

**VILLAGE OF KRONENWETTER
NOTICE OF PUBLIC HEARING - 2014 OPERATING BUDGET**

Notice is hereby given that on Tuesday, November 19, 2013, at 6 p.m., a Public Hearing on the **2014 Proposed Budget** will be held at the Village of Kronenwetter Municipal Center, 1582 Kronenwetter Drive, Kronenwetter, WI 54455. The proposed budget, in detail, is available for inspection at the Clerk's Office from 8 a.m. to 4:30 p.m., Monday through Friday.

The following is a summary of the proposed 2014 General Fund Budget:

	2012	2013	2013	2014	% Change
	Annual	Annual	Projected	Proposed	From
	Actual	Budget	Actual	Budget	2013 Budget
REVENUES:					
TAXES - GENERAL PROPERTY	1,901,277	1,158,714	1,158,714	1,191,714	## 2.85%
TAXES - OTHER	195,172	182,544	182,544	192,690	5.56%
INTERGOVERNMENTAL	2,320,354	2,239,507	2,239,507	2,177,942	-2.75%
REGULATION AND COMPLIANCE	62,772	46,930	46,930	52,780	12.47%
MUNICIPAL COURT	30,397	28,000	28,000	1,191,714	4156.12%
PUBLIC CHARGES FOR SERVICES	419,517	434,457	434,457	449,104	3.37%
INTERGOVERNMENTAL CHARGES FOR SERVICES	5,969	6,122	6,122	5,100	-16.69%
MISCELLANEOUS	87,321	41,662	441,662	49,412	18.60%
TOTAL REVENUES	5,022,779	4,137,936	4,537,936	5,310,456	28.34%
EXPENDITURES:					
GENERAL GOVERNMENT	571,439	645,459	645,459	604,010	-6.42%
PUBLIC SAFETY	1,109,890	1,261,634	1,261,634	1,241,626	-1.59%
PUBLIC WORKS	1,028,012	1,345,084	1,848,974	1,405,494	4.49%
GARBAGE & RECYCLING COLLECTION	339,924	347,967	347,967	356,858	2.56%
CULTURE, RECREATION & EDUCATION	66,149	124,165	124,165	107,878	-13.12%
CONSERVATION & DEVELOPMENT	58,342	109,507	109,507	105,438	-3.72%
DEBT SERVICE	1,377,106	600,000	606,083	600,000	0.00%
TRANSFER TO EQUIPMENT REPLACEMENT	107,657	0	0	100,000	#DIV/0!
TOTAL EXPENDITURES AND TRANSFERS	4,658,519	4,433,816	4,943,789	4,521,304	1.97%

	1/1/2014	Estimated	Estimated	12/31/2014	2013 Levy
	Projected	2014 Total	2014 Total	Projected	By Fund
	Fund Balance	Revenue	Expenditures	Fund Balance	
General Fund	1,258,438	5,310,456	4,521,304	2,047,590	1,191,714
Joint Court Fund	-	111,743	111,743	-	-
Park Set-Aside Fund	18,269	10	7,500	10,779	-
Fire Dept Donation Fund	7,798	14,435	11,600	10,633	-
2% Fire Dues Fund	-	17,150	10,285	6,865	-
Debt Service Fund	23,659	2,435,272	2,435,272	23,659	803,845
Tax Incremental District #1	(193,879)	1,436,515	1,471,879	(229,243)	-
Tax Incremental District #2	(184,670)	519,493	332,836	1,987	-
Tax Incremental District #3	10,373	9,264	3,756	15,881	-
Tax Incremental District #4	36,313	106,876	108,688	34,501	-
Equipment Replacement Fund	676,116	103,719	-	779,835	-
Enterprise - Water Fund	1,937,011	678,369	550,906	2,064,474	-
Enterprise - Sewer Fund	1,049,487	521,973	580,365	991,095	-
Total Funds	4,638,915	11,265,275	10,146,134	5,758,056	1,995,559

Dated this 24th day of October, 2013. (note: made changes 11/19/2013)
Ryan Wiesen - Finance Director/Treasurer

Village of Kronenwetter
2014 Budget
Revenue / Expenditures Summary
General Fund

ADOPTED

	2011 Actual	2012 Actual	2013 Original Budget	2013 Revised Budget	2014 Budget	Percent Change
GENERAL FUND						
REVENUE						
TAX REVENUE	1,898,668	2,096,449	1,341,258	1,341,258	1,384,404	3.22%
INTERGOVERNMENTAL REVENUES	2,548,940	2,320,354	2,239,507	2,239,507	2,177,942	-2.75%
REGULATION & COMPLIANCE REVENUE	35,494	62,772	46,930	46,930	52,780	12.47%
MUNICIPAL COURT	26,337	30,397	28,000	28,000	1,191,714	4156.12%
PUBLIC CHARGES FOR SERVICES	406,143	419,517	434,457	434,457	449,104	3.37%
INTERGOV'T. CHARGES FOR SERV.	5,858	5,969	6,122	6,122	5,100	-16.69%
MISCELLANEOUS REVENUES	140,945	87,321	41,662	441,662	49,412	18.60%
TOTAL REVENUE	5,062,386	5,022,779	4,137,936	4,537,936	5,310,456	28.34%
EXPENDITURES						
General Government	650,648	571,439	645,459	645,459	604,010	-6.42%
Police Department	778,982	824,327	813,735	813,735	810,258	-0.43%
Fire Department	114,160	117,143	247,913	247,913	235,262	-5.10%
First Responder	21,122	23,125	37,315	37,315	33,009	-11.54%
Ambulance Service	110,366	107,566	118,235	118,235	120,235	1.69%
Building Inspector	18,874	25,205	33,225	33,225	31,372	-5.58%
Police & Fire Commission	2,817	8,224	6,735	6,735	6,811	1.13%
Crossing Guard	4,153	4,299	4,476	4,476	4,679	4.54%
Total Public Safety	1,050,475	1,109,890	1,261,634	1,261,634	1,241,626	-1.59%
Public Works	1,253,969	1,028,012	1,345,084	1,848,974	1,405,494	4.49%
Garbage & Recycling Collection	323,345	339,924	347,967	347,967	356,858	2.56%
Culture, Recreation and Education	65,832	66,149	124,165	124,165	107,878	-13.12%
Conservation & Development	58,216	58,342	109,507	109,507	105,438	-3.72%
Transfer to Debt Service	1,171,639	1,377,106	600,000	606,083	600,000	0.00%
Transfer to Equipment Replacement	158,475	107,657	-	-	100,000	#DIV/0!
TOTAL EXPENDITURES	4,732,599	4,658,519	4,433,816	4,943,789	4,521,304	1.97%
FUND BALANCE INCREASE (DECREASE)	329,787	364,260	(295,880)	(405,853)	789,152	

General Fund Balance Projections	
12/31/12 Balance	\$1,664,291
2013 Proj. Change	(405,853)
12/31/13 Proj. Balance	\$1,258,438
12/31/13 Proj. Balance	\$1,258,438
2014 Budgeted Change	789,152
12/31/14 Proj. Balance	\$2,047,590
	52.2%

Fund Balance Ratio	15%	20%
Total Expenditures	4,521,304	4,521,304
Less: Debt Service Transfer	(600,000)	(600,000)
Net Operating Expenses	3,921,304	3,921,304
Fund Balance Percent	15%	20%
Required Fund Balance	588,196	784,261
Budget Year Proj Excess (Shortfall)	1,459,394	1,263,329

Policy Minimum is 15%.

**2014 Budget
General Government
Revenue Detail**

ADOPTED

Account Number	Account Description	2011 Year-End Actual	2012 Year-End Actual	2013 Original Budget	9/30/2013 Actual	2013 Revised Budget	2014 Budget	% Change	2014 Comments
100-00-41000-000-000	Taxes								
100-00-41000-001-110	General Property Taxes	1,714,200	1,901,277	1,158,714	1,165,919	1,158,714	1,191,714	2.85%	*
100-00-41000-002-100	Prop. Tax Equivalent - Utility	173,090	183,049	173,090	0	173,090	183,049	5.75%	same as 2012 actual
100-00-41000-002-140	Mobile Home Fees	6,095	6,657	4,193	3,681	4,193	4,711	12.35%	ADG July 2013 monthly amt, Bouche July 2013 monthly amt
100-00-41000-002-141	Mobile Home Lottery Credit	2,398	2,317	2,156	1,858	2,156	1,701	-21.10%	ADG 2013 amt, Bouche 50% of 2013 amt
100-00-41000-002-150	Forest Crop Taxes	179	181	137	74	137	74	-45.99%	same as 2013 actual
100-00-41000-002-151	Managed Forest Land Taxes	2,706	2,968	2,968	3,155	2,968	3,155	6.30%	same as 2013 actual
100-00-41800-001-000	Agricultural Conversion Charge	0	0	0	0	0	0	n/a	
		1,898,668	2,096,449	1,341,258	1,174,688	1,341,258	1,384,404	3.22%	
100-00-43000-000-000	INTERGOVERNMENTAL REVENUES				1,191,714				
100-00-43000-001-000	Shared Tax Revenue	316,901	242,899	242,898	36,435	242,898	242,898	0.00%	DOR estimate published in Sept 10, 2013
100-00-43000-001-409	General Fund Weston 4 - Debt		600,000	600,000	90,000	600,000	600,000	0.00%	DOR estimate published in Sept 10, 2013
100-00-43000-001-410	Shared Taxes-Weston 4	770,259	768,177	763,015	114,452	763,015	761,672	-0.18%	DOR estimate published in Sept 10, 2013
100-00-49000-131-000	General Fund Weston 4 Debt	600,000		0	0	0	0	n/a	replaced by 43XXX account
100-00-43000-001-411	Shared Taxes - Magellan Term.	24,411	28,692	21,970	0	21,970	28,692	30.60%	same as 2013 budget -Nov Change to 2012 actual
100-00-43000-002-531	General Transportation Aid	623,934	561,541	532,067	398,817	532,067	478,580	-10.05%	10% max reduction - 6 yr cost avg drops 10% in cost distribution formula; 2012 would have declined more if not due to the minimum aid levels of not less than 90% of 2011. WI estimate rec'd on Oct 1.
100-00-43000-003-420	2% Fire Insurance	14,561	16,782	13,833	16,274	13,833	0	-100.00%	Moved to new "2% Fire Dues Fund"
100-00-43000-003-521	Law Enforcement Grants	8,000	15,000	0	4,000	0	0	n/a	
100-00-43000-003-540	Local Roads Improvement Grants	65,000	3,848	0	0	0	0	n/a	
100-00-43000-003-545	Recycling Aid	26,126	28,094	28,094	28,098	28,094	28,098	0.01%	Same as 2013 actual
100-00-43000-003-550	State Computer Aid	941	888	765	835	765	1,035	35.29%	Same as 2013 actual; 10/9 based on 2013 value form WI
100-00-43000-003-640	Forest Severance Fees	68,577	2,104	0	3,026	0	0	n/a	intermittent so budget at \$0
100-00-43000-003-650	Crossing Guard Fees	1,921	2,162	2,238	2,258	2,238	2,340	4.56%	50% of related expenses
100-00-43000-003-710	Local Bridge Aid	0	0	0	0	0	0	n/a	no bridge repairs scheduled
100-00-43000-004-100	Environmental Impact Fees	28,310	50,167	34,627	34,627	34,627	34,627	0.00%	Gardner \$30,174, Arrowhead \$4,453 annual payments
		2,548,940	2,320,354	2,239,507	728,822	2,239,507	2,177,942	-2.75%	
100-00-44000-000-000	REGULATION & COMPLIANCE REVENUE								
100-00-44000-001-300	Building Permits	27,223	44,858	37,500	24,675	37,500	37,500	0.00%	same as 2013 - one comm'l, 3-4% residential increase
100-00-44000-002-110	Liquor Licenses	2,217	2,210	2,200	2,210	2,200	2,200	0.00%	5 establishments @ \$440
100-00-44000-002-120	Operator Licenses	610	280	600	735	600	280	-53.33%	expires in odd year, just new @ \$35 each
100-00-44000-002-121	Cigarette Licenses	100	100	100	100	100	100	0.00%	1 license @ \$100
100-00-44000-002-122	Kennel Licenses & Permits	250	300	200	0	200	300	50.00%	3 kennels & 1 fancier license @ \$75 Each
100-00-44000-002-123	Mobile Home Court Licenses	200	300	200	200	200	200	0.00%	2 licenses @ \$100 each
100-00-44000-002-124	Dog License Late Fees	115	155	0	171	0	0	n/a	
100-00-44000-002-131	Farmers Market Permits		0	0	380	0	400	n/a	20 vendors
100-00-44000-002-200	Dog Licenses	409	1,109	330	1,377	330	2,000	506.06%	From \$.50 to \$2.50 per lic for 2013 licenses
100-00-44000-002-210	Sign Permits/Misc Lic/Permits	20	15	0	205	0	0	n/a	
100-00-44000-002-400	Zoning Changes	2,500	1,600	2,000	1,800	2,000	2,500	25.00%	10 Changes
100-00-44000-002-401	Conditional Use Permits	-150	1,050	1,000	1,650	1,000	4,500	350.00%	12 new, 6 renewals
100-00-44000-002-402	Plat/CSM/Site Plan Reviews	1,600	2,795	2,000	4,390	2,000	2,000	0.00%	5 CSM, 1 small subdivision
100-00-44000-002-900	Excavating Permits	400	8,000	800	18,600	800	800	0.00%	
		35,494	62,772	46,930	56,493	46,930	52,780		
100-00-45100-000-000	MUNICIPAL COURT								
100-00-45100-100-000	Fines	26,337	30,397	28,000	22,583	28,000	29,000	3.57%	2013 run rate
100-00-46000-000-000	PUBLIC CHARGES FOR SERVICES								
100-00-44000-002-320	Special Assessment Search	3,891	4,205	3,800	4,420	3,800	4,000	5.26%	
100-00-44000-002-330	Open Record Search	75	345	0	0	0	0	n/a	
100-00-46000-001-220	Fire Department Services	-886	593	0	-773	0	0	n/a	rare occurrences - only non-resident calls within the Village
100-00-46000-002-225	Ambulance Charges	58,409	56,757	65,000	47,278	65,000	70,000	7.69%	historical trend

2014 Budget
General Government
Revenue Detail

ADOPTED

Account Number	Account Description	2011 Year-End Actual	2012 Year-End Actual	2013 Original Budget	9/30/2013 Actual	2013 Revised Budget	2014 Budget	% Change	2014 Comments
100-00-46000-003-420	Garbage Collection Fees	334,101	346,847	353,257	353,148	353,257	362,404	2.59%	* IROW +2.3%, Marathon County Solid Waste +1.6%
100-00-46000-004-230	First Responder Services	-270	-237	0	-176	0	0	n/a	rare occurrences - only non-resident calls within the Village
100-00-46000-005-210	Police Department Services	1,146	1,389	800	395	800	1,100	37.50%	3 yr ave - Nitke Auct & Fall Colors security , finger printing
100-00-46000-005-220	Police Department CVR Services	9,678	9,618	11,600	7,682	11,600	11,600	0.00%	offsets CVR expense
		406,143	419,517	434,457	411,975	434,457	449,104	3.37%	
100-00-47000-000-000	INTERGOV'T. CHARGES FOR SERV.								
100-00-47000-001-323	Town of Guenther-Standby Fees	5,100	5,100	5,253	5,100	5,253	5,100	-2.91%	Contract allows a 3% annual increase - hold at 2013 level
100-00-47000-001-324	Town of Guenther-Fire Ins Due	758	869	869	876	869	0	-100.00%	Moved to new "2% Fire Dues Fund"
		5,858	5,969	6,122	5,976	6,122	5,100	-16.69%	
100-00-48000-000-000	MISCELLANEOUS REVENUES								
100-00-46000-004-311	Sale of Culverts	7,890	6,586	4,800	7,451	4,800	5,600	16.67%	Village installs all culverts - est 14 @ \$400 each
100-00-48000-001-100	Interest on General Investment	7,408	8,780	9,000	2,863	9,000	8,100	-10.00%	yields from 5 to 65 basis points
100-00-48000-002-200	Municipal Center & Park Rental	1,778	1,138	1,500	2,075	1,500	1,500	0.00%	
100-00-48000-002-201	Athletic/Soccer Field Rental		2,080	1,300	2,600	1,300	1,500	15.38%	
100-00-48000-002-221	Rent - Joint Court	8,000	12,000	12,000	9,000	12,000	12,000	0.00%	
100-00-48000-002-222	Overhead - Joint Court	11,209	16,814	6,012	4,509	6,012	6,012	0.00%	
100-00-48000-002-303	Sale of Equipment	931	0	500	6,218	500	4,500	800.00%	PD guns \$3,000; PD auto \$1,500
									used oil \$200, spring clean up \$600, PW scrap metal \$200, culverts \$100
100-00-48000-002-306	Sale of Scrap	1,741	1,183	1,000	4,545	1,000	1,100	10.00%	
100-00-48000-002-309	Wood Sales-County Forest Land	7,613	7,816	4,200	4,656	4,200	4,200	0.00%	
100-00-48000-002-310	Pop Machine Income	629	517	500	349	500	500	0.00%	
100-00-48000-002-311	Miscellaneous Revenue	10,261	14,843	400	2,028	400	4,000	900.00%	URAS 150 @ \$25; recycle bins \$200; other \$50
100-00-48000-002-312	Sale of Office Supplies	600	408	450	212	450	400	-11.11%	copy fees
100-00-48000-002-441	Reimbursement for Road Repair	671	0	0	0	0	0	n/a	
100-00-48000-002-500	Donations	0	0	0	1,000	0	0	n/a	
100-00-48000-002-530	Donations - Police Department	214	15,155	0	211	0	0	n/a	
100-00-49000-130-000	Loan Proceeds (capital lease)	82,000	0			400,000	0	n/a	
		140,945	87,321	41,662	47,717	441,662	49,412	18.60%	
	Total General Fund Revenue	5,062,386	5,022,779	4,137,936	2,448,254	4,537,936	4,147,742	0.24%	

Village of Kronenwetter
2014 Budget
Tax Rate Calculation Worksheet

	2011	2012	2013	Change	% Change
Total Equalized Value	\$ 493,350,900	\$ 466,524,400	\$ 481,219,200		3.15%
Total TID Increment Equalized Value	\$ 33,230,300	\$ 30,858,900	\$ 34,808,000		12.80%
Total Equalized Value (Less TID)	\$ 460,120,600	\$ 435,665,500	\$ 446,411,200		2.47%
General Fund Tax Levy	\$ 1,899,020	\$ 1,158,714	\$ 1,191,714		
Debt Service Fund Tax Levy	\$ -	\$ 791,821	\$ 803,845		
Total Property Tax Levy (Village)	\$ 1,899,020	\$ 1,950,535	\$ 1,995,559	\$ 45,024	2.31%
Equalized Value Less TID	\$ 460,120,600	\$ 435,665,500	\$ 446,411,200		
Interim Rate	0.004127222	0.004477139	0.004470226		
Total Equalized Value	\$ 493,350,900	\$ 466,524,400	\$ 481,219,200		
Interim Rate	0.004127222	0.004477139	0.004470226		
Total Amount to be Levied	\$ 2,036,169	\$ 2,088,695	\$ 2,151,159		
Total Village Assessed Value	\$ 498,557,005	\$ 496,671,000	\$ 484,906,800		-2.37%
Total Amount to be Levied	\$ 2,036,169	\$ 2,088,695	\$ 2,151,159		
Village of Kronenwetter Tax Rate	4.084	4.205	4.436		5.49%
Debt Service Tax	1,377,106	791,821	803,845	12,024	1.52%
General Tax	521,914	1,158,714	\$ 1,191,714	33,000	2.85%
Combined Tax	1,899,020	1,950,535	1,995,559	45,024	2.31%
Village Tax cost to a \$150,000 homeowner	\$ 612.62	\$ 630.81	\$ 665.43	\$ 34.63	5.49%
Allowable Village Property Tax Levy	\$ 1,899,020	\$ 1,950,535	\$ 1,974,652	\$ 24,117	1.24%
Tax Rate Below Levy Maximum		\$ -	\$ (20,907)		

**2014 Budget
General Government
Expenditure Detail**

ADOPTED

Account Number	Account Description	2011 Year-End Actual	2012 Year-End Actual	2013 Original Budget	9/30/2013 Actual	2013 Revised Budget	2014 Budget	% Change	2014 Comments
100-00-51000-000-000	GENERAL GOVERNMENT								
100-00-51000-108-000	Board Members								
100-00-51000-108-110	Board Members Salaries & Wages	33,000	33,000	33,000	24,750	33,000	33,000	0.00%	
100-00-51000-108-112	FICA Tax - Village Board	2,525	2,525	2,525	1,894	2,525	2,525	0.00%	
100-00-51000-108-320	Expenses - Board Members	931	983	1,200	612	1,200	1,656	38.00%	Includes WC Ins \$220, updated for Nov ins proposal (-94)
100-00-51200-000-000	MUNICIPAL COURT								
100-00-51200-100-110	Judge's Salaries & Wages	2,250	0	0	0	0	0	n/a	
100-00-51200-100-111	FICA Tax - Municipal Court	172	0	0	0	0	0	n/a	
100-00-51200-100-320	Court Expenses-Bonding	0	0	0	1,191,714	0	0	n/a	
100-00-51200-100-330	Mileage - Court Judge	0	0	0	0	0	0	n/a	
100-00-51200-100-333	Municipal Court Legal Fees	16,428	11,210	19,000	7,792	19,000	18,000	-5.26%	
100-00-51200-100-354	Materials & Supplies	705	0	0	0	0	0	n/a	*
100-00-51250-110-000	Salaries & Wages - Court Clerk	6,540	0	0	0	0	0	n/a	
100-00-51250-110-111	FICA Tax - Court Clerk	483	0	0	0	0	0	n/a	
100-00-51250-130-000	Health Insurance - Court Clerk	1,701	0	0	0	0	0	n/a	
100-00-51250-132-000	Retirement (WRS) - Court Clerk	742	0	0	0	0	0	n/a	
100-00-51250-340-000	Training/Schooling/Meetings	280	0	0	0	0	0	n/a	
100-00-51250-350-000	Joint Court - Cost Share	13,509	24,918	21,346	12,461	21,346	17,773	-16.74%	Per Jt Court Budget - using 2013 budget citation counts;
100-00-51300-000-000	LEGAL								
100-00-51300-302-000	Legal Fees-General	20,704	20,381	20,000	11,249	20,000	20,000	0.00%	
100-00-51400-000-000	OFFICE EXPENSES & SUPPLIES								
100-00-51400-460-000	Office Supplies	7,836	7,168	7,000	5,175	7,000	8,000	14.29%	
100-00-51400-470-000	Office Equipment/Service Agreement	4,615	4,597	5,600	2,356	5,600	4,800	-14.29%	*
100-00-51400-480-000	Computer Program Support	13,960	8,742	23,305	10,711	23,305	17,167	-26.34%	*
100-00-51400-485-000	Computer Supplies & Expenses	5,284	3,506	5,000	2,677	5,000	7,000	40.00%	*
100-00-51400-510-000	Independent Audit/Accounting	19,604	12,440	12,440	12,850	12,440	13,050	4.90%	2014 contractual max, 2013 billing by fund
100-00-51400-512-000	Municipal Code		4,438	4,000	2,187	4,000	1,510	-62.25%	dependent on # of ordinances - updated in Sept. Sept update per Cindy \$1,010 for updates plus \$500 for annual fee.
100-00-51400-514-000	Incentives for Individuals	406	234	250	41	250	0	-100.00%	
100-00-51400-515-000	Health Ins Administration/HSA	138	33	140	0	140	0	-100.00%	*
100-00-51400-516-000	Uniforms						490	#DIV/0!	* 1 shirt/employee/year @ no more than \$35 per shirt
100-00-51400-517-000	Employee Safety/Wellness						210	#DIV/0!	flu shots (10 employees @ \$21 per shot)
100-00-51410-000-000	ADMINISTRATOR								
100-00-51410-110-000	Salaries & Wages - Administrator	61,643	60,294	57,750	42,002	57,750	61,583	6.64%	p
100-00-51410-110-111	FICA Tax - Administrator	4,789	4,508	4,419	3,180	4,419	4,712	6.63%	p
100-00-51410-130-000	Health Insurance - Administrator	9,346	12,730	12,705	6,987	12,705	9,250	-27.19%	p
100-00-51410-131-000	EAP Fringe - Administrator	17	24	24	18	24	24	0.00%	p
100-00-51410-132-000	Retirement - Administrator	5,943	3,558	3,841	2,805	3,841	4,312		p
100-00-51410-140-000	Contracted Admin Services	23,715	0	0	0	0	0	n/a	
100-00-51410-141-000	Contracted Admin - Mileage	652	0	0	0	0	0	n/a	
100-00-51410-322-000	Misc-Business/Mtg Expenses	0	63	200	60	200	200	n/a	
100-00-51410-330-000	Mileage - Administrator	266	137	500	155	500	500	0.00%	
100-00-51410-332-000	Administrator's Relocation Exp	0	2,498	0	0	0	0	n/a	
100-00-51410-340-000	Schooling, Training	384	391	1,200	257	1,200	1,200	0.00%	
100-00-51421-000-000	CLERK								
100-00-51421-110-000	Salaries & Wages - Clerk	41,858	46,664	43,272	30,684	43,272	45,908	6.09%	p
100-00-51421-110-111	FICA Tax - Clerk	3,208	3,632	3,313	2,348	3,313	3,514	6.07%	p
100-00-51421-130-000	Health Insurance - Clerk	4,200	4,512	4,038	2,992	4,038	4,069	0.77%	p
100-00-51421-131-000	EAP Fringe - Clerk	22	24	24	18	24	24	0.00%	p
100-00-51421-132-000	Retirement (WRS) - Clerk	3,976	2,801	2,879	2,049	2,879	3,214	11.64%	p

**2014 Budget
General Government
Expenditure Detail**

ADOPTED

Account Number	Account Description	2011 Year-End Actual	2012 Year-End Actual	2013 Original Budget	9/30/2013 Actual	2013 Revised Budget	2014 Budget	% Change	2014 Comments
100-00-51421-322-000	Misc - Bonding	100	360	360	100	360	110	-69.44%	10% increase
100-00-51421-330-000	Mileage - Village Clerk	609	491	300	108	300	300	0.00%	
100-00-51421-340-000	Training/Schooling/Meetings	1,390	552	800	862	800	500	-37.50%	Clerk Conference in Roths - no motel
100-00-51422-000-000	DEPUTY CLERK/TREASURER								
100-00-51422-110-000	Salaries & Wages - Deputy Clerk	62,666	0	0	0	0	0	n/a	
100-00-51422-110-111	FICA Tax - Deputy Clerk	4,830	0	0	0	0	0	n/a	
100-00-51422-130-000	Health Insurance - Deputy Clerk	12,806	0	0	0	0	0	n/a	
100-00-51422-131-000	EAP Fringe - Deputy Clerk	17	0	0	0	0	0	n/a	
100-00-51422-132-000	Retirement (WRS) - Deputy Clerk	7,718	(2,996)	0	0	0	0	n/a	
100-00-51422-322-000	Miscellaneous-Bonding	241	0	0	0	0	0	n/a	
100-00-51422-330-000	Mileage - Deputy Clerk	38	0	0	0	0	0	n/a	
100-00-51422-340-000	Training/Schooling/Meetings	77	0	0	0	0	0	n/a	
100-00-51423-000-000	ADMIN ASSIST/RECEPTIONIST								
100-00-51423-110-000	Salaries & Wages - AA	12,344	11,085	22,161	12,619	22,161	24,991	12.77%	p
100-00-51423-110-111	FICA Tax - AA	964	867	1,696	910	1,696	1,912	12.74%	p
100-00-51423-130-000	Health Insurance - AA	2,834	0	13,161	7,340	13,161	14,251	n/a	p
100-00-51423-131-000	EAP Fringe - AA	6	0	12	18	12	12	n/a	p
100-00-51423-132-000	Retirement (WRS) - AA	1,189	0	1,474	762	1,474	1,749	n/a	p
100-00-51423-330-000	Mileage - Administration	136	0	100	63	100	100	0.00%	
100-00-51423-340-000	Training/Schooling/Meetings	0	64	200	40	200	200	n/a	
100-00-51427-000-000	ACCT CLERK/ADMIN ASSISTANT								
100-00-51427-110-000	Salaries & Wages - Acct Clerk		28,925	26,114	22,617	26,114	29,376	12.49%	p
100-00-51427-110-111	FICA Tax - Acct Clerk		2,161	1,999	1,653	1,999	2,248	12.46%	p
100-00-51427-130-000	Health Insurance - Acct Clerk		11,557	12,502	8,064	12,502	13,538	8.29%	p
100-00-51427-131-000	EAP Fringe - Acct Clerk		24	24	18	24	24	0.00%	p
100-00-51427-132-000	Retirement (WRS) - Acct Clerk		1,745	2,057	1,509	2,057	2,435	18.38%	p
100-00-51427-322-000	Miscellaneous-Bonding		270	270	275	270	303	12.22%	10% increase
100-00-51427-330-000	Mileage - Acct Clerk		199	300	193	300	300	0.00%	
100-00-51427-340-000	Training/Schooling/Meetings		26	500	1,118	500	500	0.00%	elections & accounting
100-00-51440-000-000	ELECTIONS								
100-00-51440-110-000	Salaries & Wages - Elections	1,428	11,107	3,061	1,746	3,061	4,150	35.58%	* 4 elections
100-00-51440-110-111	FICA Tax - Elections	0	6	0	0	0	0		
100-00-51440-132-000	Retirement (WRS) - Elections	0	5	0	0	0	0		
100-00-51440-350-000	Other Expenses & Supplies	2,288	3,543	1,800	621	1,800	3,150	75.00%	* 4 elections
100-00-51500-000-000	COMMISSIONS, COMMITTEES, BDS								
100-00-51500-530-000	Properties & Infrastructure	600	520	720	0	720	720	0.00%	
100-00-51500-531-000	Board of Review	0	0	0	0	0	0	n/a	
100-00-51500-532-000	Board of Appeals	0	160	200	160	200	200	0.00%	
100-00-51500-540-000	Community Life & Public Safety	580	420	720	0	720	720	0.00%	
100-00-51500-580-000	Recruitment	0	705	0	0	0	0	n/a	
100-00-51500-580-001	Recruiting	5,031	3,854	1,500	3,277	1,500	2,000	33.33%	Reduced by \$2K by APC
100-00-51500-590-000	Administrative Policy	400	740	1,080	0	1,080	1,080	0.00%	
100-00-51500-595-000	Special / Ad Hoc Committees	240	160	720	0	720	720	0.00%	
100-00-51520-000-000	TREASURER								
100-00-51520-110-000	Salaries & Wages	39,529	39,299	39,515	28,104	39,515	32,175	-18.58%	p
100-00-51520-110-111	FICA Tax - Treasurer	3,041	2,954	3,024	2,073	3,024	2,462	-18.58%	p
100-00-51520-130-000	Health Insurance	8,902	8,493	8,946	6,068	8,946	8,713	-2.60%	p
100-00-51520-131-000	EAP Fringe	22	24	24	18	24	24	0.00%	p
100-00-51520-132-000	Retirement (WRS)	4,553	2,366	2,628	1,876	2,628	2,253	-14.27%	p
100-00-51520-322-000	Miscellaneous-Bonding	491	270	270	594	270	653	141.85%	10% increase
100-00-51520-330-000	Mileage - Treasurer	197	119	300	131	300	700	133.33%	added weekly trip to RVB Roths \$400
100-00-51520-340-000	Training/Schooling/Meetings	195	0	500	0	500	500	0.00%	

**2014 Budget
General Government
Expenditure Detail**

ADOPTED

Account Number	Account Description	2011 Year-End Actual	2012 Year-End Actual	2013 Original Budget	9/30/2013 Actual	2013 Revised Budget	2014 Budget	% Change	2014 Comments
100-00-51522-000-000	PUBLIC WORKS ADMINISTRATION								
100-00-51522-110-000	Salaries & Wages	0	0	0	0	0	0	n/a	
100-00-51522-110-111	FICA Tax - PWD Admin	18	0	0	0	0	0	n/a	
100-00-51522-130-000	Health Insurance	315	0	0	0	0	0	n/a	
100-00-51530-000-000	ASSESSOR								
100-00-51530-110-000	Assessor Fee	24,762	25,000	25,000	25,000	25,000	12,000	-52.00%	regular maint/assessments - no revals; 10/9 based on 3 yr contract renewal
100-00-51530-113-000	Assessor - Manufacturing	955	902	1,200	0	1,200	1,200	0.00%	WI DOR - same as 2013 budget
100-00-51600-000-000	MUNICIPAL BUILDING								
100-00-51600-110-000	Salaries & Wages - Cleaning & Snow Removal	11,015	11,145	17,375	8,926	17,375	17,956	3.34%	p
100-00-51600-111-000	FICA - Cleaning & Snow Removal	836	868	1,330	655	1,330	1,375	3.38%	p
100-00-51600-326-000	Utilities	45,634	39,048	43,680	31,852	43,680	45,930	5.15%	*
100-00-51600-354-000	Materials & Supplies	2,206	1,936	2,500	1,961	2,500	2,200	-12.00%	cleaning supplies, deicer, light bulbs etc. moved background checks to Other Misc
100-00-51600-389-000	Maintenance	11,864	16,780	10,000	11,122	10,000	16,000	60.00%	run rate for past 18 months
100-00-51900-000-000	OTHER GENERAL GOVERNMENT								
100-00-51900-095-000	Unemployment	10,493	277	0	1,164	0	0	n/a	no plans to lay off
100-00-51900-110-000	Merit Pool			37,876	0	37,876	0	n/a	p
100-00-51900-910-000	Tax Refunds & Adjustments	2,029	669	300	103	300	300	0.00%	Del PP tax write offs
100-00-51900-938-000	Property & Liability Insurance	14,402	17,001	17,368	17,751	17,368	18,689	7.61%	0% -14% increases over 2013 actual by line of insurance and no dividend. - updated for Nov proposal
100-00-51900-960-000	Publications	3,364	2,285	3,000	1,681	3,000	3,000	0.00%	
100-00-51900-970-000	Newsletter	6,345	3,997	4,000	1,856	4,000	3,000	-25.00%	2 paper with transition to qtrly electronic distribution
100-00-51900-980-000	Maps, etc	0	6	100	0	100	0	-100.00%	
100-00-51900-990-000	Dues & Memberships	12,076	11,663	12,481	9,320	12,481	11,160	-10.58%	*
100-00-51900-995-000	Pop Machine	424	456	400	287	400	400	0.00%	
100-00-51900-996-000	Other Miscellaneous						200	#DIV/0!	includes background checks
100-00-51900-997-000	Web Site Maintenance	407	7,500	840	236	840	840	0.00%	
100-00-51900-000-000	Non-Recurring Operating Expenditures	16,208	25,823	30,000	2,823	30,000	33,000	10.00%	*
	Total General Government Expenditures	650,648	571,439	645,459	1,597,694	645,459	604,010	-6.42%	
100-00-52000-110-000	CROSSING GUARDS								
100-00-52000-110-110	Salaries & Wages - Crossing Guard	3,858	3,858	4,014	2,440	4,014	4,157	3.56%	p
100-00-52000-110-111	FICA Tax - Crossing Guard	295	295	308	187	308	319	3.57%	p
100-00-52000-110-938	Insurance - Crossing Guard		146	154	345	154	203	n/a	WC increase updated for Nov proposal
	Total Crossing Guard Expenditures	4,153	4,299	4,476	2,971	4,476	4,679	4.54%	
100-00-58000-001-100	Principal-Debt Service	0	0	0	0	0	0	n/a	
100-00-58000-001-221	Bond Issuance Costs					6,083		n/a	
100-00-59000-300-00	Transfer to Debt Service	1,171,639	1,377,106	600,000	387,000	600,000	600,000	0.00%	* Portion of Util shared rev designated for debt service
	Total Transfer to Debt Service	1,171,639	1,377,106	600,000	387,000	606,083	600,000	0.00%	
100-00-59000-000-000	TRANSFERS TO OTHERS FUNDS								
100-00-59000-451-000	Transfer to TID 1	0	0	0	0	0	0	n/a	
100-00-59000-452-000	Transfer to TID 2	0	0	0	0	0	0	n/a	
100-00-59000-454-000	Transfer to TID 4	0	0	0	0	0	0	n/a	
100-00-59000-750-000	Transfer to Equipment Replace	158,475	107,657	0	0	0	100,000	#DIV/0!	*
	Total Transfers to Other Funds	158,475	107,657	0	0	0	100,000	#DIV/0!	

**2014 Budget
General Government Detail**

100-00-51200-100-354**Materials & Supplies**

TDS (Phone Line)	-	Moved to Joint Court
Postage	-	Moved to Joint Court
Postage Machine	-	Moved to Joint Court
Court Software	-	Moved to Joint Court
Misc Supplies	-	Moved to Joint Court
Total	-	

100-00-51400-470-000**Office Equipment/Service Agreement**

Bauernfeind	4,000	historical run rate w/small increase
Mailfinance (Neopost Leasing)	800	historical run rate w/small increase
Total	4,800	

100-00-51400-480-000**Computer Program Support**

J Mael & Associates	450	2013 actual
Workhorse General Office	2,250	2013 actual
RMM BDR Service - Gen Office	3,996	\$333 per month
RMM Email Archiving - Gen Office	3,720	\$310 per month
GIS Software Renewal	551	2013 - Primary \$400, Secondary \$150.41
Dept of Admin - Computer ironport support	200	Spam filter
PD Server Backup	-	in PD budget
Anti-Virus Subscription	-	
IT Support	6,000	Driven Technologies/RMM
Total	17,167	

100-00-51400-485-000**Computer Supplies & Expenses**

Staff Computer Purchases	2,000	
Software license	4,000	replace WIN XP
Misc IT Supplies	1,000	
Total	7,000	

100-00-51400-515-000**Health Ins Administration/HSA**

FSA Administration (Diversified Ben)		
COBRA Administration (Security Hlth)	-	switched to United Health - not an add on fee
Total	-	

100-00-51440-110-000**Salaries & Wages - Elections**

Spring Elections	1,750	
Training	400	
Fall Elections	2,000	
Total	4,150	

100-00-51440-350-000**Other Expenses & Supplies - Elections**

Election Supplies - Spring	650	
Second location (booths, wages & supplies)		
Voting Machine Lease	1,000	
Election Supplies - Fall	1,500	
Total	3,150	

100-00-51600-326-000**Utilities**

TDS - General & FD	4,200	historical run rate w/small increase
WPS - Gas (GG, PD & FD)	14,100	historical run rate w/small increase
WPS - Electric (GG, PD & FD)	25,500	historical run rate w/small increase
Water Utility	1,600	historical run rate w/small increase
Marathon County Sherriff Dept - alarm permits	50	2012 amount
Administrator Cell Phone	480	\$40/mth
Total	45,930	

**2014 Budget
General Government Detail**

100-00-51900-990-000

	Dues & Memberships	
Wisconsin Utility Tax Association (WUTA)	2,750	Village (2013 actual amount)
North Central WI Regional Planning	0	Village - County joined as full county member and pays 100%
North Central WI Regional Planning	0	County reimb (see above - paying 100%)
Wausau Central WI Convention Bureau	2,000	Village -Possible cut for 2013 (2013 actual)
League of WI Municipalities	1,866	Per 8/15/13 League letter
Marathon County Conservation	1,189	Village (MPO)
Marathon County Conservation	0	Village (TDP)
Wausau/Marathon County Chamber	330	Village - 2013 actual amount
South Area Bus Assoc (Mosinee Chamber)	80	Village - 2013 actual amount
Marathon County Towns Association		Village \$50 dues/\$50 meeting contribution
Sam's Club	35	Village
Joint Eastern/Western Towns & Villages Assoc	25	Village
WI Taxpayers Alliance	40	3 year - \$31.97 paid in 2011 for one
WCMA	130	Administrator
ICMA	750	Administrator (2013 was 713.79)
WIPELRA - WI Public Employer Labor Relations Associ	160	Administrator
SHRM	180	Administrator
WI Economic Development Association	510	CD/Zoning Administrator & Administrator
International Council of Shopping Centers	200	CD/Zoning Administrator & Administrator
American Planning Association	225	CD/Zoning Administrator
WI Assoc/Fldpln, Stormwtr & Costl Mgmt	20	CD/Zoning Administrator
APA	0	CD/Zoning Administrator - Duplicate, removed \$195 by APC
United Way	100	CD/Zoning Administrator
American Planning Association	200	Planning Tech
Municipal Treasurers Association of WI	40	FD/Treasurer
Government Finance Officers Association	170	FD/Treasurer
American Public Works Association	100	Director of Public Works - 2013 actual amount
American Society of Civil Engineers (ASCE)	0	DPW (moved \$ to DPW training for League of WI Muni conference)
Wisconsin Municipal Clerks Association	50	Clerk
NEWBIA	0	Building Inspector
Other	10	WI DOR annual fee/other
Total	11,160	

**2014 Budget
Village of Kronenwetter
Non-Recurring Operating Expenditures
Account # 100-00-51990-000-000**

Budget for Non-Recurring Operating Expenditures 33,000.00

<u>Description</u>	<u>Estimated Cost</u>	
New Zoning Code (carry over from 2013)	12,000.00	
Floodplain Study	20,000.00	
Municipal Center Message Board		removed 9/17 APC
Municipal Center Message Board - electric service		removed 9/17 APC
Road Counter	1,000.00	
	0.00	
	0.00	
Miscellaneous	0.00	
Undesignated	0.00	
Totals:	33,000.00	

2014 Budget
Conservation and Development
Expenditure Detail

ADOPTED

Account Number	Account Description	2011 Year-End Actual	2012 Year-End Actual	2013 Original Budget	9/30/2013 Actual	2013 Revised Budget	2014 Budget	% Change	2014 Comments
100-00-51420-000-000	COMMUNITY DEVELOPMENT/ZONING								
100-00-51420-110-000	Salaries & Wages - CDD/ZA	42,219	35,642	33,638	23,823	33,638	35,687	6.09%	p 65% of CDD/ZA
100-00-51420-110-001	Wages & Benefits - Other	30	4,244	249	123	249	212	-14.86%	p Clerk of Plan Com meetings
100-00-51420-110-111	FICA Tax - CDD/ZA	3,147	2,775	2,574	1,826	2,574	2,731	6.10%	p
100-00-51420-130-000	Health Insurance - CDD/ZA	5,564	4,494	4,383	1,935	4,383	2,258	-48.48%	p
100-00-51420-131-000	EAP Fringe - CDD/ZA	22	24	24	18	24	24	0.00%	p
100-00-51420-132-000	Retirement (WRS) - CDD/ZA	3,916	2,151	2,238	1,590	2,238	2,499	11.66%	p
100-00-51420-330-000	Mileage - CD/Zoning Admin	1,087	1,054	2,500	1,360	2,500	1,500	-40.00%	same as 2013 w/\$1,000 to planning tech acct
100-00-51420-340-000	Training/Schooling/Meetings	1,070	1,072	2,000	575	2,000	1,500	-25.00%	same as 2013 w/\$500 to planning tech acct
100-00-51420-350-000	Community Events		1,499	2,500	1,361	2,500	3,000	20.00%	Farmers Mkt, Fall Fest, Garage Sales, Bike/Ped path, Mosinee fireworks, movie at the park
100-00-51420-360-000	Marketing		4,467	5,000	1,377	5,000	5,000	0.00%	Mkt Plan
100-00-51420-365-000	Entrance Signs		0	9,750	3,458	9,750	7,500	-23.08%	2 signs/landscaping - Maple Ridge & South end I39
100-00-51425-000-000	Planning Technician								
100-00-51425-110-000	Salaries & Wages - Plan Tech			31,500	15,456	31,500	29,659	-5.84%	p 70% of Planning Tech
100-00-51425-110-111	FICA Tax - Plan Tech			2,411	1,185	2,411	2,270	-5.85%	p
100-00-51425-130-000	Health Insurance - Plan Tech			4,720	3,163	4,720	6,347	34.47%	p
100-00-51425-131-000	EAP Fringe - Plan Tech			24	12	24	24	0.00%	p
100-00-51425-132-000	Retirement (WRS) - Plan Tech			2,096	1,028	2,096	2,077	-0.91%	p
100-00-51425-330-000	Mileage - Plan Tech						1,000	n/a	\$1,000 from CD/Zoning Admin
100-00-51425-332-000	Relocation - Planning Tech			2,500	0	2,500	0	n/a	
100-00-51425-340-000	Training/Schooling/Meetings						750	n/a	\$500 from CD/Zoning Admin
100-00-51500-560-000	Planning Commission	1,160	920	1,400	0	1,400	1,400	0.00%	
	Total Conservation and Development	58,216	58,342	109,507	58,291	109,507	105,438	-3.72%	

**2014 Budget
Police Department
Expenditure Detail**

ADOPTED

Account Number	Account Description	2011 Year-End Actual	2012 Year-End Actual	2013 Original Budget	9/30/2013 Actual	2013 Revised Budget	2014 Budget	% Change	2014 Comments
100-00-52000-120-000	POLICE DEPARTMENT								
100-00-52000-120-100	POLICE CHIEF & LIEUTENANT								
100-00-52000-120-110	Salaries & Wages -Police Chief	71,554	72,133	72,534	51,520	72,534	76,393	5.32%	p reflects 7.65% increase to offset WRS contributions; removed 7.65% increase 10/9 but didn't update comments until 10/18.
100-00-52000-120-111	FICA Tax - Police Chief	5,390	5,458	5,549	3,809	5,549	5,845	5.33%	p
100-00-52000-120-131	Health Ins - Police Chief	13,412	13,162	13,911	10,398	13,911	15,544	11.74%	p
100-00-52000-120-132	Retirement (WRS) -Police Chief	11,225	12,349	13,274	9,453	13,274	13,224	-0.38%	p Reflects employee contributing 7%; 10/9 update Village pays 100% in conjunction with salary increase reduction but comment not updated until 10/18.
100-00-52000-120-138	Training & Conf - Police Chief	452	491	600	717	600	600	0.00%	WCPA Conferences
100-00-52000-120-140	Employee Assistance Prog-Chief	22	24	24	18	24	24	0.00%	p
100-00-52000-120-145	Life Insurance-Chief	681	681	700	511	700	700	0.00%	
100-00-52000-120-146	Professional Dues-Police Chief	125	155	155	125	155	155	0.00%	
100-00-52000-120-150	Salary & Wages - Lieutenant	58,193	60,807	58,987	42,034	58,987	62,433	5.84%	p reflects 7.65% increase to offset WRS contributions; removed 7.65% increase 10/9 but didn't update comments until 10/18.
100-00-52000-120-151	FICA - Lieutenant	4,488	4,883	4,844	3,191	4,844	5,110	5.49%	p
100-00-52000-120-152	Retirement - Lieutenant	9,758	11,371	11,587	8,109	11,587	11,560	-0.23%	p Reflects employee contributing 7%; 10/9 update Village pays 100% in conjunction with salary increase reduction but comment not updated until 10/18.
100-00-52000-120-153	Health Insurance - Lieutenant	17,488	17,544	18,298	10,375	18,298	13,925	-23.90%	p
100-00-52000-120-154	Overtime Wages-Lieutenant	3,219	2,018	4,254	1,347	4,254	4,275	0.49%	p
100-00-52000-120-155	Overtime FICA-Lieutenant	191	141	326	87	326	328	0.61%	p
100-00-52000-120-156	Overtime Retirement-Lieutenant	701	339	779	246	779	741	-4.88%	p
100-00-52000-120-157	EAP-Lieutenant	22	24	24	18	24	24	0.00%	p
100-00-52000-120-158	Premium Pay - Lieutenant	2,416	5,759	4,324	2,079	4,324	4,341	0.39%	p
100-00-52000-120-159	Professional Dues - Lieutenant		65	100	65	100	100	0.00%	
100-00-52000-120-160	Training & Conf - Lieutenant		100	0	0	0	1,500		Currently charged to Officer training
100-00-52000-120-200	POLICE OFFICERS								
100-00-52000-120-210	Salaries & Wages - FT Officers	215,445	212,964	210,746	152,440	210,746	230,271	9.26%	p reflects 7.65% increase to offset WRS contributions
100-00-52000-120-211	FICA Tax - FT Officers	17,202	17,588	17,781	12,183	17,781	19,401	9.11%	p
100-00-52000-120-212	Premium Pay - FT Officers	12,776	20,920	21,673	10,334	21,673	23,324	7.62%	p
100-00-52000-120-220	Salaries & Wages - PT Officers	35,865	36,373	34,896	22,222	34,896	38,124	9.25%	p reflects 7.65% increase to offset WRS contributions
100-00-52000-120-221	FICA Tax - PT Officers	2,784	2,800	2,672	1,700	2,672	2,919	9.24%	p
100-00-52000-120-222	Retirement (WRS) - PT Officers	2,397	2,267	3,266	2,490	3,266	2,010	-38.46%	p Reflects employee contributing 7%
100-00-52000-120-231	Health Insurance - FT Officers	56,445	56,513	59,529	33,348	59,529	43,360	-27.16%	p
100-00-52000-120-232	Retirement (WRS) - FT Officers	37,719	39,803	42,534	29,941	42,534	26,146	-38.53%	p Reflects employee contributing 7%
100-00-52000-120-233	Overtime - FT Officers	15,014	14,716	19,758	16,083	19,758	21,591	9.28%	p
100-00-52000-120-234	OT FICA Tax - FT Officers	781	1,101	1,512	1,164	1,512	1,652	9.26%	p
100-00-52000-120-237	Retirement OT - FT Officers	3,255	2,562	3,616	2,948	3,616	2,227	-38.41%	p Reflects employee contributing 7%
100-00-52000-120-238	Training - Officers	1,523	1,438	1,800	931	1,800	1,800	0.00%	
100-00-52000-120-240	EAP - Officers	176	180	192	126	192	192	0.00%	p
100-00-52000-120-250	Legal Services-Police Dept	312	93	500	0	500	500	0.00%	
100-00-52000-120-320	Ammunition	1,472	1,435	1,500	1,411	1,500	1,500	0.00%	
100-00-52000-120-321	FT Officers Protective Cloth	3,830	4,523	5,000	2,762	5,000	5,000	0.00%	
100-00-52000-120-322	PT Officers Protective Cloth	1,126	943	2,500	1,342	2,500	2,500	0.00%	looking to add add'l PT in 2014
100-00-52000-120-323	Physical Exams	0	0	1,000	462	1,000	1,000	0.00%	looking to add add'l PT in 2014
100-00-52000-120-324	Fuel	23,858	24,699	25,000	15,974	25,000	25,000	0.00%	2013 lower to date due to staffing shortage
100-00-52000-120-326	Telephone & Utilities - Police	5,152	4,851	5,400	3,256	5,400	4,600		TDS \$202/mth, AT&T cell phones \$178/mth
100-00-52000-120-351	Pooled Car Expense	0	760	1,300	320	1,300	0	-100.00%	Eliminated pooled car
100-00-52000-120-352	Pooled Car Usage	0	(1,024)	(1,300)	0	(1,300)	0	-100.00%	Eliminated pooled car
100-00-52000-120-380	Equipment Repairs/Maintenance	10,188	13,058	8,700	5,596	8,700	9,000	3.45%	
100-00-52000-120-400	POLICE CLERK								

**2014 Budget
Police Department
Expenditure Detail**

ADOPTED

Account Number	Account Description	2011 Year-End Actual	2012 Year-End Actual	2013 Original Budget	9/30/2013 Actual	2013 Revised Budget	2014 Budget	% Change	2014 Comments
100-00-52000-120-410	Salaries & Wages - Police Clerk	20,994	19,185	20,314	14,501	20,314	21,032	3.53%	p
100-00-52000-120-411	FICA Tax - Police Clerk	1,657	1,450	1,555	1,070	1,555	1,610	3.54%	p
100-00-52000-120-431	Health Ins - Police Clerk	6,105	6,363	6,449	4,186	6,449	6,983	8.28%	p
100-00-52000-120-432	Retirement(WRS) - Police Clerk	2,515	1,150	1,351	968	1,351	1,473	9.03%	p
100-00-52000-120-434	EAP - Police Clerk	22	24	24	18	24	24	0.00%	p
100-00-52000-120-437	Mileage - Police Clerk	704	669	550	162	550	500	-9.09%	cut back on trips to post office/county office
100-00-52000-120-438	Train/Meetings - Police Clerk	180	0	500	395	500	500	0.00%	
100-00-52000-120-439	Dues & Memberships - PD Clerk			0	10	0	50		WISLAW, Oconto Cty, Central WI
100-00-52000-120-440	OT Wages - Police Clerk	0	0	299	0	299	310	3.68%	p
100-00-52000-120-441	OT FICA - Police Clerk	0	0	23	0	23	24	4.35%	p
100-00-52000-120-442	OT Retirement - Police Clerk	0	0	20	0	20	22	10.00%	p
100-00-52000-120-459	POLICE DEPARTMENT - OTHER								
100-00-52000-120-460	Office Supplies	4,304	5,857	4,000	2,251	4,000	4,000	0.00%	
100-00-52000-120-475	Postage & Shipping	38	0	200	39	200	200	0.00%	
100-00-52000-120-476	Property Room/Evidence	371	535	500	42	500	500	0.00%	Shelving, rubber gloves, dusting powder, tin cans, etc
100-00-52000-120-510	Salaries & Wages - PD Admin Assist	931	1,246	0	0	0	0		
100-00-52000-120-511	FICA Tax - Adm Assist	71	95	0	0	0	0		
100-0052000-120-532	Retirement(WRS) - Adm Assist	26	0	0	0	0	0		
100-00-52000-120-600	PD Licensing Expenses	9,242	9,204	11,000	7,289	11,000	11,000	0.00%	Computerized Vehicle Registration (CVR)
100-00-52000-120-809	PD K-9	0	11,987	1,000	1,073	1,000	1,000	0.00%	life insurance, vet visits, annual shots, etc
100-00-52000-120-810	MCHS Animal Transport Expense	0	54	0	0	0	0		
100-00-52000-120-811	Outlay-Equipment	45,857	51,294	45,300	33,068	45,300	35,700	-21.19%	* see attached
100-00-52000-120-812	PD Grant Expenditures	8,000	16,000	0	5,472	0	0		no grants in works
100-00-52000-120-820	Computer Purchase/Software	1,329	719	1,400	1,287	1,400	1,400	0.00%	one pc
100-00-52000-120-821	Computer Support/Upgrades	12,240	10,386	16,250	18,596	16,250	18,120	11.51%	MN QO Pawn \$204, City County IT support \$6,900, WI DOJ TIME \$900, Tiberon records update \$6,250, Mav map licenses \$600, \$1,732 RadioIP SW updates, Amazon Web Storage Services \$1,020 and misc support \$514.
100-00-52000-120-822	Computer & Background Cks	349	150	200	75	200	200	0.00%	
100-00-52000-120-823	Mobile Data Air Card Service	1,297	2,224	2,400	1,498	2,400	2,400	0.00%	
100-00-52000-120-938	Police Department Insurance	16,094	19,670	20,555	24,640	20,555	24,270	18.07%	0% -14% increases over 2013 actual by line of insurance and no dividend. updated for Nov proposal
	Total Police Department Expenditures	778,982	824,327	813,735	577,774	813,735	810,258	-0.43%	

**2014 Budget
Police Department
Capital Items**

ADOPTED

	2012	2013	2014
Outlay - Equipment			
Handguns			\$5,000
Assault Rifles			
Lights & Opticals	\$0		
ECD - (Tazers) \$1,000 per unit		\$3,000	\$0
Weapons Training			
Sniper Weapon			
Weapon Cleaning System			
Armorer's Tools	\$0		
SRT Equipment			
Arbitrator (digital interview room)		\$7,500	
Body Shields			\$0
Law Server	\$0		
Laptops (MDCs) w/Radio	\$0	\$4,500	\$0
3 Bullet Proof Vests (2012 Net of 50% Fed assistance)	\$1,350		\$700
Furnishings (Desks, etc)	\$0		
Server upgrade	\$15,000		
Arbitrator (digital in car video)	\$4,300		
Total Outlay Equipment	\$20,650	\$15,000	\$5,700
Additional Officer - Equipment			
Portable Radio	\$0		
Bullet Proof Vests	\$0	\$800	
Total Additional Officer Equipment	\$0	\$800	\$0
Capital Outlay - Squad Car Replace			
Squad Car	\$30,000		\$0
K-9 Squad Car (includes cage)			\$30,000
Total Capital Outlay - Squad Car Replace	\$30,000	\$0	\$30,000
Capital Outlay - Squad Car New Unmarked			
Squad Car	\$0	\$25,000	
Mobile Radios	\$0	\$4,500	
Total Capital Outlay - Squad Car New Unmarked	\$0	\$29,500	\$0
Total PD Capital Budget	\$50,650	\$45,300	\$35,700

**2014 Budget
Fire Department
Expenditure Detail**

ADOPTED

Account Number	Account Description	2011 Year-End Actual	2012 Year-End Actual	2013 Original Budget	9/30/2013 Actual	2013 Revised Budget	2014 Budget	% Change	2014 Comments
100-00-52000-201-000	FIRE DEPARTMENT								
100-00-52000-201-110	Salaries & Wages - Fire Department	60,630	53,827	70,000	35,818	70,000	67,500	-3.57%	status quo - no rate change - fire prevention moved to new 2% Fire Dues Fund
100-00-52000-201-111	FICA Tax - Fire Department	4,130	4,627	5,355	2,740	5,355	5,164	-3.57%	7.65% of wages
100-00-52000-201-131	EAP - Fire Department	583	630	770	486	770	746	-3.12%	fire prevention moved to new 2% Fire Dues Fund
100-00-52000-201-132	Retirement (WRS) - Fire Department	0	0	0	0	0	0		
100-00-52000-201-135	Unemployment - Fire Department	811	796	1,500	0	1,500	1,000	-33.33%	2011-2012 actual
100-00-52000-201-200	Administrative Assistance								
100-00-52000-201-210	Salaries & Wages AA	680	425	1,604	599	1,604	1,804	12.47%	p Same as 2013 - 5% Alloc of Acct Clerk for Fire/EMS related activities
100-00-52000-201-211	FICA Tax AA	52	31	123	44	123	138	12.20%	p
100-00-52000-201-230	Health Insurance AA	447	680	659	479	659	713	8.19%	p
100-00-52000-201-232	Retirement AA	99	25	107	40	107	127	18.69%	p
100-00-52000-201-321	Protective Clothing	2,553	187	4,000	1,180	4,000	3,000	-25.00%	\$1K per new hire and replaced damaged items.
100-00-52000-201-322	Miscellaneous FD Supplies	1,823	1,214	7,000	1,827	7,000	1,000	-85.71%	Fire extinguishers, batteries, flashlights, etc...
100-00-52000-201-323	Physical Exams	960	1,054	1,500	1,220	1,500	1,500	0.00%	for new hires
100-00-52000-201-324	Fuel	3,171	3,997	4,000	2,916	4,000	4,500	12.50%	price increases
100-00-52000-201-325	Foam	0	1,994	2,000	2,054	2,000	2,000	0.00%	dependent on usage/ number of fires
100-00-52000-201-326	Utilities - Siren	124	119	132	81	132	132	0.00%	Happy Hollow Siren
100-00-52000-201-327	Radios	1,307	862	2,000	1,008	2,000	2,000	0.00%	Antenna for base radios - Richard researching
100-00-52000-201-328	Disab/Accident Death Policy	2,197	2,171	2,281	2,221	2,281	2,221	-2.63%	5% increase over 2013 actual and \$25/member updated for Nov proposal
100-00-52000-201-329	Mileage - Fire Department	1,295	1,226	1,500	0	1,500	1,500	0.00%	Training related
100-00-52000-201-331	FD Dues & Memberships	75	75	75	75	75	75	0.00%	WSFCA
100-00-52000-201-340	Training/Schooling/Meetings	2,514	137	2,500	405	2,500	1,000	-60.00%	fire prevention moved to new 2% Fire Dues Fund
100-00-52000-201-350	Office Expenses & Supplies	370	340	1,000	243	1,000	750	-25.00%	closer to historical
100-00-52000-201-351	Fire Prevention Supplies		1,297	1,500	1,299	1,500	0	-100.00%	Moved to new "2% Fire Dues Fund"
100-00-52000-201-380	Equipment Repairs/Maintenance	14,723	27,343	17,500	6,898	17,500	17,500	0.00%	Same as 2013
100-00-52000-201-381	Vehicle Maintenance				0				
100-00-52000-201-383	Field Tools Outlay	1,497	36	1,500	0	1,500	0	-100.00%	Moved to new "2% Fire Dues Fund"
100-00-52000-201-500	Fund Raising		43						
100-00-52000-201-810	Outlay - Truck Replacement			103,873	0	103,873	103,873	0.00%	Replace Tanker #1 - second 1/2 payment
100-00-52000-201-820	Computer Purchase/Software	977	0	1,000	0	1,000	4,200	320.00%	replace WIN XP and add a wireless point in FD
100-00-52000-201-822	Emergency Operations Center						500		SW License upgrade
100-00-52000-201-938	Fire Department Insurance	13,143	14,007	14,434	11,969	14,434	12,319	-14.65%	0% -14% increases over 2013 actual by line of insurance and no dividend. updated for Nov proposal
	Total Fire Department Expenditures	114,160	117,143	247,913	73,602	247,913	235,262	-5.10%	
100-00-52000-300-000	FIRST RESPONDERS								
100-00-52000-300-110	EMS/FR WAGE	14,389	14,314	18,500	5,374	18,500	14,500	-21.62%	Dependent on the number of calls; reduced by APC 9/17
100-00-52000-300-111	FICA Tax - First Responders	1,021	1,174	1,415	411	1,415	1,109	-21.63%	7.65% of wages; reduced by APC 9/17
100-00-52000-301-000	Equipment Supplies/Maintenance	575	3,164	4,000	0	4,000	4,000	0.00%	same as 2013 - helmets
100-00-52000-301-340	Training/Schooling/Add'l Mtgs	929	2,719	3,000	95	3,000	3,000	0.00%	same as 2013
100-00-52000-301-350	Other Expenses & Supplies	4,208	1,754	2,500	217	2,500	2,500	0.00%	same as 2013
100-00-52000-301-360	Medical/Physicals	0	0	400	0	400	400	0.00%	same as 2013
100-00-52000-301-811	Outlay - Equipment	0	0	7,500	7,242	7,500	7,500		3 Defib Units at \$2500 parts Issue - replace all due to part availability issues
	Total First Responder Expenditures	21,122	23,125	37,315	13,340	37,315	33,009	-11.54%	
100-00-52000-310-000	AMBULANCE SERVICE								
100-00-52000-310-210	Outside Services	104,292	100,931	109,000	69,282	109,000	112,000	2.75%	2012 run rate
100-00-52000-310-322	Bad Debt Expense-Misc	(2,000)	(1,600)	1,000	0	1,000	0	-100.00%	These older AR balances already have a high reserve so no additional reserve for bad debt is needed.
100-00-52000-310-329	Service/Standby Fee	8,074	8,235	8,235	8,235	8,235	8,235	0.00%	Per Rib Mountain contract
	Total Ambulance Service Expenditures	110,366	107,566	118,235	77,517	118,235	120,235	1.69%	

2014 Budget
Building Inspection
Expenditure Detail

ADOPTED

Account Number	Account Description	2011 Year-End Actual	2012 Year-End Actual	2013 Original Budget	9/30/2013 Actual	2013 Revised Budget	2014 Budget	% Change	2014 Comments
100-00-52000-400-000	Building Inspector								
100-00-52000-400-110	Salaries & Wages	0	7,811	9,338	4,943	9,338	9,102	-2.53%	p 5% of CD/ZA; 15% Planning Tech
100-00-52000-400-130	Retirement	0	461	622	330	622	638	2.57%	p
100-00-52000-400-131	Health Insurance	0	960	1,350	900	1,350	1,534	13.63%	p
100-00-52000-400-134	FICA-Building Inspector	801	570	715	352	715	698	-2.38%	p
100-00-52000-400-250	Contracted Inspector Services	17,075	14,593	20,000	8,732	20,000	18,000	-10.00%	Weston
100-00-52000-400-352	Administrative Books, Codes	753	812	1,000	1,523	1,000	1,200	20.00%	Bld Permit Seals, Insp cards, admin materials
100-00-52000-400-353	House Numbers	245	0	200	212	200	200	0.00%	construction site numbers
	Total Building Inspector Expenditures	18,874	25,205	33,225	16,992	33,225	31,372	-5.58%	

2014 Budget
Police and Fire Commission
Expenditure Detail

ADOPTED

Account Number	Account Description	2011 Year-End Actual	2012 Year-End Actual	2013 Original Budget	9/30/2013 Actual	2013 Revised Budget	2014 Budget	% Change	2014 Comments
100-00-52800-000-000	POLICE & FIRE COMMISSION								
100-00-52800-100-000	PFC Wages	680	1,180	1,600	0	1,600	1,500	-6.25%	
100-00-52800-100-100	PFC Clerk Salaries & Wages	720	2,769	2,488	1,307	2,488	2,576	3.54%	p 6% Police/Court Clerk
100-00-52800-100-111	PFC Clerk FICA Tax	54	205	191	97	191	198	3.66%	p
100-00-52800-100-130	Health Insurance-PFC Clerk	640	367	790	513	790	856	8.35%	p
100-00-52800-100-131	PFC Clerk Retirement	82	163	166	87	166	181	9.04%	p
100-00-52800-100-132	OT Wages PFC Clerk	404	220	0	37	0	0	n/a	p
100-00-52800-100-133	OT FICA PFC Clerk	30	16	0	3	0	0	n/a	p
100-00-52800-100-134	OT Retirement PFC Clerk	46	13	0	2	0	0	n/a	p
100-00-52800-100-320	PFC Expenses	63	21	200	28	200	200	0.00%	Subaccts 320-354 total is set at \$1,500
100-00-52800-100-321	PFC Postage	93	246	200	130	200	200	0.00%	
100-00-52800-100-330	Mileage - Police & Fire Comm.	6	225	500	0	500	500	0.00%	
100-00-52800-100-340	PFC Training/Schooling	0	247	500	0	500	500	0.00%	
100-00-52800-100-354	Materials & Supplies	0	16	100	43	100	100	0.00%	
100-00-52800-330-000	Legal Fees-Police & Fire Comm	0	0	0	0	0	0	n/a	
100-00-52800-331-000	Hearing Expense - PFC	0	2,536	0	0	0	0	n/a	
	Total PFC Expenditures	2,817	8,224	6,735	2,247	6,735	6,811	1.13%	

2014 Budget
Department of Public Works
Expenditure Detail

ADOPTED

Account Number	Account Description	2011 Year-End Actual	2012 Year-End Actual	2013 Original Budget	9/30/2013 Actual	2013 Revised Budget	2014 Budget	% Change	2014 Comments
100-00-53000-000-000	PUBLIC WORKS								
100-00-53000-300-000	Engineering Costs	0	0	5,000	6,760	5,000	5,000	0.00%	R/W plats and other projects
100-00-53000-301-000	Stormwater Permit Requirements	500	1,500	2,000	500	2,000	1,500	-25.00%	2012 actual
100-00-53000-302-000	PUBLIC WORKS DIRECTOR								
100-00-53000-302-110	Salaries & Wages - PW Director	29,000	19,942	22,000	9,927	22,000	24,893	13.15%	p
100-00-53000-302-111	FICA Tax - PW Director	1,919	1,375	1,684	636	1,684	1,905	13.12%	p
100-00-53000-302-130	Health Insurance - PW Director	3,488	2,093	2,697	1,631	2,697	4,662	72.86%	p
100-00-53000-302-131	EAP Fringe - PW Director	17	12	24	12	24	24	0.00%	p
100-00-53000-302-132	Retirement (WRS) - PW Director	2,290	967	1,464	0	1,464	1,743	19.06%	p
100-00-53000-302-322	Phone Expense - PW Director	971	673	480	0	480	480	0.00%	\$40/month reimbursement
100-00-53000-302-330	Mileage - Public Works	945	880	1,500	393	1,500	1,000	-33.33%	
100-00-53000-302-340	Schooling, Training	1,400	99	1,250	105	1,250	1,525	22.00%	Needed for Continuing Education - APWA & League of WI Muni conference
100-00-53000-311-000	ROAD & STREET MAINTENANCE								
100-00-53000-311-110	Salaries & Wages	233,197	243,688	216,539	167,767	216,539	214,053	-1.15%	p
100-00-53000-311-111	Wages-Part Time	1,682	1,791	4,491	1,662	4,491	4,743	5.61%	p
100-00-53000-311-113	FICA Part Time	129	137	344	139	344	363	5.52%	p
100-00-53000-311-114	Public Works Crew OT	26,138	13,585	20,743	12,237	20,743	19,926	-3.94%	p
100-00-53000-311-115	Public Works Crew OT FICA	2,006	1,027	1,587	914	1,587	1,525	-3.91%	p
100-00-53000-311-116	Public Works Crew OT Retirement	3,044	802	1,380	827	1,380	1,395	1.09%	p
100-00-53000-311-130	PW Employees Physicals	407	496	900	546	900	600	-33.33%	Needed to maintain CDL licenses for PW employees - includes drug program mgmnt and screening fees
100-00-53000-311-131	Health Insurance	53,250	54,385	57,909	36,450	57,909	62,705	8.28%	p
100-00-53000-311-132	Retirement	28,364	14,756	14,700	11,311	14,700	15,317	4.20%	p
100-00-53000-311-134	Social Security (FICA)	18,161	18,537	16,566	12,453	16,566	16,376	-1.15%	p
100-00-53000-311-137	PW Crew EAP Fringe	110	114	120	90	120	120	0.00%	p
100-00-53000-311-340	Workshops	0	0	450	0	450	400	-11.11%	Safety
100-00-53000-311-342	Salt/Brine	100,594	65,848	105,000	92,308	105,000	105,000	0.00%	Same as 2013 Budget
100-00-53000-311-343	Dust Control	3,000	6,000	9,000	8,647	9,000	9,000	0.00%	Same as 2013 Budget
100-00-53000-311-344	Patching Material-Asphalt	42,220	35,324	38,000	32,161	38,000	40,000	5.26%	
100-00-53000-311-345	Seal Coating	142,459	183,176	170,000	0	170,000	170,000	0.00%	Triple coat Green Acres, Aspen Addition and double coat Lane Road. Reduced \$30K by Duance/PIC
100-00-53000-311-346	Crackfilling	24,900	30,000	30,000	30,000	30,000	30,000	0.00%	Same as 2013 Budget
100-00-53000-311-347	Pavement Marking	2,427	2,479	4,000	7,392	4,000	4,000	0.00%	restripe seal coated roads that are marked
100-00-53000-311-348	Gravel & Road Base	10,989	15,135	60,000	38,915	60,000	50,000	-16.67%	\$20k for shouldering roads & \$30k for applying new top lifts to a few gravel roads
100-00-53000-311-349	Capital - Road Improvements	157,723	3,126	85,000	22,949	85,000	145,000	70.59%	See Capital - Road Improvements listed below for detail. Reduced by APC 9/17
100-00-53000-311-357	Culverts	7,159	6,131	4,000	4,161	4,000	4,000	0.00%	Same as 2013 Budget - some new culvert revenue offset
100-00-53000-311-358	Road Signs	12,894	21,583	15,000	6,566	15,000	16,000	6.67%	\$11,000 to replace signage excluding posts, \$2,000 for general sign maintenance and \$3,000 for completion of the URAS.
100-00-53000-311-359	Bridge Inspections	0	1,153	1,000	0	1,000	1,200	20.00%	2012 amount - thru DOT

**2014 Budget
Department of Public Works
Expenditure Detail**

ADOPTED

Account Number	Account Description	2011 Year-End Actual	2012 Year-End Actual	2013 Original Budget	9/30/2013 Actual	2013 Revised Budget	2014 Budget	% Change	2014 Comments
100-00-53000-311-360	Storm Water	37,704	272	41,000	33,473	508,190	1,000	-97.56%	Storm Sewer Maint - cleaning catch basins and remove sand buildup.
100-00-53000-311-380	Equipment Repairs	21,950	26,020	25,000	10,623	25,000	25,000	0.00%	same as 2013 Budget
100-00-53000-311-384	Gas & Oil	48,910	40,687	48,000	38,299	48,000	60,000	25.00%	Fuel prices have increased
100-00-53000-311-385	Tires	4,478	5,928	6,000	305	6,000	6,000	0.00%	same as 2013 Budget
100-00-53000-311-811	Outlay-Equipment	108,804	31,811	208,670	24,165	208,670	223,670	7.19%	Grader lease - \$17.67k, John Deere7130 w/ MB25 Boom Mower - \$6k & Salt Shed - \$200K plus 2014 Capital Purchases listed below.
100-00-53000-311-815	Non-recurring Expense		77,881	0	27,427	36,700	0		
100-00-53000-312-326	Garage Utilities	11,014	8,738	12,000	7,154	12,000	12,000	0.00%	same as 2013 budget and near 2013 run rate
100-00-53000-312-329	Uniforms & Safety Equipment	5,894	5,079	4,300	2,847	4,300	5,050	17.44%	CINTAS contract runs through 2014 plus \$150/crew
100-00-53000-312-354	Office Supplies	254	197	500	464	500	500	0.00%	
100-00-53000-312-355	Winter Maint-Plow Blades ETC	10,140	9,163	12,000	0	12,000	12,000	0.00%	FABCO's Plow Blade costs are comparable to last year
100-00-53000-312-356	Winter Damage-Mailboxes	25	25	250	0	250	200	-20.00%	
100-00-53000-314-320	Garage Supplies & Expenses	14,423	8,244	12,000	4,407	12,000	12,000	0.00%	same as 2013 budget
100-00-53000-315-420	Street Lighting	46,831	43,538	50,000	32,410	50,000	50,000	0.00%	2013 run rate less 4 lights removed in TID 2 plus 2 lights added in Stoik Subdivision plus \$2K for traffic light repairs not covered by insurance.
100-00-53000-620-110	Recycling Salaries & Wages	4,700	152	4,810	0	4,810	5,411	12.49%	p
100-00-53000-620-111	FICA Tax - Recycling	358	12	368	0	368	414	12.50%	p
100-00-53000-620-133	Crew Yard Site Salaries	6,374	4,195	5,250	3,094	5,250	5,437	3.56%	p
100-00-53000-620-134	Crew Yard Site FICA	485	321	402	233	402	416	3.48%	p
100-00-53000-938-000	Public Works Insurance	20,246	18,937	19,706	17,080	19,706	21,941	11.34%	0% -14% increases over 2013 actual by line of insurance and no dividend. updated for Nov proposal
100-00-53000-940-000	Forestry	0	0	0	1,000	0	10,000	#DIV/0!	Oak Wilt
	Total Public Works Expenditures	1,253,969	1,028,012	1,345,084	710,438	1,848,974	1,405,494	4.49%	
	Garbage & Recycling								
100-00-53000-620-315	Recycling expenses	66,860	76,328	73,699	54,759	73,699	75,574	2.54%	IROW +2.3% plus spring clean up, yard waste site brush grinding, toilet rental, confidential shredding and cell phone service (\$5,000), Marathon County Solid Waste +1.6%
100-00-53000-620-320	Collection Expenses	256,486	263,596	274,268	194,855	274,268	281,284	2.56%	* IROW +2.3%, Marathon County Solid Waste +1.6%
	Total Garbage & Recycling	323,345	339,924	347,967	249,614	347,967	356,858	2.56%	

**2014 Budget
Garbage Collection Fee Worksheet**

ADOPTED

<u>Cost Items to be Considered</u>	<u>2013 Info</u>	<u>2013 Annual Cost per Household</u>	<u>2014 Info</u>	<u>2014 Annual Cost per Household</u>
Garbage Disposal Monthly Collection Fee (per contract)	\$6.80 Per Month	\$81.60	\$6.96 Per Month	\$83.52
Recycling Fee (per contract)	\$2.27 Per Month	\$27.24	\$2.32 Per Month	\$27.84
Tonnage as Projected For the Entire Year	2200 Tons		2200 Tons	
Landfill `Tipping' Fee - Cost per Ton (per Contract with Marathon County)	\$31.12		\$31.62	
Estimated Number of Households To Be Charged - For the Full Year	2522		2535	
Tipping Fee (Annual Tons Times Cost per Ton Divided by Number of Households Charged)		\$27.15		\$27.44
Sub-Total:		\$135.99		\$138.80
3% Village Administration Fee		\$4.08		\$4.16
Total Annual Cost:		\$140.07		\$142.96
Surcharge Adjustment for Fuel Cost:		\$0.00		\$0.00
Total Annual Cost - Adjusted:		\$140.07		\$142.96
Dollar amount to Budget (Revenue):		\$353,257.00		\$362,404.00
Expenses to Budget:				
100-00-53000-620-320 (Collection)		\$274,268.00		\$281,284.00
100-00-53000-620-315 (Recycling)		\$68,699.00		\$70,574.00
Net General Fund		\$10,290.00		\$10,546.00
<u>Tonnage Estimate</u>		<u>2012</u>		<u>2013</u>
Jan 1 - Aug 31 charges		40,874.12		40,835.12
Cost per ton		30.60		31.12
Tonnage		1,335.76		1,312.18
Annualized		2,003.63		1,968.27
Projected		2,200.00		2,200.00
<u>Number of Households</u>				
Aug invoice		2,507		2,524
Projected		2,522		2,535

**2014 Budget
Parks
Expenditure Detail**

ADOPTED

Account Number	Account Description	2011 Year-End Actual	2012 Year-End Actual	2013 Original Budget	9/30/2013 Actual	2013 Revised Budget	2014 Budget	% Change	2014 Comments
100-00-55000-000-000	PARKS								
100-00-55000-200-040	Salary & Wages - CDD/ZA	0	0	2,588	1,897	2,588	2,746	n/a	p 5% CDD/ZA
100-00-55000-200-041	FICA Tax - CDD/ZA	0	0	198	139	198	211	n/a	p
100-00-55000-200-042	Retirement - CDD/ZA	0	0	173	126	173	193	n/a	p
100-00-55000-200-043	Health Insurance - CDD/ZA	0	0	338	107	338	174	n/a	p
100-00-55000-200-045	Salary & Wages - Plan Tech			0	0	0	4,237	n/a	p 10% Planning Tech
100-00-55000-200-046	FICA Tax - Plan Tech			0	0	0	325	n/a	p
100-00-55000-200-047	Retirement - Plan Tech			0	0	0	297	n/a	p
100-00-55000-200-048	Health Insurance - Plan Tech			0	0	0	907	n/a	p
100-00-55000-200-055	PWD - Mileage	0	0	0	34	0	0	n/a	
100-00-55000-200-080	PW Crew - Salary & Wages	766	0	9,843	4,969	9,843	9,730	-1.15%	p
100-00-55000-200-081	PW Crew - FICA	53	0	753	379	753	745	-1.06%	p
100-00-55000-200-082	Retirement - PW Crew	81	0	655	330	655	682	4.12%	p
100-00-55000-200-083	Health Insurance - PW Crew	3,281	3,399	2,633	2,303	2,633	2,851	8.28%	p
100-00-55000-200-112	Parks Workers	30,717	30,642	42,876	23,387	42,876	44,441	3.65%	p
100-00-55000-200-115	Parks Dept FICA Taxes	2,350	2,338	3,281	1,789	3,281	3,401	3.66%	p
100-00-55000-200-130	Parks Dept Retirement	3,744	1,581	2,043	764	2,043	1,240	-39.30%	p APC - removed WRS on Park worker - only Lead position is eligible for WRS.
100-00-55000-200-140	Physicals	0	0	0	84	0	0	n/a	p
100-00-55000-200-326	Utilities	8,444	9,586	6,500	5,645	6,500	4,500	-30.77%	electric, cell phone and Kron W&S Utility
100-00-55000-200-327	Portable Restroom/Wash Stations						5,000		8 units (7 parks and 1 park dept bld) @ \$83/mth for 7 months plus \$352 for ball two tournaments
100-00-55000-200-329	Uniforms & Safety Equipment						240	#DIV/0!	12 High visible T-shirts
100-00-55000-200-355	Gas & Oil	3,875	4,225	4,600	3,795	4,600	4,500	-2.17%	Added Maple Ridge mowing
100-00-55000-200-361	Maintenance Supplies	545	1,704	1,200	1,020	1,200	1,200	0.00%	Same as 2013 budget
100-00-55000-200-380	Equipment Repairs	1,861	3,174	3,000	647	3,000	3,000	0.00%	Same as 2013 budget
100-00-55000-200-382	Capital Outlay - Equip/Impr	0	2,855	32,580	18,629	32,580	2,300	-92.94%	* See attached Park Detail
100-00-55000-200-383	Maintenance-Sunset Park	1,107	567	3,600	2,369	3,600	3,300	-8.33%	*
100-00-55000-200-384	Maintenance-Seville Park	79	90	400	17	400	400	0.00%	*
100-00-55000-200-385	Maintenance-Norm Plaza Park	663	21	500	25	500	500	0.00%	*
100-00-55000-200-387	Maintenance-Gooding Park	13	16	200	161	200	200	0.00%	*
100-00-55000-200-388	Maintenance-Municipal Park	1,583	581	2,200	4,916	2,200	1,300	-40.91%	*
100-00-55000-200-395	Maintenance Soccer Fields	1,972	1,098	2,400	628	2,400	3,800	58.33%	*
100-00-55000-200-397	Maintenance - Friendship Park	2,321	1,388	1,900	1,889	1,900	1,800	-5.26%	*
100-00-55000-200-386	Maintenance - General			(3,297)	0	(3,297)	0	-100.00%	
100-00-55000-938-000	Parks Insurance	2,379	2,885	3,001	3,747	3,001	3,658	21.89%	0% -14% increases over 2013 actual by line of insurance and no dividend. updated for Nov proposal
	Total Parks Expenditures	65,832	66,149	124,165	79,795	124,165	107,878	-13.12%	

**2014 Budget
Parks Maintenance and Capital Improvement Detail**

ADOPTED

<u>Park Maintenance</u>		<u>Park Maintenance (Continued)</u>		
Municipal Center Park		Plaza Park		
Playground Timbers	-	Playground Timbers	0	
Ball Field Base Pads	-	Additional Sand	0	
Fertilizer	800	Fertilizer	300	
Commercial Weed Spray	400	Commercial Weed Spray	100	
Misc	100	Misc.	100	
Total	1,300	Total	500	
Towering Pines Park		Gooding Park		
Park Sign	1,500	Fertilizer	100	
Additional Sand	-	Misc.	100	
Fertilizer	1,500	Total	200	
White Athletic Strip Paint	300			
Commercial Weed Spray	400	Total Park Maintenance	\$ 11,300	
Misc.	100			
Total	3,800			
		Park Capital Improvements		
Sunset Park		Municipal Center Park		
Rest Room Sinks	300	Replacement Trees	800	
Picnic Tables	1,000	Replacement Scrubs/Flowers	400	
Additional Sand (removed by Duar	-	Total	1,200	
Ball Field Base Pads	300			
Trash Receptacle - Farmers Mkt	600	Sunset Park		
Fertilizer	800	Basketball Court Blacktop		
Commercial Weed Spray	100	Tennis Court Resurfacing		
Misc.	200	Total	-	
Total	3,300			
		Friendship Park		
Seville Park		Playground Sand Replacement		
Fertilizer	200	Replacement Trees	800	
Commercial Weed Spray	100	Replacement Shrubs	300	
Misc.	100	Total	1,100	
Total	400	Total Capital Improvements	2,300	
Friendship Park		Park Equipment		
Additional Mulch	-	40' x 50' Parks Building at Lea Road	-	by the Water Dept
Doggie Bags	300			removed by APC 9/17
Fertilizer	1,200			
Commercial Weed Spray	100	Total Equipment	-	
Misc.	200			
Total	1,800	Total Park Capital Equip/Impr	\$ 2,300	

2014 Budget
Personnel Summary

Payroll	Current 2013	2014 Budget				Health		Total Wage	Split	
Position	Wage	Wage	FICA	Subtotal	Retirement	Insurance	EAP	and Benefits	Percent	2013 Split
Administrator	85,413	87,975	6,731	94,706	6,159	13,213	24	114,102		
General Government	59,790	61,583	4,712	66,295	4,312	9,250	24	79,881	70.0%	70.0%
Water	12,812	13,197	1,010	14,207	924	1,982	0	17,113	15.0%	15.0%
Sewer	12,812	13,197	1,010	14,207	924	1,982	0	17,113	15.0%	15.0%
Total	85,414	87,977	6,732	94,709	6,160	13,214	24	114,107	100%	100%
Clerk	49,522	51,008	3,903	54,911	3,571	4,521	24	63,027		
General Government	44,570	45,908	3,514	49,422	3,214	4,069	24	56,729	90.0%	90.0%
Water	2,477	2,551	196	2,747	179	227	0	3,153	5.0%	5.0%
Sewer	2,477	2,551	196	2,747	179	227	0	3,153	5.0%	5.0%
Total	49,524	51,010	3,906	54,916	3,572	4,523	24	63,035	100%	100%
Treasurer	62,616	49,500	3,787	53,287	3,465	13,404	24	70,180		
General Government	40,701	32,175	2,462	34,637	2,253	8,713	24	45,627	65.0%	65.0%
Water	6,262	4,950	379	5,329	347	1,341	0	7,017	10.0%	10.0%
Sewer	6,262	4,950	379	5,329	347	1,341	0	7,017	10.0%	10.0%
RDA	9,393	7,425	569	7,994	520	2,011	0	10,525	15.0%	15.0%
Total	62,618	49,500	3,789	53,289	3,467	13,406	24	70,186	100%	100%
CDD/Zoning Admin	53,303	54,902	4,201	59,103	3,844	3,473	24	66,444		
General Government	34,647	35,687	2,731	38,418	2,499	2,258	24	43,199	65.0%	65.0%
Bld Inspector	2,666	2,746	211	2,957	193	174	0	3,324	5.0%	5.0%
Water	2,666	2,746	211	2,957	193	174	0	3,324	5.0%	5.0%
Sewer	2,666	2,746	211	2,957	193	174	0	3,324	5.0%	5.0%
Parks	2,666	2,746	211	2,957	193	174	0	3,324	5.0%	5.0%
RDA	7,996	8,236	631	8,867	577	521	0	9,965	15.0%	15.0%
Total	53,307	54,907	4,206	59,113	3,848	3,475	24	66,460	100%	100%
Planning Technician	41,135	42,369	3,242	45,611	2,966	9,066	24	57,667		
General Government	28,795	29,659	2,270	31,929	2,077	6,347	24	40,377	70.0%	70.0%
Bld Inspector	6,171	6,356	487	6,843	445	1,360	0	8,648	15.0%	15.0%
Parks	0	4,237	325	4,562	297	907	0	5,766	10.0%	0.0%
RDA	6,171	2,119	163	2,282	149	454	0	2,885	5.0%	15.0%
Total	41,137	42,371	3,245	45,616	2,968	9,068	24	57,676	100%	100%
Acct Clerk/Admin Asst	33,637	36,068	2,760	38,828	2,525	14,251	24	55,628		
Administration	26,910	28,855	2,208	31,063	2,398	13,538	24	47,023	80.0%	80.0%
Fire Dept. - EMS	1,682	1,804	138	1,942	127	713	0	2,782	5.0%	5.0%
Recycling	5,046	5,411	414	5,825	0	0	0	5,825	15.0%	15.0%
Sub-Total	33,638	36,070	2,760	38,830	2,525	14,251	24	52,848	100%	100%
Overtime (RDA)	0	0	0	0	0	0	0	0		
Overtime (Gen Fund)	486	521	40	561	37	0	0	598		
Total	34,124	36,591	2,800	39,391	2,562	14,251	24	53,446		
Police Chief	74,167	76,393	5,845	82,238	13,224	15,544	24	111,030		

2014 Budget
Personnel Summary

Payroll

Position	Current 2013 Wage	2014 Budget Wage	FICA	Subtotal	Retirement	Health Insurance	EAP	Total Wage and Benefits	Split Percent	2013 Split
Lieutenant	60,614	62,433	4,777	67,210	10,808	13,925	24	91,967		
Premiums	4,341	4,341	333	4,674	752	0	0	5,426		
Overtime	4,275	4,275	328	4,603	741	0	0	5,344		
	69,230	71,049	5,438	76,487	12,301	13,925	24	102,737		
Police Officers	226,868	230,271	17,616	247,887	23,741	43,360	96	315,084	4 Positions	
Premiums	23,036	23,324	1,785	25,109	2,405	0	0	27,514		
Overtime	21,271	21,591	1,652	23,243	2,227	0	0	25,470		
Part-time Officers no WRS	9,960	9,744	746	10,490	0	0	72	10,562		
Part-time Officers W/WRS	9,240	9,744	746	10,490	1,005	0	24	11,519		
Part-time Powershift no WRS	11,880	8,892	681	9,573	0	0	0	9,573		
Part-time Powershift W/WRS	6,480	9,744	746	10,490	1,005	0	0	11,495		
Total	308,735	313,310	23,972	337,282	30,383	43,360	192	411,217		
Police/Court Clerk	42,079	42,921	3,284	46,205	3,005	14,251	24	63,485		
Police Dept	20,619	21,032	1,610	22,642	1,473	6,983	24	31,122	49.0%	49.0%
Jt Court Clerk	18,936	19,315	1,478	20,793	1,353	6,413	0	28,559	45.0%	45.0%
PFC Clerk	2,525	2,576	198	2,774	181	856	0	3,811	6.0%	6.0%
Sub-Total	42,080	42,923	3,286	46,209	3,007	14,252	24	63,492	100%	100%
Overtime (10 hours)	304	310	24	334	22	0	0	356		
Police Dept	304	310	24	334	22	0	0	356	100.0%	100.0%
Jt Court Clerk	0	0	0	0	0	0	0	0	0.0%	0.0%
PFC Clerk	0	0	0	0	0	0	0	0	0.0%	0.0%
Sub-Total	304	310	24	334	22	0	0	356	100%	100%
Total	42,384	43,233	3,310	46,543	3,029	14,252	24	63,848		
Roths Court Clerk	26,558	27,089	2,073	29,162	1,897	13,934	24	45,017		
Overtime	0	0	0	0	0	0	0	0		
Total	26,558	27,089	2,073	29,162	1,897	13,934	24	45,017		
Public Works Dir	60,418	62,231	4,761	66,992	4,357	11,654	24	83,027		
Public Works	24,168	24,893	1,905	26,798	1,743	4,662	24	33,227	40.0%	40.0%
Water	18,126	18,670	1,429	20,099	1,308	3,497	0	24,904	30.0%	30.0%
Sewer	18,126	18,670	1,429	20,099	1,308	3,497	0	24,904	30.0%	30.0%
Total	60,420	62,233	4,763	66,996	4,359	11,656	24	83,035	100%	100%
Water Utility Clerk	37,440	25,188	1,927	27,115	1,764	14,251	24	43,154		
Water	18,720	12,594	964	13,558	882	7,126	12	21,578	50.0%	50.0%
Sewer	18,720	12,594	964	13,558	882	7,126	12	21,578	50.0%	50.0%
Sub-Total	37,440	25,188	1,928	27,116	1,764	14,252	24	43,156	100%	100%
Overtime (Water)	135	115	9	124	9	0	0	133		
Overtime (Sewer)	135	115	9	124	9	0	0	133		
Plan Commission	1,350	184	15	199	13	0	0	212		
Total	39,060	25,602	1,961	27,563	1,795	14,252	24	43,634		

2014 Budget
Personnel Summary

Payroll	Current 2013	2014 Budget	FICA	Subtotal	Retirement	Health Insurance	EAP	Total Wage and Benefits	Split Percent	2013 Split
Position	Wage	Wage								
Intern (Cons & Dev)	0	0	0	0	0	0	0	0		
Public Works Dept	238,472	243,242	18,609	261,851	17,027	71,255	120	350,253	5 Positions	
Public Works	209,856	214,053	16,376	230,429	14,984	62,705	120	308,238	88.0%	88.0%
Park Dept	9,539	9,730	745	10,475	682	2,851	0	14,008	4.0%	4.0%
Water	9,539	9,730	745	10,475	682	2,851	0	14,008	4.0%	4.0%
Sewer	9,539	9,730	745	10,475	682	2,851	0	14,008	4.0%	4.0%
Sub-Total	238,473	243,243	18,611	261,854	17,030	71,258	120	350,262	100%	100%
Overtime	26,000	19,926	1,525	21,451	1,395	0	0	22,846		
Part-time	4,650	4,743	363	5,106	333	0	0	5,439		
Total	269,123	267,912	20,499	288,411	18,758	71,258	120	378,547		
Parks										
Park Lead	17,360	17,708	1,355	19,063	1,240	0	0	20,303		
Park Worker	13,810	14,086	1,078	15,164	0	0	0	15,164		
Part-time Summer	4,133	8,431	645	9,076	0	0	0	9,076		
Part-time Summer	4,133	4,216	323	4,539	0	0	0	4,539		
Total	39,436	44,441	3,401	47,842	1,240	0	0	49,082		
Building Insp.	0	0	0	0	0		0	0		
Overtime	0	0	0	0	0		0	0		
Total	0	0	0	0	0		0	0		
PT Receptionist	22,837	24,991	1,912	26,903	1,749	14,251	12	42,915		
Fire Dept. - EMS	0	0	0	0	0	0	0	0	0.0%	0.0%
Administration	22,837	24,991	1,912	26,903	1,749	14,251	12	42,915	100.0%	100.0%
Recycling	0	0	0	0	0	0	0	0	0.0%	0.0%
Total	22,837	24,991	1,912	26,903	1,749	14,251	12	42,915	100%	100%
Yard Waste Help	5,330	5,437	416	5,853	0	0	0	5,853		
Crossing Guard	4,075	4,157	319	4,476	0	0	0	4,476		
Custodians	15,816	16,133	1,235	17,368	0	0	0	17,368		
Snow Removal-Mun.	1,787	1,823	140	1,963	0	0	0	1,963		
Totals	1,305,082	1,306,159	99,962	1,406,121	111,312	270,370	612	1,785,633		

2014 Budget
Personnel Summary

Payroll	Current 2013	2014 Budget				Health		Total Wage	Split	
Position	Wage	Wage	FICA	Subtotal	Retirement	Insurance	EAP	and Benefits	Percent	2013 Split
<u>Water Utility Breakout</u>										
<u>GG Administration</u>	24,217	23,444	1,796	25,240	1,643	3,724	0	30,607		
Salaries- Admin	24,217	23,444	1,796	25,240	1,643	3,724	0	30,607		
<u>DPW</u>	18,126	18,670	1,429	20,099	1,308	3,497	0	24,904		
Salaries-Pumping	3,626	3,734	286	4,020	0	0	0	4,020	20.0%	20.0%
Salaries-Distribution	3,626	3,734	286	4,020	0	0	0	4,020	20.0%	20.0%
Salaries-Information	3,626	3,734	286	4,020	0	0	0	4,020	20.0%	20.0%
Salaries- Admin	3,626	3,734	286	4,020	0	0	0	4,020	20.0%	20.0%
Salaries-Misc	3,622	3,734	285	4,019	0	0	0	4,019	20.0%	20.0%
Total	18,126	18,670	1,429	20,099	1,308	3,497	0	20,099	100%	100%
<u>Water Utility Clerk</u>	18,855	12,709	973	13,682	891	7,126	12	21,711		
Salaries-Billing	4,714	3,178	244	3,422	0	0	0	3,422	25.0%	25.0%
Salaries-Information	4,714	3,178	244	3,422	0	0	0	3,422	25.0%	25.0%
Salaries-Expenses	4,714	3,178	244	3,422	0	0	0	3,422	25.0%	25.0%
Salaries - Misc	4,713	3,175	241	3,416	0	0	0	3,416	25.0%	25.0%
Total	18,855	12,709	973	13,682	891	7,126	12	21,711	100%	100%
<u>Public Works Dept</u>	9,539	9,730	745	10,475	682	2,851	0	14,008		
Pumping Exp.	3,148	3,211	246	3,457	0	0	0	3,457	33.0%	33.0%
Maint. Mains - Distribution	3,148	3,211	246	3,457	0	0	0	3,457	33.0%	33.0%
Misc.	3,243	3,308	253	3,561	0	0	0	3,561	34.0%	34.0%
Sub-Total	9,539	9,730	745	10,475	682	2,851	0	10,475	100%	100%
<u>TID Breakdown</u>	23,560	17,780	1,363	19,143	1,246	2,986	0	23,375		
TID 1	14,136	10,668	818	11,486	748	1,792	0	14,026	60.0%	60.0%
TID 2	7,068	5,334	407	5,741	372	894	0	7,007	30.0%	30.0%
TID 3	1,178	889	69	958	63	150	0	1,171	5.0%	5.0%
TID 4	1,178	889	69	958	63	150	0	1,171	5.0%	5.0%
Total TID	23,560	17,780	1,363	19,143	1,246	2,986	0	23,375		
<u>Building Inspector</u>	8,837	9,102	698	9,800	638	1,534	0	11,972		

Village of Kronenwetter
Health Benefits
2014 Budget

	Current Annual Cost			Cost to Village			
	Single	Double	Family	Single	Double	Family	
<u>Non-Rep Employees</u>							
Health Insurance Premium	4,535	9,070	13,605	4,490	8,980	13,469	10% price increase Jan 1, 90% Village
Village HSA Contributions	1,750	3,500	3,500	1,750	3,500	3,500	100% village
Total Health Ins	6,285	12,570	17,105	6,240	12,480	16,969	
Dental	430	1,246	1,246	463	1,340	1,340	10% price increase April 1, 100% Village
Life (+ monthly process fee)	160	181	181	160	181	181	100% village.
Total Health benefits	6,875	13,997	18,532	6,863	14,001	18,490	

PD Employees

Health Insurance Premium	4,535	9,070	13,605	4,490	8,980	13,469	10% price increase Jan 1, 90% Village
Village HSA Contributions	1,750	3,500	3,500	1,750	3,500	3,500	100% village
Total Health Ins	6,285	12,570	17,105	6,240	12,480	16,969	
Dental	430	1,246	1,246	463	1,340	1,340	10% price increase April 1, 100% Village
Life (+ monthly process fee)	334	334	334	334	334	334	100% village.
Total Health benefits	7,049	14,150	18,685	7,037	14,154	18,643	

Rep Employees

FT All Insurance Premium	14,961	14,961	14,961	14,251	14,251	14,251	10% price increase June 1, 90% Village
PT 80% Ins Prem, Julie Olson	14,961	14,961	14,961	13,934	13,934	13,934	10% price increase June 1, 88% Village

All Employees

Health Ins opt out election	3,000	3,000	3,000	3,000	3,000	3,000	
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UMR Health Insurance

	Current Annual Cost	Cost to Village
Per Oct quote		
Richard Downey	9,102.24	8,192.02
Randy Fifrick	1,222.20	1,099.98
Duane Gau	10,312.44	9,281.20
Kristen Johnson	4,494.36	4,044.92
Pat Kluz	9,314.40	8,382.96
Dan Joling	11,522.64	10,370.38
Terry McHugh	9,723.84	8,751.46
Luis Lopes-Serrao	7,626.12	6,863.51
Jason Rasmussen	7,536.36	6,782.72
Chris Smart	10,575.48	9,517.93
	<u>81,430.08</u>	<u>73,287.07</u>

Equipment Replacement Fund									
2014 Budget									
Beginning Balance (1/1/13 balance)									671,862
2013 Budgeted Interest									4,254
2013 budgeted transfer									-
Estimated 12/31/2013 Balance									676,116
Transfers In									
Department	Equipment	Year Purchased	Model Year	Purchase Cost	Life Span	Replacement Year	Replacement Cost	2014 Required	2014 Straight Line
Public Works	1996 Ford L8000 - plow truck	1996	1996	150,000	15	2011	\$150,000.00	\$150,000	\$10,000
Public Works	2006 Sterling LT9500 - plow truck	2006	2006		15	2021	\$160,000.00	\$85,333	\$10,667
Public Works	2007 Sterling LT9513 - plow truck	2007	2007		15	2022	\$160,000.00	\$74,667	\$10,667
Public Works	2014 Mack GU plow truck	2013	2014		15	2029	\$180,000.00	\$0	\$12,000
Public Works	Grader	Leased	2011		5	2016	\$262,000.00		
Public Works	Bulldozer	2012	2005		20	2025	\$60,000.00	\$27,000	\$3,000
Public Works	Excavator	2008	2008		25	2033	\$210,000.00	\$50,400	\$8,400
Public Works	Hot Box	2006	2006		20	2026	\$18,000.00	\$7,200	\$900
Public Works	Pick-up Truck (2001 Ford F350)	2001	2001		10	2011	\$25,000.00	\$25,000	\$2,500
Public Works	Pick-up Truck (2008 Ford F250)	2008	2008		10	2018	\$30,000.00	\$18,000	\$3,000
Public Works	1993 Ford Low-Pro - dump truck	1999	1993		20	2013	\$40,000.00	\$40,000	\$2,000
Public Works	Tractor	1993	1993		20	2013	\$100,000.00	\$100,000	\$5,000
Public Works	Loader	2009	2009		20	2029	\$250,000.00	\$62,500	\$12,500
Public Works	Loader	2001	2001		20	2021	\$225,000.00	\$146,250	\$11,250
Public Works	Culvert Steamer	2000	2000		20	2020	\$30,000.00	\$21,000	\$1,500
Public Works	Blacktop Roller	1985	1985		30	2015	\$20,000.00	\$19,333	\$667
Parks	New Holland TC 40 Tractor	2006	2006		30	2036	\$50,000.00	\$13,333	\$1,667
Parks	John Deere #320 Mower	2005	2005		8	2013	\$4,500.00	\$4,500	\$563
Parks	John Deere #777 Mower	2006	2006		5	2011	\$10,500.00	\$10,500	\$2,100
Parks	Toro Ground Master	2007	2007		10	2017	\$27,000.00	\$18,900	\$2,700
Parks	JD 1023E Tractor & 60D-7 mower	2013	2013		10	2023	\$14,000.00	\$1,400	\$1,400
Parks	20' Tandem Axle Trailer	2005	2005		20	2025	\$8,200.00	\$3,690	\$410
Parks	12' Single Axle Trailer	1991	1991		20	2011	\$3,600.00	\$3,600	\$180
Parks	2013 H&S UTT712A Alum Util Trans	2013	2013		20	2033	\$3,000.00	\$150	\$150
Parks	1994 Chevy 1/2 Ton	1994	1994		10	2004	\$16,000	\$16,000	\$1,600
Parks	2006 Chevy 1 Ton Dump Truck	2009	2006		10	2016	\$30,000	\$24,000	\$3,000

Equipment Replacement Fund									
2014 Budget									
Transfers In (Cont)									
Department	Equipment	Year Purchased	Model Year	Purchase Cost	Life Span	Replacement Year	Replacement Cost	2014 Required	2014 Years Remaining
Fire Department	Engine #1, 1993 Mack Pumper	1992	1993	250,000	20	2013	\$350,000	\$350,000	\$17,500
Fire Department	Engine #2, 2000 Sterling Pumper	1999	2000	295,000	20	2020	\$350,000	\$245,000	\$17,500
Fire Department	Tanker #1, 1981 GMC Pumper	1998	1981	200,000	20	2001	\$250,000	\$250,000	\$12,500
Fire Department	Rescue #1, 1996 1-ton Chevy	1998	1996	80,000	30	2026	\$100,000	\$60,000	\$3,333
Fire Department	Rescue #6, 2009 Kenworth	2009	2009	256,665	30	2039	\$260,000	\$43,333	\$8,667
Fire Department	Brush #1, 1968 Ford F-250 Off Road 4 WD w/rear pump	1998	1968		20	2018	\$120,000	\$96,000	\$6,000
Fire Department	2008 Kawasaki Mule ATC Rescue	2007	2008	9,960	20	2028	\$10,000	\$3,000	\$500
Fire Department	1998 Polaris 4 Wheeler ATV	1997	1998	10,000	20	2018	\$6,000	\$4,800	\$300
Fire Department	Aluma Trailer for Mule	2007	2008	3,000	20	2028	\$3,000	\$900	\$150
Fire Department	Trailers for ATV	1997	1997	1,000	20	2017	\$1,000	\$850	\$50
Fire Department	2006 Chevy Pickup	2011	2006	donated	15	2021	\$50,000	\$26,667	\$3,333
Total Transfers In Short							\$3,586,800	\$2,003,307	\$177,653
								\$1,327,191	
Adjustment - an addition to cover the shortfall or a reduction to what the General Fund budget can handle or because the capital purchases are budgeted as purchases in the General Fund in lieu of doing a transfer to the equipment fund.									(\$77,653)
Adj - A portion of the 2012 increase to the General Fund fund balance to be transferred to the Equip Replacement Fund									\$0
Net Budgeted Transfer									\$100,000
Purchases									
Department	Equipment	Year Purchased	Model Year	Purchase Cost	Life Span	Replacement Year	Replacement Cost		2012
NONE - The FD (50%X\$207,745 = \$103,873) and PW (\$63,000) 2014 capital improvements are budgeted as purchases in the General Fund.									\$0.00
Total Purchases									\$0.00
Transfer Out									
To General Fund to cover purchases where the total cost exceeds the estimated annual transfer									\$0.00
Equipment Replacement Fund Balance									\$776,116
Other:									
Investment Earnings (0.55% on balance)									3,719
Equipment Replacement Fund Ending Balance									\$779,835

**2014 Budget
Debt Service Fund**

ADOPTED

Account Number	Account Description	2011 Year-End Actual	2012 Year-End Actual	2013 Original Budget	9/30/2012 Actual	2013 Revised Budget	2014 Budget	% Change	2014 Comments
Revenue									
350-00-41112-000-000	Property Tax Revenue	-	-	791,821	791,821	791,821	803,845	1.52%	Budget property tax directly to debt service
350-00-42000-200-000	Principal - Ph 1 Sewer & Water	94,206	73,755	63,844	64,924	63,844	63,309	-0.84%	2013 tax roll amount as of Aug 2012
350-00-42000-300-000	Principal - Ph 2 Sewer & Water	134,850	88,452	68,252	72,874	68,252	67,912	-0.50%	2013 tax roll amount as of Aug 2012
350-00-42000-400-000	Principal - Cnty X Sewer & Water	10,567	10,567	10,567	10,567	10,567	10,567	0.00%	2013 tax roll amount as of Aug 2012
350-00-42000-500-000	Principal - Golden Pond	-	-	-	-	-	27,132	#DIV/0!	Added Golden Pond special assessment in Oct 2013
350-00-42000-700-000	Principal - Sunny Meadows	2,458	-	-	-	-	-	n/a	
350-00-42000-801-000	Principal - Other Developments	6,345	5,395	1,281	1,281	1,281	1,281	0.00%	2013 tax roll amount as of Aug 2012
350-00-48000-001-000	Loan Proceeds	-	1,125,000	2,000,000	-	2,000,000	425,000	-78.75%	
350-00-48000-003-000	Interest Income	62	37	-	27	-	30	n/a	
350-00-48000-101-000	Interest - Ph 1 Sewer & Water	35,156	29,581	25,260	25,163	25,260	21,572	-14.60%	2013 tax roll amount as of Aug 2012
350-00-48000-103-000	Interest - Ph 2 Sewer & Water	44,308	35,371	30,031	30,134	30,031	26,145	-12.94%	2013 tax roll amount as of Aug 2012
350-00-48000-105-000	Interest - Cnty X Sewer & Water	5,812	5,230	4,649	4,649	4,649	4,068	-12.50%	2013 tax roll amount as of Aug 2012
350-00-48000-107-000	Interest - Developers & SM 1 And (Bank Int)	1	-	-	-	-	-	n/a	
350-00-48000-113-000	Principal - Sunny Meadows	135	-	-	-	-	-	n/a	
350-00-48000-116-000	Interest - Other Developments	1,496	2,537	845	845	845	775	-8.28%	2013 tax roll amount as of Aug 2012
350-00-49000-202-000	Interest \$3,065,000	58	-	-	-	-	-	n/a	
350-00-49210-000-000	Transfer from General Fund	1,171,639	1,377,106	600,000	387,000	600,000	600,000	0.00%	Transfer only includes utility shared revenue designated for debt service with the balance replaced by a direct debt service property tax levy (beginning in 2013)
350-00-49220-000-000	Transfer from Water Fund (200)	45,698	-	-	-	-	-	n/a	
350-00-49400-000-000	Transfer from Capital Projects (400)	283,971	100,565	-	-	-	-	n/a	
350-00-49600-000-000	Transfer from Water Utility	73,912	173,286	165,289	-	165,289	157,291	-4.84%	96 Evergreen - per original amortization Schedule
350-00-49650-000-000	Transfer From Sewer Utility	106,361	249,363	237,854	-	237,854	226,345	-4.84%	96 Evergreen - per original amortization Schedule
	Total Revenue	2,017,034	3,276,243	3,999,693	1,389,285	3,999,693	2,435,272	-39.11%	
Expense									
350-00-58000-001-120	Payment to Refunding Bond Agent	726	726	726	726	726	363	-50.00%	annual fee to Associated Trust. The 2013 refinance removed 1 bond subject to bond agent fee
350-00-58000-001-221	Bond Issuance Costs	-	4,000	30,000	-	30,000	-	-100.00%	anticipate refinance through no cost State loan program
350-00-58000-101-000	Principal - 6135 (General @ 71.84%)	377,160	431,040	466,960	466,960	466,960	520,840	11.54%	per debt schedules
350-00-58000-102-000	Principal - 3065	200,000	200,000	2,190,000	0	2,190,000	0	-100.00%	
350-00-58000-103-000	Principal - 1600	200,000	200,000	200,000	0	200,000	625,000	212.50%	per debt schedules - assume debt called Dec 2014
350-00-58000-105-000	Principal - Truck #2	11,547	0	0	0	0	-	n/a	
350-00-58000-107-000	Principal - RVS (Developers Support)	159,000	0	0	0	0	-	n/a	
350-00-58000-108-000	Prin - 4420 Util Pays (Phase 1, 2 & Co X)	325,000	340,000	355,000	355,000	355,000	375,000	5.63%	per debt schedules
350-00-58000-111-000	Principal - \$1.125M	0	1,125,000	0	0	0	-	n/a	
350-00-58000-112-000	Principal - \$5.1M	0	150,000	175,000	175,000	175,000	200,000	14.29%	per debt schedules
350-00-58000-113-000	Principal - \$1.125M GO Prom Note		125,000		0			n/a	
350-00-58000-114-000	Principal - 2.380 (refinance 3.065)						200,000	n/a	estimated refin debt schedule
350-00-58000-221-000	Interest 6135 (General @ 71.84%)	144,820	129,599	111,639	111,639	111,639	91,883	-17.70%	per debt schedules
350-00-58000-222-000	Interest 3065	107,055	100,055	93,055	46,528	93,055	0	-100.00%	
350-00-58000-223-000	Interest 1600	51,000	42,500	34,000	17,000	34,000	25,500	-25.00%	per debt schedules
350-00-58000-225-000	Interest Truck #2	642	0	0	0	0	-	n/a	
350-00-58000-227-000	Interest RVS (Developers Support)	7,298	0	0	0	0	-	n/a	
350-00-58000-228-000	Int 4420 Util Pays (Phase 1, 2 & Co X)	157,000	142,781	127,906	127,906	127,906	112,375	-12.14%	per debt schedules
350-00-58000-231-000	Interest \$1.125M	42,188	21,094	0	0	0	-	n/a	
350-00-58000-232-000	Interest \$5.1M	217,500	215,250	210,375	106,500	210,375	204,625	-2.73%	per debt schedules
350-00-58000-233-000	Interest - \$1.125M GO Prom Note		18,169	28,500	14,250	28,500	28,500	0.00%	per debt schedules
350-00-58000-234-000	Interest - \$2.38M (refin of 3065)						51,186	n/a	estimated refin debt schedule - Nov 2013 actual sale resulted in more favorable rates
	Total Expense	2,000,936	3,245,214	4,023,161	1,421,509	4,023,161	2,435,272	-39.47%	
	Net Debt Fund Increase (Decrease)	16,098	31,029	-23,468	-32,224	-23,468	0		
Fund Balance Projections									
	12/31/12 Balance			\$47,127					
	2013 Proj. Change			(\$23,468)					
	12/31/13 Proj. Balance			\$23,659					
	12/31/13 Proj. Balance			\$23,659					
	2014 Budgeted Change			\$0					
	12/31/14 Proj. Balance			\$23,659					

2014 Budget
Joint Court

ADOPTED

Account Number	Account Description	2011 Year-End Actual	2012 Year-End Actual	2013 Original Budget	9/30/2013 Actual	2013 Revised Budget	2014 Budget	% Change	2014 Comments
	Revenue								
220-00-45100-200-100	Court Fees - Kronenwetter	4,556	7,621	6,600	5,921	6,600	7,000	6.06%	2013 Run rate
220-00-45100-200-200	Court Fees - Rothschild	10,871	19,967	22,000	14,780	22,000	20,000	-9.09%	2013 Run rate
220-00-45100-300-100	Cost Share - Kronenwetter	13,509	24,918	21,346	12,461	21,346	17,773	-16.74%*	
220-00-45100-300-200	Cost Share - Rothschild	58,969	64,836	59,691	37,362	59,691	66,970	12.19%*	
220-00-48000-001-000	Interest Income	0	0	0	0	0	0		
	Total Revenue	87,904	117,341	109,637	70,523	109,637	111,743	1.92%	
	Expense								
220-00-51200-100-110	Judge's salaries & Wages	6,417	11,000	11,000	8,250	11,000	11,000	0.00%	
220-00-51200-100-111	FICA Tax - Judge	491	841	842	631	842	842	0.00%	
220-00-51200-100-320	Court Expense - Bonding	145	110	110	142	110	200	81.82%	Judge bonding and notary renewal, if any
220-00-51200-100-330	Mileage - Court Judge	-	183	0	0	0	-	n/a	
220-00-51200-100-334	Interpreter/Substitute Judge	649	66	500	0	500	500	0.00%	trying to avoid substitutes - only if requested
220-00-51200-100-354	Material & Supplies	5,337	4,805	3,300	2,123	3,300	3,200	-3.03%	TDS phone, postage, office supplies, etc
220-00-51200-100-480	Computer Program Support			1,400	1,500	1,400	1,500	7.14%	Praxis SW maint
220-00-51200-302-000	Joint Court Legal Fees	1,020	-	0	0	0	-	n/a	
220-00-51250-110-000	Salaries & Wages - Court Clerk	30,743	45,302	44,812	32,045	44,812		-100.00%	Split between VOR & VOK below
220-00-51250-110-111	FICA Tax - Court Clerk	2,271	3,402	3,429	2,319	3,429		-100.00%	Split between VOR & VOK below
220-00-51250-130-000	Health Insurance - Court Clerk	12,408	17,476	18,792	12,182	18,792		-100.00%	Split between VOR & VOK below
220-00-51250-131-000	EAP Fringe - Court Clerk	17	24	24	18	24		-100.00%	Split between VOR & VOK below
220-00-51250-132-000	Retirement (WRS) - Court Clerk	3,443	2,735	2,981	2,138	2,981		-100.00%	Split between VOR & VOK below
220-00-51250-140-000	Overtime Wages - Court Clerk	-	-	0	0	0		n/a	Split between VOR & VOK below
220-00-51250-140-111	Overtime FICA - Court Clerk	-	-	0	0	0		n/a	Split between VOR & VOK below
220-00-51250-142-000	Overtime Retire - Court Clerk	-	-	0	0	0		n/a	Split between VOR & VOK below
220-00-51251-110-000	Sal & Wages Ct Clk - VOR						27,089	n/a	p
220-00-51251-110-111	FICA Tax Ct Clk - VOR						2,073	n/a	p
220-00-51251-130-000	Health Ins Ct Clk - VOR						13,934	n/a	p
220-00-51251-131-000	EAP Fringe Ct Clk - VOR						24	n/a	p
220-00-51251-132-000	Retirement (WRS) Ct Clk - VOR						1,897	n/a	p
220-00-51251-140-000	Overtime Wages Ct Clk - VOR						-	n/a	p
220-00-51251-140-111	Overtime FICA Ct Clk - VOR						-	n/a	p
220-00-51251-142-000	Overtime Retire Ct Clk - VOR						-	n/a	p
220-00-51252-110-000	Sal & Wages Ct Clk - VOK						19,315	n/a	p
220-00-51252-110-111	FICA Tax Ct Clk - VOK						1,478	n/a	p
220-00-51252-130-000	Health Ins Ct Clk - VOK						6,413	n/a	p
220-00-51252-131-000	EAP Fringe Ct Clk - VOK						-	n/a	p
220-00-51252-132-000	Retirement (WRS) Ct Clk - VOK						1,353	n/a	p
220-00-51252-140-000	Overtime Wages Ct Clk - VOK						-	n/a	p
220-00-51252-140-111	Overtime FICA Ct Clk - VOK						-	n/a	p
220-00-51252-142-000	Overtime Retire Ct Clk - VOK						-	n/a	p
220-00-51252-330-000	Mileage - Court Clerk	307	182	300	168	300	-	-100.00%	training
220-00-51252-330-001	Mileage - Court Clerk - VOR						150	#DIV/0!	training
220-00-51252-330-002	Mileage - Court Clerk - VOK						150	#DIV/0!	training
220-00-51252-340-000	Training/School/Meetings - All	1,635	2,306	2,500	1,615	2,500	-	-100.00%	
220-00-51252-340-001	Training/Meetings -CT Clk VOR						1,250	#DIV/0!	
220-00-51252-340-002	Training/Meetings -CT Clk VOK						1,250	#DIV/0!	
220-00-51252-938-000	JT CT prop & Liability Insurance	-	93	98	267	98	22	-77.55%	2% wc increase - Judge updated for Nov proposal
220-00-51252-938-001	Insurance - VOR						53	#DIV/0!	2% wc increase - Julie updated for Nov proposal
220-00-51252-938-002	Insurance - VOK						38	#DIV/0!	2% wc increase - Diane updated for Nov proposal
220-00-51260-810-000	Capital	3,812	-	0	0	0	-	n/a	
220-00-51260-920-000	Rent	8,000	12,000	12,000	9,000	12,000	12,000	0.00%	Same as 2013
220-00-51260-921-000	Overhead	11,209	16,814	6,012	4,509	6,012	6,012	0.00%	Same as 2013
220-00-51900-110-000	Merit Pool			1,537	0	1,537	-	n/a	p
	Total Expense	87,904	117,341	109,637	76,906	109,637	111,743	1.92%	
	Net Joint Court	0	0	0	(6,383)	0	-		
	Cost Share Allocation								
	12 month ended 9/30/2013		Rothschild	Kronenwetter	Total				
	Number of Citations		1,415	403	1,818				
	Percent of Total		77.83%	22.17%					
	Allocation of total expense		86,970	24,773	111,743				
	Court Fee Revenue		20,000	7,000	27,000				
	Cost Share		66,970	17,773	84,743				

2014 Budget
Parks and Recreation
Set-Aside Fund (250)

ADOPTED

Account Number	Account Description	2011 Year-End Actual	2012 Year-End Actual	2013 Original Budget	9/30/2013 Balance	2013 Revised Budget	2014 Budget	% Change	2014 Comments
	Park Fund								
250-00-43000-004-100	Environmental Impact Fees	4,453	0	0	0	0	0		
250-00-46721-000-000	Park Dedication Fess	0	0	0	2,450	0	0		
250-00-48000-002-201	Ball Field rental	1,880	0	0	0	0	0		
250-00-48130-000-000	Interest income	6	13	0	8	0	10	n/a	
	Total Revenue	6,339	13	0	2,458	0	10	n/a	
250-00-55200-000-000	Parks Expense	0	0	0	0	0		n/a	
250-00-57200-000-000	Park Outlay	0	0	10,000	0	10,000	7,500	-25.00%	51 Bike/Ped Path - Design work, carry over of 2013 budget
250-00-57300-000-000	Bike and Walkway Outlay								
	Total Expenses	0	0	10,000	0	10,000	7,500	-25.00%	
	Net Fund Increase (Decrease)	6,339	13	(10,000)	2,458	(10,000)	(7,490)	-25.10%	
	Fund Balance Projections								
	12/31/12 Balance			\$28,269					
	2013 Proj. Change			(\$10,000)					
	12/31/13 Proj. Balance			\$18,269					
	12/31/13 Proj. Balance			\$18,269					
	2014 Budgeted Change			(\$7,490)					
	12/31/14 Proj. Balance			\$10,779					
	<u>Multi-Use Path along Old Highway 51 (Powerline Easement)</u>								
	Future Project. The construction of the Multi-Use Path located on the powerline easement (Gardner Park down to Maple Ridge Road) will be paid for out of the park Set-Aside Fund. The cost of this project is anticipated to exceed the Park Set-Aside Fund Balance. There is also a possibility of WPS contributing to this project.								

2014 Budget
Fire Department Donation Fund (260)

ADOPTED

Account Number	Account Description	2011 Year-End Actual	2012 Year-End Actual	2013 Original Budget	9/30/2013 Balance	2013 Revised Budget	2014 Budget	% Change	2014 Comments
Fire Department Donation Fund									
260-00-48000-001-000	Interest Income	1	3	0	2	0		n/a	
260-00-48000-002-000	Fire Department Donations	14,315		0	0	0		n/a	
260-00-48000-004-000	FD Donation - WI Valley Fair		1,200	0	1,200	0	1,200	n/a	
260-00-48000-005-000	FD Donation - Raffle		6,235	0	4,740	0	6,235	n/a	
260-00-48000-006-000	FD Donation - Food Drive		7,252	0	350	0	7,000	n/a	
260-00-48000-009-000	FD Donation - Other		250	0	1,082	0		n/a	
	Total Revenue	14,316	14,940	0	7,374	0	14,435	n/a	
260-00-55200-000-000	FD Donation Expenditures	11,804		0	0	0			
260-00-55200-004-000	FD Donation Exp - WI Val Fair		259	0	355	0	300	n/a	
260-00-55200-005-000	FD Donation Exp - Raffle		4,287	0	3,667	0	4,300	n/a	
260-00-55200-006-000	FD Donation Exp - Food Drive		8,694	0	0	0	7,000	n/a	
260-00-55200-900-000	FD Donation - Other		255	0	0	0	0	n/a	
	Total Expenses	11,804	13,495	0	4,023	0	11,600	n/a	
	Net Fund Increase (Decrease)	2,512	1,445	0	3,352	0	2,835	n/a	
	Fund Balance Projections								
		Equipment	Food Drive	Total					
	12/31/12 Balance	\$8,040	(\$242)	\$7,798					
	2013 Proj. Change	\$0	\$0	\$0					
	12/31/13 Proj. Balance	\$8,040	(\$242)	\$7,798					
	12/31/13 Proj. Balance	\$8,040	(\$242)	\$7,798					
	2014 Budgeted Change	\$2,835	\$0	\$2,835					
	12/31/14 Proj. Balance	\$10,875	(\$242)	\$10,633					

2014 Budget
2% Fire Dues Fund (270)

ADOPTED

Account Number	Account Description	2011 Year-End Actual	2012 Year-End Actual	2013 Original Budget	9/30/2013 Balance	2013 Revised Budget	2014 Budget	% Change	2014 Comments
2% Fire Dues Fund									
270-00-43000-003-420	2% Fire Insurance						16,274	n/a	Based on equalized value of improvements - hold at 2013 actual amount
100-00-47000-001-324	Town of Guenther-Fire Ins Due						876	n/a	2013 Actual amount
	Total Revenue	0	0	0	0	0	17,150	n/a	
270-00-52000-201-110	Salaries & Wages - Fire Prevention						2,472	n/a	2 Inspectors \$1,800, 64 hours of FD Volunteers @ \$10.50/hr
270-00-52000-201-111	FICA Tax - Fire Prevention						189	n/a	7.65% of wages
270-00-52000-201-131	EAP - Fire Prevention						24	n/a	\$12 per
270-00-52000-201-340	Training/Schooling/Meetings						1,500	n/a	
270-00-52000-201-351	Fire Prevention Supplies						1,500	n/a	School/day care kid handouts
270-00-52000-201-383	Field Tools Outlay						1,500	n/a	axes, picks, etc...
270-00-52000-201-811	Outlay - Equipment						3,100	n/a	life Jackets/water rescue \$1,100, Vent fan \$2,000
	Total Expenses	0	0	0	0	0	10,285	n/a	
	Net Fund Increase (Decrease)	0	0	0	0	0	6,865	n/a	
Fund Balance Projections									
	12/31/12 Balance			\$0					
	2013 Proj. Change			\$0					
	12/31/13 Proj. Balance			\$0					
	12/31/13 Proj. Balance			\$0					
	2014 Budgeted Change			\$6,865					
	12/31/14 Proj. Balance			\$6,865					

2014 Budget
TID #1
Revenue and Expense Detail

ADOPTED

Account Number	Account Description	2011 Year-End Actual	2012 Year-End Actual	2013 Original Budget	9/30/2013 Balance	2013 Revised Budget	2014 Budget	% Change	2014 Comments
TIF 1									
451-00-41000-001-110	Property Tax Revenue	282,665	274,378	249,806	254,963	249,806	254,963	2.06%	2013 actual
451-00-43000-003-550	State Exempt Computer Aid	1,592	1,471	1,078	1,121	1,078	863	-19.94%	2013 Budget; 10/9 based in values from WI
451-00-43690-000-000	Grants	0	15,280	0	0	0	0	n/a	
451-00-47400-000-000	Developers Contribution	20,823	20,293	20,293	122,685	20,293	55,858	175.26%	Creske & Woods Guaranteed Tax Increment Rev
451-00-48000-001-000	Interest Income	302	64	10	16,955	10	0	-100.00%	cash balance running in the red
451-00-48000-002-441	Reimb for Road Design/Repair	51,007	0	0	0	0	0	n/a	
451-00-49000-130-000	Loan Proceeds	4,695,000	1,447,840	1,739,785	0	1,739,785	1,124,831	-35.35%	extention of Land Contract
Total TID 1 Revenue		5,051,388	1,759,327	2,010,972	395,723	2,010,972	1,436,515	-28.57%	
451-00-51100-300-001	Engineering	0	0	5,000	0	5,000	10,000	100.00%	Floodplain study
451-00-51200-300-001	Marketing	31,930	1,050	7,334	1,941	7,334	7,334	0.00%	61.12% of \$12K for all TIDS
451-00-51300-300-001	Legal	1,446	164	2,000	360	2,000	2,000	0.00%	Same as 2013 budget
451-00-51350-300-001	Construction	19,550	2,751	5,000	0	5,000	2,500	-50.00%	
451-00-51350-300-002	Kowalski Rd Overpass	41	-1,920	0	0	0	0	n/a	
451-00-51375-300-001	TIF Incentives	0	0	0	0	0	0	n/a	
451-00-51400-460-000	Office Supplies	114	24	150	0	150	150	0.00%	Same as 2013 budget
451-00-51400-460-001	Capital Outlay - Equipment	0	0	0	0	0	0	n/a	
451-00-51400-462-000	Office & Utility Expenses	310	272	400	227	400	400	0.00%	Same as 2013 budget
451-00-51400-463-000	TIF Auditing	660	1,528	1,528	1,528	1,528	1,528	0.00%	2014 contractual max, 2013 billing by fund
451-00-51400-464-000	TIF Consulting	0	223	13,056	0	13,056	3,000	-77.02%	
451-00-51410-302-110	Salaries & Wages	9,647	10,121	14,180	9,168	14,180	10,668	-24.77%	p Alloc of Treasurer, CDD/Zoning Adm & Planning Tech
451-00-51410-302-111	FICA Taxes	685	731	1,086	646	1,086	818	-24.68%	p
451-00-51410-302-130	Health Insurance	1,733	1,752	2,454	1,508	2,454	1,792	-26.98%	p
451-00-51410-302-132	Retirement (WRS)	999	608	944	611	944	748	-20.76%	p
451-00-51410-302-135	Merit Pool			486	0	486	0	-100.00%	p
451-00-51410-302-330	Mileage	74	254	250	298	250	250	0.00%	Same as 2013 budget
451-00-51410-302-340	Schooling, Training	0	599	450	226	450	450	0.00%	Same as 2013 budget
451-00-51500-560-000	RDA Committee Compensation	587	318	900	0	900	611	-32.11%	10 meeting - 61.12% of total for all TIDS
451-00-58000-001-100	Debt Service Principal	4,701,963	1,334,706	1,713,979	43,011	1,713,979	1,139,831	-33.50%	per Aug 2013 debt service projection
451-00-58000-001-220	Debt Service Interest	248,847	380,817	293,755	162,642	293,755	289,799	-1.35%	per Aug 2013 debt service projection
451-00-58000-001-221	Bond Issuance Costs	33,288	26,553	25,806	0	25,806	0	-100.00%	
Total TID 1 Expenses		5,051,873	1,760,551	2,088,758	222,167	2,088,758	1,471,879	-29.53%	
Net Fund Increase (Decrease)		-484	-1,225	-77,786	173,556	-77,786	-35,364	0.97%	
Fund Balance Projections									
				(\$116,093)					
				(\$77,786)					
12/31/13 Proj. Balance				(\$193,879)					
				(\$193,879)					
				(\$35,364)					
12/31/14 Proj. Balance				(\$229,243)					

2014 Budget
TID #2
Revenue and Expense Detail

ADOPTED

Account Number	Account Description	2011 Year-End Actual	2012 Year-End Actual	2013 Original Budget	9/30/2013 Balance	2013 Revised Budget	2014 Budget	% Change	2014 Comments
TIF 2									
452-00-41000-001-110	Property Tax Revenue	312,655	347,727	332,437	333,003	332,437	402,934	21.21%	2013 actual adjusted for JX Trk Center New Construction
452-00-42000-900-000	Special Assessments - Maple Ridge		119,562	0	92,833	0	29,027	n/a	2013 tax roll amt as of Aug 2012; 10/9 reduced due to Moodie payoff
452-00-43000-003-550	State Exempt Computer Aid	8,923	70,071	94,707	95,653	94,707	83,899	-11.41%	2013 Budget; 10/9 based in values from WI
452-00-43690-000-000	Grants	0	6,990	0	0	0	0	n/a	
452-00-47400-000-001	DOT Reimb - Maple Ridge			0	0	0	0	n/a	
452-00-48000-001-000	Interest Income	1	329	0	141	0	150	n/a	earning on taxes collected during early part of year
452-00-48000-001-001	Interest Income - Maple Ridge	1,435	2,172	0	1,726	0	3,483	n/a	2013 tax roll amt as of Aug 2012; 10/9 reduced due to Moodie payoff
452-00-49000-130-000	Loan Proceeds		6,198,640	1,111,530	0	1,111,530	0	-100.00%	
452-00-49000-130-001	2011 NAN Maple Ridge Roadway loan	250,000	0	0	0	0	0	n/a	
	Total TID 2 Revenue	573,014	6,745,490	1,538,674	523,355	1,538,674	519,493	-66.24%	
452-00-51100-300-001	Engineering	0	0	2,000	0	2,000	2,000	0.00%	Moodie Prop & Condo Proj "Boundary" issues
452-00-51200-300-001	Marketing	17,732	464	3,355	55	3,355	3,355	0.00%	27.96% of \$12K for all TIDS
452-00-51300-300-001	Legal	9,495	11,502	25,000	4,263	25,000	25,000	0.00%	AnchorBank and Boundary amendment
452-00-51350-300-001	Construction	-1,645	0	0	1,591	0	0	n/a	
452-00-51350-300-002	2011 Maple Ridge Utility Constr	410,130	1,564	0	0	0	0	n/a	
452-00-51350-300-003	2012 Maple Ridge Utility Constr		112,613	0	5,372	0	0	n/a	
452-00-51350-300-004	2012 Maple Ridge Roadway Constr		173,448	0	14,442	0	0	n/a	
452-00-51375-300-001	TIF Incentives	0	14,014	0	0	0	0	n/a	
452-00-51400-460-000	Office Supplies	53	439	200	31	200	200	0.00%	Same as 2013 budget
452-00-51400-462-000	Office & Utility Expenses	141	130	200	104	200	200	0.00%	Same as 2013 budget
452-00-51400-463-000	TIF Auditing	612	699	699	699	699	699	0.00%	2014 contractual max, 2013 billing by fund
452-00-51400-464-000	TIF Consulting	0	1,310	16,898	0	16,898	3,000	-82.25%	
452-00-51410-302-110	Salaries & Wages	4,826	5,061	7,088	4,584	7,088	5,334	-24.75%	p Alloc of Treasurer, CDD/Zoning Adm & Planning Tech
452-00-51410-302-111	FICA Taxes	343	365	541	323	541	407	-24.77%	p
452-00-51410-302-130	Health Insurance	866	876	1,225	754	1,225	894	-27.02%	p
452-00-51410-302-132	Retirement (WRS)	500	304	471	306	471	372	-21.02%	p
452-00-51410-302-135	Merit Pool			243	0	243	0	-100.00%	p
452-00-51410-302-330	Mileage	42	97	100	62	100	100	0.00%	Same as 2013 budget
452-00-51410-302-340	Schooling, Training	0	201	200	71	200	200	0.00%	Same as 2013 budget
452-00-51500-560-000	RDA Committee Compensation	268	145	450	0	450	280	-37.78%	10 meeting - 27.96% of total for all TIDS
452-00-58000-001-100	Debt Service Principal	680,484	5,352,479	1,095,042	27,479	1,095,042	110,000	-89.95%	per Aug 2013 debt srv proj (excludes interfund loans)
452-00-58000-001-101	Debt Service Prin - Maple Ridge		0	0	0	0	0	n/a	
452-00-58000-001-220	Debt Service Interest	354,176	284,734	187,329	92,498	187,329	170,048	-9.22%	per Aug 2013 debt service projection
452-00-58000-001-224	Debt Service Int - Maple Ridge		14,778	8,375	6,122	8,375	10,747	28.32%	per Aug 2013 debt service projection
452-00-58000-001-221	Bond Issuance Costs	1,501	89,719	16,488	0	16,488	0	-100.00%	
452-00-58000-001-222	Letter of Credit Renewal Fee	0	0	0	0	0	0	n/a	
	Total TID 2 Expenses	1,479,523	6,064,944	1,365,904	158,758	1,365,904	332,836	-75.63%	
	Net Fund Increase (Decrease)	-906,509	680,546	172,770	364,598	172,770	186,657	9.39%	
	Fund Balance Projections								
	12/31/12 Balance			(\$357,440)					
	2013 Proj. Change			\$172,770					
	12/31/13 Proj. Balance			(\$184,670)					
	12/31/13 Proj. Balance			(\$184,670)					
	2014 Budgeted Change			\$186,657					
	12/31/14 Proj. Balance			\$1,987					

2014 Budget
TID #3
Revenue and Expense Detail

ADOPTED

Account Number	Account Description	2011 Year-End Actual	2012 Year-End Actual	2013 Original Budget	9/30/2013 Balance	2013 Revised Budget	2014 Budget	% Change	2014 Comments
TIF 3									
453-00-41000-001-110	Property Tax Revenue	9,667	10,296	9,685	9,254	9,685	9,254	-4.45%	2013 actual
453-00-43000-003-550	State Exempt Computer Aid	108	0	0	0	0	0	n/a	2013 Budget; 10/9 based in values from WI
453-00-43690-000-000	Grants	0	1,443	0	0	0	0	n/a	
453-00-47400-000-000	Developers Contribution	0	0	0	0	0	0	n/a	
453-00-48000-001-000	Interest Income	5	11	2	6	2	10	400.00%	5 basis points on cash balance
453-00-49000-130-000	Loan Proceeds	0	0	0	0	0	0	n/a	
	Total TID 3 Revenue	9,781	11,750	9,687	9,260	9,687	9,264	-4.37%	
453-00-51100-300-001	Engineering	0	0	0	0	0	0	n/a	
453-00-51200-300-001	Marketing	2,923	96	693	11	693	693	0.00%	5.772% of \$12K for all TIDS
453-00-51300-300-001	Legal	179	150	500	150	500	500	0.00%	Same as 2013 budget
453-00-51350-300-001	Construction	0	0	0	0	0	0	n/a	
453-00-51375-300-001	TIF Incentives	0	0	0	0	0	0	n/a	
453-00-51400-460-000	Office Supplies	11	2	50	0	50	50	0.00%	Same as 2013 budget
453-00-51400-462-000	Office & Utility Expenses	29	26	75	21	75	75	0.00%	Same as 2013 budget
453-00-51400-463-000	TIF Auditing	182	144	144	144	144	144	0.00%	2014 contractual max, 2013 billing by fund
453-00-51400-464-000	TIF Consulting	0	21	289	0	289	1,000	246.02%	
453-00-51410-302-110	Salaries & Wages	804	838	1,182	764	1,182	889	-24.79%	p Alloc of Treasurer, CDD/Zoning Adm & Planning Tech
453-00-51410-302-111	FICA Taxes	57	61	91	54	91	69	-24.18%	p
453-00-51410-302-130	Health Insurance	144	146	205	126	205	150	-26.83%	p
453-00-51410-302-132	Retirement (WRS)	83	50	79	51	79	63	-20.25%	p
453-00-51410-302-135	Merit Pool			41	0	41	0	-100.00%	p
453-00-51410-302-330	Mileage	10	16	25	13	25	25	0.00%	Same as 2013 budget
453-00-51410-302-340	Schooling, Training	0	42	40	15	40	40	0.00%	Same as 2013 budget
453-00-51500-560-000	RDA Committee Compensation	55	30	75	0	75	58	-22.67%	10 meeting - 5.772% of total for all TIDS
453-00-58000-001-100	Debt Service Principal	1,145	28,270	0	0	0	0	n/a	
453-00-58000-001-220	Debt Service Interest	1,359	1,272	0	0	0	0	n/a	
453-00-58000-001-221	Bond Issuance Costs	0	0	0	0	0	0	n/a	
	Total TID 3 Expenses	6,982	31,164	3,489	1,350	3,489	3,756	7.65%	
	Net Fund Increase (Decrease)	2,799	-19,414	6,198	7,910	6,198	5,508	-12.02%	
Fund Balance Projections									
	12/31/12 Balance			\$4,175					
	2013 Proj. Change			\$6,198					
	12/31/13 Proj. Balance			\$10,373					
	12/31/13 Proj. Balance			\$10,373					
	2014 Budgeted Change			\$5,508					
	12/31/14 Proj. Balance			\$15,881					

2014 Budget
TID #4
Revenue and Expense Detail

ADOPTED

Account Number	Account Description	2011 Year-End Actual	2012 Year-End Actual	2013 Original Budget	9/30/2013 Balance	2013 Revised Budget	2014 Budget	% Change	2014 Comments
TIF 4									
454-00-41000-001-110	Property Tax Revenue	87,857	91,045	87,629	88,416	87,629	88,416	0.90%	2013 actual
454-00-43000-003-550	State Exempt Computer Aid	936	979	1,725	1,743	1,725	1,356	-21.39%	2013 Budget; 10/9 based in values from WI
454-00-43690-000-000	Grants	0	1,287	0	0	0	0	n/a	
454-00-47400-000-000	Developers Contribution	19,976	17,678	17,677	17,084	17,677	17,084	-3.35%	G3 Guaranteed Tax Increment Rev 2013 actual
454-00-48000-001-000	Interest Income	152	100	100	14	100	20	-80.00%	5 basis points earnings on cash balance
454-00-49000-001-000	Down Payment & Land Sale	0	0	0	0	0	0	n/a	
454-00-49000-130-000	Loan Proceeds	0	956,160	1,193,685	0	1,193,685	0	-100.00%	
Total TID 4 Revenue		108,921	1,067,248	1,300,816	107,258	1,300,816	106,876	-91.78%	
454-00-51100-300-001	Engineering	0	0	0	0	0	0	n/a	
454-00-51200-300-001	Marketing	3,106	85	618	1,830	618	618	0.00%	5.148% of \$12K for all TIDS
454-00-51300-300-001	Legal	176	150	500	330	500	500	0.00%	Same as 2013 budget
454-00-51350-300-001	Construction	406	0	0	0	0	0	n/a	
454-00-51375-300-001	TIF Incentives	0	0	0	0	0	0	n/a	
454-00-51400-460-000	Office Supplies	10	2	50	0	50	50	0.00%	Same as 2013 budget
454-00-51400-462-000	Office & Utility Expenses	26	23	75	19	75	75	0.00%	Same as 2013 budget
454-00-51400-463-000	TIF Auditing	346	129	129	129	129	129	0.00%	2014 contractual max, 2013 billing by fund
454-00-51400-464-000	TIF Consulting	0	19	10,258	0	10,258	1,000	-90.25%	
454-00-51410-302-110	Salaries & Wages	804	838	1,182	764	1,182	889	-24.79%	p Alloc of Treasurer, CDD/Zoning Adm & Planning Tech
454-00-51410-302-111	FICA Taxes	57	61	91	54	91	69	-24.18%	p
454-00-51410-302-130	Health Insurance	144	146	205	126	205	150	-26.83%	p
454-00-51410-302-132	Retirement (WRS)	83	50	79	51	79	63	-20.25%	p
454-00-51410-302-135	Merit Pool			41	0	41	0	-100.00%	p
454-00-51410-302-330	Mileage	10	15	25	11	25	25	0.00%	Same as 2013 budget
454-00-51410-302-340	Schooling, Training	0	37	40	13	40	40	0.00%	Same as 2013 budget
454-00-51500-560-000	RDA Committee Compensation	49	27	75	0	75	51	-32.00%	10 meeting - 5.148% of total for all TIDS
454-00-58000-001-100	Debt Service Principal	67,955	994,545	1,175,979	29,510	1,175,979	50,000	-95.75%	per Aug 2013 debt service projection
454-00-58000-001-220	Debt Service Interest	91,096	88,906	62,702	31,633	62,702	55,029	-12.24%	per Aug 2013 debt service projection
454-00-58000-001-221	Bond Issuance Costs	0	28,399	17,706	0	17,706	0	-100.00%	
Total TID 4 Expenses		164,269	1,113,432	1,269,755	64,471	1,269,755	108,688	-91.44%	
Net Fund Increase (Decrease)		-55,348	-46,184	31,061	42,787	31,061	-1,812	-105.83%	
Fund Balance Projections									
12/31/12 Balance				\$5,252					
2013 Proj. Change				\$31,061					
12/31/13 Proj. Balance				\$36,313					
12/31/13 Proj. Balance				\$36,313					
2014 Budgeted Change				(\$1,812)					
12/31/14 Proj. Balance				\$34,501					

**2014 Budget
Water Utility
Revenue and Expense Detail**

ADOPTED

Account Number	Account Description	2011 Year-End Balance	2012 Year-End Balance	2013 Original Budget	9/30/2013 Actual	2013 Revised Budget	2014 Budget	% Change	2014 Comments
	Water Utility								
	Revenue								
601-00-40800-000-000	Taxes	4	0	0	0	0		n/a	
601-00-40800-100-000	Fire Protection Taxes	51	8	0	0	0		n/a	
601-00-40800-200-000	Water Tax Roll	(3,826)	3,866	0	0	0		n/a	
601-00-40800-300-000	Sewer Tax Roll	(3,546)	3,560	0	0	0		n/a	
601-00-41900-000-000	Interest & Dividend Income	14,252	10,866	7,900	(4,323)	7,900	6,000	-24.05%	5 - 60 basis points earnings on cash & investments
601-00-41900-096-000	1996 Assessment Interest	20,018	15,610	11,805	11,798	11,805	8,459	-28.34%	41% of tax roll special assessment interest
601-00-42100-000-000	Misc Non-Operating Income	15,082	32,676	15,000	6,205	15,000	9,210	-38.60%	74 Garden Wells (85% w/DNR insp), reconnect, clear water and new construction hookups.
601-00-46100-461-000	Metered Sales-Residential	412,291	439,442	420,000	322,457	420,000	420,000	0.00%	No rate increase - hold at 2013 budget
601-00-46100-461-200	Metered Sales-Commercial	75,012	85,274	70,000	58,106	70,000	80,000	14.29%	No rate increase - increase in demand
601-00-46100-461-300	Metered Sales-Industrial	14,515	9,846	13,000	8,544	13,000	9,000	-30.77%	No rate increase - hold at 2013 run rate
601-00-46100-463-000	Public Fire Protection	117,829	114,966	115,000	86,025	115,000	115,000	0.00%	No rate increase - hold at 2013 budget
601-00-46100-463-030	Industrial Fire Protection	1,131	1,067	1,000	522	1,000	1,000	0.00%	No rate increase - hold at 2013 budget
601-00-46100-463-200	Commercial Fire Protection	1,586	1,681	1,600	1,157	1,600	1,600	0.00%	No rate increase - hold at 2013 budget
601-00-46100-464-000	Metered Sales/Public Auth	2,487	3,187	1,500	1,491	1,500	1,500	0.00%	No rate increase - hold at 2013 budget
601-00-46100-470-000	Forfeited Discounts	1,246	2,705	1,500	2,803	1,500	2,000	33.33%	garden well permit violations and late fees
601-00-46100-472-000	Cell Tower Rent on Water Tower	24,600	24,600	24,600	24,600	24,600	24,600	0.00%	AT&T lease agreement - increases in 2015
	Total Revenue	692,730	749,353	682,905	519,386	682,905	678,369	-0.66%	
	Operating Expenses								
601-00-53600-403-000	Depreciation Expense - Water	184,301	171,388	188,000	0	188,000	185,000	-1.60%	incr due to Maple Ridge Rd project & Stroik subdivision
	Pumping Expense								
601-00-53600-620-001	PW Director Wages-Water	1,541	1,784	3,300	1,489	3,300	3,734	13.15%	p
601-00-53600-620-002	PW Director FICA-Water	28	13	253	95	253	286	13.04%	p
601-00-53600-620-003	PW Crew Salaries Water	455	839	3,248	0	3,248	3,211	-1.14%	p
601-00-53600-620-004	PW Crew FICA Water	32	62	249	0	249	246	-1.20%	p
601-00-53600-620-007	OIC Pumping	28,976	29,786	29,446	20,635	29,446	30,418	3.30%	MTS contract renewal - 3.3% increase
601-00-53600-622-001	Riser Wausau Energy	0	0	100	0	100	100	0.00%	Fuel for Generators
601-00-53600-622-002	WPS Electric	24,188	23,266	25,000	16,009	25,000	25,000	0.00%	
601-00-53600-622-003	WPS Gas	2,580	1,820	2,500	1,858	2,500	2,500	0.00%	Heat for Well houses
601-00-53600-623-001	Operation Supplies & Expense	922	0	1,000	0	1,000	1,000	0.00%	
601-00-53600-623-002	Telephone Exp-Wellhouse	617	741	1,000	485	1,000	1,000	0.00%	Telephone bill split between water (70%) & sewer (30%)
601-00-53600-625-001	Maintenance of Pumping Plant	32	0	1,000	44	1,000	1,000	0.00%	
	Water Treatment Expense								
601-00-53600-630-010	Marathon Co Health Lab	2,370	0	750	0	750	1,000	33.33%	Bact-T tests (7 tests/month)
601-00-53600-630-011	OIC Treatment	4,788	4,896	4,908	3,439	4,908	5,070	3.30%	MTS contract renewal - 3.3% increase
601-00-53600-631-001	Chemicals	7,901	10,865	8,000	4,262	8,000	8,000	0.00%	Chlorine & Fluoride for water supply
601-00-53600-632-001	Operation Supplies & Expenses	2,138	656	750	492	750	750	0.00%	
	Transmission and Distribution Expense								
601-00-53600-640-001	PW Director Dist Wages	1,760	2,201	3,300	1,619	3,300	3,734	13.15%	p
601-00-53600-640-002	PW Director Dist FICA	125	126	253	95	253	286	13.04%	p
601-00-53600-641-001	Operation Supplies & Expense	4,234	5,384	8,000	5,706	8,000	6,000	-25.00%	
601-00-53600-641-002	Water Sampling Expense	5,096	479	1,000	443	1,000	1,000	0.00%	VOC's, Pesticides, Lead, Copper, etc.
601-00-53600-641-003	Capital Outlay Equipment	10,133	8,018	1,000	0	1,000	1,000	0.00%	misc
601-00-53600-650-001	Maint of Distribution Reserv	71	150	1,500	0	1,500	1,500	0.00%	
601-00-53600-650-002	Water Storage	1,720	1,632	1,636	1,146	1,636	1,690	3.30%	MTS contract renewal - 3.3% increase
601-00-53600-651-001	Maintenance of Mains	8,510	24,083	4,000	0	4,000	4,000	0.00%	
601-00-53600-651-002	PW Crew Salaries Maintenance	1,147	155	3,248	124	3,248	3,211	-1.14%	p

**2014 Budget
Water Utility
Revenue and Expense Detail**

ADOPTED

Account Number	Account Description	2011 Year-End Balance	2012 Year-End Balance	2013 Original Budget	9/30/2013 Actual	2013 Revised Budget	2014 Budget	% Change	2014 Comments
601-00-53600-651-003	PW Crew FICA Maintenance	0	0	249	0	249	246	-1.20%	p
601-00-53600-651-004	OIC Mains	25,671	26,112	29,354	21,433	29,354	30,323	3.30%	MTS contract renewal - 3.3% increase
601-00-53600-652-001	Maintenance of Services	0	619	500	0	500	500	0.00%	
601-00-53600-652-002	OIC Service Laterals	5,003	4,896	4,908	3,439	4,908	5,070	3.30%	MTS contract renewal - 3.3% increase
601-00-53600-653-001	Maintenance of Meters	1,994	1,874	3,000	4,070	3,000	3,000	0.00%	1-3 yr rotation to test/service meters (Midwest Meters)
601-00-53600-654-001	Maintenance of Hydrants	0	483	15,000	1,198	15,000	15,000	0.00%	hydrant painting
601-00-53600-655-001	Maintenance of Other Plants	123,424	7,153	13,000	1,500	13,000	6,000	-53.85%	paint wellhouse (\$6k)
	Customer Account Expense								
601-00-53600-901-005	OIC Meter Reading	17,765	17,966	17,340	12,748	17,340	17,912	3.30%	MTS contract renewal - 3.3% increase
601-00-53600-902-001	Utility Clerk Wages Billing	4,828	4,651	4,715	5,352	4,715	3,178	-32.60%	p
601-00-53600-902-002	Utility Clerk FICA Billing	390	351	361	399	361	244	-32.41%	p
601-00-53600-903-001	Billing Supplies	576	889	750	583	750	750	0.00%	
601-00-53600-903-002	Postage Expense	2,475	3,225	3,000	1,989	3,000	3,000	0.00%	
601-00-53600-903-003	Bank Fees	150	150	150	113	150	150	0.00%	
601-00-53600-903-004	Computer Software & Support	691	663	1,000	663	1,000	700	-30.00%	Workhorse Software
601-00-53600-906-001	PW Director Wages Information	1,760	1,784	3,300	1,489	3,300	3,734	13.15%	p
601-00-53600-906-002	PW Director FICA Information	125	126	253	95	253	286	13.04%	p
601-00-53600-906-003	Utility Clerk Wage Information	4,667	4,651	4,715	2,469	4,715	3,178	-32.60%	p
601-00-53600-906-004	Utility Clerk FICA Information	350	351	361	181	361	244	-32.41%	p
601-00-53600-906-007	Consumer Confidence Report	1,239	1,150	1,300	940	1,300	1,300	0.00%	
601-00-53600-906-008	Pipeline Newsletter	310	403	300	150	300	300	0.00%	
	Administrative and General Expense								
601-00-53600-920-001	Utility Clerk Wages Billing AG	4,667	4,651	4,715	2,469	4,715	3,178	-32.60%	p
601-00-53600-920-002	Utility Clerk FICA Billing AG	350	351	361	181	361	244	-32.41%	p
601-00-53600-920-005	PW Director Wages Billing AG	12,879	15,843	29,102	18,603	29,102	27,178	-6.61%	p
601-00-53600-920-006	PW Director FICA Billing AG	1,010	1,258	2,048	1,318	2,048	2,082	1.66%	p
601-00-53600-921-001	Office Supply Expense	550	315	500	253	500	500	0.00%	
601-00-53600-921-003	Office Phone Expense	427	411	1,000	278	1,000	500	-50.00%	50% Water & 50% Sewer for Utility Clerk phone
601-00-53600-921-004	Copy Expense	127	183	200	204	200	200	0.00%	
601-00-53600-921-005	Internet Access	481	516	600	335	600	500	-16.67%	Well House - 50% Water & 50% Sewer
601-00-53600-921-007	Mileage - Water Utility	156	132	200	200	200	200	0.00%	
601-00-53600-923-001	Accounting Services	3,120	5,050	5,050	4,915	5,050	5,015	-0.69%	2014 contractual max, 2013 billing by fund - Schenck well site study (carry over from 2013) \$25; PIC moved meter pit bypass from Sewer Util \$2,500
601-00-53600-923-002	Engineering Services	749	0	40,000	0	40,000	27,500	-31.25%	
601-00-53600-923-004	Legal Services	1,358	0	1,000	0	1,000	1,000	0.00%	
601-00-53600-923-005	Diggers Hotline	591	761	1,000	759	1,000	1,000	0.00%	
601-00-53600-923-006	Operator in Charge	6,384	6,528	9,178	4,585	9,178	9,481	3.30%	MTS contract renewal - 3.3% increase
601-00-53600-923-007	Inspection Services	4,515	2,112	5,000	352	5,000	5,000	0.00%	Hydro Design (\$400/month) 0% -14% increases over 2013 actual by line of insurance and no dividend. updated for Nov proposal
601-00-53600-924-001	Insurance Expense	2,405	2,927	3,019	3,471	3,019	3,563	18.02%	
601-00-53600-926-001	PW Crew Health Operation	1,640	1,700	2,633	1,152	2,633	2,851	8.28%	p
601-00-53600-926-002	PW Crew Retirement Operation	49	49	655	0	655	682	4.12%	p
601-00-53600-926-003	Utility Clerk Health Operation	5,981	6,118	6,581	2,748	6,581	7,126	8.28%	p
601-00-53600-926-004	Utility Clerk Retire Operation	2,183	1,118	1,256	852	1,256	891	-29.06%	p
601-00-53600-926-005	Utility Clerk EAP Operation	11	12	12	9	12	12	0.00%	p
601-00-53600-926-007	PW Director Health Operation	2,711	3,985	6,686	3,331	6,686	7,221	8.00%	p
601-00-53600-926-008	PW Director Retire Operation	1,886	1,321	2,660	1,141	2,660	2,951	10.94%	p
601-00-53600-928-001	Regulatory Commission Exp	852	1,014	1,000	125	1,000	1,100	10.00%	New DNR water usage fee in 2011; WI PSC annual regulatory fee increase

**2014 Budget
Water Utility
Revenue and Expense Detail**

ADOPTED

Account Number	Account Description	2011 Year-End Balance	2012 Year-End Balance	2013 Original Budget	9/30/2013 Actual	2013 Revised Budget	2014 Budget	% Change	2014 Comments
601-00-53600-930-001	PW Crew Wages Misc	0	0	3,347	0	3,347	3,308	-1.16%	p
601-00-53600-930-002	PW Crew FICA Misc	0	0	255	0	255	253	-0.78%	p
601-00-53600-930-003	Utility Clerk Wages Misc	4,667	4,651	4,715	2,469	4,715	3,175	-32.66%	p
601-00-53600-930-004	Utility Clerk FICA Misc	350	351	361	181	361	241	-33.24%	p
601-00-53600-930-005	PW Director Wages Misc	1,760	1,784	3,300	1,489	3,300	3,734	13.15%	p
601-00-53600-930-006	PW Director FICA Misc	125	126	251	95	251	285	13.55%	p
601-00-53600-930-009	Education/Seminars Expense	255	520	500	320	500	500	0.00%	new hire/50% Rural Water Assoc Conf & Mem/Workhorse
601-00-53600-930-010	Marathon Co Health Wells	0	8,167	4,200	690	4,200	1,702	-59.48%	74 garden wells @ \$23
601-00-53600-930-011	OIC Garden Wells		14,964	8,200	3,809	8,200	5,865	-28.48%	74 garden wells 85% @ \$86, rest 2 \$41
601-00-53600-930-013	Recruiting				692			#DIV/0!	
601-00-58000-001-221	Bond Issuance Costs	3,416	0	3,416	0	3,416	0	-100.00%	Accting change - fully expensed in 2012
601-00-58000-002-427	Int-Village Debt \$7.375 28.16%	55,042	48,548	43,761	41,321	43,761	36,017	-17.70%	per debt service payment schedule
	Total Operating Expense	605,781	501,308	593,759	215,097	593,759	550,906	-7.22%	
	Income (Loss) Before Contributions and Tra	86,948	248,045	89,146	304,289	89,146	127,463	42.98%	
	Capital Contributions								
601-00-46400-421-000	Contributed Assets	158,849	110,858	0	0	0	0	n/a	
	Transfers Out								
601-00-53600-408-000	Taxes-Property Tax Equivalent	170,690	180,323	170,690	0	170,690	180,323	5.64%	property tax equivalent - same as 2012
601-00-59000-300-000	Transfer to Debt Service	73,912	173,286	165,289	0	165,289	157,291	-4.84%	Original spec assessments amortization schedule
	Change in Net Assets	1,196	5,294	(246,833)	304,289	(246,833)	(210,151)	-14.86%	
	Other Financial Components								
601-00-18300-372-000	Computer Equip	0	553	0	0	0	0	n/a	
601-00-18300-379-000	Other General Equipment	0	0	0	2,809	0	13,000	n/a	4 chem scales (\$8k); PIC moved Meter pit bypass \$5K from Sewer Util
601-00-18300-397-000	Other General Equipment - Scada	0	4,615	0	0	0	0	n/a	
	Restricted Cash - Increase in DNR Equipment Reserves		86,000	82,000	-	82,000	-	-100.00%	match sewer reserve for eCMAR

**2014 Budget
Sewer Utility
Revenue Expense Detail**

ADOPTED

Account Number	Account Description	2011 Year-End Actual	2012 Year-End Actual	2013 Original Budget	9/30/2013 Actual	2013 Revised Budget	2014 Budget	% Change	2014 Comments
	Sewer Utility								
	Revenue								
650-00-40800-300-000	Sewer Tax Roll		30					n/a	
650-00-46200-622-001	Metered Sales-Residential	358,710	444,764	380,000	284,709	380,000	380,000	0.00%	No rate increase - hold at 2013 budget
650-00-46200-622-002	Metered Sales-Commercial	81,505	97,086	80,000	71,649	80,000	97,000	21.25%	2013 run rate
650-00-46200-622-003	Metered Sales-Industrial	43,635	23,414	13,500	57,373	13,500	12,500	-7.41%	2014 - Magellan will not be pumping
650-00-46200-623-000	Metered Sales-Public Auth	1,369	1,240	1,500	1,369	1,500	1,300	-13.33%	2011-2012 average run rate (VOK Acct issue)
650-00-46200-631-000	Forfeited Discount	5,799	5,148	4,000	3,460	4,000	5,000	25.00%	increased run rate
650-00-46200-635-000	Other Sewerage Revenue	7,600	14,000	10,000	8,000	10,000	10,000	0.00%	new construction hook-up
650-00-48000-001-100	Interest & Dividend Income	7,276	3,500	5,000	(4,669)	5,000	4,000	-20.00%	5 - 60 basis points earnings on cash & investments
650-00-48000-001-196	Special Assessment Interest	28,793	22,463	16,987	16,978	16,987	12,173	-28.34%	59% of tax roll special assessment interest
	Total Revenue	534,687	611,646	510,987	438,868	510,987	521,973	2.15%	
	Operating Expenses								
650-00-53560-850-001	PW Crew Salaries & Wages	0	1,434	9,843	250	9,843	9,730	-1.15%	p
650-00-53560-850-002	PW Crew FICA	0	106	753	19	753	745	-1.06%	p
650-00-53560-850-004	PW Crew Insurance	1,640	1,700	2,633	1,152	2,633	2,851	8.28%	p
650-00-53560-850-005	PW Crew Retirement	0	85	655	17	655	682	4.12%	p
650-00-53560-850-006	Utilities Clerk Salaries/Wages	18,723	18,604	18,860	9,822	18,860	12,709	-32.61%	p
650-00-53560-850-007	Utilities Clerk FICA	1,432	1,404	1,444	721	1,444	973	-32.62%	p
650-00-53560-850-008	Utilities Clerk Health Ins	5,981	6,118	6,581	2,748	6,581	7,126	8.28%	p
650-00-53560-850-009	Utilities Clerk Retirement	2,171	1,119	1,256	656	1,256	891	-29.06%	p
650-00-53560-850-010	Utilities Clerk EAP Fringe	11	12	12	9	12	12	0.00%	p
650-00-53560-850-011	PW Director Salaries & Wages	19,710	22,989	39,947	24,685	39,947	42,114	5.42%	p
650-00-53560-850-012	PW Director FICA	1,412	1,649	3,058	1,699	3,058	3,225	5.46%	p
650-00-53560-850-013	PW Director Health Insurance	2,712	3,985	6,686	3,331	6,686	7,221	8.00%	p
650-00-53560-850-014	PW Director Retirement	1,887	1,320	2,660	1,140	2,660	2,951	10.94%	p
650-00-53560-850-110	Merit Pool			2,355	0	2,355	0	n/a	p
650-00-53650-403-000	Depreciation Expense-Sewer	193,146	184,087	193,000	0	193,000	199,000	3.11%	incr due to Maple Ridge Rd project & Stroik subdivision
650-00-53650-821-001	Wisconsin Public Service-Elec	19,505	17,123	17,000	12,477	17,000	18,000	5.88%	
650-00-53650-821-002	Wisconsin Public Service-Gas	168	141	500	115	500	500	0.00%	2 generators at LS #1 & #7 - exercise monthly
650-00-53650-826-000	Capital Outlay Equipment	0	0	1,000	0	1,000	1,000	0.00%	misc
650-00-53650-827-001	Operation-Telephone Exp	4,056	4,179	4,200	3,079	4,200	4,200	0.00%	9 telephone lines for LS's alarms & 30% well house
650-00-53650-827-002	Membership/Service Contracts	0	0	0	0	0	250	#DIV/0!	50% Rural Water Assoc Conf & Membership
650-00-53650-831-000	Mainten of Collecting System	24,797	121,512	24,712	14,507	24,712	25,812	4.45%	MTS contract renewal - 3.3% increase
650-00-53650-832-000	Maintenance of Stations	40,736	60,431	70,292	36,715	70,292	72,513	3.16%	MTS contract renewal at 3.3% plus \$3k to double chip seal LS access roads LS 4 & 6
650-00-53650-851-001	Office Supplies Expense	601	372	750	366	750	600	-20.00%	
650-00-53650-851-002	Postage Expense	2,475	3,225	2,600	1,989	2,600	2,500	-3.85%	
650-00-53650-851-003	Office-Phone Expense	590	411	700	278	700	600	-14.29%	50% Water & 50% Sewer for Utility Clerk phone
650-00-53650-851-004	Copy Expense	127	183	200	204	200	225	12.50%	
650-00-53650-851-005	Billing Supplies	576	889	700	580	700	800	14.29%	
650-00-53650-851-006	Internet Access	481	516	600	335	600	600	0.00%	Well House - 50% Water & 50% Sewer
650-00-53650-852-001	Accounting Services	4,005	4,703	4,700	3,898	4,700	4,035	-14.15%	2014 contractual max, 2013 billing by fund - Schenck \$3,335; Workhorse SW \$700
650-00-53650-852-002	Engineering Services	749	8,673	8,000	0	8,000	0	-100.00%	meter pit bypass; PIC moved to Water Util
650-00-53650-852-003	Legal Services	0	0	1,000	0	1,000	1,000	0.00%	
650-00-53650-852-004	Rib Mt Sewerage District	157,091	136,304	121,194	71,307	121,194	124,994	3.14%	Per Rib Mountain Metro budget workshop. Update 9/6 Rib Mtn Final budet
650-00-53650-852-005	Diggers Hotline	591	3,476	1,000	759	1,000	1,400	40.00%	2013 run rate

**2014 Budget
Sewer Utility
Revenue Expense Detail**

ADOPTED

Account Number	Account Description	2011 Year-End Actual	2012 Year-End Actual	2013 Original Budget	9/30/2013 Actual	2013 Revised Budget	2014 Budget	% Change	2014 Comments
650-00-53650-852-006	Operator in Charge	6,384	6,528	9,178	4,605	9,178	9,481	3.30%	MTS contract renewal - 3.3% increase
650-00-53650-852-008	Pipeline Newsletter	310	436	300	150	300	300	0.00%	
650-00-53650-852-010	Meter Reading Share	15,635	17,299	17,340	12,204	17,340	17,912	3.30%	MTS contract renewal - 3.3% increase
650-00-53650-853-000	Insurance Expense	9,045	10,180	10,400	2,412	10,400	1,363	-86.89%	0% -14% increases over 2013 actual by line of insurance and no dividend. Canceled no fault sewer backup ins. updated for Nov proposal
650-00-53650-856-000	Misc General Expense	4,542	4,053	500	0	500	500	0.00%	
650-00-53650-856-001	Education/Seminars Expense	10	195	500	0	500	350	-30.00%	new hire
650-00-53650-856-002	Mileage - Sewer Utility	117	114	200	0	200	200	0.00%	
650-00-53650-856-013	Recruiting				692				#DIV/0!
650-00-53650-857-001	Capital Improvements	17,788	8,383	1,000	0	1,000	1,000	0.00%	misc
	Total Operating Expense	559,206	653,935	588,309	212,919	588,309	580,365	-1.35%	
	Income (Loss) before Contributions and Tr	(24,520)	(42,289)	(77,322)	225,949	(77,322)	(58,392)	-24.48%	
	Capital Contributions								
650-00-46400-421-000	Contributed Assets	251,280	131,050	0	0	0	0	n/a	
	Transfers Out								
650-00-59000-100-000	Transfer to General Fund	2,400	2,726	2,400	0	2,400	2,726	13.58%	property tax equivalent - same as 2012
650-00-59000-300-000	Transfer to Debt Service	106,361	249,363	237,854	0	237,854	226,345	-4.84%	Original spec assessments amortization schedule
	Change in Net Assets	117,999	(163,329)	(317,576)	225,949	(317,576)	(287,463)	-9.48%	
	Other Financial Components								
650-00-18400-372-000	Computer Equip	0	553	0	0	0	0	n/a	
650-00-18400-379-000	Other General Equipment	0	4,615	0	0	0	26,000	n/a	Meter pit bypass \$5K, upgrade controller \$18k and convert LS3 controls to transducer \$8K; PIC moved bypass to Water Util
650-00-18400-335-000	Lift Stations	173,983	432	0	0	0	0	n/a	
	Restricted Cash - Increase in DNR Equipment Reserves		86,000	82,000	-	82,000	-	-100.00%	per DNR Equip Reserve estimate for eCMAR report