Continued):

	2020 Actual	2021 Budget	Year-To-Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
CAPITAL PROJECTS FUND EXPENDITURES							
GENERAL GOVERNMENT							
GENERAL GOVT CAPITAL EQUIP	\$ 31,603	\$ 60,000	\$ 1,134	\$ 50,000	\$ 25,000	\$ (35,000)	-58%
GENERAL GOVT CAPITAL IMPROV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Subtotal	\$ 31,603	\$ 60,000	\$ 1,134	\$ 50,000	\$ 25,000	\$ (35,000)	-58%
PUBLIC SAFETY							
FIRE & RESCUE CAPITAL EQUIP	\$ 1,046	\$ -	\$ -	\$ 1,000	\$ -	\$ -	N/A
FIRE&RESCUE CAPITAL IMPROV	\$ 784,100	\$ -	\$ 7,925	\$ 7,925	\$ -	\$ -	N/A
Subtotal	\$ 785,146	\$ -	\$ 7,925	\$ 8,925	\$ -	\$ -	N/A
PUBLIC WORKS							
PW CAPITAL EQUIPMENT	\$ 604,831	\$ 264,500	\$ 231,296	\$ 605,000	\$ 713,200	\$ 448,700	170%
PW CAPITAL IMPROVEMENTS	\$ 1,428,710	\$ 3,167,242	\$ 1,996,759	\$ 2,330,272	\$ 4,109,961	\$ 942,719	30%
Subtotal	\$ 2,033,541	\$ 3,431,742	\$ 2,228,055	\$ 2,935,272	\$ 4,823,161	\$ 1,391,419	41%
PARKS							
PARKS CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 16,000	\$ 16,000	N/A
PARKS CAPITAL IMPROVEMENTS	\$ 196,313	\$ 486,610	\$ 179,214	\$ 50,000	\$ -	\$ (486,610)	-100%
Subtotal	\$ 196,313	\$ 486,610	\$ 179,214	\$ 50,000	\$ 16,000	\$ (470,610)	-97%
TOTAL CAPITAL OUTLAY	\$ 3,211,449	\$ 3,978,352	\$ 2,416,328	\$ 3,044,197	\$ 4,864,161	\$ 885,809	22%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ (5,115,201)	\$ (130,500)	\$ 521,179	\$ 2,140,128	\$ 835,965	\$ 966,465	
FUND BALANCE, JANUARY 1	\$ 1,999,241	\$ (3,115,960)	\$ (3,115,960)	\$ (3,246,460)	\$ (1,106,332)	\$ (270,367)	
FUND BALANCE, DECEMBER 31	\$ (3,115,960)	\$ (3,246,460)	\$ (2,594,781)	\$ (1,106,332)	\$ (270,367)	\$ 2,976,093	

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Greenville Utilities

Water Utility

Goal:

To provide and maintain the infrastructure of the Village of Greenville, and to protect the health and welfare of residents, businesses, and visitors. To provide quality services within available resources, to our customers in a timely and efficient manner. To support economic growth and development with the unity and trust of highly qualified and skilled personnel.

Objectives:

- To provide annual maintenance of the system including hydrants and valves.
- Maintain water quality through daily well checks of the water chemistry.
- To ensure all of the Wisconsin DNR and Public Service Commission rules and regulations are followed.
- Closely monitor the amount of water pumped and review the amount sold and take immediate action if there is a variance of over 15%.
- Provide high-quality customer service in a timely manner.

Program Activity Statement:

The Water Department is responsible for the maintenance, repair, replacement and operating services for the Village's water system. The water comes from four deep wells. We also operate a small water system for the Crestview subdivision which upon completion will serve 60 homes. The Village has to maintain and operate 1297 water valves, 3856 water services, 833 fire hydrants and maintain 82.57 miles of water main. We currently have three water towers in service with the storage capacity of 1,350,000 gallons of water that we inspect and maintain.

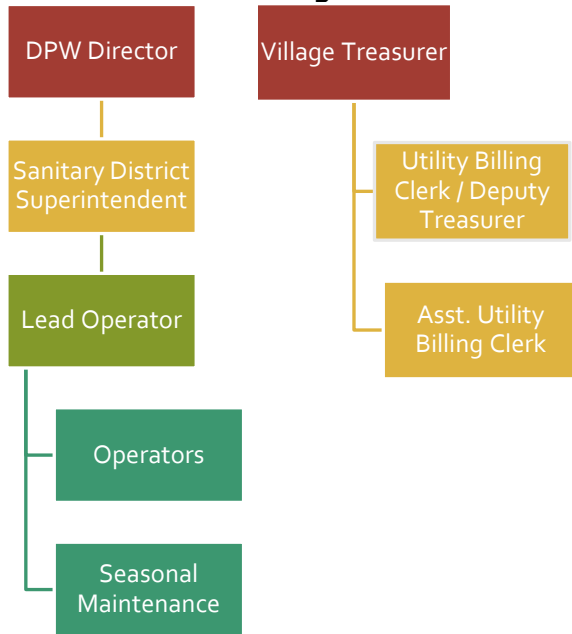
Fire hydrants will be exercised on an annual basis and repairs made on any hydrants that require service or painting.

The water department has a cross connection program. We work with Hydrocorp to monitor industrial customers and use our GIS system for residential customers. This program is mandated by the Wisconsin DNR to ensure owners cannot cross contaminate the Village's water supply or illegally connect to the system.

With Greenville being one of the fastest growing communities in the state we install an average of 100 water meters a year. We add new subdivisions with thousands of feet of new water main, hydrants and services and work with our GIS department updating the system maps.

The water department also takes monthly and quarterly water samples as required by the DNR. We read meters monthly and perform daily locates for Diggers Hotline for the water, sewer and storm water facilities. We work with a contractor to repair mains, laterals, services and hydrants.

Permanent Positions & Organizational Structure:



Significant Expenditure, Staffing and Program Changes:

The following significant changes are proposed for the 2021 fiscal year:

- Increased maintenance activities toward hydrants and valves.
- Other projects as noted below:

Receipts:

	2020 Actual	2021 Budget	Year-To- Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
WATER UTILITY							
SALES OF WATER							
METERED SALES RESIDENTIAL	\$ 622,181	\$ 615,000	\$ 421,938	\$ 632,907	\$ 625,000	\$ 10,000	2%
METERED RES CRESTVIEW	\$ -	\$ -	\$ 7,554	\$ 11,331	\$ 11,500	\$ 11,500	N/A
METERED SALES COMMERCIAL	\$ 62,691	\$ 72,000	\$ 50,389	\$ 75,583	\$ 75,150	\$ 3,150	4%
METERED SALES INDUSTRIAL	\$ 45,384	\$ 50,000	\$ 29,416	\$ 44,124	\$ 50,000	\$ -	0%
PUBLIC AUTHORITY	\$ 13,812	\$ 18,000	\$ 18,686	\$ 28,029	\$ 22,250	\$ 4,250	24%
PUBLIC FIRE PROTECTION	\$ 451,447	\$ 450,000	\$ 310,789	\$ 466,184	\$ 470,000	\$ 20,000	4%
Subtotal	\$ 1,195,514	\$ 1,205,000	\$ 838,772	\$ 1,258,159	\$ 1,253,900	\$ 48,900	4%
OTHER OPERATING REVENUES							
LATE PAYMENT PENALTIES	\$ 5,035	\$ 5,500	\$ 3,002	\$ 4,503	\$ 6,500	\$ 1,000	18%
OTHER WATER REVENUES	\$ 100,328	\$ 95,000	\$ 64,545	\$ 96,818	\$ 95,000	\$ -	0%
CUSTOMER CONTRIBUTIONS	\$ 674,049	\$ 195,000	\$ 129,883	\$ 194,824	\$ 195,000	\$ -	0%
Subtotal	\$ 779,412	\$ 295,500	\$ 197,430	\$ 296,144	\$ 296,500	\$ 1,000	0%
OTHER INCOME							
INTEREST INCOME	\$ 21,701	\$ 35,000	\$ 1,348	\$ 2,022	\$ 25,000	\$ (10,000)	-29%
Subtotal	\$ 21,701	\$ 35,000	\$ 1,348	\$ 2,022	\$ 25,000	\$ (10,000)	-29%
TOTAL REVENUE	\$ 1,996,627	\$ 1,535,500	\$ 1,037,550	\$ 1,556,324	\$ 1,575,400	\$ 39,900	2.6%

Required Resources:

	2020 Actual	2021 Budget	Year-To- Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
WATER UTILITY							
<u>SALARIES & WAGES</u>							
SOURCE OF SUPPLY LABOR	\$ 65,161	\$ 69,541	\$ 48,797	\$ 73,196	\$ 74,182	\$ 4,641	7%
SYSTEM OPERATION LABOR	\$ 53,055	\$ 52,159	\$ 44,156	\$ 66,234	\$ 55,764	\$ 3,605	7%
MAINTENANCE OF TOWERS LABOR	\$ 605	\$ 1,713	\$ 793	\$ 1,190	\$ 1,840	\$ 127	7%
MAINTENANCE OF MAINS LABOR	\$ 9,344	\$ 15,112	\$ 11,057	\$ 16,585	\$ 16,233	\$ 1,121	7%
MAINTENANCE OF SERVICES LABOR	\$ 20,507	\$ 8,168	\$ 10,505	\$ 15,758	\$ 8,773	\$ 605	7%
MAINTENANCE OF METERS LABOR	\$ 2,912	\$ 2,449	\$ 3,280	\$ 4,919	\$ 2,630	\$ 182	7%
MAINTENANCE OF HYDRANTS	\$ 4,016	\$ 1,736	\$ 1,188	\$ 1,781	\$ 1,865	\$ 128	7%
MAINTENANCE OF OTHER PLANT	\$ 12,013	\$ 17,257	\$ 10,405	\$ 15,608	\$ 18,277	\$ 1,019	6%
METER READING LABOR	\$ 5,145	\$ 3,049	\$ 2,658	\$ 3,988	\$ 3,275	\$ 226	7%
ADMIN AND GENERAL SALARIES	\$ 197,774	\$ 239,792	\$ 114,232	\$ 171,348	\$ 254,901	\$ 15,109	6%
OFFICE ASSIST PART TIME WAGES	\$ 26,044	\$ 17,098	\$ 13,490	\$ 20,235	\$ 18,363	\$ 1,266	7%
Subtotal	\$ 396,575	\$ 428,074	\$ 260,561	\$ 390,841	\$ 456,103	\$ 28,029	7%
<u>EMPLOYEE PENSION & HEALTH INSURANCE</u>							
HEALTH INSURANCE	\$ 89,734	\$ 97,040	\$ 57,653	\$ 86,480	\$ 106,434	\$ 9,395	10%
PENSION	\$ 22,715	\$ 25,366	\$ 15,598	\$ 23,397	\$ 27,031	\$ 1,665	7%
PAID TIME OFF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
CLOTHING ALLOWANCE	\$ 1,830	\$ 2,000	\$ 1,434	\$ 2,150	\$ 2,000	\$ -	0%
DENTAL/EYE/LIFE INS	\$ 2,875	\$ 3,108	\$ 1,615	\$ 2,423	\$ 3,108	\$ -	0%
PAYROLL TAXES	\$ 27,808	\$ 32,748	\$ 18,932	\$ 28,398	\$ 34,892	\$ 2,144	7%
Subtotal	\$ 144,963	\$ 160,262	\$ 95,233	\$ 142,849	\$ 173,466	\$ 13,204	8%
<u>WATER FUEL & POWER PURCHASED</u>							
FUEL & POWER PURCHASED	\$ 117,855	\$ 132,000	\$ 87,225	\$ 130,837	\$ 138,000	\$ 6,000	5%
Subtotal	\$ 117,855	\$ 132,000	\$ 87,225	\$ 130,837	\$ 138,000	\$ 6,000	5%
<u>WATER CHEMICALS</u>							
CHEMICALS	\$ 34,876	\$ 36,001	\$ 21,475	\$ 32,213	\$ 32,650	\$ (3,351)	-9%
Subtotal	\$ 34,876	\$ 36,001	\$ 21,475	\$ 32,213	\$ 32,650	\$ (3,351)	-9%
<u>WATER OPERATING SUPPLIES</u>							
SUPPLIES - SOURCE OF SUPPLY	\$ 4,357	\$ 4,500	\$ 4,266	\$ 6,399	\$ 4,500	\$ -	0%
OPERATION SUPPLIES AND EXPENSE	\$ 15,282	\$ 12,500	\$ 9,109	\$ 13,663	\$ 12,500	\$ -	0%
OPERATING SUPPLIES - CRESTVIEW	\$ 4,123	\$ 8,000	\$ 6,303	\$ 9,455	\$ 7,500	\$ (500)	-6%
TOOLS & SAFETY EQUIPMENT	\$ 2,532	\$ 21,500	\$ 17,350	\$ 26,025	\$ 6,000	\$ (15,500)	-72%
SUPPLIES - TOWERS	\$ -	\$ 250	\$ 45	\$ 68	\$ 250	\$ -	0%
SUPPLIES - MAINS	\$ 14,333	\$ 11,000	\$ 452	\$ 678	\$ 15,000	\$ 4,000	36%
SUPPLIES - SERVICES	\$ 5,543	\$ 6,000	\$ 5,821	\$ 8,731	\$ 12,000	\$ 6,000	100%
SUPPLIES - METERS	\$ 7,045	\$ 3,500	\$ 2,817	\$ 4,226	\$ 5,500	\$ 2,000	57%
SUPPLIES - HYDRANTS	\$ 5,994	\$ 3,500	\$ 120	\$ 180	\$ 3,500	\$ -	0%
SUPPLIES - OTHER PLANT	\$ 957	\$ 1,000	\$ 897	\$ 1,345	\$ 1,000	\$ -	0%
Subtotal	\$ 60,166	\$ 71,750	\$ 47,180	\$ 70,770	\$ 67,750	\$ (4,000)	-6%

Required Resources (Continued):

	2020 Actual	2021 Budget	Year-To- Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
WATER UTILITY							
<u>WATER REPAIRS & MAINTENANCE</u>							
CONT SRVS - SOURCE OF SUPPLIES	\$ 15,390	\$ 16,500	\$ 38,161	\$ 57,241	\$ 20,000	\$ 3,500	21%
CONT SRVS - TOWERS	\$ 5,040	\$ 1,500	\$ 507	\$ 761	\$ 12,000	\$ 10,500	700%
CONT SRVS - MAINS	\$ 421,172	\$ 95,000	\$ 1,521	\$ 2,282	\$ 130,000	\$ 35,000	37%
CONT SRVS - SERVICES	\$ 91,495	\$ 25,000	\$ 25,629	\$ 38,443	\$ 41,000	\$ 16,000	64%
CONT SRVS - METERS	\$ 5,410	\$ 7,500	\$ 6,290	\$ 9,435	\$ 13,000	\$ 5,500	73%
CONT SRVS - HYDRANTS	\$ 18,223	\$ 29,000	\$ 14,175	\$ 21,263	\$ 30,000	\$ 1,000	3%
CONT SRVS - OTHER PLANT	\$ 2,498	\$ 15,500	\$ 2,224	\$ 3,335	\$ 15,500	\$ -	0%
MAINT OF GENERAL PLANT	\$ 863	\$ 500	\$ 288	\$ 432	\$ 1,000	\$ 500	100%
Subtotal	\$ 560,090	\$ 190,500	\$ 88,795	\$ 133,193	\$ 262,500	\$ 72,000	38%
<u>WATER VEHICLE MAINTENANCE & FUEL</u>							
TRANSPORTATION EXPENSE REPAIRS	\$ 15,233	\$ 18,000	\$ 12,797	\$ 19,196	\$ 24,000	\$ 6,000	33%
TRANSPORTATION EXPENSE FUEL	\$ 5,477	\$ 7,000	\$ 5,170	\$ 7,755	\$ 7,500	\$ 500	7%
Subtotal	\$ 20,710	\$ 25,000	\$ 17,967	\$ 26,951	\$ 31,500	\$ 6,500	26%
<u>WATER PROPERTY INSURANCE</u>							
PROPERTY INSURANCE	\$ 19,812	\$ 25,000	\$ 18,070	\$ 27,105	\$ 26,000	\$ 1,000	4%
Subtotal	\$ 19,812	\$ 25,000	\$ 18,070	\$ 27,105	\$ 26,000	\$ 1,000	4%
<u>WATER OUTSIDE SERVICES</u>							
OUTSIDE SERVICES	\$ 64	\$ 17,000	\$ 7,681	\$ 11,522	\$ 16,500	\$ (500)	-3%
ENGINEERING	\$ 14,400	\$ 20,000	\$ -	\$ -	\$ 10,000	\$ (10,000)	-50%
LEGAL	\$ 165	\$ 1,500	\$ 40	\$ 60	\$ 1,500	\$ -	0%
AUDIT	\$ 6,018	\$ 4,500	\$ 4,321	\$ 6,482	\$ 5,000	\$ 500	11%
OTHER	\$ 14,826	\$ -	\$ 2,062	\$ 3,092	\$ 2,500	\$ 2,500	N/A
Subtotal	\$ 35,473	\$ 43,000	\$ 14,104	\$ 21,156	\$ 35,500	\$ (7,500)	-17%

Required Resources (Continued):

	2020 Actual	2021 Budget	Year-To- Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
WATER UTILITY							
WATER REGULATORY EXPENSE							
REGULATORY COMMISSION EXP	\$ 1,970	\$ 2,500	\$ 1,066	\$ 1,599	\$ 2,500	\$ -	0%
Subtotal	\$ 1,970	\$ 2,500	\$ 1,066	\$ 1,599	\$ 2,500	\$ -	0%
WATER OFFICE SUPPLIES & EXP							
TELEPHONE	\$ 5,870	\$ 7,500	\$ 4,538	\$ 6,808	\$ 7,500	\$ -	0%
OFFICE SUPPLIES AND EXPENSE	\$ 6,417	\$ 6,000	\$ 2,552	\$ 3,827	\$ 6,000	\$ -	0%
COMPUTERS	\$ 24,218	\$ 24,000	\$ 14,345	\$ 21,517	\$ 21,500	\$ (2,500)	-10%
POSTAGE	\$ 10,497	\$ 7,500	\$ 5,677	\$ 8,516	\$ 8,000	\$ 500	7%
PRINTING	\$ -	\$ 250	\$ -	\$ -	\$ 300	\$ 50	20%
RADIOS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Subtotal	\$ 47,001	\$ 45,250	\$ 27,112	\$ 40,668	\$ 43,300	\$ (1,950)	-4%
WATER SEMINARS & TRAINING							
SEMINARS AND TRAINING	\$ 926	\$ 5,000	\$ 1,802	\$ 2,703	\$ 4,500	\$ (500)	-10%
Subtotal	\$ 926	\$ 5,000	\$ 1,802	\$ 2,703	\$ 4,500	\$ (500)	-10%
WATER - OTHER OPERATING EXPENSES							
MISCELLANEOUS EXPENSE	\$ 1,305	\$ 250	\$ 159	\$ 239	\$ 250	\$ -	0%
Subtotal	\$ 1,305	\$ 250	\$ 159	\$ 239	\$ 250	\$ -	0%
WATER DEBT SERVICE							
PRINCIPAL PAID	\$ -	\$ 163,175	\$ -	\$ 159,317	\$ 176,907	\$ 13,732	8%
INTEREST PAID	\$ 28,494	\$ 25,547	\$ 13,552	\$ 20,328	\$ 20,642	\$ (4,905)	-19%
Subtotal	\$ 28,494	\$ 188,722	\$ 13,552	\$ 179,645	\$ 197,549	\$ 8,828	5%
OTHER FINANCIAL USES							
Transfer to Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
TOTAL EXPENSES	\$1,470,217	\$1,353,309	\$ 694,302	\$1,200,771	\$1,471,568	\$ 118,259	9%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ 526,410.49	\$ 182,191.40	\$ 343,247.29	\$ 355,553.94	\$ 103,831.91	\$ (78,359.49)	-43%

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Sewer Utility

Goal:

To provide and maintain the Sanitary Sewer infrastructure of the Village of Greenville and to protect the health and welfare of residents, businesses, and visitors. To provide quality services, with available resources, to our customers in a timely and efficient manner. To support economic growth and development with the unity and trust of highly qualified and skilled personnel.

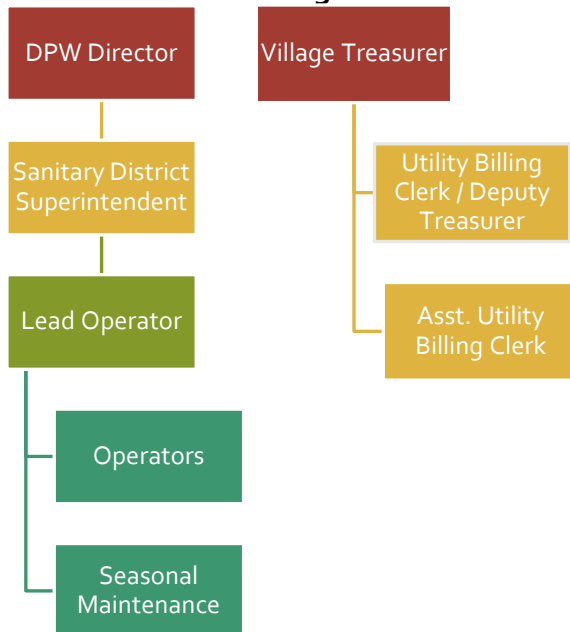
Objectives:

- To maintain and clean a sewer collection system through inspection and the cleaning and televising of all mains and manholes.
- To closely monitor and maintain the sanitary system's four pump stations and sewer mains, laterals and manholes.
- To reduce infiltration and inflow by implementing and using our GIS pipe tech inspection program and continuing our televising of at least 11 miles of sewer main a year, making repairs where necessary.

Program Activity Statement:

The Greenville sanitary sewer system consists of 1413 manholes, 4 lift stations and 71 miles of gravity sewer main with the addition of 3 miles of interceptor and 3.8 miles of pressurized force main. We work actively to reducing contaminants and to maintain a detailed grease trap inspection report. We also clean and inspect all 100 of our inspection manholes throughout the industrial park. We will continue to work on reducing the infiltration during high rain events.

Permanent Positions & Organizational Structure:



Significant Expenditure, Staffing and Program Changes:

The following significant changes are proposed for the 2021 fiscal year:

- Decrease in monthly treatment charges from Fox West.
- Other projects as noted below:

Receipts:

	2020 Actual	2021 Budget	Year-To- Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
SEWER UTILITY							
SEWER REVENUES							
METERED RESIDENTIAL SEWER	\$1,178,160	\$1,100,000	\$ 833,930	\$1,250,895	\$1,210,000	\$ 110,000	10%
METERED RES CRESTVIEW	\$ -	\$ -	\$ 9,967	\$ 14,951	\$ 15,000	\$ 15,000	N/A
METERED COMMERCIAL SEWER	\$ 140,236	\$ 145,000	\$ 123,201	\$ 184,802	\$ 180,000	\$ 35,000	24%
METERED INDUSTRIAL SEWER	\$ 93,748	\$ 100,000	\$ 64,342	\$ 96,513	\$ 97,200	\$ (2,800)	-3%
METERED PUBLIC AUTHORITY	\$ 27,770	\$ 35,000	\$ 25,482	\$ 38,223	\$ 38,000	\$ 3,000	9%
CUSTOMER CONTRIBUTIONS	\$ 584,733	\$ 200,000	\$ 95,940	\$ 143,910	\$ 150,000	\$ (50,000)	-25%
Subtotal	\$2,024,648	\$1,580,000	\$1,152,863	\$1,729,294	\$1,690,200	\$ 110,200	7%
OTHER OPERATING REVENUES							
LATE PAYMENT PENALTIES	\$ 6,340	\$ 7,000	\$ 3,857	\$ 5,785	\$ 8,000	\$ 1,000	14%
OTHER SEWER REVENUES	\$ 33,676	\$ 15,000	\$ 4,739	\$ 7,108	\$ 10,000	\$ (5,000)	-33%
SAC FEES	\$ 11,067	\$ 9,000	\$ 5,593	\$ 8,390	\$ 8,850	\$ (150)	-2%
Subtotal	\$ 51,083	\$ 31,000	\$ 14,189	\$ 21,283	\$ 26,850	\$ (4,150)	-13%
OTHER INCOME							
DEBT ISSUANCE COSTS	\$ (65,446)	\$ -	\$ 26,130	\$ 65,446	\$ -	\$ -	N/A
Subtotal	\$ (65,446)	\$ -	\$ 26,130	\$ 65,446	\$ -	\$ -	N/A
TOTAL REVENUE	\$2,010,285	\$1,611,000	\$1,193,181	\$1,816,023	\$1,717,050	\$ 106,050	7%

Required Resources:

	2020 Actual	2021 Budget	Year-To- Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
SEWER UTILITY							
<u>SALARIES & WAGES</u>							
SUPERVISION AND LABOR	\$ 123,847	\$ 30,429	\$ 88,404	\$ 132,606	\$ 32,437	\$ 2,007	7%
ADMINISTRATIVE SALARIES	\$ 143,560	\$ 228,978	\$ 87,396	\$ 131,094	\$ 240,586	\$ 11,608	5%
OFFICE ASSIST PART TIME WAGES	\$ 26,085	\$ 17,098	\$ 13,689	\$ 20,533	\$ 18,363	\$ 1,266	7%
Subtotal	\$ 293,492	\$ 276,505	\$ 189,489	\$ 284,233	\$ 291,386	\$ 14,881	5%
<u>EMPLOYEE PENSION & HEALTH INSURANCE</u>							
HEALTH INSURANCE	\$ 66,201	\$ 65,048	\$ 42,449	\$ 63,673	\$ 70,707	\$ 5,659	9%
PENSION	\$ 17,792	\$ 18,124	\$ 11,590	\$ 17,385	\$ 19,087	\$ 963	5%
PAID TIME OFF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
UNIFORMS/CLOTHING ALLOW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
FRINGE BENEFITS	\$ 2,351	\$ 4,408	\$ 1,641	\$ 2,462	\$ 4,408	\$ -	0%
PAYROLL TAXES	\$ 20,561	\$ 21,153	\$ 13,764	\$ 20,646	\$ 22,291	\$ 1,138	5%
Subtotal	\$ 106,905	\$ 108,732	\$ 69,444	\$ 104,166	\$ 116,493	\$ 7,761	7%
<u>SEWER POWER & FUEL</u>							
POWER AND FUEL	\$ 36,600	\$ 41,500	\$ 24,502	\$ 36,753	\$ 41,500	\$ -	0%
Subtotal	\$ 36,600	\$ 41,500	\$ 24,502	\$ 36,753	\$ 41,500	\$ -	0%
<u>SEWER CHEMICALS</u>							
CHEMICALS	\$ 19,926	\$ 23,000	\$ 7,290	\$ 10,934	\$ 23,000	\$ -	0%
Subtotal	\$ 19,926	\$ 23,000	\$ 7,290	\$ 10,934	\$ 23,000	\$ -	0%
<u>SEWER OPERATING SUPPLIES</u>							
OPERATING SUPPLIES AND EXPENS	\$ 17,148	\$ 10,000	\$ 9,910	\$ 14,866	\$ 10,000	\$ -	0%
OPERATING EXP CRESTVIEW	\$ 6,760	\$ 11,000	\$ 12,216	\$ 18,324	\$ 11,000	\$ -	0%
TOOLS & SAFETY EQUIPMENT	\$ 2,272	\$ 4,500	\$ 2,661	\$ 3,992	\$ 4,000	\$ (500)	-11%
Subtotal	\$ 26,180	\$ 25,500	\$ 24,788	\$ 37,181	\$ 25,000	\$ (500)	-2%
<u>SEWER TREATMENT</u>							
SEWAGE TREATMENT CHARGE	\$ 595,127	\$ 576,000	\$ 349,591	\$ 524,386	\$ 600,000	\$ 24,000	4%
Subtotal	\$ 595,127	\$ 576,000	\$ 349,591	\$ 524,386	\$ 600,000	\$ 24,000	4%
<u>SEWER REPAIRS & MAINTENANCE</u>							
MAINT TO COLLECTION SYS	\$ 347,998	\$ 89,000	\$ 76,420	\$ 114,630	\$ 132,000	\$ 43,000	48%
MAINTENANCE COLL. SYS. PUMPIN	\$ 14,632	\$ 33,000	\$ 26,571	\$ 39,857	\$ 26,000	\$ (7,000)	-21%
Subtotal	\$ 362,629	\$ 122,000	\$ 102,991	\$ 154,487	\$ 158,000	\$ 36,000	30%

	2020 Actual	2021 Budget	Year-To- Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
SEWER UTILITY							
SEWER VEHICLE MAINTENANCE & FUEL							
TRANSPORTATION EXPENSE REPAIR	\$ 20,585	\$ 21,000	\$ 6,797	\$ 10,196	\$ 21,000	\$ -	0%
TRANSPORTATION EXPENSE FUEL	\$ 5,477	\$ 7,500	\$ 5,170	\$ 7,755	\$ 7,000	\$ (500)	-7%
Subtotal	\$ 26,062	\$ 28,500	\$ 11,967	\$ 17,951	\$ 28,000	\$ (500)	-2%
SEWER PROPERTY INSURANCE							
PROPERTY INSURANCE	\$ 19,812	\$ 25,000	\$ 18,070	\$ 27,105	\$ 25,000	\$ -	0%
Subtotal	\$ 19,812	\$ 25,000	\$ 18,070	\$ 27,105	\$ 25,000	\$ -	0%
SEWER OUTSIDE SERVICES							
OUTSIDE SERVICES	\$ 13,183	\$ 15,750	\$ 7,221	\$ 10,832	\$ 10,000	\$ (5,750)	-37%
ENGINEERING	\$ 14,400	\$ 15,000	\$ -	\$ -	\$ 5,000	\$ (10,000)	-67%
LEGAL	\$ -	\$ -	\$ 40	\$ 60	\$ 12,500	\$ 12,500	N/A
AUDIT	\$ 4,551	\$ 4,000	\$ 3,306	\$ 4,959	\$ 4,500	\$ 500	13%
OTHER	\$ 23,786	\$ 4,000	\$ 1,366	\$ 2,048	\$ 2,000	\$ (2,000)	-50%
Subtotal	\$ 55,920	\$ 38,750	\$ 11,933	\$ 17,899	\$ 34,000	\$ (4,750)	-12%
SEWER REGULATORY EXPENSE							
REGULATORY COMMISSION EXPENSE	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	0%
Subtotal	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	0%
SEWER OFFICE SUPPLIES & EXP							
TELEPHONE	\$ 5,055	\$ 5,500	\$ 3,514	\$ 5,271	\$ 5,500	\$ -	0%
OFFICE SUPPLIES AND EXPENSE	\$ 6,101	\$ 7,000	\$ 2,525	\$ 3,788	\$ 6,000	\$ (1,000)	-14%
COMPUTERS	\$ 25,064	\$ 21,500	\$ 14,690	\$ 22,034	\$ 21,500	\$ -	0%
POSTAGE	\$ 10,478	\$ 8,000	\$ 5,294	\$ 7,941	\$ 8,000	\$ -	0%
PRINTING	\$ -	\$ 300	\$ -	\$ -	\$ 300	\$ -	0%
EQUIPMENT RENTAL	\$ -	\$ 2,500	\$ -	\$ -	\$ 2,500	\$ -	0%
Subtotal	\$ 46,697	\$ 44,800	\$ 26,023	\$ 39,034	\$ 43,800	\$ (1,000)	-2%
SEWER SEMINARS & TRAINING							
TRAINING AND SEMINARS	\$ 774	\$ 5,000	\$ 342	\$ 513	\$ 4,500	\$ (500)	-10%
Subtotal	\$ 774	\$ 5,000	\$ 342	\$ 513	\$ 4,500	\$ (500)	-10%
SEWER- OTHER OPERATING EXPENSES							
MISCELLANEOUS EXPENSE	\$ 1,405	\$ 1,500	\$ 641	\$ 962	\$ 1,500	\$ -	0%
Subtotal	\$ 1,405	\$ 1,500	\$ 641	\$ 962	\$ 1,500	\$ -	0%
SEWER DEBT SERVICE							
PRINCIPAL PAID	\$ -	\$ 163,175	\$ -	\$ 154,237	\$ 281,618	\$ 118,443	73%
INTEREST EXPENSE	\$ 30,106	\$ 25,547	\$ 36,689	\$ 25,595	\$ 34,848	\$ 9,301	36%
Subtotal	\$ 30,106	\$ 188,722	\$ 36,689	\$ 179,832	\$ 316,466	\$ 127,744	68%
OTHER FINANCIAL USES							
Transfer to Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
TOTAL EXPENSES	\$1,621,634	\$1,505,610	\$ 873,760	\$1,435,438	\$1,708,746	\$ 203,136	13%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ 388,650	\$ 105,390	\$ 319,421	\$ 380,584	\$ 8,304	\$ (97,086)	(1)

Stormwater Utility

Stormwater Utility

Goal:

To provide and maintain the Sanitary Sewer infrastructure of the Village of Greenville and to protect the health and welfare of residents, businesses, and visitors. To provide quality services, with available resources, to our customers in a timely and efficient manner. To support economic growth and development with the unity and trust of highly qualified and skilled personnel.

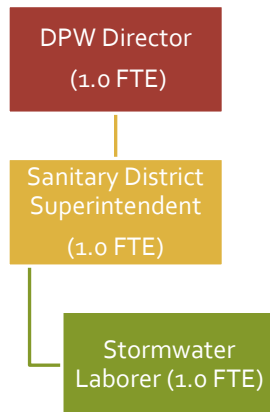
Objectives:

- To maintain and clean a sewer collection system through inspection and the cleaning and televising of all mains and manholes.
- To closely monitor and maintain the sanitary system's four pump stations and sewer mains, laterals and manholes.
- To reduce infiltration and inflow by implementing and using our GIS pipe tech inspection program and continuing our televising of at least 11 miles of sewer main a year, making repairs where necessary.

Program Activity Statement:

The Greenville sanitary sewer system consists of 1413 manholes, 4 lift stations and 71 miles of gravity sewer main with the addition of 3 miles of interceptor and 3.8 miles of pressurized force main. We work actively to reducing contaminants and to maintain a detailed grease trap inspection report. We also clean and inspect all 100 of our inspection manholes throughout the industrial park. We will continue to work on reducing the infiltration during high rain events.

Permanent Positions & Organizational Structure:



Significant Expenditure, Staffing and Program Changes:

- Increase in field supplies for large culvert (+\$22,500)

Receipts:

	2020 Actual	2021 Budget	Year-To- Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
STORMWATER UTILITY							
<u>USER FEES</u>							
STORM WATER PERMITS - RESIDENT	\$ 836,015	\$ 861,548	\$ 891,502	\$ 891,501	\$1,272,349	\$ 410,801	48%
Subtotal	\$ 836,015	\$ 861,548	\$ 891,502	\$ 891,501	\$1,272,349	\$ 410,801	48%
<u>LICENSES & PERMITS</u>							
STORM WATER PERMITS - RESIDENT	\$ 41,450	\$ 18,000	\$ 8,550	\$ 12,825	\$ 8,550	\$ (9,450)	-53%
STORM WATER PERMITS - COMMERCIAL	\$ 1,750	\$ 4,000	\$ 1,100	\$ 1,650	\$ 1,100	\$ (2,900)	-73%
Subtotal	\$ 43,200	\$ 22,000	\$ 9,650	\$ 14,475	\$ 9,650	\$ (12,350)	-56%
<u>NONOPERATING REVENUES</u>							
STORM WATER GRANTS	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ (50,000)	-100%
OTHER STORM WATER REVENUES	\$ 10,970	\$ 5,150	\$ 9,100	\$ 9,500	\$ 7,500	\$ 2,350	46%
POND CONNECTION FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
INTEREST INCOME	\$ 578	\$ 1,200	\$ 114	\$ 172	\$ 500	\$ (700)	-58%
Total Nonoperating Revenues	\$ 11,548	\$ 56,350	\$ 9,214	\$ 9,672	\$ 8,000	\$ (48,350)	-86%
TOTAL REVENUES	\$ 890,763	\$ 939,898	\$ 910,366	\$ 915,648	\$1,289,999	\$ 350,101	37%

Required Resources:

	2020 Actual	2021 Budget	Year-To- Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
STORMWATER UTILITY							
<u>SUPERVISION & LABOR</u>							
LABOR WAGES	\$ 72,154	\$ 156,496	\$ 65,367	\$ 98,051	\$ 168,124	\$ 11,628	7%
UTILITIES	\$ 1,825	\$ 4,000	\$ 1,411	\$ 2,116	\$ 4,000	\$ -	0%
SEMINARS AND TRAINING	\$ 1,665	\$ 3,000	\$ 1,378	\$ 2,067	\$ 3,670	\$ 670	22%
OPERATING SUPPLIES AND EXPENSE	\$ 126,937	\$ 16,500	\$ 6,424	\$ 52,114	\$ 16,500	\$ -	0%
Subtotal	\$ 202,581	\$ 179,996	\$ 74,580	\$ 154,348	\$ 192,294	\$ 12,298	7%

MAINTENANCE TO COLLECTION SYS

GENERAL MAINTENANCE	\$ 11,589	\$ 50,000	\$ 21,671	\$ 32,507	\$ 40,050	\$ (9,950)	-20%
EQUIPMENT MAINTENANCE	\$ 7,867	\$ 7,200	\$ 8,903	\$ 13,355	\$ 16,000	\$ 8,800	122%
FUEL	\$ 5,897	\$ 16,000	\$ 10,410	\$ 15,615	\$ 16,000	\$ -	0%
FIELD SUPPLIES	\$ 28,135	\$ 40,000	\$ 2,998	\$ 4,496	\$ 62,500	\$ 22,500	56%
STREET SWEEPING	\$ 13,617	\$ 16,000	\$ 4,592	\$ 6,888	\$ 16,000	\$ -	0%
DITCHING	\$ 60,895	\$ 55,000	\$ 1,135	\$ 50,000	\$ 40,000	\$ (15,000)	-27%
EVERGLADE SWAMP MAINT	\$ -	\$ 15,000	\$ 8,500	\$ 12,750	\$ 15,000	\$ -	0%
GRUBBING & CLEARING	\$ 3,306	\$ 15,000	\$ 15,000	\$ 22,500	\$ 25,000	\$ 10,000	67%
DRAINAGE IMPROVEMENTS & MAINT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
POND UTILITIES	\$ 3,450	\$ 2,750	\$ 1,682	\$ 2,522	\$ 2,750	\$ -	0%
POND MAINTENANCE	\$ 315,155	\$ 26,000	\$ 15,165	\$ 22,747	\$ 23,000	\$ (3,000)	-12%
Subtotal	\$ 449,911	\$ 242,950	\$ 90,056	\$ 183,381	\$ 256,300	\$ 13,350	5%

ADMINISTRATION

ADMINISTRATIVE SALARIES	\$ 208,617	\$ 222,723	\$ 130,152	\$ 195,228	\$ 233,700	\$ 10,977	5%
INSPECTION WAGES	\$ 24,770	\$ 57,484	\$ 17,903	\$ 26,855	\$ 61,920	\$ 4,436	8%
OFFICE ASSIST PART TIME WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
TELEPHONE	\$ 2,545	\$ 3,000	\$ 1,941	\$ 2,911	\$ 3,000	\$ -	0%
OFFICE SUPPLIES AND EXPENSE	\$ 4,979	\$ 5,000	\$ 1,816	\$ 2,724	\$ 5,000	\$ -	0%
COMPUTERS	\$ 14,894	\$ 12,500	\$ 8,460	\$ 12,690	\$ 16,500	\$ 4,000	32%
POSTAGE	\$ 777	\$ 640	\$ 196	\$ 294	\$ 640	\$ -	0%
PRINTING	\$ 39	\$ 200	\$ -	\$ -	\$ 200	\$ -	0%
RADIOS	\$ -	\$ 2,400	\$ -	\$ -	\$ 4,000	\$ 1,600	67%
ENGINEERING - GENERAL	\$ 37,819	\$ 48,000	\$ 8,958	\$ 13,437	\$ 48,000	\$ -	0%
LEGAL	\$ -	\$ 3,000	\$ 743	\$ 1,114	\$ 3,000	\$ -	0%
ACCOUNTING SERVICES	\$ 2,995	\$ 2,600	\$ 4,571	\$ 6,857	\$ 2,600	\$ -	0%
ENGINEERING - PERMITS RESIDENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
ENGINEERING - PERMITS COMMERCIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
OTHER	\$ 613	\$ 8,000	\$ 1,668	\$ 2,501	\$ 6,000	\$ (2,000)	-25%
INSURANCE EXPENSE	\$ 13,208	\$ 17,000	\$ 11,031	\$ 16,546	\$ 17,000	\$ -	0%
HEALTH INSURANCE	\$ 76,416	\$ 115,776	\$ 49,915	\$ 74,873	\$ 127,067	\$ 11,291	10%
PENSION	\$ 19,656	\$ 28,922	\$ 13,976	\$ 20,964	\$ 30,718	\$ 1,796	6%
PAYROLL TAXES	\$ 22,523	\$ 33,408	\$ 15,793	\$ 23,689	\$ 35,476	\$ 2,069	6%
UNIFORMS/CLOTHING ALLOW	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	N/A
FRINGE BENEFITS	\$ 552	\$ 1,535	\$ 341	\$ 511	\$ 1,535	\$ -	0%
EQUIPMENT RENTAL	\$ 4,947	\$ 11,000	\$ 257	\$ 385	\$ 10,000	\$ (1,000)	-9%
MISCELLANEOUS EXPENSE	\$ 1,070	\$ 600	\$ 292	\$ 438	\$ 750	\$ 150	25%
Subtotal	\$ 436,421	\$ 573,788	\$ 268,011	\$ 402,016	\$ 607,605	\$ 33,818	6%

Required Resources (Continued):

	2020 Actual	2021 Budget	Year-To- Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
STORMWATER UTILITY							
<u>MISCELLANEOUS EXPENSES</u>							
DEPRECIATION EXPENSE	\$ 87,481	\$ 48,456	\$ -	\$ 47,110	\$ 105,000	\$ 56,544	117%
INTEREST EXPENSE	\$ 485	\$ 485	\$ -	\$ 1,440	\$ 48,216	\$ 47,731	9841%
Subtotal	\$ 87,966	\$ 48,941	\$ -	\$ 48,550	\$ 153,216	\$ 104,275	213%
TOTAL EXPENDITURES	\$1,176,879	\$1,045,675	\$ 432,647	\$ 788,295	\$ 1,209,415	\$ 163,740	16%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ (286,116)	\$ (105,777)	\$ 477,720	\$ 127,353	\$ 80,584	\$ 186,361	-176%

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Tax Incremental Finance Districts

TID #1

Description:

The Tax Incremental District (TID) #1 Fund is a capital improvement and operations fund relating to infrastructure and improvement projects to the CTH CB, Design Drive, STH 15 commercial industrial area on the Village's east side. The TID was created to encourage investment, increase property tax base and create jobs. Tax Incremental Finance Districts are an economic development tool used to achieve the goals and objectives in the Village's Comprehensive Plan and Strategic Plan. The Village Board is responsible for fostering the implementation of this plan through the creation of a capital projects plan and specific development agreements.

Significant Expenditure, Staffing and Program Changes:

The following significant changes are proposed for the 2021 fiscal year:

- Continued planning for the Design Drive Extension from CTH CB to Mayflower Road.
- Incentive payments to Amazon begins in 2022.

Required Resources:

TAX INCREMENTAL FINANCE DISTRICT #1	2020 Actual	2021 Budget	Year-To- Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
TID #1 REVENUES							
GENERAL PROPERTY TAXES	\$ 42,963	\$ 49,550	\$ -	\$ -	\$ -	\$ -	0%
TAX INCREMENT	\$ -	\$ -	\$ -	\$ -	\$ 264,293	\$ 264,293	N/A
TOTAL SPECIAL ASSESSMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
INTEREST INCOME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
SP ASSESSMENT INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
DEBT PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
PREMIUM ON DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total	\$ 42,963	\$ 49,550	\$ -	\$ -	\$ 264,293	\$ 264,293	533%

TAX INCREMENTAL FINANCE DISTRICT #1	2020 Actual	2021 Budget	Year-To- Date 8/31/2021	Total Estimated Year End 12/31/2021	Proposed Budget 2022	Increase (Decrease) Over Prior Budget	Percent Change
TID #1 EXPENDITURES							
MISC PLANNING COSTS	\$ 14,674	\$ 50,000	\$ 150	\$ 50,000	\$ -	\$ (50,000)	-100%
TRANSFER TO GENERAL FUND	\$ -	\$ -	\$ -	\$ 37,500	\$ 37,500	\$ 37,500	N/A
DESIGN DR OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
RYAN COMPANIES OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total	\$ 14,674	\$ 50,000	\$ 150	\$ 87,500	\$ 37,500	\$ (12,500)	-25%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ 28,289	\$ (450)	\$ (150)	\$ (87,500)	\$ 226,793	\$ 276,793	-61509%
FUND BALANCE, JANUARY 1		\$ (200,914)	\$ (201,364)	\$ (201,364)	\$ (201,364)		
FUND BALANCE, DECEMBER 31		\$ (200,914)	\$ (201,364)	\$ (201,514)	\$ (288,864)	\$ 25,429	

APPENDIX

Appendix A - Budget Glossary of Terms

A

Accrual Basis. A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Activity. Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.

AICP. American Institute of Certified Planner. The organization's certificate for individuals that have met the criteria of professional standards that include training and testing.

Approved Budget. As used in fund summaries and department summaries within the budget document, it represents the budget as originally adopted by the Village Board.

Appropriation. A legal authorization to incur obligations and to make expenditures for specific purposes.

Assessed Valuation. The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

Asset. Resources owned or held by a government, which have monetary value.

Authorized Positions. Employee positions, which are authorized in the adopted budget, to be filled during the year.

Available (Undesignated) Fund Balance. This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

B

Balance Sheet. A financial statement that discloses the financial position of an entity by disclosing its assets, liabilities, and equity as of a specified date.

Base Budget. Cost of the continuing the existing levels of service in the current budget year.

Bond. A long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects. The following two definitions are types of bonds.

- **General Obligation (G.O.) Bond.** This type of bond is backed by the full faith, credit and taxing power of the government.
- **Revenue Bond.** This type of bond is backed only by the revenues from a specific enterprise or project, such as a water or sewer special assessment project.

Bond Refinancing (Refunding). The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Bond Market. The term used to describe the method of obtaining financing by issuing bonds through either competitive or negotiated methods. The market rate for bonds is determined by prevailing rate of similar issues from other municipalities.

Budget. A plan of financial activity for a specified period of time (calendar year) indicating all planned revenues and expenses for the budget period.

Budgetary Basis. This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Calendar. The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budget Message (Village Administrator's Executive Budget Summary). The opening section of the budget that provides the Village Board and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the view and recommendations of the Village Administrator.

Budgetary Control. The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

C

CAFR (Comprehensive Annual Financial Report). This report contains the Village's annual financial statements, auditors report on the financial statement, various tables and graphs as supplemental data and a transmittal letter discussing the year's activity.

Capital Assets. Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Budget. The appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure.

Capital Improvements. Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

Capital Improvements Program (CIP). A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capital Outlay or Capital Expenditures. Fixed assets which have a value of \$10,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Project. Major construction, acquisition, or renovation activities which add value to a government's physical assets or increase their useful life. Also called capital improvements.

Cash Basis. A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Class One Notice. An official notice placed into a daily or weekly publication used as the official newspaper of the Village.

Collective Bargaining Agreement. A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits, and other matters).

Constant or Real Dollars. The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

Consumer Price Index (CPI). A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency. A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services. Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost-of-living Adjustment (COLA). An increase in salaries to offset the adverse effect of inflation on compensation.

CORP – Comprehensive Outdoor Recreation Plan. A five year plan detailing new and existing park purchases and improvements.

D

Debt Service. The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Deficit. The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department. The basic organizational unit of government which is functionally unique in its delivery of services.

Depreciation. Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Development-related Fees. Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

Disbursement. The expenditure of money from an account.

Division. An organizational unit within a department's structure representing the major functional divisions of work.

DNR. Wisconsin Department of Natural Resources. A branch of the state government involved in oversight of natural resources within the state.

E

Employee (or Fringe) Benefits. Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

Encumbrance. The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Enterprise Fund. A governmental accounting fund used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is to recover the cost of provided goods through user fees. Rate schedules to these services are established to insure that revenues are adequate to meet all necessary expenditures.

Equalized Value. Wisconsin Statutes, Section 70.57 requires the Department of Revenue to annually determine equalized value, which is an independent estimate of full value of a taxing jurisdiction so that property taxes are uniform throughout the various subdivision of taxing authorities in the State.

Equivalent Runoff Unit (ERU). The impervious area of a property relative to the statistical average impervious area of a single family home within the Village of Greenville.

Expenditure. The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Expenditure Restraint Program. The State of Wisconsin offers an entitlement program to cities and Villages who voluntarily limit expenditure growth in their General Fund to an amount not to exceed a percentage factor which is calculated by the state. The percentage factor is based on equalized valuation growth and cost of living data.

Expense. Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

F

Fire Insurance Shared Tax. Payment made by the State of Wisconsin to a municipality for the sharing the cost of fire protection. These funds are limited to use for specific items including purchase of fire equipment, training of fire fighters, fire inspections and other specific costs.

Fiscal Policy. A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year. A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The Village's fiscal year runs from January 1 through December 31.

Fixed Assets. Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

FVTC. Fox Valley Technical College, a vocational training facility supported in part by tax levies from area jurisdictions.

Full Faith and Credit. A pledge of a government's taxing power to repay debt obligations.

FT – Full Time Employee. A full-time employee of the Village is an employee hired and scheduled to work a standard work year. Full-time employees are eligible to receive full benefits.

Full Time Equivalent Position (FTE). A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time position working for 20 hours per week would be the equivalent to .5 of a full-time position.

Function. A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

Fund. A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance. The excess of the assets of a fund over its liabilities, reserves, and carryover.

G

GAAP (Generally Accepted Accounting Principles). Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GIS (Geographical Information System). A system of maps and databases which allow for integration of information utilizing parameters and graphical interfaces.

GPS (Global positioning satellite). A computerized satellite system that allows tracking of a device placed onto/in equipment, buildings, etc.

Goal. A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Grants. A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

I

Indirect Cost. A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure. The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Interfund Transfers. The movement of money between funds of the same government entity.

Intergovernmental Revenue. Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Charges. The charges to user department for internal services provided by another Village department or function, such as an insurance fund from a central pool.

L

Levy. To impose taxes for the support of government activities. The levy amount represents the total dollar amount of property taxes to be collected through real and personal property tax billings.

Line-item Budget. A budget prepared along departmental lines that focuses on what is to be bought.

Long-term Debt. Debt with a maturity of more than one year after the date of issuance.

M

Materials and Supplies. Expendable materials and operating supplies necessary to conduct departmental operations.

Maturities. The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

Mill of Mill Rate. The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

Modified Accrual (Basis of Accounting). The method of recording revenues when susceptible to accrual (i.e. when they become measurable and available) and recording expenditures when liability is incurred, except for principal and interest on long-term debt.

N

Net Budget. The legally adopted budget less all interfund transfers and interdepartmental charges.

O

Object of Expenditure. An expenditure classification, referring to the lowest and most detailed level of classification, such as utilities, office supplies, workshops, and salaries.

Objective. Something to be accomplished in specific, well-defined, and measurable terms and that it's achievable within a specific time frame.

Obligations. Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Revenue. Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Expenses. The cost for personnel, materials and equipment required for a department to function.

Output Indicator. A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

P

Part Time Employee. A part time employee is one who is hired and scheduled to work a standard work year on a less than full time basis.

Pay-as-you-go Basis. A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Performance Budget. A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

Performance Indicators. Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure. Data collected to determine how effective or efficient a program is in achieving its objectives.

Personal Services. Expenditures for salaries, wages, and fringe benefits of a government's employees.

Prior-Year Encumbrances. Obligations from previous fiscal years in the form of purchase orders, contracts of salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Program. A group of related activities performed by one or more organizational unit for the purpose of accomplishing a function for which the government is responsible.

Program Budget. A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

Program Performance Budget. A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance indicators.

Program Revenue (Income). Revenues earned by a program, including fees for services, license and permit fees, and fines.

PSC – Public Service Commission. The governing body of all regulated utilities within the state of Wisconsin. This body governs the rates charged by the water utility.

Purpose. A broad statement of goals, in terms of meeting public service needs, that a department is organized to meet.

R

Recycling Grants. Payment made by the State of Wisconsin to assist qualified municipalities in recycling expenditures made during a fiscal year. This grant is limited in use and requires reporting or related expenditures for final reimbursement payment.

Reserve. An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution. A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources. Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Retained Earnings. The historically accumulated earnings of an enterprise fund less any amounts transferred to other funds not deemed for operational purposes.

Revaluation. The process used by the assessor to place a new value on real property and improvements for determining the parcel's assessed value for property tax purposes. A revaluation would be performed on all taxable properties in the same year.

Revenue. Sources of income financing the operations of government.

S

Seasonal Employee. A seasonal employee is one who is hired and scheduled to work on a full time or part time basis for certain periods of the year.

Service Level. Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

Source of Revenue. Revenues are classified according to their source or point of origin.

State Aids. Primarily composed of the following:

- **State Shared Revenue.** Payments made by the state based on the qualified municipality's population, sewer utility, aidable revenues, property valuations and other factors. Increases or decreases in annual payments made by the state are limited. Decreases cannot exceed 5% of the previous year's payment.
- **State Transportation Aids.** Payments made by the state to municipalities for assistance in street/road related expenditures. The state pays either a share of eligible related expenditures, or a per mile payment. All municipalities are eligible for this aid.
- **State Highway Aids.** Payments made by the state to municipalities with state roads designated connecting highways, to assist in the maintenance of such roads.
- **State Municipal Service Aids.** Payments made by the state to municipalities providing police, fire and solid waste services to state owned property located within the municipality's limits.

Supplemental Appropriation. An additional appropriation made by the government body after the budget year has started.

T

Target Budget. Desirable expenditure levels provided to departments in developing the coming year's recommended budget. Based on the prior year's adopted budget, excluding one-time expenditures, projected revenues, and reserve requirements.

Taxes. Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for benefit, such as special assessment.

Tax Increment or Tax Incremental Revenues. Property Taxes collected for the TID specifically designated to repay costs of development within the boundaries of the TID.

Tax Incremental Financing District (TID or TIF). A geographic area within the Village designated as a district to allow for certain infrastructure and building improvement costs to be recovered through tax incremental levies. The district can only be formed by agreement with the affected overlying jurisdictions (school district, county and vocational college).

Tax Levy. The resultant product when the tax rate per \$1,000 is multiplied by the tax base.

Tax Rate or Tax Mill Rate. The mill rate is expressed as the tax rate per \$1,000 of assessed valuations. The rate is calculated by utilizing the Village's levy plus levy from all overlying jurisdictions, adding TID incremental taxes, and dividing the result by the total assessed valuation of the Village and multiplying by \$1,000.

Temporary Employee. A temporary employee is one who is hired and scheduled to work on an as-needed basis, generally to fill in during periods of personnel shortage or increased workload.

TID (TIF). Tax incremental (financing) district. An area of land within the boundaries of the Village that has been designated as an area of development whereby future property taxes are used to repay the cost of the infrastructure and other improvements.

Transfers In/Out. Amounts transferred from one fund to another to assist in financing the services or purchases for the recipient fund.

U

Unencumbered Balance. The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance. The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges. The payment of a fee for direct receipt of a public service by the party who benefits from the service

V

Variable Cost. A cost that increases/decreases with increases/decreases in the amount of service provided as the payment of a salary.

W

Working Cash. Excess or readily available assets over current liabilities, or cash on hand equivalents which may be used to satisfy cash flow needs.

Work Years. The amount of personnel resources required for a program expressed in terms of the "full-time equivalent" number of employees. One "work year": is equal to one full-time, year-round employee. For most categories, this equals 2,080 hours year (40 hours per week times 52 weeks). The number of hours a part-time employee is budgeted to work during the year is divided by 2,080 to arrive at the equivalent number of "work years" for the position.

Appendix B - Capital Improvement Plan Project Summary Reports

Projects by Department

- Total expenditures for each project listed by department.