



**Village of Ridgeway | 2022 Budget Document
(as Required by Section 65.90(3))
General Fund**

The Village of Ridgeway's detail budget summary is available for public inspection at the Village Hall, 208 Jarvis Street, Ridgeway, WI 53582 from 8:00 a.m. to 4:30 p.m., Monday through Friday.

The public hearing on the 2022 budget will be held at 7:00 p.m., November 23, 2021.

The following is the general fund proposed budget for 2022:

	2021 BUDGET	2021 10 MONTH ACTUAL	2021 ESTIMATED	2022 BUDGET	PERCENTAGE CHANGE INCREASE (DECREASE)
REVENUES					
TAXES (OTHER THAN PROPERTY TAXES)	\$ -	\$ -	\$ -	\$ -	
SPECIAL ASSESSMENTS	-	-	-	3,010	
INTERGOVERNMENTAL	197,681	78,603	190,032	191,381	-3.19%
LICENSES AND PERMITS	8,220	9,678	10,436	6,650	-19.10%
FINES AND FORFEITURES	2,700	1,346	1,758	1,550	-42.59%
PUBLIC CHARGES FOR SERVICES	43,938	36,357	64,986	45,450	3.44%
INTERGOVERNMENTAL CHARGES FOR SERVICE	-	-	-	2,000	
INVESTMENT INCOME	10,000	3,875	5,690	33,275	232.75%
MISCELLANEOUS	5,111	6,957	9,625	15,763	208.41%
OTHER FINANCING SOURCES	40,000	-	-	50,000	25.00%
TOTAL REVENUES	307,650	136,816	282,527	349,079	13.47%
EXPENDITURES					
GENERAL GOVERNMENT	175,424	136,452	164,126	182,911	4.27%
PUBLIC SAFETY	203,988	175,285	224,344	206,824	1.39%
PUBLIC WORKS	153,709	112,488	140,868	170,150	10.70%
HEALTH AND HUMAN SERVICES	500	500	500	500	0.00%
LEISURE ACTIVITIES	52,983	17,014	15,962	24,971	-52.87%
CONSERVATION AND DEVELOPMENT	-	-	-	-	
CAPITAL OUTLAY	-	33,014	42,538	5,000	
OTHER FINANCING USES	19,495	17,760	62,330	-	-100.00%
TOTAL EXPENDITURES	606,099	492,513	650,668	590,356	-2.60%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(298,449)	(355,697)	(368,141)	(241,277)	
LOCAL PROPERTY TAXES	298,449	427,328	298,449	254,788	-14.63%
	-	71,631	(69,692)	13,511	
FUND BALANCE - BEGINNING OF YEAR	1,772,509	1,772,509	1,772,509	1,702,817	
FUND BALANCE - END OF YEAR	\$ 1,772,509	\$ 1,844,140	\$ 1,702,817	\$ 1,716,328	
NET SURPLUS (DEFICIT)					



Village of Ridgeway | 2022 Budget Document
(as Required by Section 65.90(3))
All Funds of the Village

Fund Number	Fund Name	Total Revenues	Total Expenditures	Excess (Deficit)	Balance January 1	Balance December 31	Property Tax Contribution
Governmental Funds							
100	<u>General Fund</u>	\$ 603,867	\$ 590,356	\$ 13,511	\$ 1,702,817	\$ 1,716,328	\$ 254,788
	<u>Special Revenue</u>						
220	ARPA Fund	32,971	24,600	8,371	32,971	41,342	-
	<u>Debt Service</u>						
340	Debt Service Fund	140,853	140,855	(2)	17,713	17,711	123,142
	<u>Capital Project Funds</u>						
140	Capital Improvements	67,500	106,011	(38,511)	25,000	(13,511)	32,500
150	Community Center Construction	50,000	438,299	(388,299)	392,451	4,152	-
210	Tax Incremental District No. 1	197,403	122,444	74,959	(1,008,766)	(933,807)	-
250	CDBG	526,052	526,052	-	-	-	-
	<u>Enterprise Funds</u>						
300	Sewer Utility	218,494	333,553	(115,059)	3,234,091	3,119,032	-
400	Water Utility	162,067	241,715	(79,648)	1,508,066	1,428,418	-
TOTAL VILLAGE BUDGET		\$ 1,999,207	\$ 2,523,885	\$ (524,678)	\$ 5,904,343	\$ 5,379,665	\$ 410,430

The Village's property taxes are summarized as follows:

	Budget Year		Percentage Change Increase (Decrease)
	2021	2022	
General Fund	\$ 298,449	\$ 254,788	-14.63%
Debt Service Fund	-	123,142	100.00%
Capital Improvements	128,879	32,500	-74.78%
TOTAL	\$ 427,328	\$ 410,430	-3.95%
Assessed Tax Rate per Thousand	\$ 12.229	\$ 11.554	-5.51%
Equalized Tax Rate per Thousand	\$ 10.983	\$ 10.112	-7.93%

The Village's outstanding general obligation debt at December 31, 2021 will be: \$ 1,727,062

NOTICE IS HEREBY GIVEN that the Village Board will meet immediately following the completion of the Public Hearing for the purpose of acting on the proposed budget.

Dated this 2nd day of November, 2021
 Revised 11/19/2021
 Revised 11/24/2021

Hailey Roessler
 Village Clerk-Treasurer



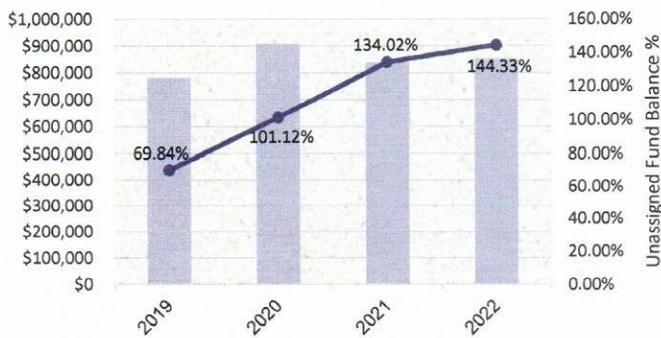
Village of Ridgeway 2022 Budget | General Fund

	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 10 MONTH ACTUAL	2021 ESTIMATED	2022 BUDGET	\$ Δ	% Δ
REVENUE								
Local property taxes	\$ 340,615	\$ 380,163	\$ 298,449	\$ 427,328	\$ 298,449	\$ 254,788	\$ (43,661)	-14.63%
Special assessments	2,401	2,053	-	-	-	3,010	3,010	
Intergovernmental	506,421	318,084	197,681	78,603	190,032	191,381	(6,300)	-3.19%
Licenses and permits	11,506	13,034	8,220	9,678	10,436	6,650	(1,570)	-19.10%
Fines and forfeitures	4,947	2,524	2,700	1,346	1,758	1,550	(1,150)	-42.59%
Public charges for services	41,853	48,990	43,938	36,357	64,986	45,450	1,512	3.44%
Intergovernmental charges for services	-	-	-	-	-	2,000	2,000	
Investment income	22,743	9,029	10,000	3,875	5,690	33,275	23,275	232.75%
Miscellaneous	8,414	12,230	5,111	6,957	9,625	15,763	10,652	208.41%
Proceeds from long-term debt	230,320	300,149	-	-	-	-	-	
Transfers in	35,069	40,027	40,000	-	-	50,000	10,000	25.00%
TOTAL REVENUE	1,204,289	1,126,283	606,099	564,144	580,976	603,867	(2,232)	-0.37%
EXPENDITURES								
General government	114,375	165,110	175,424	136,452	164,126	182,911	7,487	4.27%
Public safety	190,177	192,890	203,988	175,285	224,344	206,824	2,836	1.39%
Public works	149,483	147,216	153,709	112,488	140,868	170,150	16,441	10.70%
Health and human services	850	-	500	500	500	500	-	0.00%
Leisure activities	7,343	10,865	52,983	17,014	15,962	24,971	(28,012)	-52.87%
Capital outlay	608,839	105,271	-	33,014	42,538	5,000	5,000	
Debt service								
Principal on long-term debt	44,200	270,474	14,372	13,059	30,464	-	(14,372)	-100.00%
Interest and fiscal charges	2,641	6,305	5,123	4,701	6,866	-	(5,123)	-100.00%
Transfers out	-	7,776	-	-	25,000	-	-	
TOTAL EXPENDITURES	1,117,908	905,907	606,099	492,513	650,668	590,356	(15,743)	-2.60%
SURPLUS / DEFICIT	86,381	220,376	-	71,631	(69,692)	13,511	13,511	
BEGINNING FUND BALANCE	1,460,014	1,552,133	1,772,509	1,772,509	1,772,509	1,702,817		
ADJUSTMENTS TO FUND BALANCE	5,738							
YEAR END BALANCE	\$ 1,552,133	\$ 1,772,509	\$ 1,772,509	\$ 1,844,140	\$ 1,702,817	\$ 1,716,328		
COMPONENTS OF FUND BALANCE								
NONSPENDABLE	771,404	864,286	864,286	864,286	864,286	864,286		
UNASSIGNED	780,729	908,223	908,223	979,854	838,531	852,042		
TOTAL FUND BALANCE	\$ 1,552,133	\$ 1,772,509	\$ 1,772,509	\$ 1,844,140	\$ 1,702,817	\$ 1,716,328		
Unassigned fund balance as a % of expenditures (No Policy)	70%	101%	150%		134%	144%		

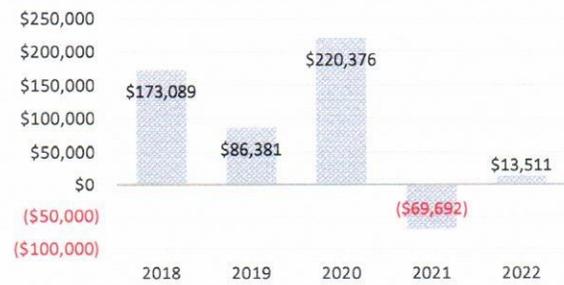


Village of Ridgeway 2022 Budget | General Fund

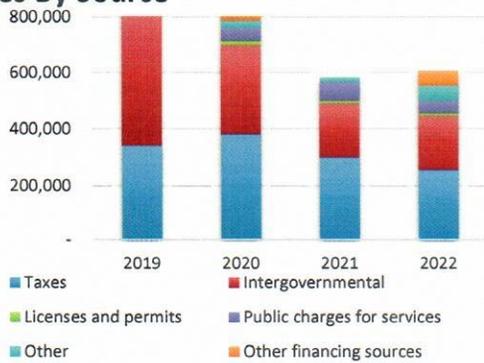
Unassigned Year End Fund Balance



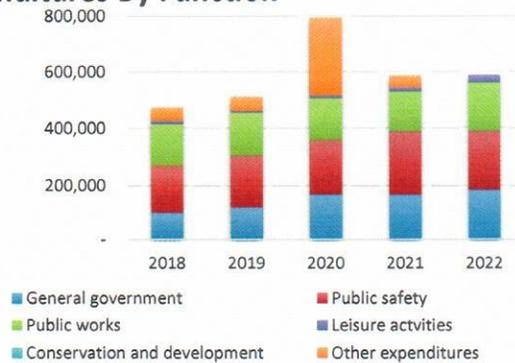
Fiscal Year Surplus / Deficit



Revenues By Source



Expenditures By Function





Village of Ridgeway Budget | General Fund

Account Description	Account Number	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 10 MONTH ACTUAL	2021 ESTIMATED	2022 BUDGET	\$ Δ	% Δ
REVENUE									
Taxes									
Real Estate Taxes	100-00-41110-000-000	\$ 328,772	\$ 380,163	\$ 298,449	\$ 427,328	\$ 298,449	\$ 254,788	\$ (43,661)	-14.63%
Lottery Credit	100-00-41200-000-000	11,843	-	-	-	-	-	-	-
Total Taxes		340,615	380,163	298,449	427,328	298,449	254,788	(43,661)	-14.63%
Special Assessments									
Special Assessments	100-00-42000-000-000	2,401	2,053	-	-	-	3,010	3,010	-
Total Special Assessments		2,401	2,053	-	-	-	3,010	3,010	-
Intergovernmental									
State Shared Revenues	100-00-43410-000-000	125,477	125,477	138,250	31,600	138,255	125,474	(12,776)	-9.24%
State Fire Insurance Dues	100-00-43420-000-000	1,572	1,619	1,600	1,804	1,805	1,800	200	12.50%
State Aids-Exempt Computer	100-00-43430-000-000	7	7	7	7	7	7	-	0.00%
Pers Property Tax Aid	100-00-43510-000-000	1,451	1,309	849	1,167	1,167	432	(417)	-49.12%
Law Enforcement Improvement	100-00-43521-000-000	-	320	-	-	-	-	-	-
State Aid-Police Grant	100-00-43522-000-000	1	-	-	-	-	-	-	-
State Highway Aids	100-00-43531-000-000	39,663	38,557	44,341	33,256	33,256	50,991	6,650	15.00%
State Aid-Recycling Grant	100-00-43545-000-000	2,633	2,634	2,600	2,643	2,643	2,643	43	1.65%
State- Dnr Pmt In Lieu Of Tax	100-00-43620-000-000	35	35	34	35	35	34	-	0.00%
State - Other State Payments	100-00-43690-000-000	35	12,190	-	-	-	-	-	-
Rfd Pension Reimb.	100-00-47323-000-000	10,547	7,301	10,000	8,091	12,864	10,000	-	0.00%
State Grant Hwy-Femacdb	250-00-43533-000-000	-	128,635	-	-	-	-	-	-
State Aid-Cdbg Grant	250-00-43550-000-000	325,000	-	-	-	-	-	-	-
Total Intergovernmental		506,421	318,084	197,681	78,603	190,032	191,381	(6,300)	-3.19%
Licenses and Permits									
Bus & Occupational License	100-00-44100-000-000	3,090	2,333	2,000	2,915	2,950	2,000	-	0.00%
Dog Licenses	100-00-44200-000-000	1,057	1,035	1,000	1,474	1,500	1,200	200	20.00%
Building Permits	100-00-44300-000-000	7,313	9,598	5,000	3,847	4,500	3,000	(2,000)	-40.00%
Chicken License	100-00-44400-000-000	46	18	20	26	26	20	-	0.00%
Burn Permit	100-00-44500-000-000	-	50	200	320	320	200	-	0.00%



Village of Ridgeway Budget | General Fund

Account Description	Account Number	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 10 MONTH ACTUAL	2021 ESTIMATED	2022 BUDGET	\$ Δ	% Δ
Planning And Zoning	100-00-44600-000-000	-	-	-	1,056	1,100	200	200	
Transient Merchant	100-00-44700-000-000	-	-	-	40	40	30	30	
Total Licenses and Permits		11,506	13,034	8,220	9,678	10,436	6,650	(1,570)	-19.10%
Fines and Forfeitures									
Municipal Citations	100-00-45101-000-000	4,847	2,205	2,500	1,346	1,758	1,500	(1,000)	-40.00%
Parking And Other Fines	100-00-45102-000-000	100	50	100	-	-	50	(50)	-50.00%
Stark Co Collections	100-00-45103-000-000	-	269	100	-	-	-	(100)	-100.00%
General Gov'T Fees	100-00-46100-000-000	295	4,988	-	200	257	200	200	
Total Fines and Forfeitures		5,242	7,512	2,700	1,546	2,015	1,750	(950)	-35.19%
Public Charges for Services									
Sanitation Income (Garbage)	100-00-46420-000-000	25,355	26,552	26,602	21,012	25,197	27,400	798	3.00%
Sanitation Income (Recycling)	100-00-46430-000-000	16,065	17,088	17,136	13,223	15,824	17,650	514	3.00%
Clean Up Day Recycling Fees	100-00-46435-000-000	138	362	200	1,922	23,709	200	-	0.00%
Total Public Charges for Services		41,558	44,002	43,938	36,157	64,730	45,250	1,312	2.99%
Intergovernmental Charges for Services									
Clean Up Day Recycling Fees	100-00-47100-000-000	-	-	-	-	-	2,000	2,000	
Total Intergovernmental Charges for Services		-	-	-	-	-	2,000	2,000	
Investment Income									
Interest Income	100-00-48110-000-000	22,730	9,029	10,000	3,875	5,690	10,000	-	0.00%
Interest On Advances	100-00-48111-000-000	-	-	-	-	-	23,000	23,000	
Interest On Special Assess	100-00-48130-000-000	13	-	-	-	-	275	275	
Total Investment Income		22,743	9,029	10,000	3,875	5,690	33,275	23,275	232.75%
Miscellaneous									
Rental Income	100-00-48200-000-000	800	-	150	3,230	4,055	12,500	12,350	8233.33%
Sale Of Fixed Assets	100-00-48309-000-000	-	-	-	3,000	4,770	-	-	
Donations	100-00-48500-000-000	-	10,000	-	-	-	-	-	
Other Misc Revenues	100-00-48900-000-000	7,614	2,230	200	727	800	3,000	2,800	1400.00%
Fund Balance Applied	100-00-49300-000-000	-	6	4,761	-	-	263	(4,498)	-94.48%



Village of Ridgeway Budget | General Fund

Account Description	Account Number	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 10 MONTH ACTUAL	2021 ESTIMATED	2022 BUDGET	\$ Δ	% Δ
Total Miscellaneous		8,414	12,236	5,111	6,957	9,625	15,763	10,652	208.41%
Proceeds from Long-Term Debt									
Loan Proceeds Clean Water	250-00-43560-000-000	-	300,149	-	-	-	-	-	-
Proceeds From Lt Debt	250-00-49100-000-000	230,320	-	-	-	-	-	-	-
Total Proceeds from Long-Term Debt		230,320	300,149	-	-	-	-	-	-
Transfers in									
Prop Tax Equivalent - Water	100-00-41310-000-000	35,069	40,027	40,000	-	-	50,000	10,000	25.00%
Total Transfers in		35,069	40,027	40,000	-	-	50,000	10,000	25.00%
TOTAL REVENUE		1,204,289	1,126,289	606,099	564,144	580,977	603,867	(2,232)	-0.37%



Village of Ridgeway Budget | General Fund

Account Description	Account Number	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 10 MONTH ACTUAL	2021 ESTIMATED	2022 BUDGET	\$ Δ	% Δ
EXPENDITURES									
General Government									
Village Board									
Board Wages	100-00-51100-110-000	14,029	14,297	12,000	1,129	1,525	13,500	1,500	12.50%
Board Payroll Taxes	100-00-51100-120-000	1,063	957	900	86	117	1,033	133	14.78%
Board Membership Dues	100-00-51100-130-000	-	-	380	379	380	425	45	11.84%
Board Travel/Mileage	100-00-51100-140-000	-	-	100	462	462	100	-	0.00%
Board Misc Expenses	100-00-51100-150-000	4,666	955	800	940	940	3,800	3,000	375.00%
Total Village Board		19,758	16,209	14,180	2,996	3,424	18,858	4,678	32.99%
Legal									
Legal Expense	100-00-51300-000-000	6,475	9,773	8,000	2,203	3,502	5,000	(3,000)	-37.50%
Building Inspector									
Building Inspector	100-00-51400-100-000	7,763	6,678	9,000	5,342	7,004	8,000	(1,000)	-11.11%
Building Insp Payroll Taxes	100-00-51400-110-000	594	511	689	409	536	612	(77)	-11.18%
Total Building Inspector		8,357	7,189	9,689	5,751	7,540	8,612	(1,077)	-11.12%
Village Clerk									
Clerk Wages	100-00-51420-110-000	23,324	45,323	26,724	33,805	38,000	38,805	12,081	45.21%
Clerk Payroll Taxes	100-00-51420-120-000	1,619	2,941	2,044	2,366	3,133	2,969	925	45.25%
Clerk Employee Benefits	100-00-51420-125-000	15,481	19,499	13,456	9,968	10,000	10,505	(2,951)	-21.93%
Clerk Office Supplies	100-00-51420-310-000	4,267	4,186	3,000	3,007	3,500	3,500	500	16.67%
Clerk Equipment Lease/Purchase	100-00-51420-315-000	1,678	-	500	531	531	500	-	0.00%
Clerk Information Technology	100-00-51420-316-000	-	2,124	12,000	1,936	6,736	2,000	(10,000)	-83.33%
Clerk Membership Dues	100-00-51420-320-000	610	639	300	65	103	300	-	0.00%
Clerk Telephone	100-00-51420-325-000	1,179	1,082	1,200	638	823	1,000	(200)	-16.67%
Clerk Utilities	100-00-51420-326-000	1	-	5,976	1,915	5,500	-	(5,976)	-100.00%
Clerk Training	100-00-51420-330-000	305	1,498	1,000	759	850	500	(500)	-50.00%
Clerk Travel/Mileage	100-00-51420-350-000	253	495	500	73	101	350	(150)	-30.00%
Clerk Miscellaneous	100-00-51420-380-000	1,044	820	100	24	24	100	-	0.00%
Licensing Expense	100-00-51430-000-000	132	74	150	53	-	-	(150)	-100.00%
Total Village Clerk		49,893	78,681	66,950	55,140	69,301	60,529	(6,421)	-9.59%



Village of Ridgeway Budget | General Fund

Account Description	Account Number	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 10 MONTH ACTUAL	2021 ESTIMATED	2022 BUDGET	\$ Δ	% Δ
Elections									
Election Notices	100-00-51420-370-000	63	68	100	-	-	100	-	0.00%
Election Wages	100-00-51420-371-000	494	2,381	1,500	845	845	3,000	1,500	100.00%
Election Supplies	100-00-51420-372-000	830	802	500	351	558	500	-	0.00%
Election Equipment	100-00-51420-375-000	770	-	3,000	3,141	3,141	500	(2,500)	-83.33%
Election Clerk - Wages	100-00-51440-110-000	-	2,318	5,587	6,086	7,860	-	(5,587)	-100.00%
Election Clerk Med/Ss	100-00-51440-120-000	-	157	427	450	563	-	(427)	-100.00%
Election Clerk Benefits	100-00-51440-125-000	-	874	2,090	1,579	1,772	-	(2,090)	-100.00%
Total Elections		2,157	6,600	13,204	12,452	14,739	4,100	(9,104)	-68.95%
Deputy Clerk									
Deputy Clerk - Wages	100-00-51421-110-000	-	7,253	22,019	14,165	20,000	16,474	(5,545)	-25.18%
Deputy Clerk Med/Ss	100-00-51421-120-000	-	493	1,684	1,001	936	1,261	(423)	-25.12%
Deputy Clerk Benefits	100-00-51421-125-000	-	2,708	8,239	3,662	3,928	3,886	(4,353)	-52.83%
Total Deputy Clerk		-	10,454	31,942	18,828	24,864	21,621	(10,321)	-32.31%
Insurance									
Worker'S Comp Insurance	100-00-51500-275-000	2,091	2,345	2,153	2,447	3,832	-	(2,153)	-100.00%
Village Insurance	100-00-51540-000-000	359	359	360	359	571	2,897	2,537	704.72%
General Gov'T Insurance	100-00-51938-000-000	4,603	4,661	3,076	6,093	6,093	3,075	(1)	-0.03%
Total Insurance		7,053	7,365	5,589	8,899	10,496	5,972	383	6.85%
Community Center									
General Buildings And Plant	100-00-51600-000-000	-	-	1,584	-	-	3,013	1,429	90.21%
Village Hall Utilities	100-00-51600-100-000	-	-	-	-	-	2,100	2,100	
Facilities Utilities	100-00-51980-760-000	-	-	7,176	9,925	10,000	16,400	9,224	128.54%
Facilities Improvements	100-00-51980-761-000	-	-	-	-	-	6,886	6,886	
Facilities Maintenance	100-00-51980-762-000	-	-	-	-	-	2,250	2,250	
Facilities Materials	100-00-51980-763-000	-	-	-	-	-	2,000	2,000	
Total Community Center		-	-	8,760	9,925	10,000	32,649	23,889	272.71%



Village of Ridgeway Budget | General Fund

Account Description	Account Number	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 10 MONTH ACTUAL	2021 ESTIMATED	2022 BUDGET	\$ Δ	% Δ
Other General Government									
Covid	100-00-51111-000-000	-	6,464	-	-	-	-	-	-
Audit/Accounting Expense	100-00-51500-200-000	9,541	7,386	8,475	8,560	9,000	12,475	4,000	47.20%
Assessment Of Property	100-00-51500-210-000	2,195	2,081	2,100	2,159	2,200	2,250	150	7.14%
Bank & Payroll Processing Fees	100-00-51500-220-000	360	360	360	270	360	360	-	0.00%
Software Subscriptions & Fees	100-00-51500-240-000	5,920	8,192	5,000	8,020	6,743	8,352	3,352	67.04%
Other General Gov'T	100-00-51980-000-000	2,666	4,356	1,173	1,251	1,957	150	(1,023)	-87.21%
Total Other General Government		20,682	28,839	17,108	20,260	20,260	23,587	6,479	37.87%
TOTAL GENERAL GOVERNMENT		114,375	165,110	175,422	136,454	164,126	180,928	5,506	3.14%
Public Safety									
Police									
Police - Wages	100-00-52100-110-000	37,932	47,019	49,140	40,844	50,440	55,112	5,972	12.15%
Police - Payroll Taxes	100-00-52100-120-000	2,772	3,171	3,759	2,997	3,678	4,217	458	12.18%
Police - Employee Benefits	100-00-52100-125-000	6,537	9,376	9,382	8,044	9,900	11,045	1,663	17.73%
Police - Office Supplies	100-00-52100-310-000	1,065	765	700	673	714	800	100	14.29%
Police - Misc Supplies	100-00-52100-315-000	3,226	1,858	1,000	974	1,361	1,100	100	10.00%
Police - Office Lease	100-00-52100-320-000	4,800	-	-	-	-	-	-	-
Police - Telephone	100-00-52100-325-000	1,762	863	1,000	551	681	1,000	-	0.00%
Police - Training/Education	100-00-52100-330-000	1,556	816	1,000	848	1,039	1,250	250	25.00%
Police - Travel/Mileage	100-00-52100-335-000	-	129	100	122	122	100	-	0.00%
Police - Vehicle Expense	100-00-52100-400-000	1,168	1,907	1,500	1,587	2,223	2,000	500	33.33%
Police - Fuel	100-00-52100-410-000	1,677	2,078	1,500	1,622	1,945	2,500	1,000	66.67%
Police - Equipment Purchased	100-00-52100-430-000	7,939	1,979	2,000	849	900	2,000	-	0.00%
Police - Uniforms	100-00-52100-431-000	-	318	1,700	1,727	1,727	600	(1,100)	-64.71%
Police - Ammunition	100-00-52100-432-000	-	-	2,000	1,180	1,876	600	(1,400)	-70.00%
Police - Legal & Collections	100-00-52100-440-000	65	367	1,000	200	318	1,000	-	0.00%
Police - Computer/Software	100-00-52100-450-000	2,263	2,389	2,400	2,544	3,688	2,900	500	20.83%
Police - Utilities	100-00-52100-760-000	-	-	7,176	3,236	3,687	1,700	(5,476)	-76.31%
Total Police		72,762	73,035	85,357	67,998	84,299	87,924	2,567	3.01%



Village of Ridgeway Budget | General Fund

Account Description	Account Number	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 10 MONTH ACTUAL	2021 ESTIMATED	2022 BUDGET	\$ Δ	% Δ
Fire Protection									
Fire Dept Operations	100-00-52200-245-000	46,355	46,930	47,430	47,430	75,414	47,500	70	0.15%
Fire Dues 2%	100-00-52200-245-001	1,572	1,619	1,600	1,804	1,804	1,800	200	12.50%
Fire Dept Pension Expense	100-00-52200-260-000	10,547	7,301	10,000	8,091	12,864	10,000	-	0.00%
Hydrant Rental	100-00-52200-265-000	53,367	58,364	54,000	44,370	44,370	54,000	-	0.00%
Total Fire Protection		111,841	114,214	113,030	101,695	134,452	113,300	270	0.24%
Ambulance									
Ambulance Annual Contract	100-00-52300-245-000	5,574	5,641	5,600	5,592	5,592	5,600	-	0.00%
Total Ambulance		5,574	5,641	5,600	5,592	5,592	5,600	-	0.00%
TOTAL PUBLIC SAFETY		190,177	192,890	203,987	175,285	224,343	206,824	2,837	1.39%
Public Works									
Streets									
Streets - Wages	100-00-53311-110-000	47,592	46,312	47,849	38,052	47,420	56,236	8,387	17.53%
Streets - Payroll Taxes	100-00-53311-120-000	3,434	3,313	3,660	2,911	3,628	4,302	642	17.54%
Streets - Employee Benefits	100-00-53311-125-000	9,276	1,028	1,122	1,236	1,271	1,122	-	0.00%
Streets - Garage Maintenance	100-00-53311-710-000	2,647	296	1,200	525	556	5,000	3,800	316.67%
Streets Maintenance	100-00-53311-715-000	2,801	9,287	10,000	6,470	6,500	10,000	-	0.00%
Streets - Equipment - New	100-00-53311-720-000	510	(70)	3,700	-	-	4,000	300	8.11%
Streets - Equipment Rental	100-00-53311-721-000	3,660	3,660	3,800	3,660	5,819	3,800	-	0.00%
Streets - Equip Repair/Maint	100-00-53311-722-000	4,679	5,500	3,500	3,641	2,695	3,500	-	0.00%
Streets - Fuel	100-00-53311-730-000	4,918	3,510	3,500	2,580	3,466	4,000	500	14.29%
Streets - Materials	100-00-53311-735-000	4,461	4,425	4,500	2,150	1,360	4,500	-	0.00%
Streets - Garden Club	100-00-53311-736-000	-	1,617	2,500	2,383	2,383	1,500	(1,000)	-40.00%
Streets - Salt	100-00-53311-740-000	7,743	8,073	6,000	-	6,000	6,000	-	0.00%
Streets - Supplies. Ofc & Gen	100-00-53311-745-000	401	84	300	185	294	300	-	0.00%
Streets - Telephone/Cell	100-00-53311-750-000	556	38	40	29	35	40	-	0.00%
Streets - Uniforms	100-00-53311-755-000	540	437	600	664	763	800	200	33.33%
Streets - Utilities	100-00-53311-760-000	3,111	3,282	3,200	2,638	3,409	3,500	300	9.38%
Streets - Snow Removal	100-00-53311-770-000	813	-	3,000	-	-	3,000	-	0.00%
Total Streets		97,142	90,792	98,471	67,124	85,599	111,600	13,129	13.33%



Village of Ridgeway Budget | General Fund

Account Description	Account Number	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 10 MONTH ACTUAL	2021 ESTIMATED	2022 BUDGET	\$ Δ	% Δ
Street Lighting									
Street (Hwy) Lighting	100-00-53420-000-000	11,612	12,176	11,000	10,282	11,407	13,000	2,000	18.18%
Total Street Lighting		11,612	12,176	11,000	10,282	11,407	13,000	2,000	18.18%
Sidewalk Maintenance									
Sidewalk Maintenance	100-00-53432-000-000	-	-	500	500	500	500	-	0.00%
Total Sidewalk Maintenance		-	-	500	500	500	500	-	0.00%
Garbage Collection									
Garbage Collection	100-00-53620-000-000	24,710	26,712	26,602	20,025	24,764	27,400	798	3.00%
Total Garbage Collection		24,710	26,712	26,602	20,025	24,764	27,400	798	3.00%
Recycling Collection									
Recycling Collection	100-00-53635-000-000	16,019	17,536	17,136	14,558	18,598	17,650	514	3.00%
Total Recycling Collection		16,019	17,536	17,136	14,558	18,598	17,650	514	3.00%
TOTAL PUBLIC WORKS		149,483	147,216	153,709	112,489	140,868	170,150	16,441	10.70%
Health and Human Services									
Animal Control									
Animal Control	100-00-54100-000-000	850	-	500	500	500	500	-	0.00%
Total Animal Control		850	-	500	500	500	500	-	0.00%
TOTAL HEALTH AND HUMAN SERVICES		850	-	500	500	500	500	-	0.00%
Leisure Activities									
Facilities									
Facilities Personel - Wages	100-00-55140-110-000	-	-	23,061	6,866	6,512	1,950	(21,111)	-91.54%
Facilities - Payroll Taxes	100-00-55140-120-000	-	-	1,764	417	800	150	(1,614)	-91.50%
Facilities - Employee Benefits	100-00-55140-125-000	-	-	16,356	606	219	-	(16,356)	-100.00%
Total Facilities		-	-	41,181	7,889	7,531	2,100	(39,081)	-94.90%



Village of Ridgeway Budget | General Fund

Account Description	Account Number	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 10 MONTH ACTUAL	2021 ESTIMATED	2022 BUDGET	\$ Δ	% Δ
Parks									
Park - Wages	100-00-55200-110-000	549	6,138	4,930	2,793	2,301	13,725	8,795	178.40%
Park - Payroll Taxes	100-00-55200-120-000	34	381	377	173	380	1,050	673	178.51%
Park - Employee Benefits	100-00-55200-125-000	8	94	96	112	94	96	-	0.00%
Park - Fuel	100-00-55200-730-000	359	303	400	1,321	1,500	2,000	1,600	400.00%
Park - Materials	100-00-55200-744-000	1,654	462	1,500	1,371	589	1,000	(500)	-33.33%
Park - Supplies	100-00-55200-745-000	1,811	1,446	2,000	2,259	2,266	2,500	500	25.00%
Park - Utilities	100-00-55200-760-000	1,026	720	500	-	-	500	-	0.00%
Park - Lights	100-00-55200-765-000	1,902	1,321	2,000	1,095	1,300	2,000	-	0.00%
Total Parks		7,343	10,865	11,803	9,124	8,430	22,871	11,068	93.77%
TOTAL LEISURE ACTIVITIES		7,343	10,865	52,984	17,013	15,961	24,971	(28,013)	-52.87%
Capital Outlay									
Capital Outlay									
Capital Outlay	100-00-57000-000-000	3,472	-	-	16,600	16,600	-	-	-
General Government Outlay	100-00-57190-000-000	-	18,185	-	-	-	-	-	-
Law Enforcement Outlay	100-00-57210-000-000	-	-	-	-	-	5,000	5,000	-
Highway Equipment Outlay	100-00-57324-000-000	7,105	-	-	-	-	-	-	-
Highway & Street Outlay	100-00-57331-000-000	20,620	12,484	-	8,556	13,603	-	-	-
Parks Outlay	100-00-57620-000-000	3,045	3,829	-	2,998	4,766	-	-	-
Tif Outlay	100-00-57725-000-000	1,207	-	-	4,860	7,569	-	-	-
Highway & Street Construction	250-00-53315-000-000	573,390	70,773	-	-	-	-	-	-
Total Capital Outlay		608,839	105,271	-	33,014	42,538	5,000	5,000	-
TOTAL CAPITAL OUTLAY		608,839	105,271	-	33,014	42,538	5,000	5,000	-



Village of Ridgeway Budget | General Fund

Account Description	Account Number	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 10 MONTH ACTUAL	2021 ESTIMATED	2022 BUDGET	\$ Δ	% Δ
Other Financing Uses									
Debt Service									
Principle On Lt Debt	100-00-58100-000-000	44,200	28,661	14,372	13,059	30,464	-	(14,372)	-100.00%
Interest & Fiscal Charges	100-00-58290-000-000	854	155	5,123	4,701	6,866	-	(5,123)	-100.00%
Principle On Lt Debt Gf	250-00-58100-000-000	-	241,813	-	-	-	-	-	-
Debt Service Interest Gf	250-00-58200-000-000	-	6,150	-	-	-	-	-	-
Cdbg Interest Expense	250-00-58290-000-000	1,787	-	-	-	-	-	-	-
Total Debt Service		46,841	276,779	19,495	17,760	37,330	-	(19,495)	-100.00%
Transfers to other funds									
Transfers To Other Funds-Gener	100-00-59200-000-000	-	7,776	-	-	25,000	-	-	-
Total Transfers to other funds		-	7,776	-	-	25,000	-	-	-
TOTAL OTHER FINANCING USES		46,841	284,555	19,495	17,760	62,330	-	(19,495)	-100.00%
TOTAL EXPENDITURES		1,117,908	905,907	606,097	492,515	650,666	588,373	(17,724)	-2.92%



Village of Ridgeway Budget | ARPA Fund

Account Description	Account Number	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 10 MONTH ACTUAL	2021 ESTIMATED	2022 BUDGET	\$ Δ	% Δ
REVENUE									
Taxes									
#N/A		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Taxes		-	-	-	-	-	-	-	-
Intergovernmental									
Arpa State Aid	220-00-43211-000-000	-	-	-	32,971	32,971	32,971	32,971	
Total Intergovernmental		-	-	-	32,971	32,971	32,971	32,971	
TOTAL REVENUE		-	-	-	32,971	32,971	32,971	32,971	
EXPENDITURES									
Capital Outlay									
Capital Outlay									
Sewer Infrastructure Improvements	220-00-53610-000-000	-	-	-	-	-	14,600	14,600	
Water Infrastructure Improvements	220-00-53700-000-000	-	-	-	-	-	10,000	10,000	
Total Capital Outlay		-	-	-	-	-	24,600	24,600	
TOTAL CAPITAL OUTLAY		-	-	-	-	-	24,600	24,600	
TOTAL EXPENDITURES		-	-	-	-	-	24,600	24,600	
SURPLUS / DEFICIT		-	-	-	32,971	32,971	8,371	8,371	
BEGINNING FUND BALANCE		-	-	-	-	-	32,971	41,342	
YEAR END BALANCE		\$ -	\$ -	\$ -	\$ 32,971	\$ 32,971	\$ 41,342	\$ 49,713	



Village of Ridgeway Budget | Debt Service Fund

Account Description	Account Number	2020 ACTUAL	2021 BUDGET	2021 10 MONTH ACTUAL	2021 ESTIMATED	2022 BUDGET	\$ Δ	% Δ
REVENUE								
Taxes								
Real Estate Taxes	340-00-41110-000-000	\$ -	\$ -	\$ -	\$ -	\$ 123,142	\$ 123,142	
Total Taxes		-	-	-	-	123,142	123,142	
Proceeds from Long-Term Debt								
Proceeds From Bank Loans	340-00-49100-000-000	-	-	-	17,713	17,711	17,711	
Total Proceeds from Long-Term Debt		-	-	-	17,713	17,711	17,711	
TOTAL REVENUE		-	-	-	17,713	140,853	140,853	
EXPENDITURES								
Other Financing Uses								
Debt Service								
Principal On Lt Debt Gf	340-00-58100-000-000	-	-	-	-	120,696	120,696	
Interest & Fiscal Charges Gf	340-00-58290-000-000	-	-	-	-	20,159	20,159	
Total Debt Service		-	-	-	-	140,855	140,855	
TOTAL OTHER FINANCING USES		-	-	-	-	140,855	140,855	
TOTAL EXPENDITURES		-	-	-	-	140,855	140,855	
SURPLUS / DEFICIT		-	-	-	17,713	(2)	(2)	(2)
BEGINNING FUND BALANCE		-	-	-	-	17,713	17,711	
YEAR END BALANCE		\$ -	\$ -	\$ -	\$ 17,713	\$ 17,711	\$ 17,709	



Village of Ridgeway Budget | Capital Improvements

Account Description	Account Number	2020 ACTUAL	2021 BUDGET	2021 10 MONTH ACTUAL	2021 ESTIMATED	2022 BUDGET	\$ Δ	% Δ
REVENUE								
Taxes								
Real Estate Taxes	140-00-41110-000-000	\$ -	\$ 128,879	\$ -	\$ 128,879	\$ 32,500	\$ (96,379)	-74.78%
Total Taxes		-	128,879	-	128,879	32,500	(96,379)	-74.78%
Intergovernmental								
State Aid-Cdbg Grant	140-00-43550-000-000	-	453,302	-	-	-	(453,302)	-100.00%
Grant Proceeds	140-00-43600-000-000	-	-	-	-	25,000	25,000	
Total Intergovernmental		-	453,302	-	-	25,000	(428,302)	-94.48%
Proceeds from Long-Term Debt								
Proceeds From Lt Debt	140-00-49100-000-000	620,000	1,160,000	-	-	-	(1,160,000)	-100.00%
Proceeds Lt Bank Loan-Cdbg	140-00-49140-000-000	-	276,800	-	-	10,000	(266,800)	-96.39%
Total Proceeds from Long-Term Debt		620,000	1,436,800	-	-	10,000	(1,426,800)	-99.30%
Transfers in								
Txfrs From Other Funds	140-00-49200-000-000	-	-	-	3,644	-	-	
Total Transfers in		-	-	-	3,644	-	-	
TOTAL REVENUE		620,000	2,018,981	-	132,523	67,500	(1,951,481)	-96.66%
EXPENDITURES								
Capital Outlay								
Capital Outlay								
General Government Outlay	140-00-57190-000-000	-	949,008	46,371	-	42,500	(906,508)	-95.52%
Highway Equipment Outlay	140-00-57324-000-000	-	70,000	8,000	70,000	-	(70,000)	-100.00%
Highway & Street Outlay	140-00-57331-000-000	-	730,100	-	-	50,000	(680,100)	-93.15%
Parks Outlay	140-00-57620-000-000	-	100,000	340	22,500	13,511	(86,489)	-86.49%
Total Capital Outlay		-	1,849,108	54,711	92,500	106,011	(1,743,097)	-94.27%
TOTAL CAPITAL OUTLAY		-	1,849,108	54,711	92,500	106,011	(1,743,097)	-94.27%



Village of Ridgeway Budget | Capital Improvements

Account Description	Account Number	2020 ACTUAL	2021 BUDGET	2021 10 MONTH ACTUAL	2021 ESTIMATED	2022 BUDGET	\$ Δ	% Δ
Other Financing Uses								
Debt Service								
Principle On Lt Debt Gf	140-00-58100-000-000	-	138,906	115,647	169,143	-	(138,906)	-100.00%
Interest & Fiscal Charges	140-00-58290-000-000	-	30,967	7,849	15,880	-	(30,967)	-100.00%
Total Debt Service		-	169,873	123,496	185,023	-	(169,873)	-100.00%
Transfers to other funds								
Transfers To Other Funds	140-00-59200-000-000	-	-	-	450,000	-	-	
Total Transfers to other funds		-	-	-	450,000	-	-	
TOTAL OTHER FINANCING USES		-	169,873	123,496	635,023	-	(169,873)	-100.00%
TOTAL EXPENDITURES		-	2,018,981	178,207	727,523	106,011	(1,912,970)	-94.75%
SURPLUS / DEFICIT		620,000	-	(178,207)	(595,000)	(38,511)	(38,511)	
BEGINNING FUND BALANCE		-	620,000	620,000	620,000	25,000	(13,511)	
YEAR END BALANCE		\$ 620,000	\$ 620,000	\$ 441,793	\$ 25,000	\$ (13,511)	\$ (52,022)	



Village of Ridgeway Budget | Community Center Construction

Account Description	Account Number	2020 ACTUAL	2021 BUDGET	2021 10 MONTH ACTUAL	2021 ESTIMATED	2022 BUDGET	\$ Δ	% Δ
REVENUE								
Miscellaneous								
Community Center Donations	150-00-48500-000-001	10,000	-	68,637	68,637	50,000	50,000	
Total Miscellaneous		10,000	-	68,637	68,637	50,000	50,000	
Transfers in								
Transfers From Other Funds	150-00-49200-000-000	-	-	450,000	450,000	-	-	
Total Transfers in		-	-	450,000	450,000	-	-	
TOTAL REVENUE		10,000	-	518,637	518,637	50,000	50,000	
EXPENDITURES								
Leisure Activities								
Community Center								
Community Center Operations	150-00-55190-000-000	-	-	-	-	10,000	10,000	
Total Community Center		-	-	-	-	10,000	10,000	
TOTAL LEISURE ACTIVITIES		-	-	-	-	10,000	10,000	
Capital Outlay								
Capital Outlay								
Community Center Outlay	150-00-57630-000-000	-	-	23,186	136,186	428,299	428,299	
Total Capital Outlay		-	-	23,186	136,186	428,299	428,299	
TOTAL CAPITAL OUTLAY		-	-	23,186	136,186	428,299	428,299	
TOTAL EXPENDITURES		-	-	23,186	136,186	438,299	438,299	
SURPLUS / DEFICIT		10,000	-	495,451	382,451	(388,299)	(388,299)	
BEGINNING FUND BALANCE		-	10,000	10,000	10,000	392,451	4,152	
YEAR END BALANCE		\$ 10,000	\$ 10,000	\$ 505,451	\$ 392,451	\$ 4,152	\$ (384,147)	



Village of Ridgeway Budget | CDBG

Account Description	Account Number	2020 ACTUAL	2021 BUDGET	2021 10 MONTH ACTUAL	2021 ESTIMATED	2022 BUDGET	\$ Δ	% Δ
REVENUE								
Intergovernmental								
State Aid-Cdbg Grant	250-00-43550-000-000	-	-	275,000	275,000	139,235	139,235	
Total Intergovernmental		-	-	275,000	275,000	139,235	139,235	
Proceeds from Long-Term Debt								
Loan Proceeds Clean Water	250-00-43560-000-000	-	-	-	308,722	386,817	386,817	
Total Proceeds from Long-Term Debt		-	-	-	308,722	386,817	386,817	
TOTAL REVENUE		-	-	275,000	583,722	526,052	526,052	
EXPENDITURES								
Capital Outlay								
Capital Outlay								
Highway & Street Construction	250-00-53315-000-000	-	-	423,722	583,722	526,052	526,052	
Total Capital Outlay		-	-	423,722	583,722	526,052	526,052	
TOTAL CAPITAL OUTLAY		-	-	423,722	583,722	526,052	526,052	
TOTAL EXPENDITURES		-	-	423,722	583,722	526,052	526,052	
SURPLUS / DEFICIT		-	-	(148,722)	-	-	-	
BEGINNING FUND BALANCE		-	-	-	-	-	-	
YEAR END BALANCE		\$ -	\$ -	\$ (148,722)	\$ -	\$ -	\$ -	



Village of Ridgeway Budget | Tax Incremental District No. 1

Account Description	Account Number	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 10 MONTH ACTUAL	2021 ESTIMATED	2022 BUDGET	\$ Δ	% Δ
REVENUE									
Taxes									
Tax Increments (Tid)	210-00-41120-000-000	\$ -	\$ 18,264	\$ -	\$ 77,478	\$ 77,478	\$ 115,194	\$ 115,194	
Total Taxes		-	18,264	-	77,478	77,478	115,194	115,194	
Intergovernmental									
Pers Property Tax Aid	210-00-43510-000-000	16	432	-	849	849	1,309	1,309	
Total Intergovernmental		16	432	-	849	849	1,309	1,309	
Miscellaneous									
Miscellaneous Income	210-00-48900-000-000	-	12,823	-	-	-	-	-	
Proceeds From Property Sales	210-00-49130-000-000	91,710	224,015	-	73,082	73,082	80,900	80,900	
Total Miscellaneous		91,710	236,838	-	73,082	73,082	80,900	80,900	
Proceeds from Long-Term Debt									
Proceeds From Lt Debt	210-00-49100-000-000	407,008	624,921	-	-	-	-	-	
Txfrs From Other Funds-Tid 1	210-00-49200-000-000	-	7,776	-	-	-	-	-	
Total Proceeds from Long-Term Debt		407,008	632,697	-	-	-	-	-	
TOTAL REVENUE		498,734	888,231	-	151,409	151,409	197,403	197,403	
EXPENDITURES									
General Government									
TID Administration									
Legal Expense	210-00-51300-000-000	-	2,664	-	-	-	-	-	
Administration & Fees	210-00-51940-000-000	-	-	-	-	-	3,150	3,150	
Total TID Administration		-	2,664	-	-	-	3,150	3,150	
TOTAL GENERAL GOVERNMENT		-	2,664	-	-	-	3,150	3,150	



Village of Ridgeway Budget | Tax Incremental District No. 1

Account Description	Account Number	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 10 MONTH ACTUAL	2021 ESTIMATED	2022 BUDGET	\$ Δ	% Δ
Conservation and Development Planning									
Economic Development - Tid	210-00-56700-000-000	-	1,142	-	-	-	-	-	-
Total Planning		-	1,142	-	-	-	-	-	-
TOTAL CONSERVATION AND DEVELOPMENT		-	1,142	-	-	-	-	-	-
Capital Outlay									
Capital Outlay									
TIF Capital Outlay	210-00-57735-000-000	410,776	713,116	-	58,189	58,189	-	-	-
Total Capital Outlay		410,776	713,116	-	58,189	58,189	-	-	-
TOTAL CAPITAL OUTLAY		410,776	713,116	-	58,189	58,189	-	-	-
Other Financing Uses									
Debt Service									
Principle On Tif Loan	210-00-58100-000-000	140,284	236,460	-	-	-	73,861	73,861	-
Tif Interest & Fiscal Charges	210-00-58290-000-000	4,994	8,313	-	168,313	263,246	22,433	22,433	-
Interest On Advances	210-00-58291-000-000	-	-	-	-	-	23,000	23,000	-
Total Debt Service		145,278	244,773	-	168,313	263,246	119,294	119,294	-
TOTAL OTHER FINANCING USES		145,278	244,773	-	168,313	263,246	119,294	119,294	-
TOTAL EXPENDITURES		556,054	961,695	-	226,502	321,435	122,444	122,444	-
SURPLUS / DEFICIT		(57,320)	(73,464)	-	(75,093)	(170,026)	74,959	74,959	-
BEGINNING FUND BALANCE		(617,956)	(675,276)	(838,740)	(838,740)	(838,740)	(1,008,766)	(170,026)	-
ADJUSTMENTS TO FUND BALANCE		-	(90,000)	-	-	-	-	-	-
YEAR END BALANCE		\$ (675,276)	\$ (838,740)	\$ (838,740)	\$ (913,833)	\$ (1,008,766)	\$ (933,807)	\$ (95,067)	-



Village of Ridgeway 2022 Budget | Sewer Utility

	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 10 MONTH ACTUAL	2021 ESTIMATED	2022 BUDGET	\$ Δ	% Δ
OPERATING REVENUES								
Measured sewer service	\$ 222,152	\$ 231,879	\$ 207,177	\$ 172,800	\$ 207,577	\$ 213,394	\$ 6,217	3.00%
Penalties	784	754	600	661	786	600	-	0.00%
Intergovernmental revenues	78,126	-	-	-	-	-	-	
TOTAL OPERATING REVENUES	301,062	232,633	207,777	173,461	208,363	213,994	6,217	2.99%
OPERATING EXPENSES								
Operation and maintenance	72,901	123,385	117,877	90,956	102,737	113,636	(4,241)	-3.60%
Depreciation	74,564	169,612	67,000	127,206	195,568	173,000	106,000	158.21%
Taxes	3,400	2,859	2,779	2,071	2,506	2,984	205	7.38%
TOTAL OPERATING EXPENSES	150,865	295,856	187,656	220,233	300,811	289,620	101,964	54.34%
OPERATING INCOME (LOSS)	150,197	(63,223)	20,121	(46,772)	(92,448)	(75,626)	(95,747)	-475.86%
NONOPERATING REVENUES (EXPENSES)								
Investment income	3,441	1,263	3,000	832	1,112	3,000	-	0.00%
Interest and amortization expense	(49,211)	(41,458)	(41,431)	(22,068)	(41,746)	(43,933)	(2,502)	6.04%
Miscellaneous	-	-	117,910	-	-	1,500	(116,410)	-98.73%
Miscellaneous	-	-	(346,180)	(33,000)	(33,000)	-	346,180	-100.00%
TOTAL NONOPERATING REVENUES (EXPENSES)	(45,770)	(40,195)	(266,701)	(54,236)	(73,634)	(39,433)	227,268	-85.21%
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	104,427	(103,418)	(246,580)	(101,008)	(166,082)	(115,059)	131,521	
CONTRIBUTIONS AND TRANSFERS								
Capital contributions	2,527,966	288,092	190,640	-	-	-	(190,640)	-100.00%
TOTAL CONTRIBUTIONS AND TRANSFERS	2,527,966	288,092	190,640	-	-	-	(190,640)	-100.00%
CHANGE IN NET POSITION	2,632,393	184,674	(55,940)	(101,008)	(166,082)	(115,059)	(59,119)	105.68%
BEGINNING FUND BALANCE	583,106	3,215,499	3,400,173	3,400,173	3,400,173	3,234,091		
YEAR END BALANCE	\$ 3,215,499	\$ 3,400,173	\$ 3,344,233	\$ 3,299,165	\$ 3,234,091	\$ 3,119,032		



Village of Ridgeway 2022 Budget | Sewer Utility Detail

Account Description	Account Number	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 10 MONTH ACTUAL	2021 ESTIMATED	2022 BUDGET	\$ Δ	% Δ
OPERATING REVENUES									
Measured sewer service									
Measured Sewer Residential	300-00-46411-001-622	\$ 191,189	\$ 202,036	\$ 186,427	\$ 155,413	\$ 186,645	\$ 192,020	\$ 5,593	3.00%
Measured Sewer Commercial	300-00-46411-002-622	9,280	8,369	7,485	6,900	8,289	7,710	225	3.01%
Measured Sewer Pub Authority	300-00-46411-004-622	10,996	10,325	2,892	1,994	2,411	2,979	87	3.01%
Measured Sewer Multi Family	300-00-46411-005-622	10,687	11,149	10,373	8,495	10,232	10,685	312	3.01%
Total Measured sewer service		222,152	231,879	207,177	172,802	207,577	213,394	6,217	3.00%
Penalties									
Forfeited Discounts	300-00-46415-000-622	784	754	600	661	786	600	-	0.00%
Total Penalties		784	754	600	661	786	600	-	0.00%
Intergovernmental revenues									
Proceeds Lt Bank Loan-Cdbg	300-00-49140-000-000	78,126	-	-	-	-	-	-	-
Total Intergovernmental revenues		78,126	-	-	-	-	-	-	0.00%
TOTAL OPERATING REVENUES		301,062	232,633	207,777	173,463	208,363	213,994	6,217	2.99%
OPERATING EXPENSES									
Operation and maintenance									
Uniforms	300-00-53311-000-852	358	444	300	254	310	350	50	16.67%
Wages - Direct Labor	300-00-53610-000-820	29,591	32,194	28,938	24,886	30,315	29,666	728	2.52%
Operation Expenses	300-00-53610-000-821	(40)	40,992	38,000	33,283	33,300	30,000	(8,000)	-21.05%
Fuel-Auto	300-00-53610-000-822	917	644	650	514	694	1,000	350	53.85%
Utilities	300-00-53610-000-823	2,704	3,762	3,800	3,055	3,864	4,400	600	15.79%
Other Supplies & Expenses	300-00-53610-000-827	2,115	1,452	1,800	2,282	3,611	1,800	-	0.00%
Maint Of Treatment System	300-00-53611-000-833	1,799	331	1,000	263	419	4,000	3,000	300.00%
Billing & Accounting	300-00-53612-000-840	6,266	8,625	10,450	5,821	7,590	7,125	(3,325)	-31.82%
Admin & General Wages	300-00-53612-000-850	6,789	6,220	7,388	2,392	2,699	9,344	1,956	26.48%
Office Supplies	300-00-53612-000-851	716	430	500	120	160	500	-	0.00%
Contracted Services	300-00-53612-000-852	6,677	13,726	13,000	7,445	8,572	13,000	-	0.00%
Insurance	300-00-53612-000-853	6,694	7,005	6,813	8,540	8,540	8,535	1,722	25.28%
Employee Benefits	300-00-53612-000-854	3,781	3,875	4,488	1,631	2,017	3,166	(1,322)	-29.46%
Vehicle Expense	300-00-53700-000-660	155	-	250	429	580	250	-	0.00%
Training & Education	300-00-53710-000-689	75	150	500	41	66	500	-	0.00%



Village of Ridgeway 2022 Budget | Sewer Utility Detail

Account Description	Account Number	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 10 MONTH ACTUAL	2021 ESTIMATED	2022 BUDGET	\$ Δ	% Δ
General Government Outlay	300-00-57190-000-000	4,304	3,535	-	-	-	-	-	
Total Operation and maintenance		72,901	123,385	117,877	90,956	102,737	113,636	(4,241)	-3.60%
Depreciation									
Depr Expense - Sewer	300-00-53615-000-403	74,564	169,612	67,000	127,206	195,568	173,000	106,000	158.21%
Total Depreciation		74,564	169,612	67,000	127,206	195,568	173,000	106,000	158.21%
Taxes									
Payroll Taxes	300-00-53612-000-855	2,642	2,859	2,779	2,071	2,506	2,984	205	7.38%
Taxes-Pt Equivalent	300-00-53730-004-408	758	-	-	-	-	-	-	
Total Taxes		3,400	2,859	2,779	2,071	2,506	2,984	205	7.38%
TOTAL OPERATING EXPENSES		150,865	295,856	187,656	220,233	300,811	289,620	101,964	54.34%
OPERATING INCOME (LOSS)		150,197	(63,223)	20,121	(46,770)	(92,448)	(75,626)	(95,747)	-475.86%
NONOPERATING REVENUES (EXPENSES)									
Investment income									
Interest Income	300-00-48110-000-419	3,441	1,263	3,000	833	1,112	3,000	-	0.00%
Total Interest Income		3,441	1,263	3,000	833	1,112	3,000	-	0.00%
Interest and amortization expense									
Interest Expense - Sewer	300-00-58200-000-427	(23,874)	(1,658)	(2,185)	(2,278)	(2,500)	(5,365)	(3,180)	145.54%
Interest Expense Usda Rd Loan	300-00-58200-000-428	(25,337)	(39,800)	(39,246)	(19,791)	(39,246)	(38,568)	678	-1.73%
Total Interest and amortization expense		(49,211)	(41,458)	(41,431)	(22,069)	(41,746)	(43,933)	(2,502)	6.04%
Miscellaneous									
Misc Non Operating Revenue	300-00-46452-000-421	-	-	1,500	-	-	1,500	-	0.00%
Proceeds From Lt Bank Loans	300-00-49120-000-000	-	-	116,410	-	-	-	(116,410)	-100.00%
Proceeds From Usda Rd Grant	300-00-49130-000-000	2,527,966	-	-	-	-	-	-	
Cdbg Outlay	300-00-57190-100-000	-	-	(307,050)	-	-	-	307,050	-100.00%
Principle On Lt Debt	300-00-58100-000-000	-	-	(6,130)	-	-	-	6,130	-100.00%
Principle On Rd Loan	300-00-58100-000-428	-	-	(33,000)	(33,000)	(33,000)	-	33,000	-100.00%
Total Miscellaneous		2,527,966	-	(228,270)	(33,000)	(33,000)	1,500	229,770	-100.66%



Village of Ridgeway 2022 Budget | Sewer Utility Detail

Account Description	Account Number	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 10 MONTH ACTUAL	2021 ESTIMATED	2022 BUDGET	\$ Δ	% Δ
TOTAL NONOPERATING REVENUES (EXPENSES)		2,482,196	(40,195)	(266,701)	(54,236)	(73,634)	(39,433)	227,268	-85.21%
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS		2,632,393	(103,418)	(246,580)	(101,006)	(166,082)	(115,059)	131,521	-53.34%
CONTRIBUTIONS AND TRANSFERS									
State Aid-Cdbg Grant	300-00-43550-000-000	-	-	190,640	-	-	-	(190,640)	-100.00%
Capital Contributions	300-00-46415-000-421	-	288,092	-	-	-	-	-	
TOTAL CONTRIBUTIONS AND TRANSFERS		-	288,092	190,640	-	-	-	(190,640)	-100.00%
CHANGE IN NET POSITION		2,632,393	184,674	(55,940)	(101,006)	(166,082)	(115,059)	(59,119)	105.68%
BEGINNING FUND BALANCE		583,106	3,215,499	3,400,173	3,400,173	3,400,173	3,234,091		
YEAR END BALANCE		\$ 3,215,499	\$ 3,400,173	\$ 3,344,233	\$ 3,299,167	\$ 3,234,091	\$ 3,119,032		



Village of Ridgeway 2022 Budget | Water Utility

	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 10 MONTH ACTUAL	2021 ESTIMATED	2022 BUDGET	\$ Δ	% Δ
OPERATING REVENUES								
Sales of Water	\$ 127,962	\$ 136,344	\$ 126,585	\$ 105,889	\$ 133,420	\$ 128,761	\$ 2,176	1.72%
Penalties	268	149	260	239	285	260	-	0.00%
Other	126,078	34,182	30,454	24,279	31,443	31,846	1,392	4.57%
TOTAL OPERATING REVENUES	254,308	170,675	157,299	130,407	165,148	160,867	3,568	2.27%
OPERATING EXPENSES								
Operation and maintenance	81,710	89,652	74,295	67,374	80,480	78,075	3,780	5.09%
Depreciation	35,411	46,851	39,500	39,287	55,385	54,100	14,600	36.96%
Taxes	2,610	2,021	2,553	2,329	2,898	3,426	873	34.20%
TOTAL OPERATING EXPENSES	119,731	138,524	116,348	108,990	138,763	135,601	19,253	16.55%
OPERATING INCOME (LOSS)	134,577	32,151	40,951	21,417	26,385	25,266	(15,685)	-38.30%
NONOPERATING REVENUES (EXPENSES)								
Investment income	1,061	722	1,000	1,115	1,500	1,200	200	20.00%
Interest and amortization expense	(2,035)	(10,324)	(2,660)	(10,574)	(13,000)	(56,114)	(53,454)	2009.55%
Miscellaneous	2,202	153,859	217,417	-	-	-	(217,417)	-100.00%
Miscellaneous	-	-	(580,937)	(39,244)	(80,041)	-	580,937	-100.00%
TOTAL NONOPERATING REVENUES (EXPENSES)	1,228	144,257	(365,180)	(48,703)	(91,541)	(54,914)	310,266	-84.96%
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	135,805	176,408	(324,229)	(27,286)	(65,156)	(29,648)	294,581	
CONTRIBUTIONS AND TRANSFERS								
Capital contributions	-	-	356,057	-	-	-	(356,057)	-100.00%
Transfers out	(39,269)	(45,992)	(40,027)	(34,497)	(48,756)	(50,000)	(9,973)	24.92%
TOTAL CONTRIBUTIONS AND TRANSFERS	(39,269)	(45,992)	316,030	(34,497)	(48,756)	(50,000)	(366,030)	-115.82%
CHANGE IN NET POSITION	96,536	130,416	(8,199)	(61,783)	(113,912)	(79,648)	(71,449)	871.44%
BEGINNING FUND BALANCE	1,390,933	1,491,562	1,621,978	1,621,978	1,621,978	1,508,066		
RECONCILE TO AUDIT	4,093							
YEAR END BALANCE	\$ 1,491,562	\$ 1,621,978	\$ 1,613,779	\$ 1,560,195	\$ 1,508,066	\$ 1,428,418		



Village of Ridgeway 2022 Budget | Water Utility

Account Description	Account Number	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 10 MONTH ACTUAL	2021 ESTIMATED	2022 BUDGET	\$ Δ	% Δ
OPERATING REVENUES									
Sales of Water									
Hydrant Rental	400-00-46450-000-463	\$ 53,367	\$ 58,364	\$ 54,000	\$ 44,370	\$ 59,000	\$ 54,000	\$ -	0.00%
Metered Sales Residential	400-00-46451-001-461	65,993	71,267	66,199	56,871	68,659	68,185	1,986	3.00%
Metered Sales Commercial	400-00-46451-002-461	2,924	2,603	2,371	2,110	2,545	2,442		
Metered Sales Public Authority	400-00-46451-004-461	2,641	2,255	2,245	1,269	1,534	2,312	67	2.98%
Metered Sales Multi Family	400-00-46451-005-461	3,037	1,855	1,769	1,269	1,680	1,822	53	3.00%
Total Sales of Water		127,962	136,344	126,584	105,889	133,418	128,761	2,106	1.72%
Penalties									
Forfeited Discounts	400-00-46451-000-470	\$ 268	\$ 149	\$ 260	\$ 239	\$ 285	\$ 260	\$ -	0.00%
Total Penalties		268	149	260	239	285	260	-	0.00%
Other Operating Revenue									
Antenna & Generator Rent	400-00-46452-000-421	\$ 29,204	\$ 32,240	\$ 30,455	\$ 24,279	\$ 31,443	\$ 31,846	\$ 1,391	4.57%
Other Water Revenues	400-00-46452-000-474	-	1,942	-	-	-	-	-	
Proceeds Lt Bank Loan-Cdbg	400-00-49140-000-000	96,874	-	-	-	-	-		
Total Other Operating Revenue		126,078	34,182	30,455	24,279	31,443	31,846	1,391	4.57%
TOTAL OPERATING REVENUES		254,308	170,675	157,299	130,407	165,146	160,867	3,497	2.27%
OPERATING EXPENSES									
Operation and maintenance									
Uniforms	400-00-53311-000-852	369	443	350	254	308	350	-	0.00%
Operation Expenses	400-00-53610-000-821	689	745	3,500	2,450	3,577	3,500	-	0.00%
Fuel-Auto	400-00-53610-000-822	917	538	600	440	594	650	50	8.33%
Utilities	400-00-53610-000-823	6,292	5,602	5,500	3,702	4,307	5,500	-	0.00%
Billing & Accounting	400-00-53612-000-840	5,041	5,904	5,275	6,607	6,608	7,265	1,990	37.73%
Wages - Direct Labor	400-00-53700-000-600	28,204	28,352	25,623	28,147	35,271	26,088	465	1.81%
Fuel Or Power For Pumping	400-00-53700-000-620	3,600	3,805	3,000	4,078	5,445	5,000	2,000	66.67%
Supplies	400-00-53700-000-640	616	9,803	500	54	86	100	(400)	-80.00%
Repairs & Maintenance	400-00-53700-000-650	13,533	9,003	6,500	4,009	5,412	4,500	(2,000)	-30.77%
Vehicle Expense	400-00-53700-000-660	119	-	150	429	580	150	-	0.00%
General & Administrative Wages	400-00-53710-000-680	5,570	6,415	7,754	2,495	2,877	9,344	1,590	20.51%
Office Supplies	400-00-53710-000-681	635	1,763	500	535	799	500	-	0.00%
Contracted Services	400-00-53710-000-682	5,621	5,689	3,200	3,859	3,860	3,200	-	0.00%



Village of Ridgeway 2022 Budget | Water Utility

Account Description	Account Number	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 10 MONTH ACTUAL	2021 ESTIMATED	2022 BUDGET	\$ Δ	% Δ
Insurance	400-00-53710-000-684	6,694	7,005	6,814	8,540	8,540	8,535	1,721	25.26%
Employee Benefits	400-00-53710-000-686	3,760	3,880	4,529	1,728	2,170	2,893	(1,636)	-36.12%
Training & Education	400-00-53710-000-689	50	705	500	45	45	500	-	0.00%
Total Operation and maintenance		81,710	89,652	74,295	67,372	80,479	78,075	3,780	5.09%
Depreciation									
Depreciation Exp-Financed	400-00-53730-000-403	32,370	41,286	32,300	32,040	45,283	45,000	12,700	39.32%
Depreciation Exp-Contributed	400-00-53730-000-404	3,041	5,565	3,100	4,176	5,902	5,000	1,900	61.29%
Amortization Income	400-00-48110-000-421	-	-	4,100	3,071	4,200	4,100	-	0.00%
Total Depreciation		35,411	46,851	39,500	39,287	55,385	54,100	14,600	36.96%
Taxes									
Payroll Taxes - Labor	400-00-53730-001-408	2,099	1,425	1,960	2,153	2,698	2,711	751	38.32%
Payroll Taxes - Admin	400-00-53730-002-408	363	427	593	175	200	715	122	20.57%
Taxes -- Psc Assessment	400-00-53730-003-408	148	169	-	-	-	-	-	
Total Taxes		2,610	2,021	2,553	2,328	2,898	3,426	873	34.20%
TOTAL OPERATING EXPENSES		119,731	138,524	116,348	108,987	138,762	135,601	19,253	16.55%
OPERATING INCOME (LOSS)		134,577	32,151	40,951	21,420	26,384	25,266	(15,685)	-38.30%
NONOPERATING REVENUES (EXPENSES)									
Investment income									
Interest Income	400-00-48110-000-419	1,061	722	1,000	1,115	1,500	1,200	200	20.00%
Total Investment income		1,061	722	1,000	1,115	1,500	1,200	200	20.00%
Interest and amortization expense									
Interest Expense - Water	400-00-58200-000-427	(2,035)	(3,324)	(2,660)	(10,574)	(13,000)	(19,614)	(16,954)	637.37%
Debt Expense	400-00-58200-000-428	-	(7,000)	-	-	-	(36,500)	(36,500)	
Total Interest and amortization expense		(2,035)	(10,324)	(2,660)	(10,574)	(13,000)	(56,114)	(53,454)	2009.55%
Miscellaneous									
Misc Non Operating Revenue	400-00-46452-000-422	2,202	153,859	-	-	-	-	-	-
Proceeds From Lt Bank Notes	400-00-49120-000-000	-	-	217,417	-	-	-	(217,417)	-100.00%
Cdbg Outlay	400-00-57190-000-000	-	-	-	(15,858)	(25,213)	-	-	-
Cdbg Outlay	400-00-57190-100-000	-	-	(573,475)	-	-	-	573,475	-100.00%
Principle On Lt Debt	400-00-58100-000-000	-	-	(7,462)	(23,387)	(54,827)	-	7,462	-100.00%



Village of Ridgeway 2022 Budget | Water Utility

Account Description	Account Number	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 10 MONTH ACTUAL	2021 ESTIMATED	2022 BUDGET	\$ Δ	% Δ
Total Miscellaneous		2,202	153,859	(363,520)	(39,245)	(80,040)	-	363,520	-100.00%
TOTAL NONOPERATING REVENUES (EXPENSES)		1,228	144,257	(365,180)	(48,704)	(91,540)	(54,914)	310,266	-84.96%
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS		135,805	176,408	(324,229)	(27,284)	(65,156)	(29,648)	294,581	-90.86%
CONTRIBUTIONS AND TRANSFERS									
Capital contributions									
State Aid-Cdbg Grant	400-00-43550-000-000	-	-	356,057	-	-	-	(356,057)	-100.00%
Total Capital contributions		-	-	356,057	-	-	-	(356,057)	-100.00%
Transfers out									
Taxes-Pt Equivalent	400-00-53730-004-408	(39,269)	(45,992)	(40,027)	(34,497)	(48,756)	(50,000)	(9,973)	24.92%
Total Transfers out		(39,269)	(45,992)	(40,027)	(34,497)	(48,756)	(50,000)	(9,973)	24.92%
TOTAL CONTRIBUTIONS AND TRANSFERS		(39,269)	(45,992)	316,030	(34,497)	(48,756)	(50,000)	(366,030)	-115.82%
CHANGE IN NET POSITION		96,536	130,416	(8,199)	(61,781)	(113,912)	(79,648)	(71,449)	871.44%
BEGINNING FUND BALANCE		1,390,933	1,491,562	1,621,978	1,621,978	1,621,978	1,508,066		
ADJUSTMENTS TO FUND BALANCE		4,093							
YEAR END BALANCE		\$ 1,491,562	\$ 1,621,978	\$ 1,613,779	\$ 1,560,197	\$ 1,508,066	\$ 1,428,418		