

## TOWN OF THERESA

|   | 2016 ACTUAL         | 2017 Budget         | 2017 Actual (Est.)  | 2018 Budget         | Comments                    |
|---|---------------------|---------------------|---------------------|---------------------|-----------------------------|
| <b><u>Legislative (Board)</u></b>                             |                     |                     |                     |                     |                             |
| Salary Chairman   | \$ 4,750.00         | \$ 4,750.00         | \$ 4,750.00         | \$ 4,750.00         |                             |
| Supervisor #1   | \$ 4,100.00         | \$ 4,100.00         | \$ 4,100.00         | \$ 4,100.00         |                             |
| Supervisor #2   | \$ 4,100.00         | \$ 4,100.00         | \$ 4,100.00         | \$ 4,100.00         |                             |
| Fica/Medi   | \$ 1,139.05         | \$ 1,083.00         | \$ 1,083.00         | \$ 1,071.00         |                             |
| Bond (2 year)   | \$ 455.00           | \$ 0                | \$ -                | \$ 455.00           |                             |
| Misc. expense - phone, supplies, mileage, convention, etc.    | \$ 743.34           | \$ 1,200.00         | \$ 1,200.00         | \$ 1,200.00         |                             |
| Per diem  | \$ 675.00           | \$ 800.00           | \$ 1,050.00         | \$ 1,050.00         |                             |
| <b>Total to transfer to worksheet:</b>                        | <b>\$ 15,962.39</b> | <b>\$ 16,033.00</b> | <b>\$ 16,283.00</b> | <b>\$ 16,726.00</b> |                             |
| <b><u>Legal</u></b>   |                     |                     |                     |                     |                             |
| Legal Services  | \$ 500.00           | \$ 500.00           | \$ 195.00           | \$ 500.00           |                             |
| <b>Total to transfer to worksheet:</b>                        | <b>\$ 500.00</b>    | <b>\$ 500.00</b>    | <b>\$ 195.00</b>    | <b>\$ 500.00</b>    |                             |
| <b><u>Clerk</u></b>   |                     |                     |                     |                     |                             |
| Salary  | \$ 13,000.00        | \$ 13,000.00        | \$ 13,000.00        | \$ 13,000.00        |                             |
| Fica/Medi   | \$ 1,028.93         | \$ 1,000.00         | \$ 1,023.18         | \$ 1,040.40         |                             |
| Misc. expense - phone, supplies, mileage, convention, etc.    | \$ 1,870.48         | \$ 1,500.00         | \$ 1,500.00         | \$ 1,500.00         |                             |
| Retirement  | \$ 887.70           | \$ 924.80           | \$ 909.50           | \$ 911.20           | 6.70%                       |
| Per diem  | \$ 450.00           | \$ 600.00           | \$ 375.00           | \$ 600.00           |                             |
| <b>Total to transfer to worksheet:</b>                        | <b>\$ 17,237.11</b> | <b>\$ 17,024.80</b> | <b>\$ 16,807.68</b> | <b>\$ 17,051.60</b> |                             |
| <b><u>Elections</u></b>                                       |                     |                     |                     |                     |                             |
| Poll Worker & Mileage   | \$ 2,880.00         | \$ 1,400.00         | \$ 933.56           | \$ 3,000.00         | \$8.00 per Hour             |
| Service Agreement   | \$ 853.58           | \$ 1,800.00         | \$ 1,173.54         | \$ 630.00           |                             |
| Postage, publications, etc.                                   | \$ 1,191.40         | \$ 200.00           | \$ 205.00           | \$ 1,200.00         |                             |
| Training  | \$ 0.00             | \$ 200.00           | \$ 48.00            | \$ 500.00           |                             |
| New OS Equipment  |                     |                     | \$ 2,875.00         | \$ 0.00             |                             |
| <b>Total to transfer to worksheet:</b>                        | <b>\$ 4,924.98</b>  | <b>\$ 3,600.00</b>  | <b>\$ 5,235.10</b>  | <b>\$ 5,330.00</b>  |                             |
| <b><u>Treasurer</u></b>                                       |                     |                     |                     |                     |                             |
| Salary  | \$ 5,500.00         | \$ 5,500.00         | \$ 5,500.00         | \$ 5,500.00         |                             |
| Fica/Medi   | \$ 466.65           | \$ 420.00           | \$ 455.18           | \$ 466.65           |                             |
| Tax collection bond, program                                  | \$ 530.00           | \$ 530.00           | \$ -                | \$ 560.00           |                             |
| Misc. expense - phone, mileage, convention, dog license, etc. | \$ 1,599.34         | \$ 1,900.00         | \$ 1,700.00         | \$ 1,900.00         |                             |
| Per diem  | \$ 600.00           | \$ 600.00           | \$ 450.00           | \$ 600.00           |                             |
| <b>Total to transfer to worksheet:</b>                        | <b>\$ 8,695.99</b>  | <b>\$ 8,950.00</b>  | <b>\$ 8,105.18</b>  | <b>\$ 9,026.65</b>  |                             |
| <b><u>Assessor</u></b>  |                     |                     |                     |                     |                             |
| Assessor Services   | \$ 8,200.00         | \$ 8,400.00         | \$ 8,400.00         | \$ 8,400.00         | 2nd year of 3 year contract |
| <b>Total to transfer to worksheet:</b>                        | <b>\$ 8,200.00</b>  | <b>\$ 8,400.00</b>  | <b>\$ 8,400.00</b>  | <b>\$ 8,400.00</b>  |                             |
| <b><u>Administrative</u></b>                                  |                     |                     |                     |                     |                             |
| Administrative Expenses                                       | \$ 1,203.54         | \$ 1,300.00         | \$ 1,319.00         | \$ 1,350.00         |                             |
| Website   | \$ 415.00           | \$ 994.00           | \$ 944.00           | \$ 415.00           | software update             |
| Postage, publications   | \$ 406.50           | \$ 500.00           | \$ 334.00           | \$ 400.00           |                             |
| Insurance (workers comp)                                      | \$ 3,493.00         | \$ 3,600.00         | \$ 4,913.00         | \$ 4,700.00         |                             |
| <b>Total to transfer to worksheet:</b>                        | <b>\$ 5,518.04</b>  | <b>\$ 6,394.00</b>  | <b>\$ 7,510.00</b>  | <b>\$ 6,865.00</b>  |                             |

**TOWN OF THERESA**

|  | <b>2016 ACTUAL</b>   | <b>2017 Budget</b>   | <b>2017 Actual (Est.)</b> | <b>2018 Budget</b>   | <b>Comments</b>              |
|--|----------------------|----------------------|---------------------------|----------------------|------------------------------|
| <b><u>Building/Equipment/Utilities</u></b> |                      |                      |                           |                      |                              |
| Building & Equipment Upkeep                | \$ 3,614.33          | \$ 9,200.00          | \$ 23,100.00              | \$ 4,000.00          | new floor - \$17,825.00      |
| Utilities                                  | \$ 6,072.06          | \$ 7,000.00          | \$ 6,000.00               | \$ 6,500.00          |                              |
| Building Insurance                         | \$ 4,414.00          | \$ 4,500.00          | \$ 3,814.00               | \$ 4,200.00          |                              |
| <b>Total to transfer to worksheet:</b>     | <b>\$ 14,100.39</b>  | <b>\$ 20,700.00</b>  | <b>\$ 32,914.00</b>       | <b>\$ 14,700.00</b>  |                              |
| <b><u>Law Enforcement</u></b>              |                      |                      |                           |                      |                              |
| Pay - Per Diem                             | \$ -                 | \$ 100.00            | \$ -                      | \$ 100.00            |                              |
| Expense, dog food & calls                  | \$ -                 | \$ -                 | \$ -                      | \$ -                 |                              |
| <b>Total to transfer to worksheet:</b>     | <b>\$ -</b>          | <b>\$ 100.00</b>     | <b>\$ -</b>               | <b>\$ 100.00</b>     |                              |
| <b><u>Fire/Ambulance</u></b>               |                      |                      |                           |                      |                              |
| Fire Budget                                | \$ 42,106.11         | \$ 42,153.02         | \$ 42,153.02              | \$ 44,627.06         | 50% of \$89254.12            |
| 2% Fire Dues                               | \$ 3,543.20          | \$ 3,400.00          | \$ 3,805.92               | \$ 3,600.00          |                              |
| Committee Meetings                         | \$ 279.89            | \$ 400.00            | \$ 400.00                 | \$ 400.00            | \$20 per meeting             |
| Fire Truck Maintenance                     | \$ -                 | \$ 1,000.00          | \$ 3,900.00               | \$ 3,500.00          |                              |
| Ambulance Budget                           | \$ 44,284.87         | \$ 33,977.62         | \$ 33,977.62              | \$ 32,151.30         | 50% of \$64302.60            |
| Committee Meetings                         | \$ 505.96            | \$ 300.00            | \$ 300.00                 | \$ 300.00            | \$20 per meeting             |
| <b>Total to transfer to worksheet:</b>     | <b>\$ 90,720.03</b>  | <b>\$ 81,230.64</b>  | <b>\$ 84,536.56</b>       | <b>\$ 84,578.36</b>  |                              |
| <b><u>New Equipment Fund</u></b>           |                      |                      |                           |                      |                              |
| Fund Deposit                               | \$ -                 | \$ 10,000.00         | \$ -                      | \$ 16,000.00         |                              |
| <b>Total to transfer to worksheet:</b>     | <b>\$ -</b>          | <b>\$ 10,000.00</b>  | <b>\$ -</b>               | <b>\$ 16,000.00</b>  |                              |
| <b><u>Ambulance Fund</u></b>               |                      |                      |                           |                      |                              |
| Fund Deposit                               | \$ 2,202.52          | \$ 2,000.00          | \$ -                      | \$ 3,000.00          |                              |
| <b>Total to transfer to worksheet:</b>     | <b>\$ 2,202.52</b>   | <b>\$ 2,000.00</b>   | <b>\$ -</b>               | <b>\$ 3,000.00</b>   |                              |
| <b><u>Highway Superintendent</u></b>       |                      |                      |                           |                      |                              |
| Salary                                     | \$ 62,988.77         | \$ 63,134.72         | \$ 63,134.72              | \$ 55,601.60         |                              |
| Fica/Medi                                  | \$ 4,818.64          | \$ 4,829.81          | \$ 4,829.81               | \$ 4,253.86          | 7.65%                        |
| Health Insurance surcharge                 | \$ -                 | \$ 7,000.00          | \$ -                      | \$ 10,000.00         |                              |
| Contribution to Retirement                 | \$ 4,266.85          | \$ 4,293.16          | \$ 4,293.16               | \$ 3,725.31          | 6.70%                        |
| <b>Sub-Total</b>                           | <b>\$ 72,074.26</b>  | <b>\$ 79,257.69</b>  | <b>\$ 72,257.69</b>       | <b>\$ 73,580.77</b>  |                              |
| <b><u>Other Highway Labor</u></b>          |                      |                      |                           |                      |                              |
| Hourly                                     | \$ 1,327.50          | \$ 3,000.00          | \$ 2,800.00               | \$ 3,000.00          | \$10 regular / \$14 Snowplow |
| Fica/Medi                                  | \$ 101.55            | \$ 229.50            | \$ 214.20                 | \$ 229.50            |                              |
| <b>Sub-Total</b>                           | <b>\$ 1,429.05</b>   | <b>\$ 3,229.50</b>   | <b>\$ 3,014.20</b>        | <b>\$ 3,229.50</b>   |                              |
| <b><u>Other Road Expenses</u></b>          |                      |                      |                           |                      |                              |
| Gas & Diesel                               | \$ 7,510.76          | \$ 10,000.00         | \$ 9,800.00               | \$ 11,000.00         | est 4000 gals @ \$2.50       |
| Equipment Repair/Maintenance               | \$ 19,471.01         | \$ 15,000.00         | \$ 15,000.00              | \$ 15,000.00         |                              |
| Other Material Purchases                   | \$ 1,385.64          | \$ 3,000.00          | \$ 2,500.00               | \$ 3,000.00          |                              |
| Road Materials & Maintenance               | \$ 52,032.95         | \$ 43,000.00         | \$ 43,000.00              | \$ 45,000.00         |                              |
| Equipment Insurance                        | \$ 2,111.00          | \$ 2,355.00          | \$ 2,262.00               | \$ 2,300.00          |                              |
| <b>Sub-Total</b>                           | <b>\$ 82,511.36</b>  | <b>\$ 73,355.00</b>  | <b>\$ 72,562.00</b>       | <b>\$ 76,300.00</b>  |                              |
| <b>Road Paving</b>                         | <b>\$ 105,454.79</b> | <b>\$ 105,000.00</b> | <b>\$ 144,562.85</b>      | <b>\$ 108,885.00</b> |                              |
| <b>Total to transfer to worksheet:</b>     | <b>\$ 261,469.46</b> | <b>\$ 260,842.19</b> | <b>\$ 292,396.74</b>      | <b>\$ 261,995.27</b> |                              |

## TOWN OF THERESA

|  | 2016 ACTUAL         | 2017 Budget         | 2017 Actual (Est.)  | 2018 Budget         | Comments                 |
|--|---------------------|---------------------|---------------------|---------------------|--------------------------|
| <b><u>Waste Disposal</u></b>           |                     |                     |                     |                     |                          |
| Labor - Attendants                     | \$ 2,016.35         | \$ 2,050.00         | \$ 2,050.00         | \$ 2,050.00         | \$9.80/hr                |
| Fica/Medi - Attendants                 | \$ 154.25           | \$ 156.00           | \$ 156.00           | \$ 156.00           |                          |
| Labor - Don for Recycling              | \$ 1,659.60         | \$ 2,000.00         | \$ 2,000.00         | \$ 2,000.00         |                          |
| Fica/Medi - Don for Recycling          | \$ 126.95           | \$ 153.00           | \$ 153.00           | \$ 153.00           |                          |
| Waste Disposal Services                | \$ 7,478.80         | \$ 7,400.00         | \$ 7,200.00         | \$ 7,400.00         |                          |
| <b>Total to transfer to worksheet:</b> | <b>\$ 11,435.95</b> | <b>\$ 11,759.00</b> | <b>\$ 11,559.00</b> | <b>\$ 11,759.00</b> |                          |
| <b><u>Library &amp; Recreation</u></b> |                     |                     |                     |                     |                          |
| Library budget                         | \$ 30,089.00        | \$ 30,489.00        | \$ 30,489.00        | \$ 30,889.00        | 50% of total: \$61778.00 |
| Capital Improvement Fund               | \$ 500.00           | \$ 500.00           | \$ 500.00           | \$ 500.00           |                          |
| Board Meetings                         | \$ 301.42           | \$ 300.00           | \$ 300.00           | \$ 300.00           | \$20 per meeting         |
| Recreation & Cemetery Care             | \$ 525.00           | \$ 500.00           | \$ 500.00           | \$ 525.00           |                          |
| <b>Total to transfer to worksheet:</b> | <b>\$ 31,415.42</b> | <b>\$ 31,789.00</b> | <b>\$ 31,789.00</b> | <b>\$ 32,214.00</b> |                          |
| <b><u>Planning &amp; Zoning</u></b>    |                     |                     |                     |                     |                          |
| Planning & Zoning (Kunkel)             | \$ 908.50           | \$ 1,500.00         | \$ 1,400.00         | \$ 1,500.00         | 90%                      |
| Zoning & Appeals Board                 | \$ 1,743.94         | \$1,500.00          | \$ 1,700.00         | \$ 2,000.00         | \$20 per meeting         |
| Publication & Postage                  | \$ 543.67           | \$ 600.00           | \$ 600.00           | \$ 600.00           |                          |
| Ordinance Work                         | \$ -                | \$ 100.00           | \$ -                | \$ 100.00           |                          |
| <b>Total to transfer to worksheet:</b> | <b>\$ 3,196.11</b>  | <b>\$ 3,700.00</b>  | <b>\$ 3,700.00</b>  | <b>\$ 4,200.00</b>  |                          |
| <b><u>Debt Service</u></b>             |                     |                     |                     |                     |                          |
| Town Hall/Plow truck                   | \$ 41,400.00        | \$ 41,400.00        | \$ 41,400.00        | \$ 41,400.00        |                          |
|  |                     |                     |                     | \$ -                |                          |
| <b>Total to transfer to worksheet:</b> | <b>\$ 41,400.00</b> | <b>\$ 41,400.00</b> | <b>\$ 41,400.00</b> | <b>\$ 41,400.00</b> |                          |

## TOWN OF THERESA

|                                    | 2016 ACTUAL           | 2017 Budget             | 2017 Actual (Est.)    | 2018 Budget             | Comments                         |
|------------------------------------|-----------------------|-------------------------|-----------------------|-------------------------|----------------------------------|
| <b>Town of Theresa Revenues</b>    |                       |                         |                       |                         |                                  |
| General Property Tax Collections   |                       | \$341,456.12            | \$341,029.47          | \$ -                    |                                  |
| State Shared Revenues              | \$ 30,228.69          | \$ 30,140.00            | \$ 30,140.00          | \$ 30,176.00            |                                  |
| 2% Fire Dues                       | \$ 3,453.95           | \$ 3,400.00             | \$ 3,805.92           | \$ 3,500.00             |                                  |
| State Highway Aid                  | \$ 102,591.18         | \$ 102,591.18           | \$ 102,591.18         | \$ 111,614.08           |                                  |
| In Lieu of Taxes - Conserv. Lands  | \$ 1,873.93           | \$ 1,735.33             | \$ 2,295.48           | \$ 1,735.33             |                                  |
| State Recycling Aid                | \$ 3,010.15           | \$ 2,800.00             | \$ 3,009.16           | \$ 2,900.00             |                                  |
| Business Licenses                  | \$ 100.00             | \$ 100.00               | \$ -                  | \$ -                    |                                  |
| Zoning & Building Permits          | \$ 3,126.00           | \$ 3,500.00             | \$ 5,300.00           | \$ 4,000.00             |                                  |
| Non-business Licenses              | \$ 547.00             | \$ 600.00               | \$ 300.00             | \$ 600.00               | Dog Licenses                     |
| Fines, Forfeitures & Penalties     | \$ -                  | \$ -                    | \$ 0.00               | \$ -                    |                                  |
| Town Hall Rental                   | \$ 2,725.00           | \$ 2,800.00             | \$ 3,400.00           | \$ 3,000.00             |                                  |
| Grading/Snow/Ice/Mowing            | \$ 76.90              | \$ 200.00               | \$ 75.00              | \$ 200.00               |                                  |
| Gravel/Sand/Salt/Culverts          | \$ 5,214.20           | \$ 5,000.00             | \$ 2,500.00           | \$ 4,000.00             |                                  |
| Garbage Disposal Fees              | \$ 7,328.70           | \$ 6,000.00             | \$ 7,300.00           | \$ 6,500.00             |                                  |
| Interest Income                    | \$ 1,081.29           | \$ 1,100.00             | \$ 1,100.00           | \$ 1,100.00             |                                  |
| Refunds                            | \$ -                  | \$ -                    | \$ -                  | \$ -                    |                                  |
| Intergovernmental Revenues         | \$ 6,266.15           | \$ 7,000.00             | \$ 13,771.47          | \$ 10,000.00            | CAB, Village salt                |
| Miscellaneous Revenues             | \$ 6,238.91           | \$ 2,000.00             | \$ 1,900.00           | \$ 2,000.00             | fire fuel, land rent, title comp |
| Beginning Cash Balance             | \$ -                  | \$ 14,000.00            | \$ -                  | \$ 10,000.00            |                                  |
| <b>Sub-Total (Other Revenues)</b>  | <b>\$ 173,862.05</b>  | <b>\$ 182,966.51</b>    | <b>\$ 177,488.21</b>  | <b>\$ 191,325.41</b>    |                                  |
| <b>Total Budget Expenses</b>       | <b>\$ 516,978.39</b>  | <b>\$ 524,422.63</b>    | <b>\$ 560,831.26</b>  | <b>\$ 533,845.88</b>    | 1.80%                            |
| <b>Estimated Revenues</b>          | <b>\$ 173,862.05</b>  | <b>\$ 182,966.51</b>    | <b>\$ 177,488.21</b>  | <b>\$ 191,325.41</b>    | 4.57%                            |
| <b>Amount to be Raised / Taxes</b> | <b>\$ 316,986.64</b>  | <b>\$ 341,456.12</b>    | <b>\$ 338,785.00</b>  | <b>\$ 342,520.47</b>    |                                  |
| Amount allowed to Raise/Taxes      |                       | \$ 341,488.00           |                       | \$ 342,521.00           |                                  |
| <b>Variance</b>                    | <b>\$ (26,129.70)</b> | with ref \$338,785.00   | <b>\$ (44,558.05)</b> | <b>\$ 0.53</b>          |                                  |
| <b>Total valuation</b>             |                       | <b>\$ 83,946,894.00</b> |                       | <b>\$ 84,198,597.00</b> | 0.30%                            |
| <b>Proposed Mill Rate</b>          |                       | <b>0.004067525</b>      |                       | <b>0.004068007</b>      | 0.01%                            |
| \$\$ rate per thousand valuation   |                       | 4.067525357             |                       | 4.068006858             |                                  |
| Dollar Change                      |                       | \$ 21,420.89            |                       | \$ 1,064.35             |                                  |
| Percent Change                     |                       | 6.75%                   |                       | <b>0.31%</b>            |                                  |