

## TOWN OF FREEDOM - 2017 Budget Worksheet for 2018

| REVENUES                             | 2015<br>BUDGET    | 2015<br>ACTUAL    | 2016<br>BUDGET    | 2016<br>ACTUAL    | 2017<br>BUDGET    | 2017<br>YTD       | 2018<br>PROPOSED  | % OF<br>CHANGE |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|
| State Shared Revenue                 | 10,744.00         | 10,744.97         | 13,048.00         | 13,048.00         | 10,744.00         | 1,610.50          | 12,664.00         | 17.87%         |
| State Transportation Aid             | 92,374.00         | 92,373.90         | 92,373.90         | 92,373.90         | 92,373.90         | 92,373.90         | 100,218.55        | 8.49%          |
| State Recycling Grant                | 1,000.00          | 1,500.47          | 1,000.00          | 1,419.89          | 1,000.00          | 1,495.22          | 1,200.00          | 20.00%         |
| State Computer Aid                   | 10.00             | 11.00             | 10.00             | 11.00             | 10.00             | 10.00             | 10.00             | 0.00%          |
| Lottery Credit                       | 3,500.00          | 4,445.64          | 3,800.00          | 4,157.76          | 3,800.00          | 4,760.51          | 0.00              | -100.00%       |
| County Bridge Aid                    | 13,000.00         | 13,753.00         | 2,000.00          | 6,667.00          | 500.00            | 238.00            | 0.00              | -100.00%       |
| Fire Protection 2% Dues              | 1,400.00          | 1,540.97          | 1,400.00          | 1,914.31          | 1,500.00          | 2,074.59          | 2,000.00          | 33.33%         |
| Pilt, MFL, FCL                       | 300.00            | 5,837.48          | 500.00            | 4,389.75          | 1,000.00          | 14,078.75         | 4,000.00          | 300.00%        |
| Other Misc. Revenues                 | 0.00              | 1,517.11          | 0.00              | 24,181.70         | 0.00              | 576.50            | 0.00              | #DIV/0!        |
| Nature Conservancy                   | 0.00              | 5,000.00          | 0.00              | 5,000.00          | 5,000.00          | 5,000.00          | 5,000.00          | 0.00%          |
| Recycling Revenue                    | 500.00            | 828.40            | 600.00            | 671.80            | 400.00            | 1,380.00          | 800.00            | 100.00%        |
| Bank Interest                        | 100.00            | 138.89            | 100.00            | 176.12            | 120.00            | 1,560.74          | 1,800.00          | 1400.00%       |
| Reedsburg Rural Fire                 | 2,000.00          | 9,804.00          | 3,000.00          | 7,119.30          | 4,000.00          | 5,956.50          | 7,000.00          | 75.00%         |
| Annual Dog Listing/Dog License       | 25.00             | 50.50             | 25.00             | 23.50             | 25.00             | 155.00            | 25.00             | 0.00%          |
| Coop Dividend                        | 50.00             | 21.45             | 50.00             | 298.76            | 25.00             | 0.00              | 25.00             | 0.00%          |
| Liquor & Operators License           | 100.00            | 120.00            | 100.00            | 50.00             | 100.00            | 260.00            | 150.00            | 50.00%         |
| Building & Driveway Permits          | 100.00            | 250.00            | 100.00            | 180.00            | 100.00            | 290.00            | 200.00            | 100.00%        |
| <b>TOTAL REVENUES</b>                | <b>125,203.00</b> | <b>147,937.78</b> | <b>118,106.90</b> | <b>161,682.79</b> | <b>120,697.90</b> | <b>131,820.21</b> | <b>135,092.55</b> | <b>11.93%</b>  |
| EXPENDITURES<br>GENERAL GOVERNMENT   | 2015<br>BUDGET    | 2015<br>ACTUAL    | 2016<br>BUDGET    | 2016<br>ACTUAL    | 2017<br>BUDGET    | 2017<br>YTD       | 2018<br>PROPOSED  | % OF<br>CHANGE |
| <b>TOWN BOARD/ASSESSOR</b>           |                   |                   |                   |                   |                   |                   |                   |                |
| Board                                | 13,000.00         | 12,529.86         | 13,200.00         | 13,078.04         | 13,200.00         | 13,318.95         | 13,500.00         | 2.27%          |
| Board Expenses                       | 1,000.00          | 620.70            | 1,000.00          | 529.20            | 1,000.00          | 79.13             | 500.00            | -50.00%        |
| Township Dues                        | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 567.14            | 600.00            | #DIV/0!        |
| Assessor & Expenses                  | 7,500.00          | 7,223.60          | 7,500.00          | 7,423.60          | 7,600.00          | 7,658.60          | 7,650.00          | 0.66%          |
| Clerk/Treasurer                      | 22,300.00         | 21,443.28         | 23,100.00         | 20,219.55         | 20,000.00         | 21,602.45         | 23,000.00         | 15.00%         |
| Clerk/Treasurer Expenses             | 900.00            | 544.09            | 900.00            | 721.83            | 800.00            | 100.00            | 500.00            | -37.50%        |
| Auditor                              |                   |                   |                   |                   | 4,000.00          | 3,800.00          | 4,000.00          | 0.00%          |
| <b>Sub-Total Town Board/Assessor</b> | <b>50,600.00</b>  | <b>48,065.04</b>  | <b>51,600.00</b>  | <b>45,156.06</b>  | <b>46,600.00</b>  | <b>47,126.27</b>  | <b>49,750.00</b>  | <b>6.76%</b>   |
| <b>GENERAL GOVERNMENT</b>            |                   |                   |                   |                   |                   |                   |                   |                |
| Elections                            | 3,500.00          | 1,899.69          | 6,000.00          | 3,792.94          | 3,000.00          | 2,092.37          | 5,000.00          | 66.67%         |
| Office Supplies & Misc.              | 2,000.00          | 2,192.61          | 2,000.00          | 2,041.16          | 2,000.00          | 1,801.79          | 2,000.00          | 0.00%          |
| Publications                         | 0.00              | 0.00              | 500.00            | 215.86            | 500.00            | 336.19            | 500.00            | 0.00%          |
| Computer Equip & Expense             | 0.00              | 115.98            | 250.00            | 1,806.96          | 250.00            | 0.00              | 250.00            | 0.00%          |
| Insurance & Bonds                    | 8,000.00          | 9,224.85          | 10,000.00         | 8,681.40          | 9,500.00          | 9,506.40          | 9,650.00          | 1.58%          |
| Legal Services                       | 1,000.00          | 0.00              | 1,000.00          | 261.00            | 1,000.00          | 0.00              | 1,000.00          | 0.00%          |

|  |                   |                   |                   |                   |                   |                  |                   |               |
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| Plan Commission                          | 1,200.00          | 800.00            | 1,000.00          | 473.66            | 1,000.00          | 0.00             | 1,000.00          | 0.00%         |
| Rent Office / Meeting Room               | 6,600.00          | 6,600.00          | 6,600.00          | 6,600.00          | 6,600.00          | 5,500.00         | 6,600.00          | 0.00%         |
| Office Utilities                         | 1,000.00          | 921.67            | 1,000.00          | 903.25            | 1,000.00          | 808.48           | 1,000.00          | 0.00%         |
| Other General Government                 | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 250.06           | 500.00            | #DIV/0!       |
| Dog Licenses to County                   | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 248.50           | 25.00             | #DIV/0!       |
| <b>Sub-Total General</b>                 | <b>23,300.00</b>  | <b>21,754.80</b>  | <b>28,350.00</b>  | <b>24,776.23</b>  | <b>24,850.00</b>  | <b>20,543.79</b> | <b>27,525.00</b>  | <b>10.76%</b> |
| <b>TOTAL (TOWN BRD/GEN. GOV.)</b>        | <b>73,900.00</b>  | <b>69,819.84</b>  | <b>79,950.00</b>  | <b>69,932.29</b>  | <b>71,450.00</b>  | <b>67,670.06</b> | <b>77,275.00</b>  | <b>8.15%</b>  |
| <b>PUBLIC SAFETY</b>                     |                   |                   |                   |                   |                   |                  |                   |               |
| Fire Protection                          | 35,000.00         | 35,000.00         | 35,000.00         | 35,614.84         | 35,000.00         | 21,813.96        | 37,500.00         | 7.14%         |
| Ambulance                                | 6,000.00          | 5,684.00          | 6,000.00          | 5,684.00          | 6,350.00          | 7,124.00         | 7,800.00          | 22.83%        |
| <b>TOTAL (PUBLIC SAFETY)</b>             | <b>41,000.00</b>  | <b>40,684.00</b>  | <b>41,000.00</b>  | <b>41,298.84</b>  | <b>41,350.00</b>  | <b>28,937.96</b> | <b>45,300.00</b>  | <b>9.55%</b>  |
| <b>HIGHWAY EXPENSES</b>                  |                   |                   |                   |                   |                   |                  |                   |               |
| <b>PATROLMAN FRINGES</b>                 |                   |                   |                   |                   |                   |                  |                   |               |
| Patrolman & Fringes                      | 62,000.00         | 42,191.76         | 58,000.00         | 42,500.65         | 58,000.00         | 44,483.33        | 60,000.00         | 3.45%         |
| Patrolman Helpers                        | 3,000.00          | 2,608.09          | 5,000.00          | 6,159.75          | 5,000.00          | 2,271.95         | 5,000.00          | 0.00%         |
| Patrolman Expenses                       | 500.00            | 280.00            | 500.00            | 219.00            | 500.00            | 235.00           | 500.00            | 0.00%         |
| <b>Sub-Total Patrolman &amp; Fringes</b> | <b>65,500.00</b>  | <b>45,079.85</b>  | <b>63,500.00</b>  | <b>48,879.40</b>  | <b>63,500.00</b>  | <b>46,990.28</b> | <b>65,500.00</b>  | <b>3.15%</b>  |
| Diesel, Gas, LP                          | 18,000.00         | 7,135.96          | 16,000.00         | 5,921.80          | 14,000.00         | 5,646.45         | 10,000.00         | -28.57%       |
| Equipment Repairs                        | 10,000.00         | 7,049.52          | 12,000.00         | 14,432.92         | 10,000.00         | 5,904.08         | 10,000.00         | 0.00%         |
| Highway Shop Utilities                   | 1,200.00          | 711.03            | 1,200.00          | 416.44            | 1,200.00          | 372.02           | 500.00            | -58.33%       |
| Shop Expenses Repairs/Inspections        | 1,000.00          | 0.00              | 500.00            | 8,908.54          | 500.00            | 316.50           | 500.00            | 0.00%         |
| Gravel/Salt/Sand                         | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 14,176.78        | 15,000.00         | #DIV/0!       |
| Hwy/Street Maint.                        | 16,000.00         | 27,195.79         | 20,000.00         | 14,956.77         | 20,000.00         |                  | 22,000.00         | 10.00%        |
| Tools                                    | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 48.11            |                   | #DIV/0!       |
| Signs                                    | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 448.05           |                   | #DIV/0!       |
| Patching                                 | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 2,089.42         |                   | #DIV/0!       |
| Supplies                                 | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 930.66           |                   | #DIV/0!       |
| Brush Cutting/Tree Removal               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 17,854.48        |                   | #DIV/0!       |
| Hwy & Street Construction                | 150,000.00        | 212,362.64        | 150,000.00        | 126,330.24        | 156,276.13        | 9,421.09         | 150,000.00        | -4.02%        |
| Seal Coating                             | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 90,220.00        |                   | #DIV/0!       |
| Crack Sealing                            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 14,778.00        |                   | #DIV/0!       |
| Culverts                                 | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 8,112.11         |                   | #DIV/0!       |
| Bridges                                  | 0.00              | 0.00              | 0.00              | 0.00              | 5,000.00          | 115.26           | 5,000.00          | 0.00%         |
| Capital Purchases (Hwy)                  | 1,500.00          | 0.00              | 8,000.00          | 25,713.50         | 5,000.00          | 0.00             | 5,000.00          | 0.00%         |
| <b>Sub-Total Highway</b>                 | <b>196,200.00</b> | <b>254,454.94</b> | <b>199,700.00</b> | <b>170,966.71</b> | <b>201,976.13</b> | <b>57,207.64</b> | <b>218,000.00</b> | <b>7.93%</b>  |

|                                    |                   |                   |                   |                   |                   |                   |                   |                |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|
| <b>TOTAL (HWY EXPENSES)</b>        | <b>261,700.00</b> | <b>299,534.79</b> | <b>263,200.00</b> | <b>219,846.11</b> | <b>265,476.13</b> | <b>104,197.92</b> | <b>283,500.00</b> | <b>6.79%</b>   |
| <b>SANITATION EXPENSES</b>         |                   |                   |                   |                   |                   |                   |                   |                |
| Sanitation Waste Wages             | 5,000.00          | 4,830.40          | 5,000.00          | 4,168.20          | 3,500.00          | 2,352.50          | 3,000.00          | -14.29%        |
| Sanitation Waste Disposal          | 8,300.00          | 8,879.62          | 8,300.00          | 8,140.61          | 8,066.00          | 6,721.60          | 8,100.00          | 0.42%          |
| Sanitation Waste Utilities         | 750.00            | 601.24            | 750.00            | 473.65            | 750.00            | 454.40            | 500.00            | -33.33%        |
| Sanitation Expense                 | 100.00            | 23.63             | 100.00            | 300.00            | 100.00            | 0.00              | 100.00            | 0.00%          |
| <b>TOTAL (Sanitation Expenses)</b> | <b>14,150.00</b>  | <b>14,334.89</b>  | <b>14,150.00</b>  | <b>13,082.46</b>  | <b>12,416.00</b>  | <b>9,528.50</b>   | <b>11,700.00</b>  | <b>-5.77%</b>  |
| <b>TOTAL OPERATIONS</b>            | <b>390,750.00</b> | <b>424,373.52</b> | <b>398,300.00</b> | <b>344,159.70</b> | <b>390,692.13</b> | <b>210,334.44</b> | <b>417,775.00</b> | <b>6.93%</b>   |
| <b>DEBT SERVICES</b>               |                   |                   |                   |                   |                   |                   |                   |                |
| Fire Truck Loan Principal          | 17,065.00         | 34,895.78         | <b>15,372.17</b>  | <b>15,372.17</b>  | <b>15,372.17</b>  | <b>36,331.51</b>  | <b>16,999.15</b>  | 10.58%         |
| Fire Truck Loan Interest           | 1,571.00          | 1,574.71          | <b>5,500.60</b>   | <b>5,500.60</b>   | <b>5,500.60</b>   | <b>5,414.03</b>   | <b>3,873.62</b>   | -29.58%        |
| Dump Truck Principal               |                   |                   |                   |                   | -                 | <b>8,974.18</b>   | <b>8,168.13</b>   | #DIV/0!        |
| Dump Truck Interest                |                   |                   |                   |                   | -                 | <b>1,179.62</b>   | <b>1,985.67</b>   | #DIV/0!        |
| <b>TOTAL (Capital Outlay)</b>      | <b>18,636.00</b>  | <b>36,470.49</b>  | <b>20,872.77</b>  | <b>20,872.77</b>  | <b>20,872.77</b>  | <b>51,899.34</b>  | <b>31,026.57</b>  | <b>48.65%</b>  |
| <b>TOTAL EXPENDITURES</b>          | <b>409,386.00</b> | <b>460,844.01</b> | <b>419,172.77</b> | <b>365,032.47</b> | <b>411,564.90</b> | <b>262,233.78</b> | <b>448,801.57</b> | <b>9.05%</b>   |
| <b>SINKING FUNDS</b>               |                   |                   |                   |                   |                   |                   |                   |                |
| Contingency Fund Reserve           | 0.00              |                   | 0.00              |                   |                   |                   | 180.98            | #DIV/0!        |
| Election Equipment Sinking Fund    | 0.00              |                   | 0.00              |                   |                   |                   |                   | #DIV/0!        |
| Misc. Reserve                      | 0.00              |                   | 0.00              |                   |                   |                   |                   | #DIV/0!        |
| Bridge Replacement Sinking Fund    | 2,600.00          | 2,600.00          | 2,500.00          | 2,500.00          | 10,000.00         | 27,000.00         |                   | -100.00%       |
| Fire & Rescue Sinking Fund         | 3,979.00          | 3,979.00          | 2,500.00          | 2,500.00          | 5,187.00          | 5,187.00          | 6,500.00          | 25.31%         |
| Tractor Sinking Fund               | 2,600.00          | 2,600.00          | 0.00              |                   |                   |                   |                   | #DIV/0!        |
| Hwy Maint Equipment Sinking Fund   | 2,730.00          | 2,730.00          | 5,509.13          | 5,509.13          |                   |                   | 6,500.00          | #DIV/0!        |
| Highway Road Sinking Fund          | 0.00              |                   | 0.00              |                   |                   | 59,000.00         |                   | #DIV/0!        |
| <b>TOTAL (Sinking Funds)</b>       | <b>11,909.00</b>  | <b>11,909.00</b>  | <b>10,509.13</b>  | <b>10,509.13</b>  | <b>15,187.00</b>  | <b>91,187.00</b>  | <b>13,180.98</b>  | <b>-13.21%</b> |
| <b>TOTAL EXPENSE &amp; RESERVE</b> | <b>421,295.00</b> | <b>472,753.01</b> | <b>429,681.90</b> | <b>375,541.60</b> | <b>426,751.90</b> | <b>353,420.78</b> | <b>461,982.55</b> | <b>8.26%</b>   |

|                                     |                   |
|-------------------------------------|-------------------|
|                                     | <b>Proposed</b>   |
| Prior Year Levy limit               | 295,181.00        |
| Percent of New Construction         | 0.231%            |
| Increase                            | 681.87            |
| Prior Year Levy limit               | 295,181.00        |
| <b>Levy Limit</b>                   | <b>295,862.87</b> |
| Total Expenses & Reserves           | 461,982.55        |
| Subtract Total Revenues             | 135,092.55        |
| Total Needed                        | <b>326,890.00</b> |
| Subtract Town Property Taxes        |                   |
| Levy Limit Exceeded by:             | <b>\$0.00</b>     |
| <b>Levy Limit Allowed</b>           | <b>326,890.00</b> |
| <b>2017 ADOPTED LEVY (for 2018)</b> |                   |