

Village of Kronenwetter
2015 Budget Index - Budget Hearing

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Village of Kronenwetter
2015 Budget
Revenue / Expenditures Summary
General Fund

Approved

	2012 Actual	2013 Actual	2014 Original Budget	2014 Revised Budget	2015 Budget	Percent Change
GENERAL FUND						
REVENUE						
TAX REVENUE	2,096,449	1,364,299	1,384,404	1,384,404	1,534,658	10.85%
INTERGOVERNMENTAL REVENUES	2,320,354	2,300,315	2,177,942	2,177,942	1,642,955	-24.56%
REGULATION & COMPLIANCE REVENUE	62,772	68,706	52,780	52,780	52,370	-0.78%
MUNICIPAL COURT	30,397	29,620	29,000	29,000	29,000	0.00%
PUBLIC CHARGES FOR SERVICES	419,517	424,281	449,104	449,104	449,766	0.15%
INTERGOV'T. CHARGES FOR SERV.	5,969	5,976	5,100	8,348	6,724	-19.45%
MISCELLANEOUS REVENUES	87,321	59,040	49,412	51,086	34,504	-32.46%
Other Financing Sources	-	410,109	-	13,327	6,000	-54.98%
TOTAL REVENUE	5,022,779	4,662,346	4,147,742	4,165,991	3,755,977	-9.84%
EXPENDITURES						
General Government	571,439	587,294	604,010	639,010	674,063	5.49%
Police Department	824,327	807,565	810,258	810,258	887,522	9.54%
Fire Department	117,143	105,344	235,262	331,508	125,611	-62.11%
First Responder	23,125	19,907	33,009	33,009	33,009	0.00%
Ambulance Service	107,566	109,070	120,235	120,235	112,235	-6.65%
Building Inspector	25,205	25,785	31,372	31,372	38,562	22.92%
Police & Fire Commission	8,224	4,247	6,811	6,811	6,967	2.29%
Crossing Guard	4,299	4,543	4,679	4,679	4,819	2.99%
Total Public Safety	1,109,890	1,076,462	1,241,626	1,337,872	1,208,725	-9.65%
Public Works	1,028,012	1,828,841	1,405,494	1,442,220	1,247,580	-13.50%
Garbage & Recycling Collection	339,924	340,272	356,858	356,858	366,210	2.62%
Health and Human Services	-	-	5,000	5,000	5,000	0.00%
Culture, Recreation and Education	66,149	92,785	107,878	114,979	167,964	46.08%
Conservation & Development	58,342	86,563	105,438	107,521	112,102	4.26%
Transfer to Debt Service	1,377,106	606,718	600,000	600,000	-	-100.00%
Transfer to Equipment Replacement	107,657	-	100,000	100,000	95,756	-4.24%
Transfer to Capital Projects Fund	-	-	-	-	90,000	n/a
TOTAL EXPENDITURES	4,658,519	4,618,936	4,526,304	4,703,460	3,967,399	-15.65%
FUND BALANCE INCREASE (DECREASE)	364,260	43,411	(378,562)	(537,469)	(211,422)	

ASSIGNED FUND BALANCE	12/31/2014	2015	12/31/2015
Old Hwy 51 Project (North)	-	50,000	50,000
Road Improvements	-	100,000	100,000

Unrestricted General Fund Balance Projections	
12/31/13 Balance	\$1,664,291
2014 Proj. Change	(502,469)
12/31/14 Proj. Balance	\$1,161,822
12/31/14 Proj. Balance	\$1,161,822
2015 Budgeted Change	(361,422)
12/31/15 Proj. Balance	\$800,400
	20.2%

Unrestricted Fund Balance Ratio	15%	20%
Total Expenditures	3,967,399	3,967,399
Less: Debt Service Transfer	-	-
Net Operating Expenses	3,967,399	3,967,399
Fund Balance Percent	15%	20%
Required Fund Balance	595,110	793,480
Budget Year Proj Excess (Shortfall)	205,290	6,920

Policy Minimum is 15%.

**2015 Budget
General Government
Revenue Detail**

Approved

Account Number	Account Description	2012 Year-End Actual	2013 Year-End Actual	2014 Original Budget	9/30/2014 Actual	2014 Revised Budget	2015 Budget	% Change	2015 Comments
100-00-41000-000-000	Taxes								
100-00-41000-001-110	General Property Taxes	1,901,277	1,168,265	1,191,714	1,191,679.89	1,191,714	1,340,214	12.46%	*
100-00-41000-002-100	Prop. Tax Equivalent - Utility	183,049	186,084	183,049	-	183,049	186,084	1.66%	Same as 2013 actual
100-00-41000-002-140	Mobile Home Fees	6,657	4,861	4,711	3,027.47	4,711	3,645	-22.63%	
100-00-41000-002-141	Mobile Home Lottery Credit	2,317	1,858	1,701	1,486.22	1,701	1,486	-12.64%	Based on 2014 actual
100-00-41000-002-150	Forest Crop Taxes	181	74	74	74.18	74	74	0.00%	Based on 2014 actual
100-00-41000-002-151	Managed Forest Land Taxes	2,968	3,155	3,155	4,401.01	3,155	3,155	0.00%	Based on 2014 actual
100-00-41800-001-000	Agricultural Conversion Charge	0	0	0		0	0	n/a	
		2,096,449	1,364,299	1,384,404	1,200,669	1,384,404	1,534,658	10.85%	
100-00-43000-000-000	INTERGOVERNMENTAL REVENUES								
100-00-43000-001-000	Shared Tax Revenue	242,899	242,899	242,898	150,686	242,898	242,898	0.00%	
100-00-43000-001-409	General Fund Weston 4 - Debt	600,000	600,000	600,000	90,000	600,000	0	-100.00%	Recorded directly in debt service fund in 2015
100-00-43000-001-410	Shared Taxes-Weston 4	768,177	766,778	761,672	0	761,672	757,914	-0.49%	Per DOR estimate - 9/12/2014
100-00-43000-001-411	Shared Taxes - Magellan Term.	28,692	69,765	28,692	0	28,692	69,765	143.15%	Based on 2013 Actual
100-00-43000-002-531	General Transportation Aid	561,541	531,756	478,580	358,935	478,580	461,498	-3.57%	2014 Acual - Update in October 2014
100-00-43000-003-420	2% Fire Insurance	16,782	16,274	0	0	0	0	n/a	Moved to "2% Fire Dues Fund" in 2014
100-00-43000-003-521	Law Enforcement Grants	15,000	4,000	0	16,914	0	1,120	n/a	certification training grant
100-00-43000-003-538	DNR Grant	0	0	0	5,000	0	0	n/a	
100-00-43000-003-540	Local Roads Improvement Grants	3,848	0	0	0	0	45,000	n/a	North Seal Coating Grant
100-00-43000-003-545	Recycling Aid	28,094	28,098	28,098	26,198	28,098	26,198	-6.76%	Based on 2014 actual
100-00-43000-003-550	State Computer Aid	888	835	1,035	1,059	1,035	835	-19.32%	
100-00-43000-003-640	Forest Severance Fees	2,104	3,026	0	1,225	0	1,000	n/a	Conservative estimate
100-00-43000-003-650	Crossing Guard Fees	2,162	2,258	2,340	2,191	2,340	2,100	-10.26%	
100-00-43000-004-100	Environmental Impact Fees	50,167	34,627	34,627	34,627	34,627	34,627	0.00%	Gardner \$30,174, Arrowhead \$4,453 annual payments
		2,320,354	2,300,315	2,177,942	686,836	2,177,942	1,642,955	-24.56%	
100-00-44000-000-000	REGULATION & COMPLIANCE REVENUE								
100-00-44000-001-300	Building Permits	44,858	34,057	37,500	43,596	37,500	40,000	6.67%	Same as 2014 Budget -update in fall
100-00-44000-002-110	Liquor Licenses	2,210	2,210	2,200	2,200	2,200	2,200	0.00%	
100-00-44000-002-120	Operator Licenses	280	805	280	330	280	805	187.50%	
100-00-44000-002-121	Cigarette Licenses	100	100	100	100	100	100	0.00%	
100-00-44000-002-122	Kennel Licenses & Permits	300	300	300	0	300	300	0.00%	
100-00-44000-002-123	Mobile Home Court Licenses	300	200	200	100	200	100	-50.00%	
100-00-44000-002-124	Dog License Late Fees	155	196	0	0	0	100	n/a	
100-00-44000-002-131	Farmers Market Permits	0	380	400	460	400	500	25.00%	
100-00-44000-002-200	Dog Licenses	1,109	2,289	2,000	1,379	2,000	1,000	-50.00%	Reduce due to 2013 being an outlier
100-00-44000-002-210	Sign Permits/Misc Lic/Permits	15	320	0	30	0	15	n/a	
100-00-44000-002-400	Zoning Changes	1,600	2,600	2,500	1,550	2,500	2,000	-20.00%	0
100-00-44000-002-401	Conditional Use Permits	1,050	1,650	4,500	450	4,500	750	-83.33%	Revenue reduced due to change in expectations
100-00-44000-002-402	Plat/CSM/Site Plan Reviews	2,795	4,700	2,000	3,260	2,000	3,000	50.00%	
100-00-44000-002-900	Excavating Permits	8,000	18,900	800	1,100	800	1,500	87.50%	
		62,772	68,706	52,780	54,554	52,780	52,370	-0.78%	
100-00-45100-000-000	MUNICIPAL COURT								
100-00-45100-100-000	Fines	30,397	29,620	29,000	24,408	29,000	29,000	0.00%	
100-00-46000-000-000	PUBLIC CHARGES FOR SERVICES								
To be determined	Special Assessment Search	4,205	5,440	4,000	3,740	4,000	4,000	0.00%	
To be determined	Open Record Search	345	0	0	30	0	0	n/a	
100-00-46000-001-220	Fire Department Services	593	-773	0	0	0	0	n/a	
100-00-46000-002-225	Ambulance Charges	56,757	55,961	70,000	17,338	70,000	56,000	-20.00%	
100-00-46000-003-420	Garbage Collection Fees	346,847	353,234	362,404	362,970	362,404	372,056	2.66%	*
To be determined	Forestry Consulting Fees	0	0	0	0	0	5,000	n/a	*

2015 Budget
General Government
Revenue Detail

Approved

Account Number	Account Description	2012 Year-End Actual	2013 Year-End Actual	2014 Original Budget	9/30/2014 Actual	2014 Revised Budget	2015 Budget	% Change	2015 Comments
100-00-46000-004-230	First Responder Services	-237	-176	0	0	0	0	n/a	
100-00-46000-004-422	Recycling Fees/Bin Sales	0	0	0	110	0	110	n/a	
100-00-46000-005-210	Police Department Services	1,389	1,019	1,100	313	1,100	1,000	-9.09%	
100-00-46000-005-220	Police Department CVR Services	9,618	9,575	11,600	11,896	11,600	11,600	0.00%	
		419,517	424,281	449,104	396,397	449,104	449,766	0.15%	
100-00-47000-000-000	INTERGOV'T. CHARGES FOR SERV.								
100-00-47000-001-323	Town of Guenther-Standby Fees	5,100	5,100	5,100	5,100	5,100	5,100	0.00%	
100-00-47000-001-324	Town of Guenther-Fire Ins Due	869	876	0	0	0	0	n/a	
100-00-47000-001-324	Marathon County-Animal Control	0	0	0	0	3,248	1,624	-50.00%	
		5,969	5,976	5,100	5,100	8,348	6,724	-19.45%	
100-00-48000-000-000	MISCELLANEOUS REVENUES								
To be determined	Sale of Culverts	6,586	9,901	5,600	6,273	5,600	7,800	39.29%	
100-00-48000-001-100	Interest on General Investment	8,780	5,186	8,100	7,126	8,100	6,500	-19.75%	
100-00-48000-002-200	Municipal Center & Park Rental	1,138	2,515	1,500	2,885	1,500	2,300	53.33%	
100-00-48000-002-201	Athletic/Soccer Field Rental	2,080	2,245	1,500	1,865	1,500	0	-100.00%	
100-00-48000-002-221	Rent - Joint Court	12,000	12,000	12,000	9,000	12,000	4,000	-66.67%	Assumes joint court ends in April 2015
100-00-48000-002-222	Overhead - Joint Court	16,814	6,012	6,012	4,509	6,012	2,004	-66.67%	Assumes joint court ends in April 2015
100-00-48000-002-303	Sale of Equipment	0	6,918	4,500	430	4,500	500	-88.89%	
100-00-48000-002-306	Sale of Scrap	1,183	5,324	1,100	2,606	1,100	1,300	18.18%	
100-00-48000-002-309	Wood Sales-County Forest Land	7,816	4,656	4,200	8,169	4,200	4,200	0.00%	
100-00-48000-002-310	Pop Machine Income	517	472	500	374	500	500	0.00%	
100-00-48000-002-311	Miscellaneous Revenue	14,843	2,023	4,000	5,598	4,000	4,000	0.00%	
100-00-48000-002-312	Sale of Office Supplies	408	275	400	3	400	400	0.00%	
100-00-48000-002-441	Reimbursement for Road Repair	0	0	0	0	0	0	n/a	
100-00-48000-002-500	Donations	0	1,000	0	0	0	0	n/a	
100-00-48000-002-530	Donations - Police Department	15,155	514	0	1,500	0	0	n/a	
100-00-48510-000-000	Community Events Sponsorships	0	0	0	1,674	1,674	1,000	-40.26%	
		87,321	59,040	49,412	52,012	51,086	34,504	-32.46%	
100-00-49000-000-000	OTHER FINANCING SOURCES								
100-00-49000-130-000	Loan Proceeds (capital lease)	0	407,077	0	0	0	0	n/a	
100-00-49000-600-000	Insurance Proceeds	0	3,032	0	13,397	13,327	6,000	-54.98%	
		0	410,109	0	13,397	13,327	6,000	-54.98%	
	Total General Fund Revenue	5,022,779	4,662,346	4,147,742	2,433,372	4,165,991	3,755,977	-9.84%	

Village of Kronenwetter
2015 Budget
Tax Rate Calculation Worksheet

Tax Levy Year	2012	2013	2014	Change	% Change
Total Equalized Value	\$ 466,524,400	\$ 481,219,200	\$ 489,624,600		1.75%
Total TID Increment Equalized Value	\$ 30,858,900	\$ 34,808,000	\$ 34,860,500		0.15%
Total Equalized Value (Less TID)	\$ 435,665,500	\$ 446,411,200	\$ 454,764,100		1.87%
General Fund Tax Levy	\$ 1,158,714	\$ 1,191,714	\$ 1,340,214		
Debt Service Fund Tax Levy	\$ 791,821	\$ 803,845	\$ 711,436		
Park Fund Tax Levy	\$ -	\$ -	\$ 103,469		
Total Property Tax Levy (Village)	\$ 1,950,535	\$ 1,995,559	\$ 2,155,119	\$ 159,560	8.00%
Equalized Value Less TID	\$ 435,665,500	\$ 446,411,200	\$ 454,764,100		
Interim Rate	0.004477139	0.004470226	0.004738982		
Total Equalized Value	\$ 466,524,400	\$ 481,219,200	\$ 489,624,600		
Interim Rate	0.004477139	0.004470226	0.004738982		
Total Amount to be Levied	\$ 2,088,695	\$ 2,151,159	\$ 2,320,322		
Total Village Assessed Value	\$ 496,671,000	\$ 484,906,800	\$ 487,964,000		0.63%
Total Amount to be Levied	\$ 2,088,695	\$ 2,151,159	\$ 2,320,322		
Village of Kronenwetter Tax Rate	4.205	4.436	4.755	0.319	7.19%
Debt Service Tax	\$ 791,821	\$ 803,845	\$ 711,436	(92,409)	-11.50%
General Tax	\$ 1,158,714	\$ 1,191,714	\$ 1,340,214	148,500	12.46%
Park Fund Levy	\$ -	\$ -	\$ 103,469	103,469	n/a
Combined Tax	1,950,535	1,995,559	2,155,119	159,560	8.00%
Village Tax cost to a \$150,000 homeowner	\$ 630.81	\$ 665.43	\$ 713.27	\$ 47.83	7.19%
Allowable Village Property Tax Levy	\$ 1,950,535	\$ 1,995,559	\$ 2,825,936	\$ 830,377	41.61%
Tax Rate Below Levy Maximum		\$ -	\$ 670,817		

**2015 Budget
General Government
Expenditure Detail**

Approved

Account Number	Account Description	2012 Year-End Actual	2013 Year-End Actual	2014 Original Budget	9/30/2014 Balance	2014 Revised Budget	2015 Budget	% Change	2015 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	35,750	33,000	22,000	33,000	33,000	0.00%	
100-00-51000-108-112	FICA Tax - Village Board	2,525	2,735	2,525	1,683	2,525	2,525	0.00%	
100-00-51000-108-320	Expenses - Board Members	983	1,125	1,656	866	1,656	2,500	50.97%	
100-00-51200-000-000	MUNICIPAL COURT								
100-00-51200-100-333	Municipal Court Legal Fees	11,210	11,271	18,000	5,355	18,000	18,000	0.00%	
100-00-51250-350-000	Joint Court - Cost Share	24,918	20,575	17,773	9,295	17,773	5,833	-67.18%	*
To be determined	Kronenwetter Court Expenditure	0	0	0	-	0	20,300	n/a	*
100-00-51300-000-000	LEGAL								
100-00-51300-302-000	Legal Fees-General	20,381	19,885	20,000	35,675	40,000	35,000	-12.50%	Increased to reflect 2014 usage
100-00-51400-000-000	OFFICE EXPENSES & SUPPLIES								
100-00-51400-460-000	Office Supplies	7,168	10,277	8,000	3,507	8,000	8,000	0.00%	
100-00-51400-470-000	Office Equipment/Service Agreement	4,597	4,067	4,800	2,261	4,800	4,800	0.00%	*
100-00-51400-480-000	Computer Program Support	8,742	15,980	17,167	8,139	17,167	13,615	-20.69%	*
100-00-51400-485-000	Computer Supplies & Expenses	3,506	2,785	7,000	6,878	7,000	5,200	-25.71%	*
100-00-51400-510-000	Independent Audit/Accounting	12,440	12,850	13,050	13,040	13,050	13,050	0.00%	
100-00-51400-512-000	Municipal Code	4,438	2,682	1,510	1,453	1,510	4,065	169.21%	
100-00-51400-514-000	Incentives for Individuals	234	329	0	36	0	0	n/a	Merged with Employee Safety
100-00-51400-515-000	Health Ins Administration/HSA	33	0	0	250	0	0	n/a	COBRA admin Fees
100-00-51400-516-000	Uniforms	0	0	490	-	490	385	-21.43%	1 shirt/employee/year @ no more than \$35 per shirt
100-00-51400-517-000	Employee Safety/Wellness	0	0	210	-	210	350	66.67%	Flu Shots, Safety Training & Wellness program
100-00-51410-000-000	ADMINISTRATOR								
100-00-51410-110-000	Salaries & Wages - Administrator	60,294	59,709	61,583	42,332	61,583	62,815	2.00%	p
100-00-51410-110-111	FICA Tax - Administrator	4,508	4,521	4,712	3,212	4,712	4,806	1.99%	p
100-00-51410-130-000	Health Insurance - Administrator	12,730	9,200	9,250	7,633	9,250	10,728	15.98%	p
100-00-51410-131-000	EAP Fringe - Administrator	24	24	24	19	24	24	0.00%	p
100-00-51410-132-000	Retirement - Administrator	3,558	3,988	4,312	2,963	4,312	4,272	-0.93%	p
100-00-51410-322-000	Misc-Business/Mtg Expenses	63	143	200	98	200	200	0.00%	
100-00-51410-330-000	Mileage/Phone - Administrator	137	596	500	459	500	980	96.00%	
100-00-51410-332-000	Administrator's Relocation Exp	2,498	0	0	-	0	0	n/a	
100-00-51410-340-000	Schooling, Training	391	851	1,200	813	1,200	1,200	0.00%	
100-00-51421-000-000	CLERK								
100-00-51421-110-000	Salaries & Wages - Clerk	46,664	43,883	45,908	31,446	45,908	45,908	0.00%	p
100-00-51421-110-111	FICA Tax - Clerk	3,632	3,357	3,514	2,406	3,514	3,514	0.00%	p
100-00-51421-130-000	Health Insurance - Clerk	4,512	4,102	4,069	3,175	4,069	4,102	0.81%	p
100-00-51421-131-000	EAP Fringe - Clerk	24	24	24	19	24	24	0.00%	p
100-00-51421-132-000	Retirement (WRS) - Clerk	2,801	2,931	3,214	2,201	3,214	3,123	-2.83%	p
100-00-51421-322-000	Misc - Bonding	360	100	110	100	110	100	-9.09%	
100-00-51421-330-000	Mileage - Village Clerk	491	146	300	216	300	300	0.00%	
100-00-51421-340-000	Training/Schooling/Meetings	552	887	500	638	500	500	0.00%	
100-00-51422-000-000	DEPUTY CLERK								
100-00-51422-110-000	Salaries & Wages - Deputy Clerk	0	0	0	-	0	7,405	n/a	p
100-00-51422-110-111	FICA Tax - Deputy Clerk	0	0	0	-	0	567	n/a	p
100-00-51422-130-000	Health Insurance - Deputy Clerk	0	0	0	-	0	3,129	n/a	p
100-00-51422-131-000	EAP Fringe - Deputy Clerk	0	0	0	-	0	0	n/a	
100-00-51422-132-000	Retirement (WRS) - Deputy Clerk	(2,996)	0	0	-	0	504	n/a	p
100-00-51422-322-000	Miscellaneous-Bonding	0	0	0	-	0	0	n/a	
100-00-51422-330-000	Mileage - Deputy Clerk	0	0	0	-	0	0	n/a	
100-00-51422-340-000	Training/Schooling/Meetings	0	0	0	-	0	0	n/a	

**2015 Budget
General Government
Expenditure Detail**

Approved

Account Number	Account Description	2012 Year-End Actual	2013 Year-End Actual	2014 Original Budget	9/30/2014 Balance	2014 Revised Budget	2015 Budget	% Change	2015 Comments
100-00-51423-000-000	ADMIN ASSIST								
100-00-51423-110-000	Salaries & Wages - AA	11,085	19,514	24,991	17,939	24,991	26,344	5.41%	p
100-00-51423-110-111	FICA Tax - AA	867	1,408	1,912	1,268	1,912	2,016	5.44%	p
100-00-51423-130-000	Health Insurance - AA	0	11,825	14,251	9,098	14,251	15,294	7.32%	p
100-00-51423-131-000	EAP Fringe - AA	0	24	12	19	12	12	0.00%	p
100-00-51423-132-000	Retirement (WRS) - AA	0	1,223	1,749	1,256	1,749	1,791	2.40%	p
100-00-51423-330-000	Mileage - Administration	0	63	100	-	100	100	0.00%	
100-00-51423-340-000	Training/Schooling/Meetings	64	40	200	-	200	200	0.00%	
100-00-51427-000-000	ACCT CLERK								
100-00-51427-110-000	Salaries & Wages - Acct Clerk	28,925	33,160	29,376	22,299	29,376	33,853	15.24%	p
100-00-51427-110-111	FICA Tax - Acct Clerk	2,161	2,429	2,248	1,647	2,248	2,591	15.26%	p
100-00-51427-130-000	Health Insurance - Acct Clerk	11,557	12,305	13,538	6,730	13,538	14,077	3.98%	p
100-00-51427-131-000	EAP Fringe - Acct Clerk	24	24	24	19	24	24	0.00%	p
100-00-51427-132-000	Retirement (WRS) - Acct Clerk	1,745	2,201	2,435	1,561	2,435	2,305	-5.34%	p
100-00-51427-322-000	Miscellaneous-Bonding	270	275	303	325	303	330	8.91%	
100-00-51427-330-000	Mileage - Acct Clerk	199	193	300	0	300	300	0.00%	
100-00-51427-340-000	Training/Schooling/Meetings	26	1,118	500	0	500	500	0.00%	
100-00-51440-000-000	ELECTIONS								
100-00-51440-110-000	Salaries & Wages - Elections	11,107	1,746	4,150	1,921	4,150	3,500	-15.66%	*
100-00-51440-110-111	FICA Tax - Elections	6	0	0	9	0	10	n/a	
100-00-51440-132-000	Retirement (WRS) - Elections	5	0	0	4	0	10	n/a	
100-00-51440-350-000	Other Expenses & Supplies	3,543	1,670	3,150	539	3,150	2,500	-20.63%	*
100-00-51500-000-000	COMMISSIONS, COMMITTEES, BDS								
100-00-51500-530-000	Properties & Infrastructure	520	600	720	-	720	720	0.00%	
100-00-51500-532-000	Board of Appeals	160	600	200	-	200	200	0.00%	
100-00-51500-540-000	Community Life & Public Safety	420	480	720	-	720	720	0.00%	
100-00-51500-580-000	Recruitment	705	0	0	-	0	0	n/a	
100-00-51500-580-001	Recruiting	3,854	3,337	2,000	2,280	2,000	2,000	0.00%	
100-00-51500-590-000	Administrative Policy	740	640	1,080	-	1,080	1,080	0.00%	
100-00-51500-595-000	Special / Ad Hoc Committees	160	0	720	-	720	720	0.00%	
100-00-51520-000-000	TREASURER								
100-00-51520-110-000	Salaries & Wages	39,299	45,844	32,175	22,420	32,175	33,475	4.04%	p
100-00-51520-110-111	FICA Tax - Treasurer	2,954	3,281	2,462	1,664	2,462	2,561	4.02%	p
100-00-51520-130-000	Health Insurance	8,493	8,705	8,713	1,858	8,713	2,439	-72.01%	p
100-00-51520-131-000	EAP Fringe	24	24	24	19	24	24	0.00%	p
100-00-51520-132-000	Retirement (WRS)	2,366	3,058	2,253	1,569	2,253	2,277	1.07%	p
100-00-51520-322-000	Miscellaneous-Bonding	270	594	653	536	653	653	0.00%	
100-00-51520-330-000	Mileage - Treasurer	119	358	700	418	700	700	0.00%	
100-00-51520-332-000	Treasurer Relocation Exp	0	434	0	-	0	0	n/a	
100-00-51520-340-000	Training/Schooling/Meetings	0	0	500	307	500	750	50.00%	
To be determined	Tax Collection Help Wages/FICA	0	0	0	-	0	810	n/a	
100-00-51530-000-000	ASSESSOR								
100-00-51530-110-000	Assessor Fee	25,000	25,000	12,000	12,000	12,000	12,000	0.00%	
100-00-51530-113-000	Assessor - Manufacturing	902	773	1,200	-	1,200	1,200	0.00%	
100-00-51600-000-000	MUNICIPAL BUILDING								
100-00-51600-110-000	Salaries & Wages - Cleaning & Snow Removal	11,145	12,355	17,956	8,890	17,956	18,379	2.36%	p
100-00-51600-111-000	FICA - Cleaning & Snow Removal	868	1,150	1,375	448	1,375	1,407	2.33%	p
100-00-51600-326-000	Utilities	39,048	47,131	45,930	36,461	45,930	44,950	-2.13%	*
100-00-51600-354-000	Materials & Supplies	1,936	2,738	2,200	2,271	2,200	2,200	0.00%	
100-00-51600-389-000	Maintenance	16,780	16,860	16,000	17,754	16,000	16,000	0.00%	
100-00-51900-000-000	OTHER GENERAL GOVERNMENT								

2015 Budget
General Government
Expenditure Detail

Approved

Account Number	Account Description	2012 Year-End Actual	2013 Year-End Actual	2014 Original Budget	9/30/2014 Balance	2014 Revised Budget	2015 Budget	% Change	2015 Comments
100-00-51900-095-000	Unemployment	277	1,164	0	2,152	0	0	n/a	
100-00-51900-910-000	Tax Refunds & Adjustments	669	103	300	0	300	300	0.00%	
100-00-51900-938-000	Property & Liability Insurance	17,001	17,751	18,689	19,231	18,689	20,193	8.05%	
100-00-51900-960-000	Publications	2,285	2,710	3,000	1,165	3,000	2,500	-16.67%	
100-00-51900-970-000	Newsletter	3,997	3,440	3,000	2,250	3,000	2,500	-16.67%	
100-00-51900-980-000	Maps, etc	6	0	0	-	0	0	n/a	
100-00-51900-990-000	Dues & Memberships	11,663	9,820	11,160	8,041	11,160	11,624	4.16%	*
100-00-51900-995-000	Pop Machine	456	338	400	314	400	400	0.00%	
100-00-51900-996-000	Other Miscellaneous		0	200	111	200	200	0.00%	
100-00-51900-997-000	Web Site Maintenance	7,500	786	840	-	840	600	-28.57%	
100-00-51990-000-000	Non-Recurring Operating Expenditures	25,823	12,148	33,000	6,576	48,000	63,900	33.13%	*
	Total General Government Expenditures	571,439	587,294	604,010	421,538	639,010	674,063	5.49%	
100-00-52000-110-000	CROSSING GUARDS								
100-00-52000-110-110	Salaries & Wages - Crossing Guard	3,858	3,900	4,157	2,422	4,157	4,197	0.96%	p
100-00-52000-110-111	FICA Tax - Crossing Guard	295	298	319	185	319	322	0.94%	p
100-00-52000-110-938	Insurance - Crossing Guard	146	345	203	215	203	300	n/a	
	Total Crossing Guard Expenditures	4,299	4,543	4,679	2,823	4,679	4,819	2.99%	
100-00-58000-001-221	Bond Issuance Costs		6,718					n/a	
100-00-59000-300-00	Transfer to Debt Service	1,377,106	600,000	600,000	0	600,000	0	-100.00%	
	Total Transfer to Debt Service	1,377,106	606,718	600,000	0	600,000	0	-100.00%	
100-00-59000-000-000	TRANSFERS TO OTHERS FUNDS								
100-00-59000-750-000	Transfer to Equipment Replace	107,657	0	100,000	0	100,000	95,756	-4.24%	*
	Total Transfers to Other Funds	107,657	0	100,000	0	100,000	95,756	-4.24%	

**2015 Budget
General Government Detail**

100-00-51000-108-110	Board Members Salaries & Wages	
Trustee Wages		25200
Village President Wages		7800
		33000

100-00-51400-516-000	Uniforms	
1 shirt/employee/year @ no more than \$35 per shirt. For the following employees:		
Admin, Village Clerk, Comm. Dev, Planning Tech, Treasurer, Acct Clerk, Admin Assist, PW Dir., Court Clrk, Police Clrk, Utility Clrk		

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 Mauel & Associates	450	
Workhorse General Office	2,250	
RMM Email Archiving - Gen Office	2,580	\$215 a month
GIS Software Renewal	700	\$700-2014 acutal
Marathon County GIS map updates	500	
Dept of Admin - Computer ironport support	200	
Anti-Virus Subscription	936	\$3/computer for 26 computers per month
Server backup software-Carbonite-1/yr	999	Additional license for Carbonite Server license backup.
IT Support	5,000	Driven Technologies/RMM
Total	13,615	

100-00-51400-485-000	Computer Supplies & Expenses	
Staff Computer Purchases	2,500	Replace Village Admin & Village Treasurer PC
Software license	1,700	Adobe Acrobat Pro x 3 for Gen. Govt employees, 2 X office lic
Misc IT Supplies	1,000	
Total	5,200	

100-00-51440-110-000	Salaries & Wages - Elections	
Spring Elections	2,800	
Training	700	
Fall Elections	-	
Total	3,500	

100-00-51600-326-000	Utilities	
TDS - General & FD	4,300	2013-\$4108, 2012 \$5508.22 2011 \$5936.93
WPS - Gas (GG, PD & FD)	16,000	2014-30,011.97, 2013-\$34.450.22, 2012-\$27086.42
WPS - Electric (GG, PD & FD)	23,000	
Water Utility	1,600	
Marathon County Sherriff Dept - alarm permits	50	
Administrator Cell Phone		moved to mileage/phone reimbursement
Total	44,950	

100-00-51900-990-000	Dues & Memberships	
Wisconsin Utility Tax Association (WUTA)	2,750	Village (2013 actual amount)
Wausau Central WI Convention Bureau	2,000	Village -Possible cut for 2013 (2013 actual)
League of WI Municipalities	1,950	Per 8/15/14 League letter
Marathon County Conservation	1,189	Village (MPO)
Wausau Reguional Chamber of Commerce	340	Village Membership
Wausau E3 Program	250	Individual Membership for Treasurer & CD/Zoning Admin & mtgs
Mosinee Area Chambe of Commerce	400	Village Membership
South Area Bus Assoc	100	Village Membership
Sam's Club	35	Village
Joint Eastern/Western Towns & Villages Assoc	25	Village

**2015 Budget
General Government Detail**

100-00-51000-108-110	Board Members Salaries & Wages	
Trustee Wages		25200
Village President Wages		7800
		33000

100-00-51400-516-000

Uniforms

1 shirt/employee/year @ no more than \$35 per shirt. For the following employees:

Admin, Village Clerk, Comm. Dev, Planning Tech, Treasurer, Acct Clerk, Admin Assist, PW Dir., Court Clrk, Police Clrk, Utility Clrk		
WI Taxpayers Alliance	40	3 year - \$31.97 paid in 2011 for one
WCMA	130	Administrator
ICMA	750	Administrator
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, & Planning Tech
WI Assoc/Fldpln, Stormwtr & Costl Mgmt	20	CD/Zoning Administrator
United Way, Emerging Leaders	100	CD/Zoning Administrator
WI Government Finance Officers Association	40	FD/Treasurer
Government Finance Officers Association	170	FD/Treasurer
Wisconsin Municipal Clerks Association	50	Clerk
Other	10	WI DOR annual fee/other
Total		11,624

**2015 Budget
Village of Kronenwetter
Non-Recurring Operating Expenditures
Account # 100-00-51990-000-000**

Budget for Non-Recurring Operating Expenditures 63,900.00

Description	Estimated Cost
Wireless Point - Community Room	1,200.00
Replace Phone System	35,000.00
Exchange Server Licensing	5,000.00
Paperless Agenda Equipment - Ipads/Surfaces/Andriod	3,500.00
Document Management Software	12,500.00
Orthophoto	5,000.00
Defibulators	1,700.00
Totals:	63,900.00

**2015 Budget
Conservation and Development
Expenditure Detail**

Approved

Account Number	Account Description	2014 Revised Budget	2015 Budget	% Change	2015 Comments
100-00-51420-000-000	COMMUNITY DEVELOPMENT/ZONING				
100-00-51420-110-000	Salaries & Wages - CDD/ZA	35,687	36,224	1.50%	p
100-00-51420-110-001	Wages & Benefits - Other	212	368	73.58%	p
100-00-51420-110-111	FICA Tax - CDD/ZA	2,731	2,772	1.50%	p
100-00-51420-130-000	Health Insurance - CDD/ZA	2,258	2,685	18.91%	p
100-00-51420-131-000	EAP Fringe - CDD/ZA	24	24	0.00%	p
100-00-51420-132-000	Retirement (WRS) - CDD/ZA	2,499	2,464	-1.40%	p
100-00-51420-330-000	Mileage/phone - CD/Zoning Admin	1,500	2,480	65.33%	Increased Travel for Business Recruitment
100-00-51420-340-000	Training/Schooling/Meetings	1,500	1,500	0.00%	same as 2014
100-00-51420-350-000	Community Events	5,083	4,000	-21.31%	Increased Due to Revenue Account being created - 2 MUTS, Farmers Market, Garage Sale Weekend, Holiday Lights
100-00-51420-360-000	Marketing	5,000	10,000	100.00%	Additional Village Marketing for 2015 - professional materials, v
100-00-51420-365-000	Entrance Signs	7,500	8,000	6.67%	Maple Ridge Signage/Landscaping - 2 signs
100-00-51425-000-000	Planning Technician				
100-00-51425-110-000	Salaries & Wages - Plan Tech	29,659	27,155	-8.44%	p
100-00-51425-110-111	FICA Tax - Plan Tech	2,270	2,078	-8.46%	p
100-00-51425-130-000	Health Insurance - Plan Tech	6,347	8,081	27.32%	p
100-00-51425-131-000	EAP Fringe - Plan Tech	24	24	0.00%	p
100-00-51425-132-000	Retirement (WRS) - Plan Tech	2,077	1,847	-11.07%	p
100-00-51425-330-000	Mileage - Plan Tech	1,000	500	-50.00%	Reduced due to 2014 actuals
100-00-51425-340-000	Training/Schooling/Meetings	750	500	-33.33%	Reduced due to 2014 actuals
100-00-51500-560-000	Planning Commission	1,400	1,400	0.00%	14 meetings
	Total Conservation and Development	107,521	112,102	4.26%	

**2015 Budget
Police Department
Expenditure Detail**

Approved

Account Number	Account Description	2012 Year-End Actual	2013 Year-End Actual	2014 Original Budget	9/30/2014 Actual	2014 Revised Budget	2015 Budget	% Change	2015 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	72,133	73,485	76,393	52,288	76,393	77,550	1.51%	p
100-00-52000-120-111	FICA Tax - Police Chief	5,458	5,439	5,845	3,878	5,845	5,933	1.51%	p
100-00-52000-120-131	Health Ins - Police Chief	13,162	14,027	15,544	12,900	15,544	18,935	21.82%	p
100-00-52000-120-132	Retirement (WRS) -Police Chief	12,349	13,453	13,224	9,051	13,224	12,742	-3.64%	p
100-00-52000-120-138	Training & Conf - Police Chief	491	796	600	505	600	500	-16.67%	
100-00-52000-120-140	Employee Assistance Prog-Chief	24	24	24	19	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	155	155	155	155	155	155	0.00%	
100-00-52000-120-150	Salary & Wages - Lieutenant	60,807	65,513	62,433	42,464	62,433	63,835	2.25%	p
100-00-52000-120-151	FICA - Lieutenant	4,883	4,873	5,110	3,077	5,110	5,217	2.09%	p
100-00-52000-120-152	Retirement - Lieutenant	11,371	12,466	11,560	7,438	11,560	11,203	-3.09%	p
100-00-52000-120-153	Health Insurance - Lieutenant	17,544	13,632	13,925	11,736	13,925	16,157	16.03%	p
100-00-52000-120-154	Overtime Wages-Lieutenant	2,018	1,870	4,275	1,331	4,275	4,275	0.00%	p
100-00-52000-120-155	Overtime FICA-Lieutenant	141	125	328	91	328	328	0.00%	p
100-00-52000-120-156	Overtime Retirement-Lieutenant	339	342	741	230	741	703	-5.13%	p
100-00-52000-120-157	EAP-Lieutenant	24	24	24	19	24	24	0.00%	p
100-00-52000-120-158	Premium Pay - Lieutenant	5,759	2,518	4,341	506	4,341	4,341	0.00%	p
100-00-52000-120-159	Professional Dues - Lieutenant	65	65	100	100	100	100	0.00%	
100-00-52000-120-160	Training & Conf - Lieutenant	100	0	1,500	1,286	1,500	1,500	0.00%	
100-00-52000-120-200	POLICE OFFICERS								
100-00-52000-120-210	Salaries & Wages - FT Officers	212,964	223,365	230,271	166,009	230,271	261,373	13.51%	p Includes 4.5 full-time officers (1 FT new in July 2015)
100-00-52000-120-211	FICA Tax - FT Officers	17,588	17,774	19,401	12,522	19,401	21,938	13.08%	p
100-00-52000-120-212	Premium Pay - FT Officers	20,920	13,677	23,324	2,263	23,324	25,375	8.79%	p
100-00-52000-120-220	Salaries & Wages - PT Officers	36,373	35,307	38,124	37,443	38,124	45,765	20.04%	p Hours for addtl PT Field Training 2330 hours total
100-00-52000-120-221	FICA Tax - PT Officers	2,800	2,701	2,919	2,840	2,919	3,502	19.97%	p
100-00-52000-120-222	Retirement (WRS) - PT Officers	2,267	3,165	2,010	1,243	2,010	1,588	-21.00%	p
100-00-52000-120-231	Health Insurance - FT Officers	56,513	43,780	43,360	34,349	43,360	53,780	24.03%	p
100-00-52000-120-232	Retirement (WRS) - FT Officers	39,803	41,451	26,146	17,313	26,146	27,615	5.62%	p
100-00-52000-120-233	Overtime - FT Officers	14,716	23,700	21,591	12,063	21,591	21,918	1.51%	p
100-00-52000-120-234	OT FICA Tax - FT Officers	1,101	1,723	1,652	857	1,652	1,677	1.51%	p
100-00-52000-120-237	Retirement OT - FT Officers	2,562	4,081	2,227	1,244	2,227	2,111	-5.21%	p
100-00-52000-120-238	Training - Officers	1,438	1,793	1,800	1,111	1,800	2,920	62.22%	Increase for \$1,120 grant revenue
100-00-52000-120-240	EAP - Officers	180	174	192	211	192	132	-31.25%	p
100-00-52000-120-250	Legal Services-Police Dept	93	0	500	45	500	500	0.00%	
100-00-52000-120-320	Ammunition	1,435	1,451	1,500	385	1,500	1,500	0.00%	
100-00-52000-120-321	FT Officers Protective Cloth	4,523	4,084	5,000	1,108	5,000	5,250	5.00%	Addtl' Uniforms for 0.5 FT Officers @ \$250
100-00-52000-120-322	PT Officers Protective Cloth	943	3,049	2,500	2,183	2,500	7,500	200.00%	Addtl' Uniforms for up to 2 PT Officers @ \$250 ea.)
100-00-52000-120-323	Physical Exams	0	909	1,000	-	1,000	1,000	0.00%	Approx. \$500 ea. Per Officer
100-00-52000-120-324	Fuel	24,699	22,270	25,000	18,417	25,000	25,000	0.00%	
100-00-52000-120-326	Telephone & Utilities - Police	4,851	4,575	4,600	4,246	4,600	4,600	0.00%	
100-00-52000-120-351	Pooled Car Expense	760	320	0	-	0	0	n/a	
100-00-52000-120-352	Pooled Car Usage	(1,024)	0	0	-	0	0	n/a	
100-00-52000-120-380	Equipment Repairs/Maintenance	13,058	7,241	9,000	6,001	9,000	9,000	0.00%	
100-00-52000-120-400	POLICE CLERK								

2015 Budget
Police Department
Expenditure Detail

Approved

Account Number	Account Description	2012 Year-End Actual	2013 Year-End Actual	2014 Original Budget	9/30/2014 Actual	2014 Revised Budget	2015 Budget	% Change	2015 Comments
100-00-52000-120-410	Salaries & Wages - Police Clerk	19,185	19,922	21,032	14,028	21,032	21,595	2.68%	p
100-00-52000-120-411	FICA Tax - Police Clerk	1,450	1,472	1,610	1,033	1,610	1,653	2.67%	p
100-00-52000-120-431	Health Ins - Police Clerk	6,363	6,384	6,983	4,569	6,983	7,665	9.77%	p
100-00-52000-120-432	Retirement(WRS) - Police Clerk	1,150	1,330	1,473	982	1,473	1,469	-0.27%	p
100-00-52000-120-434	EAP - Police Clerk	24	24	24	19	24	24	0.00%	p
100-00-52000-120-437	Mileage - Police Clerk	669	297	500	214	500	500	0.00%	
100-00-52000-120-438	Train/Meetings - Police Clerk	0	395	500	177	500	500	0.00%	
100-00-52000-120-439	Dues & Memberships - PD Clerk		10	50	10	50	50	0.00%	
100-00-52000-120-440	OT Wages - Police Clerk	0	105	310	-	310	318	2.58%	p
100-00-52000-120-441	OT FICA - Police Clerk	0	8	24	-	24	25	4.17%	p
100-00-52000-120-442	OT Retirement - Police Clerk	0	7	22	-	22	22	0.00%	p
100-00-52000-120-459	POLICE DEPARTMENT - OTHER								
100-00-52000-120-460	Office Supplies	5,857	3,493	4,000	2,627	4,000	4,000	0.00%	
100-00-52000-120-475	Postage & Shipping	0	39	200	1	200	200	0.00%	
100-00-52000-120-476	Property Room/Evidence	535	438	500	31	500	500	0.00%	
100-00-52000-120-510	Salaries & Wages - PD Admin Assist	1,246	0	0	-	0	0	n/a	
100-00-52000-120-511	FICA Tax - Adm Assist	95	0	0	-	0	0	n/a	
100-0052000-120-532	Retirement(WRS) - Adm Assist	0	0	0	-	0	0	n/a	
100-00-52000-120-600	PD Licensing Expenses	9,204	9,079	11,000	11,317	11,000	11,000	0.00%	
100-00-52000-120-809	PD K-9	11,987	1,438.17	1,000	741	1,000	1,200	20.00%	
100-00-52000-120-810	MCHS Animal Transport Expense	54	50	0	-	0	0	n/a	
100-00-52000-120-811	Outlay-Equipment	51,294	42,319	35,700	33,356	35,700	35,850	0.42%	*
100-00-52000-120-812	PD Grant Expenditures	16,000	5,472	0	19,622	0	0	n/a	
100-00-52000-120-820	Computer Purchase/Software	719	1,287	1,400	1,791	1,400	1,500	7.14%	
100-00-52000-120-821	Computer Support/Upgrades	10,386	21,302	18,120	16,317	18,120	23,120	27.59%	Addtl \$5K (\$1000 per squad) for Cradle Points as directed by CCIT.
100-00-52000-120-822	Computer & Background Cks	150	104	200	60	200	200	0.00%	
100-00-52000-120-823	Mobile Data Air Card Service	2,224	1,873	2,400	1,402	2,400	2,400	0.00%	
100-00-52000-120-938	Police Department Insurance	19,670	24,640	24,270	24,252	24,270	25,465	4.92%	
	Total Police Department Expenditures	824,327	807,565	810,258	601,984	810,258	887,522	9.54%	

**2015 Budget
Police Department
Capital Items**

Approved

	2013	2014	2015
Outlay - Equipment			
Handguns		\$5,000	
Assault Rifles (for K01)			\$1,200
ECD - (Tazers) \$1,000 per unit	\$3,000		\$0
Arbitrator (digital interview room)	\$7,500		
Body Shields			\$0
Laptops (MDCs) w/Radio	\$4,500		\$0
2 Bullet Proof Vests		\$700	\$1,600
Total Outlay Equipment	\$15,000	\$5,700	\$2,800
Additional Officer - Equipment			
Bullet Proof Vests	\$800		
Total Additional Officer Equipment	\$800	\$0	\$0
Capital Outlay - Squad Car Replace			
Squad Car	\$30,000		\$28,000
Cages and Partitions			\$1,500
Additional Lighting and Equip			\$2,000
Tear Down and Set Up Costs			\$1,000
Graphics			\$550
K-9 Squad Car (includes cage)		\$30,000	
Total Capital Outlay - Squad Car Replace	\$30,000	\$30,000	\$33,050
Capital Outlay - Squad Car New Unmarked			
Squad Car	\$0		
Total Capital Outlay - Squad Car New Unmarked	\$0	\$0	\$0
Total PD Capital Budget	\$45,800	\$35,700	\$35,850

**2015 Budget
Fire Department
Expenditure Detail**

Approved

Account Number	Account Description	2012 Year-End Actual	2013 Year-End Actual	2014 Original Budget	9/30/2014 Balance	2014 Revised Budget	2015 Budget	% Change	2015 Comments
100-00-52000-201-000	FIRE DEPARTMENT								
100-00-52000-201-110	Salaries & Wages - Fire Department	53,827	51,521.63	67,500	38,128	67,500	67,500	0.00%	
100-00-52000-201-111	FICA Tax - Fire Department	4,627	3,941.95	5,164	2,917	5,164	5,164	0.00%	
100-00-52000-201-131	EAP - Fire Department	630	660	746	556	746	746	0.00%	
100-00-52000-201-132	Retirement (WRS) - Fire Department	0	0	0	-	0	0	n/a	
100-00-52000-201-135	Unemployment - Fire Department	796		1,000		1,000	750	-25.00%	
100-00-52000-201-200	Administrative Assistance								
100-00-52000-201-210	Salaries & Wages AA	425	769.24	1,804	391	1,804	0	-100.00%	p
100-00-52000-201-211	FICA Tax AA	31	56.36	138	29	138	0	-100.00%	p
100-00-52000-201-230	Health Insurance AA	680	723.84	713	396	713	0	-100.00%	p
100-00-52000-201-232	Retirement AA	25	51.16	127	27	127	0	-100.00%	p
100-00-52000-201-321	Protective Clothing	187	1,180.23	3,000	6,352	3,000	5,000	66.67%	
100-00-52000-201-322	Miscellaneous FD Supplies	1,214	6,176.65	1,000	1,187	1,000	1,500	50.00%	6" strainer \$1500
100-00-52000-201-323	Physical Exams	1,054	1,244.95	1,500	2,788	1,500	1,500	0.00%	
100-00-52000-201-324	Fuel	3,997	3,822.23	4,500	2,396	4,500	4,500	0.00%	
100-00-52000-201-325	Foam	1,994	2,054.00	2,000	233	2,000	2,000	0.00%	
100-00-52000-201-326	Utilities - Siren	119	120.16	132	123	132	132	0.00%	
100-00-52000-201-327	Radios	862	1,255.96	2,000	-	2,000	2,000	0.00%	
100-00-52000-201-328	Disab/Accident Death Policy	2,171	2,221.00	2,221	2,296	2,221	2,221	0.00%	
100-00-52000-201-329	Mileage - Fire Department	1,226	293.24	1,500	511	1,500	1,500	0.00%	
100-00-52000-201-331	FD Dues & Memberships	75	75	75	75	75	75	0.00%	
100-00-52000-201-340	Training/Schooling/Meetings	137	1,149.92	1,000	1,141	1,000	1,300	30.00%	
100-00-52000-201-350	Office Expenses & Supplies	340	500.46	750	557	750	750	0.00%	
100-00-52000-201-351	Fire Prevention Supplies	1,297	1,299.02	0	-	0	0	n/a	
100-00-52000-201-380	Equipment Repairs/Maintenance	27,343	14,258.89	17,500	7,469	17,500	15,000	-14.29%	
100-00-52000-201-381	Vehicle Maintenance		0		99		0	n/a	
100-00-52000-201-382	Bad Debt Expense - Fire Calls	0	0	0	1,120	0	0	n/a	
100-00-52000-201-383	Field Tools Outlay	36	0	0	-	0	0	n/a	
100-00-52000-201-500	Fund Raising	43	0		0		0	n/a	
100-00-52000-201-810	Outlay - Truck Replacement		0	103,873	96,321	200,119	0	-100.00%	
100-00-52000-201-820	Computer Purchase/Software	0	0	4,200	3,335	4,200	1,100	-73.81%	One departmetnt PC and Office License
100-00-52000-201-822	Emergency Operations Center		0	500	175	500	500	0.00%	
100-00-52000-201-938	Fire Department Insurance	14,007	11,968.53	12,319	11,784	12,319	12,373	0.44%	
	Total Fire Department Expenditures	117,143	105,344	235,262	180,405	331,508	125,611	-62.11%	
100-00-52000-300-000	FIRST RESPONDERS								
100-00-52000-300-110	EMS/FR WAGE	14,314	9,746.50	14,500	8,486	14,500	14,500	0.00%	
100-00-52000-300-111	FICA Tax - First Responders	1,174	745.38	1,109	649	1,109	1,109	0.00%	
100-00-52000-301-322	First Responder/EMS Bad Debt	0	0	0	216	0	0	n/a	
100-00-52000-301-000	Equipment Supplies/Maintenance	3,164	861.15	4,000	224	4,000	4,000	0.00%	
100-00-52000-301-340	Training/Schooling/Add'l Mtgs	2,719	1,029.48	3,000	1,042	3,000	3,000	0.00%	
100-00-52000-301-350	Other Expenses & Supplies	1,754	282.35	2,500	239	2,500	2,500	0.00%	
100-00-52000-301-360	Medical/Physicals	0	0	400	0	400	400	0.00%	
100-00-52000-301-811	Outlay - Equipment	0	7,242.25	7,500	0	7,500	7,500	0.00%	Difibulator replacements
	Total First Responder Expenditures	23,125	19,907	33,009	10,856	33,009	33,009	0.00%	
100-00-52000-310-000	AMBULANCE SERVICE								
100-00-52000-310-210	Outside Services	100,931	100,825.20	112,000	6,460	112,000	104,000	-7.14%	
100-00-52000-310-322	Bad Debt Expense-Misc	(1,600)	9.4	0	5,099	0	0	n/a	
100-00-52000-310-329	Service/Standby Fee	8,235	8,235.00	8,235	8,235	8,235	8,235	0.00%	
	Total Ambulance Service Expenditures	107,566	109,070	120,235	19,794	120,235	112,235	-6.65%	

2015 Budget
Building Inspection
Expenditure Detail

Approved

Account Number	Account Description	2012 Year-End Actual	2013 Year-End Actual	2014 Original Budget	9/30/2014 Balance	2014 Revised Budget	2015 Budget	% Change	2015 Comments
100-00-52000-400-000	Building Inspector								
100-00-52000-400-110	Salaries & Wages	7,811	7,039	9,102	6,084	9,102	13,232	45.37%	p 5% of CD/ZA; 15% Planning Tech (SHOULD BE LOOKED AT)
100-00-52000-400-130	Retirement	461	470	638	426	638	901	41.22%	p
100-00-52000-400-131	Health Insurance	960	1,283	1,534	1,355	1,534	3,316	116.17%	p
100-00-52000-400-134	FICA-Building Inspector	570	501	698	435	698	1,013	45.13%	p
100-00-52000-400-250	Contracted Inspector Services	14,593	14,757	18,000	7,931	18,000	19,000	5.56%	Increase of Cost by Weston
100-00-52000-400-352	Administrative Books, Codes	812	1,523	1,200	0	1,200	900	-25.00%	Bid Permit Seals, Insp cards, admin materials - Reduced due to s
100-00-52000-400-353	House Numbers	0	212	200	0	200	200	0.00%	
	Total Building Inspector Expenditures	25,205	25,785	31,372	16,230	31,372	38,562	22.92%	

2015 Budget
Police and Fire Commission
Expenditure Detail

Approved

Account Number	Account Description	2012 Year-End Actual	2013 Year-End Actual	2014 Original Budget	9/30/2014 Balance	2014 Revised Budget	2015 Budget	% Change	2015 Comments
100-00-52800-000-000	POLICE & FIRE COMMISSION								
100-00-52800-100-000	PFC Wages	1,180	1,100	1,500	-	1,500	1,500	0.00%	
100-00-52800-100-100	PFC Clerk Salaries & Wages	2,769	1,798	2,576	901	2,576	2,645	2.68%	p
100-00-52800-100-111	PFC Clerk FICA Tax	205	133	198	66	198	203	2.53%	p
100-00-52800-100-130	Health Insurance-PFC Clerk	367	782	856	560	856	939	9.70%	p
100-00-52800-100-131	PFC Clerk Retirement	163	120	181	63	181	180	-0.55%	p
100-00-52800-100-132	OT Wages PFC Clerk	220	37	0	-	0	0	n/a	p
100-00-52800-100-133	OT FICA PFC Clerk	16	3	0	-	0	0	n/a	p
100-00-52800-100-134	OT Retirement PFC Clerk	13	2	0	-	0	0	n/a	p
100-00-52800-100-320	PFC Expenses	21	28	200	14	200	200	0.00%	
100-00-52800-100-321	PFC Postage	246	193	200	80	200	200	0.00%	
100-00-52800-100-330	Mileage - Police & Fire Comm.	225	0	500	0	500	500	0.00%	
100-00-52800-100-340	PFC Training/Schooling	247	0	500	0	500	500	0.00%	
100-00-52800-100-354	Materials & Supplies	16	52	100	23	100	100	0.00%	
100-00-52800-330-000	Legal Fees-Police & Fire Comm	0	0	0	721	0	0	n/a	
100-00-52800-331-000	Hearing Expense - PFC	2,536	0	0	0	0	0	n/a	
	Total PFC Expenditures	8,224	4,247	6,811	2,428	6,811	6,967	2.29%	

**2015 Budget
Department of Public Works
Expenditure Detail**

Approved

Account Number	Account Description	2012 Year-End Actual	2013 Year-End Actual	2014 Original Budget	9/30/2014 Balance	2014 Revised Budget	2015 Budget	% Change	2015 Comments
100-00-53000-000-000	PUBLIC WORKS								
100-00-53000-300-000	Engineering Costs	0	6,760	5,000	180	5,000	15,000	200.00%	R/W Plat for Old Hwy 51 bike trail STP-Urban
100-00-53000-301-000	Stormwater Permit Requirements	1,500	500	1,500	500	1,500	500	-66.67%	Projected for 2015
100-00-53000-302-000	PUBLIC WORKS DIRECTOR								
100-00-53000-302-110	Salaries & Wages - PW Director	19,942	16,879	24,893	16,682	24,893	24,580	-1.26%	p
100-00-53000-302-111	FICA Tax - PW Director	1,375	1,088	1,905	1,274	1,905	1,881	-1.26%	p
100-00-53000-302-130	Health Insurance - PW Director	2,093	2,647	4,662	312	4,662	605	-87.02%	p
100-00-53000-302-131	EAP Fringe - PW Director	12	18	24	19	24	24	0.00%	p
100-00-53000-302-132	Retirement (WRS) - PW Director	967	0	1,743	-	1,743	1,672	-4.07%	p
100-00-53000-302-322	Phone Expense - PW Director	673	200	480	360	480	480	0.00%	\$40/month reimbursement
100-00-53000-302-330	Mileage - Public Works	880	1,162	1,000	426	1,000	1,000	0.00%	
100-00-53000-302-340	Schooling, Training	99	540	1,525	126	1,525	1,500	-1.64%	Continuing Education - APWA & League of WI Muni conference
100-00-53000-311-000	ROAD & STREET MAINTENANCE								
100-00-53000-311-110	Salaries & Wages	243,688	244,955	214,053	174,974	214,053	236,159	10.33%	p new 8 mos. full time person 3 mos. FTE DPW & 5 mos. FTP Park
100-00-53000-311-111	Wages-Part Time	1,791	2,391	4,743	2,832	4,743	0	-100.00%	p
100-00-53000-311-113	FICA Part Time	137	195	363	217	363	0	-100.00%	p
100-00-53000-311-114	Public Works Crew OT	13,585	14,665	19,926	16,271	19,926	21,608	8.44%	p
100-00-53000-311-115	Public Works Crew OT FICA	1,027	2,010	1,525	1,217	1,525	1,654	8.46%	p
100-00-53000-311-116	Public Works Crew OT Retirement	802	1,034	1,395	1,076	1,395	1,470	5.38%	p
100-00-53000-311-130	PW Employees Physicals	496	546	600	367	600	500	-16.67%	Needed to maintain CDL licenses for PW employees - includes drug program mgmt. and screening fees
100-00-53000-311-131	Health Insurance	54,385	56,444	62,705	40,348	62,705	74,483	18.78%	p
100-00-53000-311-132	Retirement	14,756	16,475	15,317	12,248	15,317	16,060	4.85%	p
100-00-53000-311-134	Social Security (FICA)	18,537	18,204	16,376	12,970	16,376	18,067	10.33%	p
100-00-53000-311-137	PW Crew EAP Fringe	114	120	120	94	120	120	0.00%	p
100-00-53000-311-340	Workshops	0	0	400	-	400	300	-25.00%	Safety
100-00-53000-311-342	Salt/Brine	65,848	159,380	105,000	54,191	105,000	105,000	0.00%	Same as 2013/14 Budget
100-00-53000-311-343	Dust Control	6,000	8,647	9,000	-	9,000	4,500	-50.00%	Reduced gravel Roads , seal coating
100-00-53000-311-344	Patching Material-Asphalt	35,324	35,132	40,000	34,676	40,000	50,000	25.00%	Increase because of major in-house reconstr... has been reduced
100-00-53000-311-345	Seal Coating	183,176	175,627	170,000	173,566	170,000	170,000	0.00%	Annual maint. of hard surface rd. 3/8 fracture stone rural rds. & 1/4 stone for urban rds.
100-00-53000-311-346	Crackfilling	30,000	30,000	30,000	30,000	30,000	30,000	0.00%	Same over the past few years
100-00-53000-311-347	Pavement Marking	2,479	7,570	4,000	315	4,000	7,000	75.00%	Restripe seal coated roads that are marked & redo Pine, Terrebonne & Kowalski
100-00-53000-311-348	Gravel & Road Base	15,135	46,320	50,000	1,012	50,000	50,000	0.00%	\$20k for shouldering roads & \$30k for applying new top lifts to a few gravel roads
100-00-53000-311-349	Capital - Road Improvements	3,126	77,525	145,000	18,084	145,000	35,000	-75.86%	\$35,000 finish North Road
100-00-53000-311-357	Culverts	6,131	4,161	4,000	5,162	4,000	4,000	0.00%	Same as 2013/14 Budget - some new culvert revenue offset
100-00-53000-311-358	Road Signs	21,583	10,649	16,000	2,837	16,000	5,000	-68.75%	End of the sign replacement program
100-00-53000-311-359	Bridge Inspections	1,153	0	1,200	-	1,200	0	-100.00%	Every other year
100-00-53000-311-360	Storm Water	272	461,495	1,000	8,630	31,000	5,500	-82.26%	Storm Sewer Maint. - cleaning /TV Kimberly Rd. backup
100-00-53000-311-380	Equipment Repairs	26,020	18,531	25,000	23,199	25,000	30,000	20.00%	increase not replacing worn out equipment.
100-00-53000-311-381	Traffic Signal Maintenance	0	0	0	-	0	1,000		New Account in 2014
100-00-53000-311-382	Traffic Singal Major Repairs	0	3,532	0	5,059	4,660	7,000	50.21%	New Account in 2013
100-00-53000-311-384	Gas & Oil	40,687	58,953	60,000	43,168	60,000	63,000	5.00%	6mos. In 2014 60% budget amount has been used
100-00-53000-311-385	Tires	5,928	1,661	6,000	1,448	6,000	5,000	-16.67%	Projected us for 2014
100-00-53000-311-811	Outlay-Equipment	31,811	187,153	223,670	33,776	223,670	137,670	-38.45%	Grader lease - \$17.67K, John Deere7130 w/ MB25 Boom Mower - \$7K & Salt Shed - \$50K plus 2014 Capital Equipment Purchases listed below.

**2015 Budget
Department of Public Works
Expenditure Detail**

Approved

Account Number	Account Description	2012 Year-End Actual	2013 Year-End Actual	2014 Original Budget	9/30/2014 Balance	2014 Revised Budget	2015 Budget	% Change	2015 Comments
100-00-53000-311-815	Non-recurring Expense	77,881	40,702	0	-	0	0	n/a	
100-00-53000-312-326	Garage Utilities	8,738	10,646	12,000	10,704	12,000	12,500	4.17%	slight increase 6mos. 2014 80% used
100-00-53000-312-329	Uniforms & Safety Equipment	5,079	5,086	5,050	3,309	5,050	4,000	-20.79%	New Contract with Aramark
100-00-53000-312-354	Office Supplies	197	464	500	90	500	450	-10.00%	Reduced used less the budgeted in 2014
100-00-53000-312-355	Winter Maint-Plow Blades ETC	9,163	11,423	12,000	1,128	12,000	12,000	0.00%	Plow Blade costs are comparable to last year
100-00-53000-312-356	Winter Damage-Mailboxes	25	0	200	2,183	2,266	2,000	-11.74%	2014 budget was revised to cover \$2,300 of expenses
100-00-53000-314-320	Garage Supplies & Expenses	8,244	12,398	12,000	7,182	12,000	12,000	0.00%	same as 2013/14 budget
100-00-53000-315-420	Street Lighting	43,538	48,475	50,000	31,524	50,000	50,000	0.00%	same as 2014 budget
100-00-53000-620-110	Recycling Salaries & Wages	152	0	5,411	0	5,411	0	-100.00%	p
100-00-53000-620-111	FICA Tax - Recycling	12	0	414	0	414	0	-100.00%	p
100-00-53000-620-133	Crew Yard Site Salaries	4,195	4,213	5,437	2,348	5,437	5,573	2.50%	p
100-00-53000-620-134	Crew Yard Site FICA	321	319	416	180	416	427	2.64%	p
100-00-53000-938-000	Public Works Insurance	18,937	17,080	21,941	20,283	21,941	21,297	-2.94%	2014 actual cost \$ 20,262
100-00-53000-940-000	Forestry	0	4,865	10,000	924	10,000	0	-100.00%	Move to Parks budget
	Total Public Works Expenditures	1,028,012	1,828,841	1,405,494	797,469	1,442,220	1,247,580	-13.50%	
	Garbage & Recycling								
100-00-53000-620-315	Recycling expenses	76,328	72,451	75,574	57,150	75,574	77,579	2.65%	*
100-00-53000-620-320	Collection Expenses	263,596	267,820	281,284	201,180	281,284	288,631	2.61%	*
	Total Garbage & Recycling	339,924	340,272	356,858	258,330	356,858	366,210	2.62%	
	2015 Capital Purchases								
	Replace 1993 Ford F700	\$ 180,000.00	Removed by PIC						
	Replace Asphalt patching hot box	\$ 25,000							
	Replace 1 ton Crew Cab P-Up w/ lift gate & plow	\$ 35,000							
	Replace Vibratory Plate Compactor	\$ 3,000							
	Grader Lease	\$ 17,670							
	John Deere 7130 w/ MB25 Boom Mower Lease	\$ 7,000							
	Salt shed finishing grading a asphalt surface	\$ 50,000							
		\$ 137,670							
	Capital - Road Improvements								
Road	Construction Type	At Route	Toward Route	Cost	Budget Year				
North Rd	Double Seal Coat	Pioneer Rd	Termini west	\$ 90,000.00	2015	45K Rev. Co. Grant			
Old Hwy 51 (4)	Mill & Overlay/Bike Trail	Kowalski Ed	Village Way	\$ 100,000	2015				
Old Hwy 51 (4)	Mill & Overlay/Bike Trail	Kowalski Ed	Village Way	\$ 100,000	2016				
Old Hwy 51 (4)	Mill & Overlay/Bike Trail	Kowalski Ed	Village Way	\$ 100,000	2017				
Old Hwy 51 (4)	Mill & Overlay/Bike Trail	Kowalski Ed	Village Way	\$ 100,000	2018				
Old Hwy 51 (4)	Mill & Overlay/Bike Trail	Kowalski Ed	Village Way	\$ 100,000	2019				
Old Hwy 51 (3)	Mill & Overlay	Happy Hollow Rd.	Cedar Rd	\$ 400,000	2016				
South Road	Guenther Reconstruct	Gorski Rd.	Peplin Rd.	\$ 375,000	2017	50% of total cost - 50% is Guenther			
Peplin Rd.	Mill & Overlay	South Rd.	Hwy 153	\$ 175,000	2018				
Sunny Court	Mill & Overlay	Wianecki Rd	Termini	\$ 75,000	2019				
Old Hwy 51 (4)	Mill & Overlay/Bike Trail	Kowalski Ed	Village Way	\$ 240,000.00	2020				
Old Hwy 51 (2)	Reconstruction	E. Nelson Rd.	Happy Hallow Rd.	\$ 400,000	2021				
Old Hwy 51 (1)	Reconstruction	Maple Ridge Rd.	E. Nelson Rd.	\$ 400,000	2022				
				\$ 2,655,000					

**2015 Budget
Garbage Collection Fee Worksheet**

Approved

<u>Cost Items to be Considered</u>	<u>2014 Info</u>	<u>2014 Annual Cost per Household</u>	<u>2015 Info</u>	<u>2015 Annual Cost per Household</u>
Garbage Disposal Monthly Collection Fee (per contract)	\$6.96 Per Month	\$83.52	\$7.11 Per Month	\$85.32
Recycling Fee (per contract)	\$2.32 Per Month	\$27.84	\$2.37 Per Month	\$28.44
Tonnage as Projected For the Entire Year	2200 Tons		2200 Tons	
Landfill `Tipping' Fee - Cost per Ton (per Contract with Marathon County)	\$31.62		\$32.22	
Estimated Number of Households To Be Charged - For the Full Year	2535		2552	
Tipping Fee (Annual Tons Times Cost per Ton Divided by Number of Households Charged)		\$27.44		\$27.78
Sub-Total:		\$138.80		\$141.54
3% Village Administration Fee		\$4.16		\$4.25
Total Annual Cost:		\$142.96		\$145.79
Surcharge Adjustment for Fuel Cost:		\$0.00		\$0.00
Total Annual Cost - Adjusted:		\$142.96		\$145.79
Dollar amount to Budget (Revenue):		\$362,404.00		\$372,056.00
Expenses to Budget:				
100-00-53000-620-320 (Collection)		\$281,284.00		\$288,631.00
100-00-53000-620-315 (Recycling)		\$70,574.00		\$72,579.00
Net General Fund		\$10,546.00		\$10,846.00
<u>Tonnage Estimate</u>		<u>2013</u>		<u>2014</u>
Jan 1 - Sept 30 charges		46,040.54		48,559.43
Cost per ton		31.12		31.62
Tonnage		1,479.45		1,535.72
Annualized		1,972.60		2,047.63
Projected		2,200.00		2,200.00
<u>Number of Households</u>				
Sept invoice		2,524		2,541
Projected		2,535		2,552

2015 Budget
Health and Human Services
Expenditure Detail

Approved

Account Number	Account Description	2012 Year-End Actual	2013 Year-End Actual	2014 Original Budget	9/30/2014 Balance	2014 Revised Budget	2015 Budget	% Change	2015 Comments
100-00-54110-000-000	Animal Control								
100-00-54110-210-000	Animal Control Non-Dog	0	0	5,000	5,000	5,000	5,000	0.00%	p
100-00-52000-400-130	Animal Control-Held for Cause	0	0	0	0	0	0	n/a	p
	Total Health and Human Services Expenditures	0	0	5,000	5,000	5,000	5,000	0.00%	

**2015 Budget
Parks
Expenditure Detail**

Approved

Account Number	Account Description	2014 Revised Budget	2015 Budget	% Change	2015 Comments
100-00-55000-000-000	PARKS				
100-00-55000-200-040	Salary & Wages - CDD/ZA	2,746	2,787	1.49%	p
100-00-55000-200-041	FICA Tax - CDD/ZA	211	214	1.42%	p
100-00-55000-200-042	Retirement - CDD/ZA	193	190	-1.55%	p
100-00-55000-200-043	Health Insurance - CDD/ZA	174	207	18.97%	p
100-00-55000-200-045	Salary & Wages - Plan Tech	4,237	2,089	-50.70%	p
100-00-55000-200-046	FICA Tax - Plan Tech	325	160	-50.77%	p
100-00-55000-200-047	Retirement - Plan Tech	297	143	-51.85%	p
100-00-55000-200-048	Health Insurance - Plan Tech	907	622	-31.42%	p
100-00-55000-200-055	PWD - Mileage	0	0	n/a	
100-00-55000-200-080	PW Crew - Salary & Wages	9,730	10,345	6.32%	p
100-00-55000-200-081	PW Crew - FICA	745	792	6.31%	p
100-00-55000-200-082	Retirement - PW Crew	682	704	3.23%	p
100-00-55000-200-083	Health Insurance - PW Crew	2,851	3,129	9.75%	p
100-00-55000-200-112	Parks Workers	44,441	49,359	11.07%	p
100-00-55000-200-115	Parks Dept FICA Taxes	3,401	3,778	11.08%	p
100-00-55000-200-130	Parks Dept Retirement	1,240	1,787	44.11%	p
100-00-55000-200-140	Physicals	0	0	n/a	p
100-00-55000-200-326	Utilities	4,500	5,000	11.11%	
100-00-55000-200-327	Portable Restroom/Wash Stations	5,000	5,000	0.00%	
100-00-55000-200-329	Uniforms & Safety Equipment	240	300	25.00%	
100-00-55000-200-355	Gas & Oil	4,500	4,500	0.00%	
100-00-55000-200-361	Maintenance Supplies	1,200	1,200	0.00%	
100-00-55000-200-380	Equipment Repairs	3,000	3,500	16.67%	
100-00-55000-200-382	Capital Outlay - Equip/Impr	9,401	34,900	271.24%	*
100-00-55000-200-383	Maintenance-Sunset Park	3,300	1,700	-48.48%	*
100-00-55000-200-384	Maintenance-Seville Park	400	5,400	1250.00%	*
100-00-55000-200-385	Maintenance-Norm Plaza Park	500	500	0.00%	*
100-00-55000-200-386	Maintenance - General	0	2,100	n/a	
100-00-55000-200-387	Maintenance-Gooding Park	200	200	0.00%	*
100-00-55000-200-388	Maintenance-Municipal Park	1,300	1,400	7.69%	*
100-00-55000-200-395	Maintenance Soccer Fields	3,800	3,000	-21.05%	*
100-00-55000-200-397	Maintenance - Friendship Park	1,800	1,800	0.00%	*
To Be Determined	Forestry	0	17,500	n/a	Forestry Consultant
100-00-55000-938-000	Parks Insurance	3,658	3,658	0.00%	
	Total Parks Expenditures	114,979	167,964	46.08%	

2015 Budget
Parks Maintenance and Capital Improvement Detail

Approved

<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	200	Misc.	100	
Total	1,400	Total	500	
Towering Pines Park		Gooding Park		
Park Sign	.	Fertilizer	100	
Soccer Nets	1,000	Misc.	100	
Fertilizer	1,500	Total	200	
White Athletic Strip Paint	300			
Commercial Weed Spray	-	Total Park Maintenance	\$ 14,000	
Misc.	200			
Total	3,000	Park Capital Improvements		
		Municipal Center Park		
Sunset Park		Nets	1200	
Rest Room Sinks	-	Replacement Trees	500	
Picnic Tables	-	Replacement Scrubs/Flowers	400	
Additional Sand (removed by Duar	-	Total	2,100	
Ball Field Base Pads	-			
Trash Receptacle - Farmers Mkt	600	Sunset Park		
Fertilizer	800	Basketball Court Blacktop		
Commercial Weed Spray	100	Tennis Court Resurfacing		
Misc.	200	Total	-	
Total	1,700			
		Friendship Park		
Seville Park		Playground Sand Replacement		
Fertilizer	200	Replacement Trees	500	
Commercial Weed Spray	100	Replacement Shrubs	300	
Misc. (message center/Park sign)	5,100	Total	800	
Total	5,400			
		Triangle Park		
Friendship Park		Planning	2,000	
Additional Mulch	-	Total	2,000	
Doggie Bags	300	Total Capital Improvements	4,900	
Fertilizer	1,200			
Commercial Weed Spray	-	Park Equipment		
Misc.	300	40' x 50' Parks Building at Lea Road	-	by the Water Dept
Total	1,800	3/4 ton pick-up truck (used)	30,000	
		Total Equipment	30,000	
		Total Park Capital Equip/Impr	\$ 34,900	

Position	Current 2014 Wage	2015 Budget Wage	FICA	Subtotal	Retirement	Health Insurance	EAP	Total Wage and Benefits	Split Percent	2014 Split
Administrator	87,121	89,735	6,865	96,600	6,102	15,324	24	118,050		
General Government	60,985	62,815	4,806	67,621	4,272	10,728	24	82,645	70.0%	70.0%
Water	13,069	13,461	1,030	14,491	916	2,299	0	17,706	15.0%	15.0%
Sewer	13,069	13,461	1,030	14,491	916	2,299	0	17,706	15.0%	15.0%
Total	87,123	89,737	6,866	96,603	6,104	15,326	24	118,057	100%	100%
Clerk	49,522	51,008	3,903	54,911	3,469	4,557	24	62,961		
General Government	44,570	45,908	3,514	49,422	3,123	4,102	24	56,671	90.0%	90.0%
Water	2,477	2,551	196	2,747	174	228	0	3,149	5.0%	5.0%
Sewer	2,477	2,551	196	2,747	174	228	0	3,149	5.0%	5.0%
Total	49,524	51,010	3,906	54,916	3,471	4,558	24	62,969	100%	100%
Treasurer	50,000	51,500	3,940	55,440	3,502	3,752	24	62,718		
General Government	32,500	33,475	2,561	36,036	2,277	2,439	24	40,776	65.0%	65.0%
Water	5,000	5,150	394	5,544	351	376	0	6,271	10.0%	10.0%
Sewer	5,000	5,150	394	5,544	351	376	0	6,271	10.0%	10.0%
RDA	7,500	7,725	591	8,316	526	563	0	9,405	15.0%	15.0%
Total	50,000	51,500	3,940	55,440	3,505	3,754	24	62,723	100%	100%
CDD/Zoning Admin	54,105	55,728	4,264	59,992	3,790	4,130	24	67,936		
General Government	35,169	36,224	2,772	38,996	2,464	2,685	24	44,169	65.0%	65.0%
Bld Inspector	2,706	2,787	214	3,001	190	207	0	3,398	5.0%	5.0%
Water	2,706	2,787	214	3,001	190	207	0	3,398	5.0%	5.0%
Sewer	2,706	2,787	214	3,001	190	207	0	3,398	5.0%	5.0%
Parks	2,706	2,787	214	3,001	190	207	0	3,398	5.0%	5.0%
RDA	8,116	8,360	640	9,000	569	620	0	10,189	15.0%	15.0%
Total	54,109	55,732	4,268	60,000	3,793	4,133	24	67,950	100%	100%
Planning Technician	40,560	41,777	3,196	44,973	2,841	12,432	24	60,270		
General Government	28,392	27,155	2,078	29,233	1,847	8,081	24	39,185	65.0%	70.0%
Bld Inspector	6,084	10,445	799	11,244	711	3,109	0	15,064	25.0%	15.0%
Parks	4,056	2,089	160	2,249	143	622	0	3,014	5.0%	10.0%
RDA	2,028	2,089	160	2,249	143	622	0	3,014	5.0%	5.0%
Total	40,560	41,778	3,197	44,975	2,844	12,434	24	60,277	100%	100%
Acct Clerk/Admin Asst	35,943	37,021	2,833	39,854	2,518	15,641	24	58,037		
Administration	28,755	33,319	2,550	35,869	2,267	14,077	24	52,237	90.0%	80.0%
Fire Dept. - EMS	1,798	0	0	0	0	0	0	0	0.0%	5.0%
RDA	0	0	0	0	0	0	0	0	0.0%	0.0%
Water	0	1,852	142	1,994	126	783	0	2,903	5.0%	0.0%
Sewer	0	1,852	142	1,994	126	783	0	2,903	5.0%	0.0%
Recycling	5,392	0	0	0	0	0	0	0	0.0%	15.0%
Sub-Total	35,945	37,023	2,834	39,857	2,519	15,643	24	58,043	100%	100%
Overtime (RDA)	0	0	0	0	0	0	0	0		
Overtime (Gen Fund)	519	534	41	575	38	0	0	613		
Total	36,464	37,557	2,875	40,432	2,557	15,643	24	58,656		
Police Chief	75,291	77,550	5,933	83,483	12,742	18,935	24	115,184		

Position	Current 2014 Wage	2015 Budget Wage	FICA	Subtotal	Retirement	Health Insurance	EAP	Total Wage and Benefits	Split Percent	2014 Split
Lieutenant	61,975	63,835	4,884	68,719	10,489	16,157	24	95,389		
Premiums	4,341	4,341	333	4,674	714	0	0	5,388		
Overtime	4,275	4,275	328	4,603	703	0	0	5,306		
	70,591	72,451	5,545	77,996	11,906	16,157	24	106,083		
Police Officers	228,859	261,373	19,996	281,369	25,171	53,780	108	360,428	4.5 Positions	
Premiums	23,036	25,375	1,942	27,317	2,444	0	0	29,761		
Overtime	21,271	21,918	1,677	23,595	2,111	0	0	25,706	520 Hours	
Part-time Officers W/WRS	18,360	16,480	1,261	17,741	1,588	0	24	19,353	800 Hours	
Part-time Officers W/O WRS	18,106	29,285	2,241	31,526	0	0	0	31,526	1530 Hours	
Total	309,632	354,431	27,117	381,548	31,314	53,780	132	466,774		
Police/Court Clerk	42,786	44,070	3,372	47,442	2,997	15,642	24	66,105		
Police Dept	20,966	21,595	1,653	23,248	1,469	7,665	24	32,406	49.0%	49.0%
Jt Court Clerk	19,254	19,832	1,518	21,350	1,349	7,039	0	29,738	45.0%	45.0%
PFC Clerk	2,568	2,645	203	2,848	180	939	0	3,967	6.0%	6.0%
Sub-Total	42,788	44,072	3,374	47,446	2,998	15,643	24	66,111	100%	100%
Overtime (10 hours)	309	318	25	343	22	0	0	365		
Police Dept	309	318	25	343	22	0	0	365	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	309	318	25	343	22	0	0	365	100%	100%
Total	43,097	44,390	3,399	47,789	3,020	15,643	24	66,476		
Roths Court Clerk - 3.5 Months	7,086	7,299	559	7,858	497	4,461	24	12,840		
Overtime	0	0	0	0	0	0	0	0		
Total	7,086	7,299	559	7,858	497	4,461	24	12,840		
Public Works Dir	59,658	61,448	4,701	66,149	4,179	1,511	24	71,863		
Public Works	23,864	24,580	1,881	26,461	1,672	605	24	28,762	40.0%	40.0%
Water	17,898	18,435	1,411	19,846	1,254	454	0	21,554	30.0%	30.0%
Sewer	17,898	18,435	1,411	19,846	1,254	454	0	21,554	30.0%	30.0%
Total	59,660	61,450	4,703	66,153	4,180	1,513	24	71,870	100%	100%
Water Utility Clerk	35,943	37,021	2,833	39,854	2,518	15,641	24	58,037		
Water	17,972	14,809	1,134	15,942	1,008	6,257	12	23,219	40.0%	50.0%
Sewer	17,972	14,809	1,134	15,942	1,008	6,257	12	23,219	40.0%	50.0%
Gen	0	7,405	567	7,971	504	3,129	0	11,604	20.0%	50.0%
Sub-Total	35,944	37,023	2,835	39,855	2,520	15,643	24	58,042	80%	100%
Overtime (Water)	130	134	11	145	10	0	0	155		
Overtime (Sewer)	130	134	11	145	10	0	0	155		
Plan Commission	1,296	321	25	346	22	0	0	368		
Total	37,500	37,612	2,882	40,491	2,562	15,643	24	58,720		

Position	Current 2014 Wage	2015 Budget Wage	FICA	Subtotal	Retirement	Health Insurance	EAP	Total Wage and Benefits	Split Percent	2014 Split
Intern (Cons & Dev)	0	0	0	0	0	0	0	0		
Public Works Dept	254,093	258,607	19,784	278,391	17,586	78,206	120	374,303	5.33 Positions	
Public Works	223,602	227,575	17,410	244,985	15,476	68,821	120	329,402	88.0%	88.0%
Park Dept	10,164	10,345	792	11,137	704	3,129	0	14,970	4.0%	4.0%
Water	10,164	10,345	792	11,137	704	3,129	0	14,970	4.0%	4.0%
Sewer	10,164	10,345	792	11,137	704	3,129	0	14,970	4.0%	4.0%
Sub-Total	254,094	258,610	19,786	278,396	17,588	78,208	120	374,312	100%	100%
Public Works Laborer	0	8,584	657	9,241	584	5,662	24	15,511		
Overtime	26,000	21,608	1,654	23,262	1,470	0	0	24,732		
Part-time	5,604	0	0	0	0	0	0	0		
Total	285,698	288,802	22,097	310,899	19,642	83,870	144	414,555		
Parks										
Park Lead	17,618	18,147	1,389	19,536	1,234	0	0	20,770		
Park Worker	0	8,125	622	8,747	553	5,233	24	14,557		
Park Worker	14,023	14,444	1,105	15,549	0	0	0	15,549		
Part-time Summer	4,196	8,643	662	9,305	0	0	0	9,305		
Total	35,837	49,359	3,778	53,137	1,787	5,233	24	60,181		
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	25,576	26,344	2,016	28,360	1,791	15,294	12	45,457		
Fire Dept. - EMS	0	0	0	0	0	0	0	0	0.0%	0.0%
Administration	25,576	26,344	2,016	28,360	1,791	15,294	12	45,457	100.0%	100.0%
Recycling	0	0	0	0	0	0	0	0	0.0%	0.0%
Total	25,576	26,344	2,016	28,360	1,791	15,294	12	45,457	100%	100%
Yard Waste Help	5,410	5,573	427	6,000	0	0	0	6,000		
Crossing Guard	4,075	4,197	322	4,519	0	0	0	4,519		
Custodians	16,056	16,538	1,266	17,804	0	0	0	17,804		
Snow Removal-Mun.	1,841	1,841	141	1,982	0	0	0	1,982		
Totals	1,295,130	1,375,151	105,237	1,480,385	111,715	286,376	600	1,879,076		

Position	Current 2014 Wage	2015 Budget Wage	FICA	Subtotal	Retirement	Health Insurance	EAP	Total Wage and Benefits	Split Percent	2014 Split
<u>Water Utility Breakout</u>										
<u>GG Administration</u>	23,252	25,801	1,976	27,777	1,757	3,893	0	33,427		
Salaries- Admin	23,252	25,801	1,976	27,777	1,757	3,893	0	33,427		
<u>DPW</u>										
DPW	17,898	18,435	1,411	19,846	1,254	454	0	21,554		
Salaries-Pumping	3,580	3,687	283	3,970	0	0	0	3,970	20.0%	20.0%
Salaries-Distribution	3,580	3,687	283	3,970	0	0	0	3,970	20.0%	20.0%
Salaries-Information	3,580	3,687	283	3,970	0	0	0	3,970	20.0%	20.0%
Salaries- Admin	3,580	3,687	283	3,970	0	0	0	3,970	20.0%	20.0%
Salaries-Misc	3,578	3,687	279	3,966	0	0	0	3,966	20.0%	20.0%
Total	17,898	18,435	1,411	19,846	1,254	454	0	19,846	100%	100%
<u>Water Utility Clerk</u>										
Water Utility Clerk	18,102	14,943	1,145	16,088	1,018	6,257	12	23,375		
Salaries-Billing	4,526	3,736	287	4,023	0	0	0	4,023	25.0%	25.0%
Salaries-Information	4,526	3,736	287	4,023	0	0	0	4,023	25.0%	25.0%
Salaries-Expenses	4,526	3,736	287	4,023	0	0	0	4,023	25.0%	25.0%
Salaries - Misc	4,524	3,735	284	4,019	0	0	0	4,019	25.0%	25.0%
Total	18,102	14,943	1,145	16,088	1,018	6,257	12	23,375	100%	100%
<u>Public Works Dept</u>										
Public Works Dept	10,164	10,345	792	11,137	704	3,129	0	14,970		
Pumping Exp.	3,354	3,414	262	3,676	0	0	0	3,676	33.0%	33.0%
Maint. Mains - Distribution	3,354	3,414	262	3,676	0	0	0	3,676	33.0%	33.0%
Misc.	3,456	3,517	268	3,785	0	0	0	3,785	34.0%	34.0%
Sub-Total	10,164	10,345	792	11,137	704	3,129	0	11,137	100%	100%
<u>TID Breakdown</u>										
TID Breakdown	17,644	18,174	1,391	19,565	1,238	1,805	0	22,608		
TID 1	10,587	10,905	835	11,740	743	1,083	0	13,566	60.0%	60.0%
TID 2	5,291	5,451	416	5,867	371	540	0	6,778	30.0%	30.0%
TID 3	883	909	70	979	62	91	0	1,132	5.0%	5.0%
TID 4	883	909	70	979	62	91	0	1,132	5.0%	5.0%
Total TID	17,644	18,174	1,391	19,565	1,238	1,805	0	22,608		
<u>Building Inspector</u>										
Building Inspector	8,790	13,232	1,013	14,245	901	3,316	0	18,462		

Village of Kronenwetter
 Health Benefits
 2015 Budget

	Full Premium	Cost to Village	Total
	Health, Dental, Life, Disability		
Sheila Mackoway	17,379		15,294
Lori Kluetz - 3.5 months	5,069		4,461
Account Clerk	17,379		15,641
Joanne Ruechel	17,379		15,641
Dianne Drew	17,379		15,641
Public Works Crew (5)	86,895		78,206
Park Full-Time Worker	5,814		5,233
PW Full-Time Labor	6,291		5,662
Total	161,480		144,883

Non-Central States	Full Premium				Cost to Village				Total
	Dental	Life	H.S.A.	Health	Dental	Life	H.S.A.	Health	
Richard Downey	1,425	132	3,500	11,408	1,425	132	3,500	10,267	15,324
Randy Fifrck	491	132	1,750	1,951	491	132	1,750	1,756	4,130
Duane Gau	1,425	86	-	-	1,425	86	-	-	1,511
Kristen Johnson	1,425	132	3,500	8,194	1,425	132	3,500	7,375	12,432
Ryan Wiesen	491	132	1,750	1,532	491	132	1,750	1,379	3,752
Dan Joling	1,425	1,013	3,500	14,442	1,425	1,013	3,500	12,997	18,935
Terry McHugh	1,425	264	3,500	12,187	1,425	264	3,500	10,968	16,157
Police Officer - Full Time	713	132	2,750	6,093	713	132	2,750	5,484	9,079
Luis Lopes-Serrao	1,425	264	3,500	9,558	1,425	264	3,500	8,602	13,791
Dan Dunst	1,425	264	3,500	4,348	1,425	264	3,500	3,913	9,103
Chris Smart	1,425	264	3,500	13,254	1,425	264	3,500	11,929	17,118
Cindy Falkowski	1,425	132	-	3,000	1,425	132	-	3,000	4,557
Andrew Zortman	1,425	264	-	3,000	1,425	264	-	3,000	4,689
Total	15,948	3,211	30,750	88,967	15,948	3,211	30,750	80,670	130,579

Account Number	Account Description	2012 Year-End Actual	2013 Year-End Actual	2014 Original Budget	9/30/2014 Balance	2014 Revised Budget	2015 Budget	% Change	2015 Comments
Revenue									
220-00-45100-200-100	Court Fees - Kronenwetter	7,621	7,442	7,000	6,451	7,000	7,000	0.00%	
220-00-45100-200-200	Court Fees - Rothschild	19,967	18,737	20,000	19,408	20,000	5,833	-70.83%	
220-00-45100-300-100	Cost Share - Kronenwetter	24,918	20,575	17,773	9,295	17,773	5,123	-71.17%	
To Be determined	Cost Share - Kronenwetter Court	-	-	-	-	-	20,300	n/a	After Mid-April 2015
220-00-45100-300-200	Cost Share - Rothschild	64,836	63,161	66,970	36,575	66,970	26,286	-60.75%	
220-00-48000-001-000	Interest Income	0	-	-	0	-	-	n/a	
	Total Revenue	117,341	109,915	111,743	71,730	111,743	64,543	-42.24%	
Expense									
220-00-51200-100-110	Judge's salaries & Wages	11,000	11,917	11,000	7,333	11,000	3,208	-70.83%	
220-00-51200-100-111	FICA Tax - Judge	841	912	842	561	842	245	-70.85%	
To Be Determined	Judge's salaries & Wages	-	-	-	-	-	3,896	n/a	
To Be Determined	FICA Tax - Judge	-	-	-	-	-	298	n/a	
220-00-51200-100-320	Court Expense - Bonding	110	142	200	150	200	200	0.00%	
220-00-51200-100-330	Mileage - Court Judge	183	136	-	-	-	-	n/a	
220-00-51200-100-334	Interpreter/Substitute Judge	66	-	500	-	500	500	0.00%	
220-00-51200-100-354	Material & Supplies	4,805	2,904	3,200	2,340	3,200	3,200	0.00%	
220-00-51200-100-480	Computer Program Support	-	1,500	1,500	1,500	1,500	1,500	0.00%	
220-00-51200-302-000	Joint Court Legal Fees	-	-	-	-	-	-	n/a	
220-00-51250-110-000	Salaries & Wages - Court Clerk	45,302	46,552	-	-	-	-	n/a	
220-00-51250-110-111	FICA Tax - Court Clerk	3,402	3,375	-	-	-	-	n/a	
220-00-51250-130-000	Health Insurance - Court Clerk	17,476	18,602	-	-	-	-	n/a	
220-00-51250-131-000	EAP Fringe - Court Clerk	24	24	-	19	-	-	n/a	
220-00-51250-132-000	Retirement (WRS) - Court Clerk	2,735	3,107	-	-	-	-	n/a	
220-00-51250-140-000	Overtime Wages - Court Clerk	-	-	-	-	-	-	n/a	
220-00-51250-140-111	Overtime FICA - Court Clerk	-	-	-	-	-	-	n/a	
220-00-51250-142-000	Overtime Retire - Court Clerk	-	-	-	-	-	-	n/a	
220-00-51251-110-000	Sal & Wages Ct Clk - VOR	-	-	27,089	18,318	27,089	7,299	-73.06%	p
220-00-51251-110-111	FICA Tax Ct Clk - VOR	-	-	2,073	1,309	2,073	559	-73.03%	p
220-00-51251-130-000	Health Ins Ct Clk - VOR	-	-	13,934	8,007	13,934	4,461	-67.99%	p
220-00-51251-131-000	EAP Fringe Ct Clk - VOR	-	-	24	-	24	24	0.00%	p
220-00-51251-132-000	Retirement (WRS) Ct Clk - VOR	-	-	1,897	1,282	1,897	497	-73.80%	p
220-00-51251-140-000	Overtime Wages Ct Clk - VOR	-	-	-	426	-	-	n/a	p
220-00-51251-140-111	Overtime FICA Ct Clk - VOR	-	-	-	31	-	-	n/a	p
220-00-51251-142-000	Overtime Retire Ct Clk - VOR	-	-	-	30	-	-	n/a	p
220-00-51252-110-000	Sal & Wages Ct Clk - VOK	-	-	19,315	14,309	19,315	5,784	-70.05%	p
220-00-51252-110-111	FICA Tax Ct Clk - VOK	-	-	1,478	1,053	1,478	443	-70.04%	p
220-00-51252-130-000	Health Ins Ct Clk - VOK	-	-	6,413	4,196	6,413	2,053	-67.99%	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	1,002	1,353	393	-70.92%	p
To Be Determined	Sal & Wages Ct Clk - VOK	-	-	-	-	-	14,048	n/a	After mid-April 2015
To Be Determined	FICA Tax Ct Clk - VOK	-	-	-	-	-	1,075	n/a	After mid-April 2015
To Be Determined	Health Ins Ct Clk - VOK	-	-	-	-	-	4,986	n/a	After mid-April 2015
To Be Determined	EAP Fringe Ct Clk - VOK	-	-	-	-	-	-	n/a	After mid-April 2015
To Be Determined	Retirement (WRS) Ct Clk - VOK	-	-	-	-	-	956	#DIV/0!	
220-00-51252-140-000	Overtime Wages Ct Clk - VOK	-	-	-	8	-	-	n/a	
220-00-51252-140-111	Overtime FICA Ct Clk - VOK	-	-	-	1	-	-	n/a	
220-00-51252-142-000	Overtime Retire Ct Clk - VOK	-	-	-	1	-	-	n/a	
220-00-51252-330-000	Mileage - Court Clerk	182	198	-	-	-	-	n/a	
220-00-51252-330-001	Mileage - Court Clerk - VOR	-	-	150	-	150	150	0.00%	
220-00-51252-330-002	Mileage - Court Clerk - VOK	-	-	150	4	150	150	0.00%	
220-00-51252-340-000	Training/School/Meetings - All	2,306	2,268	-	-	-	-	n/a	
220-00-51252-340-001	Training/Meetings -CT Clk VOR	-	-	1,250	707	1,250	1,250	0.00%	
220-00-51252-340-002	Training/Meetings -CT Clk VOK	-	-	1,250	682	1,250	1,250	0.00%	
220-00-51252-938-000	JT CT prop & Liability Insurance	93	267	22	146	22	22	0.00%	
220-00-51252-938-001	Insurance - VOR	-	-	53	-	53	53	0.00%	
220-00-51252-938-002	Insurance - VOK	-	-	38	-	38	38	0.00%	
220-00-51260-810-000	Capital	-	-	-	-	-	-	n/a	
220-00-51260-920-000	Rent	12,000	12,000	12,000	9,000	12,000	4,000	-66.67%	
220-00-51260-921-000	Overhead	16,814	6,012	6,012	4,509	6,012	2,004	-66.67%	
220-00-51900-110-000	Merit Pool	-	-	-	-	-	-	n/a	p
	Total Expense	117,341	109,915	111,743	76,923	111,743	64,542	-42.24%	
	Net Joint Court	0	0	0	(5,193)	0	0		
Cost Share Allocation									
12 month ended 9/30/2014									
			Rothschild	Kronenwetter	Total				
	Number of Citations		1,573	351	1,924				
	Percent of Total		81.76%	18.24%					
	Allocation of total expense minus Kron/Judge wages, benefits, etc. after mid-April		32,119	7,165	39,284				
	Court Fee Revenue		5,833	2,042	7,875				
	Cost Share		26,286	5,123	31,409				

2015 Budget
Parks and Recreation
Set-Aside Fund (250)

Approved

Account Number	Account Description	2012 Year-End Actual	2013 Year-End Actual	2014 Original Budget	9/30/2014 Balance	2014 Revised Budget	2015 Budget	% Change	2015 Comments
Park Fund									
250-00-41110-000-000	General Property Taxes	0	0	0	0	0	103,469	n/a	
250-00-43000-004-100	Environmental Impact Fees	0	0	0	0	0	0	n/a	
250-00-46721-000-000	Park Dedication Fess	0	2,450	0	10,736	0	2,500	n/a	
250-00-48000-002-201	Ball Field rental	0	0	0	0	0	0	n/a	
250-00-48130-000-000	Interest Income	13	10	10	8	10	10	0.00%	
250-00-43530-000-000	Transportation Grant	0	0	0	16,246	0	432,310	n/a	WisDOT 80% Const. reimbursement \$ \$393,600 WisDOT 80%design reimbursement for 2014 expense \$ 48387
	Total Revenue	13	2,460	10	26,990	10	538,289	n/a	
250-00-55200-000-000	Parks Expense	0	0	0	0	0	0	n/a	
250-00-57200-000-000	Park Outlay	0	17,613	7,500	13,375	7,500	0	-100.00%	
250-00-57300-000-000	Bike and Walkway Outlay				24,324	34,750	528,900	1422.01%	Const. \$ \$492,000 Adm. Const./Services \$36,900 Projected \$28,055 to be expensed by 12/31/2014 South Bike Path
	Total Expenses	0	17,613	7,500	37,699	42,250	528,900	1151.83%	
	Net Fund Increase (Decrease)	13	(15,153)	(7,490)	(10,709)	(42,240)	9,389	-122.23%	
Fund Balance Projections									
	12/31/13 Balance			\$13,116					
	2014 Proj. Change			(\$42,240)					
	12/31/14 Proj. Balance			(\$29,124)					
	12/31/14 Proj. Balance			(\$29,124)					
	2015 Budgeted Change			\$9,389					
	12/31/15 Proj. Balance			(\$19,735)					
Multi-Use Path along Old Highway 51 (Powerline Easement)									
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.									

2015 Budget
Fire Department Donation Fund (260)

Approved

Account Number	Account Description	2012 Year-End Actual	2013 Year-End Actual	2014 Original Budget	9/30/2014 Balance	2014 Revised Budget	2015 Budget	% Change	2015 Comments
Fire Department Donation Fund									
260-00-48000-001-000	Interest Income	3	3	0	5	0	0	n/a	
260-00-48000-002-000	Fire Department Donations	0	0	0	0	0	0	n/a	
260-00-48000-004-000	FD Donation - WI Valley Fair	1,200	1,200	1,200	1,200	1,200	1,200	0.00%	
260-00-48000-005-000	FD Donation - Raffle	6,235	7,445	6,235	2,745	6,235	6,235	0.00%	
260-00-48000-006-000	FD Donation - Food Drive	7,252	8,406	7,000	250	7,000	7,000	0.00%	
260-00-48000-009-000	FD Donation - Other	250	1,312	0	1,300	0	0	n/a	
	Total Revenue	14,940	18,367	14,435	5,500	14,435	14,435	0.00%	
260-00-55200-000-000	FD Donation Expenditures	0	0	0	0	0	2,500	n/a	
260-00-55200-004-000	FD Donation Exp - WI Val Fair	259	1,561	300	456	300	300	0.00%	
260-00-55200-005-000	FD Donation Exp - Raffle	4,287	5,308	4,300	3,269	4,300	4,300	0.00%	
260-00-55200-006-000	FD Donation Exp - Food Drive	8,694	8,394	7,000	0	7,000	7,000	0.00%	
260-00-55200-900-000	FD Donation - Other	255	80	0	1,657	0	0	n/a	
	Total Expenses	13,495	15,343	11,600	5,382	11,600	14,100	21.55%	
	Net Fund Increase (Decrease)	1,445	3,024	2,835	118	2,835	335	-88.18%	
	Fund Balance Projections	Equipment	Food Drive	Total					
	12/31/13 Balance	\$11,052	(\$241)	\$10,811					
	2014 Proj. Change	\$2,585	\$250	\$2,835					
	12/31/14 Proj. Balance	\$13,637	\$9	\$13,646					
	12/31/14 Proj. Balance	\$13,637	\$9	\$13,646					
	2015 Budgeted Change	\$335	\$0	\$335					
	12/31/15 Proj. Balance	\$13,972	\$9	\$13,981					

2015 Budget
2% Fire Dues Fund (270)

Approved

Account Number	Account Description	2012 Year-End Actual	2013 Year-End Actual	2014 Original Budget	9/30/2014 Balance	2014 Revised Budget	2015 Budget	% Change	2015 Comments
2% Fire Dues Fund									
270-00-43000-003-420	2% Fire Insurance			16,274	19,515	16,274	17,500	7.53%	
100-00-47000-001-324	Town of Guenther-Fire Ins Due			876	1,006	876	876	0.00%	
100-00-48100-000-000	Interest on Investement			0	3	0	0	n/a	
	Total Revenue	0	0	17,150	20,524	17,150	18,376	7.15%	
270-00-52000-201-110	Salaries & Wages - Fire Prevention			2,472	2,057	2,472	2,472	0.00%	
270-00-52000-201-111	FICA Tax - Fire Prevention			189	157	189	189	0.00%	
270-00-52000-201-131	EAP - Fire Prevention			24	0	24	24	0.00%	
270-00-52000-201-340	Training/Schooling/Meetings			1,500	0	1,500	1,500	0.00%	
270-00-52000-201-351	Fire Prevention Supplies			1,500	0	1,500	1,500	0.00%	
270-00-52000-201-383	Field Tools Outlay			1,500	0	1,500	1,500	0.00%	
270-00-52000-201-811	Outlay - Equipment			3,100	0	3,100	3,100	0.00%	Vent Fan
	Total Expenses	0	0	10,285	2,214	10,285	10,285	0.00%	
	Net Fund Increase (Decrease)	0	0	6,865	18,310	6,865	8,091	17.86%	
Fund Balance Projections									
	12/31/13 Balance			\$0					
	2014 Proj. Change			\$6,865					
	12/31/14 Proj. Balance			\$6,865					
	12/31/14 Proj. Balance			\$6,865					
	2014 Budgeted Change			\$8,091					
	12/31/15 Proj. Balance			\$14,956					

2015 Budget
Debt Service Fund

Approved

Account Number	Account Description	2012 Year-End Actual	2013 Year-End Actual	2014 Original Budget	9/30/2014 Actual	2014 Revised Budget	2015 Budget	% Change	2015 Comments
Revenue									
350-00-41112-000-000	Property Tax Revenue	-	791,821	803,845	803,845	803,845	711,436	-11.50%	Budget property tax directly to debt service
TBD	State Shared Revenue - Weston Power	-	-	-	-	-	600,000	n/a	Direct placement of shared revenues from power plant
350-00-42000-200-000	Principal - Ph 1 Sewer & Water	73,755	70,955	63,309	68,348	63,309	61,038	-3.59%	2014 tax roll amount as of May 2014
350-00-42000-300-000	Principal - Ph 2 Sewer & Water	88,452	72,874	67,912	79,069	67,912	66,953	-1.41%	2014 tax roll amount as of May 2014
350-00-42000-400-000	Principal - Cnty X Sewer & Water	10,567	10,567	10,567	10,567	10,567	10,567	0.00%	2014 tax roll amount as of May 2014
350-00-42000-500-000	Principal - Golden Pond	-	59,031	27,132	57,475	27,132	19,263	-29.00%	2014 tax roll amount as of May 2014
350-00-42000-801-000	Principal - Other Developments	5,395	1,281	1,281	1,281	1,281	1,281	-0.02%	2014 tax roll amount as of May 2014
350-00-48000-001-000	Loan Proceeds	1,125,000	1,998,672	425,000	-	425,000	200,000	-52.94%	
350-00-48000-003-000	Interest Income	37	35	30	60	30	30	0.00%	
350-00-48000-101-000	Interest - Ph 1 Sewer & Water	29,581	26,373	21,572	21,368	21,572	17,466	-19.03%	2014 tax roll amount as of May 2014
350-00-48000-103-000	Interest - Ph 2 Sewer & Water	35,371	30,134	26,145	26,029	26,145	22,094	-15.49%	2014 tax roll amount as of May 2014
350-00-48000-105-000	Interest - Cnty X Sewer & Water	5,230	4,649	4,068	4,068	4,068	3,487	-14.28%	2014 tax roll amount as of May 2014
350-00-48000-106-000	Interest - Golden Pond	-	-	-	281	-	5,201	n/a	2014 tax roll amount as of May 2014
350-00-48000-116-000	Interest - Other Developments	2,537	845	775	775	775	704	-9.11%	2014 tax roll amount as of May 2014
350-00-49210-000-000	Transfer from General Fund	1,377,106	600,000	600,000	-	600,000	-	-100.00%	Transfer from General Fund Replaced with direct state shard revenue portion
350-00-49400-000-000	Transfer from Capital Projects (400)	100,565	-	-	-	-	-	n/a	
350-00-49600-000-000	Transfer from Water Utility	173,286	165,289	157,291	-	157,291	149,293	-5.08%	96 Evergreen - per original amortization Schedule
350-00-49650-000-000	Transfer From Sewer Utility	249,363	237,854	226,345	-	226,345	214,836	-5.08%	96 Evergreen - per original amortization Schedule
	Total Revenue	3,276,243	4,070,379	2,435,272	1,073,165	2,435,272	2,083,648	-14.44%	
Expenditure									
350-00-58000-001-120	Payment to Refunding Bond Agent	726	968	363	363	363	726	100.00%	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	33,011	-	-	-	-	n/a	
350-00-58000-101-000	Principal - 6135 (General @ 71.84%)	431,040	466,960	520,840	520,840	520,840	538,800	3.45%	
350-00-58000-102-000	Principal - 3065	200,000	2,190,000	0	-	0	0	n/a	
350-00-58000-103-000	Principal - 1600	200,000	200,000	625,000	-	625,000	225,000	-64.00%	
TBD	Principal - Recall of 1600	0	0	0	0	0	200,000	n/a	
350-00-58000-108-000	Prin - 4420 Util Pays (Phase 1, 2 & Co X)	340,000	355,000	375,000	375,000	375,000	400,000	6.67%	
350-00-58000-111-000	Principal - \$1.125M	1,125,000	0	0	-	0	0	n/a	
350-00-58000-112-000	Principal - \$5.1M	150,000	175,000	200,000	200,000	200,000	200,000	0.00%	
350-00-58000-113-000	Principal - \$1.125M GO Prom Note	125,000	0	0	-	0	0	n/a	
350-00-58000-114-000	Principal - 2.380 (refinance 3.065)	0	0	200,000	-	200,000	200,000	0.00%	
350-00-58000-221-000	Interest 6135 (General @ 71.84%)	129,599	111,639	91,883	91,883	91,883	70,691	-23.06%	
350-00-58000-222-000	Interest 3065	100,055	93,055	0	-	0	0	n/a	
350-00-58000-223-000	Interest 1600	42,500	34,000	25,500	12,750	25,500	0	-100.00%	
TBD	Interest Refund of 1600	0	0	0	-	0	2,350	n/a	
350-00-58000-228-000	Int 4420 Util Pays (Phase 1, 2 & Co X)	142,781	127,906	112,375	112,375	112,375	95,969	-14.60%	
350-00-58000-231-000	Interest \$1.125M	21,094	0	0	-	0	0	n/a	
350-00-58000-232-000	Interest \$5.1M	215,250	210,375	204,625	103,875	204,625	198,250	-3.12%	
350-00-58000-233-000	Interest - \$1.125M GO Prom Note	18,169	28,500	28,500	14,250	28,500	28,500	0.00%	
350-00-58000-234-000	Interest - \$2.38M (refin of 3065)	0	0	51,186	26,876	51,186	44,620	-12.83%	
	Total Expenditures	3,245,214	4,026,415	2,435,272	1,458,212	2,435,272	2,204,906	-9.46%	
	Net Debt Fund Increase (Decrease)	31,029	43,965	0	-385,047	0	-121,258		
Fund Balance Projections									
	12/31/13 Balance			\$91,092					
	2014 Proj. Change			\$33,441					
	12/31/14 Proj. Balance			\$124,533					
	12/31/14 Proj. Balance			\$124,533					
	2014 Budgeted Change			(\$121,258)					
	12/31/14 Proj. Balance			\$3,275					

2015 Budget
Capital Projects Fund

Approved

Account Number	Account Description	2012 Year-End Actual	2013 Year-End Actual	2014 Original Budget	9/30/2014 Balance	2014 Revised Budget	2015 Budget	% Change	2015 Comments
	Capital Projects Fund								
TBD	Transfer in from General Fund	0	0	0	0	0	90,000	n/a	
	Total Revenue	0	0	0	0	0	90,000	n/a	
TBD	Capital Road Improvements	0	0	0	0	0	90,000		Double Seal coat North Rd 90K
	Total Expenses	0	0	0	0	0	90,000	n/a	
	Net Fund Increase (Decrease)	0	0	0	0	0	0	n/a	

Equipment Replacement Fund									
2015 Budget									
Beginning Balance (1/1/14 balance)									664,838
2014 Budgeted Interest									3,719
2014 budgeted transfer									100,000
Estimated 12/31/2014 Balance									768,557
Transfers in									
Department	Equipment	Year Purchased	Model Year	Purchase Cost	Life Span	Replacement Year	Replacement Cost	2015 Required	2015 Straight Line
Public Works	1996 Ford L8000 - plow truck	1996	1996	150,000	15	2011	\$180,000.00	\$180,000	\$12,000
Parks	1994 Chevy 1/2 Ton	1994	1994		10	2004	\$30,000	\$30,000	\$3,000
Public Works	Pick-up Truck (2001 Ford F350)	2001	2001		10	2011	\$35,000.00	\$35,000	\$3,500
Parks	John Deere #777 Mower	2006	2006		5	2011	\$15,000.00	\$15,000	\$3,000
Public Works	1993 Ford Low-Pro - dump truck	1999	1993		20	2013	\$60,000.00	\$60,000	\$3,000
Public Works	Ford Tractor - Post Drive	1993	1993		20	2013	\$75,000.00	\$75,000	\$3,750
Parks	John Deere #320 Mower	2005	2005		8	2013	\$4,500.00	\$4,500	\$563
Public Works	Blacktop Roller	1985	1985		30	2015	\$20,000.00	\$20,000	\$667
Public Works	Cat Grader	Leased	2011		5	2016	\$262,000.00	\$209,600	
Parks	2006 Chevy 1 Ton Dump Truck	2009	2006		10	2016	\$35,000	\$31,500	\$3,500
Parks	Toro Ground Master	2007	2007		10	2017	\$30,000.00	\$24,000	\$3,000
Public Works	Pick-up Truck (2008 Ford F250)	2008	2008		10	2018	\$35,000.00	\$24,500	\$3,500
Public Works	Culvert Steamer	2000	2000		20	2020	\$35,000.00	\$26,250	\$1,750
Public Works	2006 Sterling LT9500 - plow truck	2006	2006		15	2021	\$180,000.00	\$108,000	\$12,000
Public Works	John Deere Loader	2001	2001		20	2021	\$250,000.00	\$175,000	\$12,500
Public Works	2007 Sterling LT9513 - plow truck	2007	2007		15	2022	\$180,000.00	\$96,000	\$12,000
Parks	JD 1023E Tractor & 60D-7 mower	2013	2013		10	2023	\$14,000.00	\$2,800	\$1,400
Public Works	Cat Bulldozer	2005	2005		20	2025	\$100,000.00	\$50,000	\$5,000
Parks	20' Tandem Axle Trailer	2005	2005		20	2025	\$8,200.00	\$4,100	\$410
Public Works	Hot Box - Asphalt Patcher	2006	2006		20	2026	\$25,000.00	\$11,250	\$1,250
Public Works	2014 Mack GU plow truck	2013	2014	180,000	15	2029	\$180,000.00	\$12,000	\$12,000
Public Works	Cat Loader	2009	2009		20	2029	\$250,000.00	\$75,000	\$12,500
Public Works	Excavator - Wheel Type	2008	2008		25	2033	\$210,000.00	\$58,800	\$8,400
Public Works	2013 H&S UTT712A Alum Util Trans	2013	2013		20	2033	\$3,000.00	\$300	\$150
Parks	201 3 Interstate Trailer	2013	2013	3,000	20	2034	\$5,000	\$250	\$250
Parks	New Holland TC 40 Tractor	2006	2006		30	2036	\$55,000.00	\$16,500	\$1,833

Equipment Replacement Fund									
2015 Budget									
Transfers In (Cont)									
Department	Equipment	Year Purchased	Model Year	Purchase Cost	Life Span	Replacement Year	Replacement Cost	2015 Required	2015 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	\$262,500	\$17,500
Fire Department	Trailers for ATV	1997	1997	1,000	20	2017	\$1,000	\$900	\$50
Fire Department	Brush #1, 1968 Ford F-250 Off Road 4 WD w/rear pump	1998	1968		20	2018	\$120,000	\$102,000	\$6,000
Fire Department	1998 Polaris 4 Wheeler ATV	1997	1998	10,000	20	2018	\$6,000	\$5,100	\$300
Fire Department	2006 Chevy Pickup	2011	2006	donated	15	2021	\$50,000	\$30,000	\$3,333
Fire Department	Rescue #1, 1996 1-ton Chevy	1998	1996	80,000	30	2026	\$100,000	\$63,333	\$3,333
Fire Department	2008 Kawasaki Mule ATC Rescue	2007	2008	9,960	20	2028	\$10,000	\$3,500	\$500
Fire Department	Aluma Trailer for Mule	2007	2008	3,000	20	2028	\$3,000	\$1,050	\$150
Fire Department	Tanker #1, 2013 Pumper	2013	2013	200,000	20	2033	\$250,000	\$25,000	\$12,500
Fire Department	Rescue #6, 2009 Kenworth	2009	2009	256,665	30	2039	\$260,000	\$52,000	\$8,667
Total Transfers In							\$3,776,700	\$2,240,733	\$190,756
Short								\$1,472,177	
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.									(\$95,000)
Adj - A portion of the 2014 increase to the General Fund fund balance to be transferred to the Equip Replacement Fund									\$0
Net Budgeted Transfer									\$95,756
Purchases									
Department	Equipment	Year Purchased	Model Year	Purchase Cost	Life Span	Replacement Year	Replacement Cost	2015	
	NONE - 1 Ton Public Works Truck (\$35K) budgeted in General Fund and \$30K park truck budgeted in 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									\$864,313
Other:									
Investment Earnings (0.55% on balance)									4,227
Equipment Replacement Fund Ending Balance									\$868,540

2015 Budget
TID #1
Revenue and Expense Detail

Approved

Account Number	Account Description	2012 Year-End Actual	2013 Year-End Actual	2014 Original Budget	9/30/2014 Balance	2014 Revised Budget	2015 Budget	% Change	2015 Comments	
TIF 1										
451-00-41000-001-110	Property Tax Revenue	274,378	254,963	254,963	248,362	254,963	248,380	-2.58%	Based on 2014 Actual	
451-00-43000-003-550	State Exempt Computer Aid	1,471	1,121	863	874	863	863	0.00%		
451-00-43690-000-000	Grants	15,280	0	0	0	0	0	n/a		
451-00-47400-000-000	Developers Contribution	20,293	122,685	55,858	64,939	55,858	64,939	16.26%	Creske & Woods Guaranteed Tax Increment Rev	
451-00-48000-001-000	Interest Income	64	16,987	0	32	0	50	n/a		
451-00-48000-002-441	Reimb for Road Design/Repair	0	0	0	0	0	0	n/a		
451-00-49000-130-000	Loan Proceeds	1,447,840	1,702,981	1,124,831	4,780,000	5,915,588	0	-100.00%		
Total TID 1 Revenue		1,759,327	2,098,737	1,436,515	5,094,207	6,227,272	314,232	-94.95%		
451-00-51100-300-001	Engineering	0	0	10,000	0	10,000	5,000	-50.00%	Wetland & Floodplain	
451-00-51200-300-001	Marketing	31,930	3,761	7,334	3,397	7,334	12,224	66.68%	61.12% of \$20K for all TIDS	
451-00-51300-300-001	Legal	1,446	360	2,000	1,626	2,000	2,000	0.00%		
451-00-51350-300-001	Construction	19,550	0	2,500	0	2,500	2,500	0.00%		
451-00-51350-300-002	Kowalski Rd Overpass	41	0	0	-11,960	0		n/a		
451-00-51375-300-001	TIF Incentives	0	0	0	0	0		n/a		
451-00-51400-460-000	Office Supplies	114	0	150	1	150	150	0.00%		
451-00-51400-460-001	Capital Outlay - Equipment	0	0	0	0	0		n/a		
451-00-51400-462-000	Office & Utility Expenses	310	318	400	250	400	400	0.00%		
451-00-51400-463-000	TIF Auditing	660	1,528	1,528	1,528	1,528	1,528	0.00%		
451-00-51400-464-000	TIF Consulting	0	1,410	3,000	0	3,000	0	-100.00%		
451-00-51410-302-110	Salaries & Wages	9,647	13,667	10,668	7,510	10,668	10,905	2.22%	p Alloc of Treasurer, CDD/Zoning Adm & Planning Tech	
451-00-51410-302-111	FICA Taxes	685	951	818	537	818	835	2.08%	p	
451-00-51410-302-130	Health Insurance	1,733	2,154	1,792	832	1,792	1,083	-39.56%	p	
451-00-51410-302-132	Retirement (WRS)	999	912	748	526	748	743	-0.67%	p	
451-00-51410-302-330	Mileage	74	298	250	215	250	1,528	511.20%	61.12% of \$2,500 for all TIDS. Increased Recruitment Efforts	
451-00-51410-302-340	Schooling, Training	0	226	450	474	450	450	0.00%		
451-00-51500-560-000	RDA Committee Compensation	587	318	611	0	611	611	0.00%		
451-00-58000-001-100	Debt Service Principal	4,701,963	1,713,979	1,139,831	4,710,000	5,857,008	15,000	-99.74%		
451-00-58000-001-220	Debt Service Interest	248,847	293,755	289,799	176,348	289,799	154,939	-46.54%		
451-00-58000-001-221	Bond Issuance Costs	33,288	31,892	0	66,810	73,580	0	-100.00%		
Total TID 1 Expenses		5,051,873	2,065,528	1,471,879	4,958,092	6,262,636	209,896	-96.65%		
Net Fund Increase (Decrease)		-3,292,546	33,209	-35,364	136,115	-35,364	104,336	395.04%		
Fund Balance Projections										
				12/31/13 Balance						(\$82,884)
				2014 Proj. Change						(\$35,364)
				12/31/14 Proj. Balance						(\$118,248)
				12/31/14 Proj. Balance						(\$118,248)
				2015 Budgeted Change						\$104,336
				12/31/15 Proj. Balance						(\$13,912)

2015 Budget
TID #2
Revenue and Expense Detail

Approved

Account Number	Account Description	2012 Year-End Actual	2013 Year-End Actual	2014 Original Budget	9/30/2014 Balance	2014 Revised Budget	2015 Budget	% Change	2015 Comments
	TIF 2								
452-00-41000-001-110	Property Tax Revenue	347,727	333,003	402,934	430,768	402,934	430,768	6.91%	Based on 2014 actual
452-00-42000-900-000	Special Assessments - Maple Ridge	119,562	92,833	29,027	29,027	29,027	29,027	0.00%	
452-00-43000-003-550	State Exempt Computer Aid	70,071	95,653	83,899	84,675	83,899	83,899	0.00%	
452-00-43690-000-000	Grants	6,990	0	0	0	0	0	n/a	
452-00-47400-000-000	Developers Contributions		0	0	5,244,298	0	0	n/a	
452-00-47400-000-001	DOT Reimb - Maple Ridge		28,826	0	0	0	0	n/a	
452-00-48000-001-000	Interest Income	329	439	150	177	150	150	0.00%	
452-00-48000-001-001	Interest Income - Maple Ridge	2,172	1,726	3,483	3,483	3,483	2,612	-25.00%	
452-00-49000-130-000	Loan Proceeds	6,198,640	1,088,131	0	255,000	254,243	0	-100.00%	
452-00-49000-130-001	2011 NAN Maple Ridge Roadway loan	0	0	0	0	0	0	n/a	
								n/a	
	Total TID 2 Revenue	6,745,490	1,640,610	519,493	6,047,428	773,736	546,456	5.19%	
452-00-51100-300-001	Engineering	0	0	2,000	0	2,000	2,000	0.00%	
452-00-51200-300-001	Marketing	464	55	3,355	1,644	3,355	5,592	66.68%	27.96% of \$20K for all TIDS
452-00-51300-300-001	Legal	11,502	4,668	25,000	33,156	25,000	10,000	-60.00%	
452-00-51350-300-001	Construction	0	1,591	0	0	0	0	n/a	
452-00-51350-300-002	2011 Maple Ridge Utility Constr	1,564	0	0	0	0	0	n/a	
452-00-51350-300-003	2012 Maple Ridge Utility Constr	112,613	6,046	0	33	0	0	n/a	
452-00-51350-300-004	2012 Maple Ridge Roadway Constr	173,448	15,360	0	0	0	0	n/a	
452-00-51375-300-001	TIF Incentives	14,014	0	0	0	0	0	n/a	
452-00-51400-460-000	Office Supplies	439	219	200	35	200	200	0.00%	
452-00-51400-462-000	Office & Utility Expenses	130	146	200	114	200	200	0.00%	
452-00-51400-463-000	TIF Auditing	699	699	699	699	699	699	0.00%	
452-00-51400-464-000	TIF Consulting	1,310	0	3,000	0	3,000	13,000	333.33%	
452-00-51410-302-110	Salaries & Wages	5,061	6,833	5,334	3,727	5,334	5,451	2.19%	p
452-00-51410-302-111	FICA Taxes	365	475	407	266	407	416	2.21%	p
452-00-51410-302-130	Health Insurance	876	1,077	894	416	894	540	-39.60%	p
452-00-51410-302-132	Retirement (WRS)	304	456	372	261	372	371	-0.27%	p
452-00-51410-302-330	Mileage	97	77	100	99	100	699	599.00%	27.96% of \$2,500 for all TIDS
452-00-51410-302-322	Miscellaneous	0	0	0	30	0	0	n/a	
452-00-51410-302-340	Schooling, Training	201	71	200	224	200	200	0.00%	
452-00-51500-560-000	RDA Committee Compensation	145	145	280	0	280	280	0.00%	
452-00-58000-001-100	Debt Service Principal	5,352,479	1,095,042	110,000	360,000	361,098	3,990,000	1004.96%	Payoff \$2.71M and \$1.17M
452-00-58000-001-101	Debt Service Prin - Maple Ridge	0	0	0	0	0	0	n/a	
452-00-58000-001-220	Debt Service Interest	284,734	184,653	170,048	87,691	170,048	106,425	-37.42%	
452-00-58000-001-224	Debt Service Int - Maple Ridge	14,778	10,837	10,747	4,188	10,747	2,820	-73.76%	
452-00-58000-001-221	Bond Issuance Costs	89,719	20,231	0	2,512	3,145	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	6,064,944	1,348,683	332,836	495,096	587,079	4,138,892	605.00%	
	Net Fund Increase (Decrease)	680,546	291,927	186,657	5,552,331	186,657	-3,592,436	-2024.62%	
	Fund Balance Projections								
	12/31/13 Balance			(\$65,512)					
	2014 Proj. Change			\$5,430,955					
	12/31/14 Proj. Balance			\$5,365,443					
	12/31/14 Proj. Balance			\$5,365,443					
	2015 Budgeted Change			(\$3,592,436)					
	12/31/15 Proj. Balance			\$1,773,007					

2015 Budget
TID #3
Revenue and Expense Detail

Approved

Account Number	Account Description	2012 Year-End Actual	2013 Year-End Actual	2014 Original Budget	9/30/2014 Balance	2014 Revised Budget	2015 Budget	% Change	2015 Comments
TIF 3									
453-00-41000-001-110	Property Tax Revenue	10,296	9,254	9,254	9,739	9,254	9,739	5.24%	Based on 2014 actual
453-00-43000-003-550	State Exempt Computer Aid	0	0	0	0	0	0	n/a	
453-00-43690-000-000	Grants	1,443	0	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	11	17	10	14	10	10	0.00%	
453-00-49000-130-000	Loan Proceeds	0	0	0	0	0	0	n/a	
	Total TID 3 Revenue	11,750	9,271	9,264	9,752	9,264	9,749	5.23%	
453-00-51100-300-001	Engineering	0	0	0	0	0	5,000	n/a	Infrastructure Improvements
453-00-51200-300-001	Marketing	96	11	693	290	693	1,154	66.58%	5.772% of \$20K for all TIDS
453-00-51300-300-001	Legal	150	150	500	150	500	500	0.00%	
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	2	0	50	0	50	50	0.00%	
453-00-51400-462-000	Office & Utility Expenses	26	30	75	24	75	75	0.00%	
453-00-51400-463-000	TIF Auditing	144	144	144	144	144	144	0.00%	
453-00-51400-464-000	TIF Consulting	21	0	1,000	0	1,000	1,000	0.00%	
453-00-51410-302-110	Salaries & Wages	838	1,140	889	595	889	909	2.25%	p
453-00-51410-302-111	FICA Taxes	61	79	69	42	69	70	1.45%	p
453-00-51410-302-130	Health Insurance	146	180	150	69	150	91	-39.33%	p
453-00-51410-302-132	Retirement (WRS)	50	76	63	42	63	62	-1.59%	p
453-00-51410-302-330	Mileage	16	13	25	20	25	144	477.20%	5.772% of \$2,500 for all TIDS
453-00-51410-302-340	Schooling, Training	42	15	40	43	40	40	0.00%	
453-00-51500-560-000	RDA Committee Compensation	30	30	58	0	58	58	0.00%	
453-00-58000-001-100	Debt Service Principal	28,270	0	0	0	0	0	n/a	
453-00-58000-001-220	Debt Service Interest	1,272	0	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	31,164	1,869	3,756	1,419	3,756	9,298	147.54%	
	Net Fund Increase (Decrease)	-19,414	7,402	5,508	8,333	5,508	451	-91.82%	
	Fund Balance Projections								
	12/31/13 Balance			\$11,577					
	2014 Proj. Change			\$5,508					
	12/31/14 Proj. Balance			\$17,085					
	12/31/14 Proj. Balance			\$17,085					
	2015 Budgeted Change			\$451					
	12/31/15 Proj. Balance			\$17,536					

2015 Budget
TID #4
Revenue and Expense Detail

Approved

Account Number	Account Description	2012 Year-End Actual	2013 Year-End Actual	2014 Original Budget	9/30/2014 Balance	2014 Revised Budget	2015 Budget	% Change	2015 Comments
TIF 4									
454-00-41000-001-110	Property Tax Revenue	91,045	88,416	88,416	91,244	88,416	88,416	0.00%	2014 actual
454-00-43000-003-550	State Exempt Computer Aid	979	1,743	1,356	1,368	1,356	1,743	28.54%	2013 Actual
454-00-43690-000-000	Grants	1,287	0	0	0	0	0	#DIV/0!	
454-00-47400-000-000	Developers Contribution	17,678	17,084	17,084	19,628	17,084	17,084	0.00%	G3 Guaranteed Tax Increment Rev 2014 actual
454-00-48000-001-000	Interest Income	100	69	20	32	20	70	250.00%	
454-00-49000-130-000	Loan Proceeds	956,160	1,168,450	0	0	0	0	#DIV/0!	
	Total TID 4 Revenue	1,067,248	1,275,763	106,876	112,271	106,876	107,313	0.41%	
454-00-51100-300-001	Engineering	0	0	0	0	0	0	#DIV/0!	
454-00-51200-300-001	Marketing	85	3,650	618	281	618	1,029	66.50%	
454-00-51300-300-001	Legal	150	330	500	150	500	500	0.00%	
454-00-51350-300-001	Construction	0	0	0	0	0	0	#DIV/0!	
454-00-51375-300-001	TIF Incentives	0	0	0	0	0	0	#DIV/0!	
454-00-51400-460-000	Office Supplies	2	0	50	0	50	50	0.00%	
454-00-51400-462-000	Office & Utility Expenses	23	27	75	21	75	75	0.00%	
454-00-51400-463-000	TIF Auditing	129	129	129	129	129	129	0.00%	
454-00-51400-464-000	TIF Consulting	19	1,410	1,000	0	1,000	0	-100.00%	
454-00-51410-302-110	Salaries & Wages	838	1,140	889	594	889	909	2.25%	p Alloc of Treasurer, CDD/Zoning Adm & Planning Tech
454-00-51410-302-111	FICA Taxes	61	79	69	42	69	70	1.45%	p
454-00-51410-302-130	Health Insurance	146	180	150	69	150	91	-39.33%	p
454-00-51410-302-132	Retirement (WRS)	50	76	63	42	63	62	-1.59%	p
454-00-51410-302-330	Mileage	15	41	25	18	25	129	414.80%	
454-00-51410-302-340	Schooling, Training	37	13	40	40	40	40	0.00%	
454-00-51500-560-000	RDA Committee Compensation	27	27	51	0	51	51	0.00%	
454-00-58000-001-100	Debt Service Principal	994,545	1,175,980	50,000	50,000	50,000	50,000	0.00%	
454-00-58000-001-220	Debt Service Interest	88,906	62,701	55,029	27,519	55,029	49,971	-9.19%	
454-00-58000-001-221	Bond Issuance Costs	28,399	21,824	0	0	0	0	#DIV/0!	
	Total TID 4 Expenses	1,113,432	1,267,606	108,688	78,905	108,688	103,106	-5.14%	
	Net Fund Increase (Decrease)	-46,184	8,157	-1,812	33,367	-1,812	4,207	-332.17%	
Fund Balance Projections									
	12/31/13 Balance			\$13,408					
	2014 Proj. Change			(\$1,812)					
	12/31/14 Proj. Balance			\$11,596					
	12/31/14 Proj. Balance			\$11,596					
	2015 Budgeted Change			\$4,207					
	12/31/15 Proj. Balance			\$15,803					

**2015 Budget
Water Utility
Revenue and Expense Detail**

Approved

Account Number	Account Description	2012 Year-End Actual	2013 Year-End Actual	2014 Original Budget	9/30/2014 Balance	2014 Revised Budget	2015 Budget	% Change	2015 Comments
	Water Utility								
	Revenue								
601-00-40800-000-000	Taxes	0	0	0	0	0	0	n/a	
601-00-40800-100-000	Fire Protection Taxes	8	118	0	0	0	0	n/a	
601-00-40800-200-000	Water Tax Roll	3,866	514	0	0	0	0	n/a	
601-00-40800-300-000	Sewer Tax Roll	3,560	0	0	0	0	0	n/a	
601-00-41900-000-000	Interest & Dividend Income	10,866	(2,063)	6,000	4,782	6,000	4,000	-33.33%	
601-00-41900-096-000	1996 Assessment Interest	15,610	11,817	8,459	8,451	8,459	6,597	-22.01%	
601-00-42100-000-000	Misc. Non-Operating Income	32,676	17,561	9,210	7,806	9,210	8,000	-13.14%	
601-00-46100-461-000	Metered Sales-Residential	439,442	465,470	420,000	229,355	420,000	428,000	1.90%	
601-00-46100-461-200	Metered Sales-Commercial	85,274	73,965	80,000	6,863	80,000	25,000	-68.75%	Multifamily sales moved to acct 46100-465-000
601-00-46100-461-300	Metered Sales-Industrial	9,846	11,785	9,000	7,115	9,000	10,500	16.67%	
601-00-46100-463-000	Public Fire Protection	114,966	115,228	115,000	60,424	115,000	107,800	-6.26%	\$9600 transferred to new account below
601-00-46100-463-030	Industrial Fire Protection	1,067	696	1,000	363	1,000	696	-30.40%	
601-00-46100-463-200	Commercial Fire Protection	1,681	1,710	1,600	1,048	1,600	1,608	0.50%	
601-00-46100-463-300	Multifamily - Fire Protection	0	26	0	7,141	0	9,346	n/a	New account in 2014 for multifamily per PSC
601-00-46100-464-000	Metered Sales/Public Auth	3,187	2,115	1,500	725	1,500	1,500	0.00%	
601-00-46100-465-000	Metered Sales - Multifam Resid	0	11,461	0	30,273	0	37,500	n/a	New account in 2014 per PSC rules
601-00-46100-470-000	Forfeited Discounts	2,705	3,403	2,000	5,054	2,000	2,000	0.00%	
601-00-46100-472-000	Cell Tower Rent on Water Tower	24,600	24,600	24,600	24,600	24,600	28,600	16.26%	Rent increase per contract
	Total Revenue	749,353	738,407	678,369	393,999	678,369	671,147	-1.06%	
	Operating Expenses								
601-00-53600-403-000	Depreciation Expense - Water	171,388	184,608	185,000	0	185,000	185,383	0.21%	
	Pumping Expense								
601-00-53600-620-001	PW Director Wages-Water	1,784	2,531	3,734	2,498	3,734	3,687	-1.26%	p
601-00-53600-620-002	PW Director FICA-Water	13	163	286	191	286	283	-1.05%	p
601-00-53600-620-003	PW Crew Salaries Water	839	100	3,211	691	3,211	3,414	6.32%	p
601-00-53600-620-004	PW Crew FICA Water	62	7	246	51	246	262	6.50%	p
601-00-53600-620-007	OIC Pumping	29,786	29,825	30,418	17,958	30,418	30,722	1.00%	MTS 2nd yr. contract renewal - 1% 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	23,266	23,492	25,000	15,209	25,000	25,000	0.00%	Well houses & Water Dept. Shop
601-00-53600-622-003	WPS Gas	1,820	2,527	2,500	2,601	2,500	2,500	0.00%	Heat for Well houses
601-00-53600-623-001	Operation Supplies & Expense	0	2,322	1,000	1,581	1,000	3,000	200.00%	2014 Projected expense 3000
601-00-53600-623-002	Telephone Exp-Well house	741	731	1,000	363	1,000	1,000	0.00%	Telephone bill split between water (70%) & sewer (30%)
601-00-53600-625-001	Maintenance of Pumping Plant	0	106	1,000	137	1,000	4,000	300.00%	Well houses & Water Dept. Shop 1K & Gen Set 3K
	Water Treatment Expense								
601-00-53600-630-010	Marathon Co Health Lab	0	0	1,000	809	1,000	2,400	140.00%	2014 6 mos. @ \$602.00 & Wellhead monitoring well samples 1.2K
601-00-53600-630-011	OIC Treatment	4,896	4,950	5,070	2,993	5,070	15,120	198.22%	MTS 2nd yr. contract renewal - 1% increase Plus 12K Flushing
601-00-53600-631-001	Chemicals	10,865	7,194	8,000	6,216	8,000	8,500	6.25%	2014 6 mos. @ \$4,500
601-00-53600-632-001	Operation Supplies & Expenses	656	592	750	288	750	600	-20.00%	
	Transmission and Distribution Expense								
601-00-53600-640-001	PW Director Dist. Wages	2,201	2,661	3,734	2,498	3,734	3,687	-1.26%	p
601-00-53600-640-002	PW Director Dist. FICA	126	163	286	191	286	283	-1.05%	p
601-00-53600-641-001	Operation Supplies & Expense	5,384	7,169	6,000	48,850	48,000	8,000	-83.33%	Frozen laterals account for 2014 6 mos. @ \$48,000 Aug. Budget amendment of \$42,000
601-00-53600-641-002	Water Sampling Expense	479	495	1,000	0	1,000	1,200	20.00%	VOC's, Pesticides, Lead, Copper, etc. Increase for mentoring we
601-00-53600-641-003	Capital Outlay Equipment	8,018	0	1,000	2,145	1,000	4,750	375.00%	PVC Locater (50% water 50% sewer)

**2015 Budget
Water Utility
Revenue and Expense Detail**

Approved

Account Number	Account Description	2012 Year-End Actual	2013 Year-End Actual	2014 Original Budget	9/30/2014 Balance	2014 Revised Budget	2015 Budget	% Change	2015 Comments
601-00-53600-650-001	Maint. of Distribution Reserv	150	0	1,500	0	1,500	1,000	-33.33%	
601-00-53600-650-002	Water Storage	1,632	1,650	1,690	998	1,690	1,708	1.07%	MTS 2nd yr. contract renewal - 1% increase
601-00-53600-651-001	Maintenance of Mains	24,083	0	4,000	0	4,000	4,000	0.00%	
601-00-53600-651-002	PW Crew Salaries Maintenance	155	124	3,211	192	3,211	3,414	6.32%	p
601-00-53600-651-003	PW Crew FICA Maintenance	0	0	246	0	246	262	6.50%	p
601-00-53600-651-004	OIC Mains	26,112	29,491	30,323	15,963	30,323	30,626	1.00%	MTS 2nd yr. contract renewal - 1% increase
601-00-53600-652-001	Maintenance of Services	619	1,133	500	166	500	505	1.00%	MTS 2nd yr. contract renewal - 1% increase
601-00-53600-652-002	OIC Service Laterals	4,896	4,950	5,070	2,993	5,070	5,120	0.99%	MTS 2nd yr. contract renewal - 1% increase
601-00-53600-653-001	Maintenance of Meters	1,874	4,070	3,000	2,937	3,000	4,000	33.33%	2014 6 mos. @ \$3000
601-00-53600-654-001	Maintenance of Hydrants	483	1,198	15,000	221	15,000	22,000	46.67%	hydrant painting 90@ \$1.10 plus \$12,000
601-00-53600-655-001	Maintenance of Other Plants	7,153	1,509	6,000	38	6,000	11,150	85.83%	Roof on Well house 1
	Customer Account Expense								
601-00-53600-901-005	OIC Meter Reading	17,966	18,106	17,912	10,575	17,912	18,091	1.00%	MTS 2nd yr. contract renewal - 1% increase
601-00-53600-902-001	Utility Clerk Wages Billing	4,651	6,330	3,178	2,611	3,178	3,736	17.56%	p Part of Utility Clerk 40%
601-00-53600-902-002	Utility Clerk FICA Billing	351	470	244	189	244	287	17.62%	p
601-00-53600-903-001	Billing Supplies	889	750	750	478	750	800	6.67%	2014 6 mos. @ \$423
601-00-53600-903-002	Postage Expense	3,225	2,910	3,000	2,830	3,000	4,200	40.00%	2014 6 mos. @ \$2260
601-00-53600-903-003	Bank Fees	150	158	150	113	150	150	0.00%	2014 6 mos. @ \$75
601-00-53600-903-004	Computer Software & Support	663	663	700	663	700	835	19.29%	Workhorse Software
601-00-53600-906-001	PW Director Wages Information	1,784	2,531	3,734	2,498	3,734	3,687	-1.26%	p Part of DPW 40%
601-00-53600-906-002	PW Director FICA Information	126	163	286	191	286	283	-1.05%	p
601-00-53600-906-003	Utility Clerk Wage Information	4,651	3,450	3,178	2,535	3,178	3,736	17.56%	p Part of Utility Clerk 40%
601-00-53600-906-004	Utility Clerk FICA Information	351	252	244	183	244	287	17.62%	p
601-00-53600-906-007	Consumer Confidence Report	1,150	940	1,300	903	1,300	1,200	-7.69%	2014 6 mos. @ \$900 2013 \$940
601-00-53600-906-008	Pipeline Newsletter	403	245	300	117	300	300	0.00%	
	Administrative and General Expense								
601-00-53600-920-001	Utility Clerk Wages Billing AG	4,651	3,440	3,178	2,453	3,178	3,736	17.56%	p
601-00-53600-920-002	Utility Clerk FICA Billing AG	351	251	244	177	244	287	17.62%	p
601-00-53600-920-005	PW Director Wages Billing AG	15,843	27,546	27,178	18,547	27,178	29,488	8.50%	p General Government wages, Admi. 15%, Treasurer 10% CDD 5% & Vg. Clerk 5%
601-00-53600-920-006	PW Director FICA Billing AG	1,258	1,941	2,082	1,348	2,082	2,259	8.50%	p Part of DPW 40%
601-00-53600-921-001	Office Supply Expense	315	323	500	576	500	1,000	100.00%	2014 6 mos. @ \$576 Frozen pipe notice and delinquent payers
601-00-53600-921-003	Office Phone Expense	411	372	500	277	500	500	0.00%	50% Water & 50% Sewer for Utility Clerk phone
601-00-53600-921-004	Copy Expense	183	237	200	235	200	400	100.00%	2014 6 mos. @ \$235
601-00-53600-921-005	Internet Access	516	505	500	356	500	600	20.00%	Well House - 50% Water & 50% Sewer 2014 6 mos. @ \$311
601-00-53600-921-007	Mileage - Water Utility	132	200	200	184	200	350	75.00%	2014 6 mos. @ \$185
601-00-53600-923-001	Accounting Services	5,050	4,915	5,015	4,565	5,015	4,665	-6.98%	2015 contractual max, 2014 billing by fund - Schenck
601-00-53600-923-002	Engineering Services	0	14,500	27,500	2,373	27,500	30,000	9.09%	Eng. Pine View-Pine Grove WM loop/easements 10K & Well Site exploration-testing 20K
601-00-53600-923-004	Legal Services	0	0	1,000	-	1,000	1,000	0.00%	
601-00-53600-923-005	Diggers Hotline	761	759	1,000	598	1,000	1,200	20.00%	2014 6 mos. @ 600
601-00-53600-923-006	Operator in Charge	6,528	6,600	9,481	3,991	9,481	9,575	0.99%	MTS 2nd yr. contract renewal - 1% increase
601-00-53600-923-007	Inspection Services	2,112	528	5,000	-	5,000	0	-100.00%	?
601-00-53600-924-001	Insurance Expense	2,927	3,471	3,563	3,575	3,563	3,741	5.00%	
601-00-53600-926-001	PW Crew Health Operation	1,700	1,763	2,851	2,092	2,851	3,129	9.75%	p
601-00-53600-926-002	PW Crew Retirement Operation	49	7	682	48	682	704	3.23%	p
601-00-53600-926-003	Utility Clerk Health Operation	6,118	4,546	7,126	4,662	7,126	6,257	-12.19%	p
601-00-53600-926-004	Utility Clerk Retire Operation	1,118	1,106	891	711	891	1,018	14.25%	p
601-00-53600-926-005	Utility Clerk EAP Operation	12	12	12	9	12	12	0.00%	p

**2015 Budget
Water Utility
Revenue and Expense Detail**

Approved

Account Number	Account Description	2012 Year-End Actual	2013 Year-End Actual	2014 Original Budget	9/30/2014 Balance	2014 Revised Budget	2015 Budget	% Change	2015 Comments
601-00-53600-926-007	PW Director Health Operation	3,985	4,792	7,221	2,453	7,221	4,347	-39.80%	p
601-00-53600-926-008	PW Director Retire Operation	1,321	1,673	2,951	1,119	2,951	3,011	2.03%	p
601-00-53600-928-001	Regulatory Commission Exp	1,014	1,255	1,100	125	1,100	1,200	9.09%	New DNR water usage fee; WI PSC annual regulatory fee
601-00-53600-930-001	PW Crew Wages Misc.	0	0	3,308	-	3,308	3,517	6.32%	p
601-00-53600-930-002	PW Crew FICA Misc.	0	0	253	-	253	268	5.93%	p
601-00-53600-930-003	Utility Clerk Wages Misc.	4,651	3,440	3,175	2,467	3,175	3,735	17.64%	p
601-00-53600-930-004	Utility Clerk FICA Misc.	351	244	241	186	241	284	17.84%	p
601-00-53600-930-005	PW Director Wages Misc.	1,784	2,531	3,734	2,498	3,734	3,687	-1.26%	p
601-00-53600-930-006	PW Director FICA Misc.	126	171	285	184	285	279	-2.11%	p
601-00-53600-930-009	Education/Seminars Expense	520	645	500	356	500	600	20.00%	50% Rural Water Assoc. Conf. & Mem/Workhorse
601-00-53600-930-010	Marathon Co Health Wells	8,167	2,760	1,702	276	1,702	2,875	68.92%	75 garden wells @ \$25 plus 1,000
601-00-53600-930-011	OIC Garden Wells	14,964	8,945	5,865	0	5,865	6,750	15.09%	75 garden wells @ \$90
601-00-53600-930-013	Recruiting		692		0		0	n/a	
601-00-58000-001-221	Bond Issuance Costs	0	0	0	0	0	0	n/a	
601-00-58000-002-427	Int-Village Debt \$7.375 28.16%	48,548	41,321	36,017	33,294	36,017	27,709	-23.07%	
	Total Operating Expense	501,308	492,217	550,906	242,400	592,906	583,452	-1.59%	
	Income (Loss) Before Contributions and Tra	248,045	246,190	127,463	151,599	85,463	87,695	2.61%	
	Capital Contributions								
601-00-46400-421-000	Contributed Assets	110,858	40,899	0	0	0	0	n/a	
	Transfers Out								
601-00-53600-408-000	Taxes-Property Tax Equivalent	180,323	183,300	180,323	0	180,323	183,300	1.65%	
601-00-59000-300-000	Transfer to Debt Service	173,286	165,289	157,291	0	157,291	149,293	-5.08%	
	Change in Net Assets	5,294	(61,500)	(210,151)	151,599	(252,151)	(244,898)	-2.88%	
	Other Financial Components								
601-00-18300-346-000	Meters	0	2808.91	0	2,760	0	80,000	n/a	Meter Replacement prog. 7.5 years \$80,000/yr.
601-00-18300-372-000	Computer Equip	553	0	0	0	0	0	n/a	
601-00-18300-379-000	Other General Equipment	0	0	13,000	0	13,000	0	-1	
601-00-18300-397-000	Other General Equipment - Scada	4,615	0	0	0	0	0	n/a	
	Restricted Cash - Increase in DNR Equipment Reserves	86,000	0	-	-	-	-	n/a	
	Unrestricted Net Assets								
	12/31/13 Balance	1,754,561							
	2014 Proj. Change	(80,151)							
	12/31/14 Proj. Balance	1,674,410							
	12/31/14 Proj. Balance	1,674,410							
	2015 Budgeted Change	(139,515)							
	12/31/15 Proj. Balance	1,534,895							

**2015 Budget
Sewer Utility
Revenue Expense Detail**

Approved

Account Number	Account Description	2012 Year-End Actual	2013 Year-End Actual	2014 Original Budget	9/30/2014 Balance	2014 Revised Budget	2015 Budget	% Change	2015 Comments
	Sewer Utility								
	Revenue								
650-00-40800-300-000	Sewer Tax Roll	30	453	0	0	0	0	n/a	
650-00-46200-622-001	Metered Sales-Residential	444,764	329,723	380,000	218,091	380,000	378,000	-0.53%	
650-00-46200-622-002	Metered Sales-Commercial	97,086	68,508	97,000	8,091	97,000	27,955	-71.18%	
650-00-46200-622-003	Metered Sales-Industrial	23,414	72,715	12,500	18,557	12,500	43,192	245.53%	
650-00-46200-622-005	Metered Sales-Multifam Res	0	13,218	0	40,154	0	52,680	n/a	
650-00-46200-623-000	Metered Sales-Public Auth	1,240	1,721	1,300	788	1,300	1,200	-7.69%	
650-00-46200-631-000	Forfeited Discount	5,148	4,113	5,000	3,895	5,000	5,000	0.00%	
650-00-46200-635-000	Other Sewerage Revenue	14,000	11,000	10,000	49,953	10,000	10,000	0.00%	
650-00-48000-001-100	Interest & Dividend Income	3,500	(3,535)	4,000	2,656	4,000	3,300	-17.50%	
650-00-48000-001-196	Special Assessment Interest	22,463	17,005	12,173	12,163	12,173	7,800	-35.92%	
	Total Revenue	611,646	514,920	521,973	354,348	521,973	529,127	1.37%	
	Operating Expenses								
650-00-53560-850-001	PW Crew Salaries & Wages	1,434	250	9,730	-	9,730	10,345	6.32%	p PW Crew
650-00-53560-850-002	PW Crew FICA	106	19	745	-	745	792	6.31%	p
650-00-53560-850-004	PW Crew Insurance	1,700	1,763	2,851	2,092	2,851	3,129	9.75%	p
650-00-53560-850-005	PW Crew Retirement	85	17	682	-	682	704	3.23%	p
650-00-53560-850-006	Utilities Clerk Salaries/Wages	18,604	13,732	12,709	10,230	12,709	14,943	17.58%	p Utility Clerk 40%
650-00-53560-850-007	Utilities Clerk FICA	1,404	1,004	973	740	973	1,145	17.68%	p
650-00-53560-850-008	Utilities Clerk Health Ins	6,118	4,546	7,126	4,662	7,126	6,257	-12.19%	p
650-00-53560-850-009	Utilities Clerk Retirement	1,119	918	891	716	891	1,018	14.25%	p
650-00-53560-850-010	Utilities Clerk EAP Fringe	12	12	12	9	12	12	0.00%	p
650-00-53560-850-011	PW Director Salaries & Wages	22,989	37,797	42,287	28,539	42,114	44,236	5.04%	p DPW 20%, Admi.15%, Treasurer 10% CDD 5% acct clerk 5% & Vg. Clerk 5%
650-00-53560-850-012	PW Director FICA	1,649	2,594	3,237	2,112	3,225	3,387	5.02%	p
650-00-53560-850-013	PW Director Health Insurance	3,985	4,792	7,221	2,453	7,221	4,347	-39.80%	p
650-00-53560-850-014	PW Director Retirement	1,320	1,666	2,963	1,126	2,951	3,011	2.03%	p
650-00-53650-403-000	Depreciation Expense-Sewer	184,087	199,089	199,000	-	199,000	199,570	0.29%	
650-00-53650-821-001	Wisconsin Public Service-Elec	17,123	18,243	18,000	13,342	18,000	20,000	11.11%	2014 6 mos. 10.8K
650-00-53650-821-002	Wisconsin Public Service-Gas	141	163	500	157	500	1,500	200.00%	2 generators at LS #1 & #7 - exercise monthly/service cont.
650-00-53650-826-000	Capital Outlay Equipment	0	0	1,000	-	1,000	4,750	375.00%	PVC Locator (50% water 50% sewer)
650-00-53650-827-001	Operation-Telephone Exp	4,179	4,377	4,200	3,425	4,200	5,600	33.33%	2014 6 mos. 2.8K
650-00-53650-827-002	Membership/Service Contracts	0	0	250	-	250	250	0.00%	50% Rural Water Assoc. Conf. & Membership
650-00-53650-831-000	Mainten of Collecting System	121,512	24,576	25,812	12,699	25,812	26,070	1.00%	MTS contract renewal - 1% increase
650-00-53650-832-000	Maintenance of Stations	60,431	48,941	72,513	27,055	72,513	80,500	11.01%	MTS contract renewal at 1% / \$4k to blacktop LS 4, 5, 6 &7/Cleaning wet wells 5K
650-00-53650-851-001	Office Supplies Expense	372	481	600	211	600	600	0.00%	
650-00-53650-851-002	Postage Expense	3,225	2,910	2,500	2,334	2,500	3,500	40.00%	2014 6 mos. 1.75K
650-00-53650-851-003	Office-Phone Expense	411	372	600	277	600	600	0.00%	50% Water & 50% Sewer for Utility Clerk phone
650-00-53650-851-004	Copy Expense	183	237	225	208	225	400	77.78%	2014 6 mos. \$200
650-00-53650-851-005	Billing Supplies	889	747	800	285	800	800	0.00%	
650-00-53650-851-006	Internet Access	516	505	600	356	600	600	0.00%	
650-00-53650-852-001	Accounting Services	4,703	3,898	4,035	4,458	4,035	4,730	17.22%	2015 contractual max, 2014 billing by fund - Schenck \$3,895.00; Workhorse SW \$835.00
650-00-53650-852-002	Engineering Services	8,673	0	0	-	0	2,000	n/a	Misc.
650-00-53650-852-003	Legal Services	0	0	1,000	-	1,000	1,000	0.00%	
650-00-53650-852-004	Rib Mt Sewerage District	136,304	123,131	124,994	81,599	124,994	161,347	29.08%	Per Rib Mountain Metro budget Actual Major increase
650-00-53650-852-005	Diggers Hotline	3,476	759	1,400	598	1,400	1,400	0.00%	

**2015 Budget
Sewer Utility
Revenue Expense Detail**

Approved

Account Number	Account Description	2012 Year-End Actual	2013 Year-End Actual	2014 Original Budget	9/30/2014 Balance	2014 Revised Budget	2015 Budget	% Change	2015 Comments
650-00-53650-852-006	Operator in Charge	6,528	6,620	9,481	3,991	9,481	9,575	0.99%	MTS contract renewal - 1% increase
650-00-53650-852-008	Pipeline Newsletter	436	245	300	332	300	600	100.00%	2014 6 mos. \$300
650-00-53650-852-010	Meter Reading Share	17,299	17,543	17,912	10,575	17,912	18,091	1.00%	MTS contract renewal - 1% increase
650-00-53650-853-000	Insurance Expense	10,180	2,412	1,363	1,280	1,363	2,533	85.81%	
650-00-53650-856-000	Misc. General Expense	4,053	3,614	500	-	500	5,000	900.00%	
650-00-53650-856-001	Education/Seminars Expense	195	0	350	35	350	350	0.00%	
650-00-53650-856-002	Mileage - Sewer Utility	114	5	200	0	200	200	0.00%	
650-00-53650-856-013	Recruiting		692		0		0	n/a	
650-00-53650-857-001	Capital Improvements	8,383	0	1,000		1,000	1,000	0.00%	misc.
	Total Operating Expense	653,935	528,666	580,562	215,897	580,365	645,892	11.29%	
	Income (Loss) before Contributions and Tr	(42,289)	(13,745)	(58,589)	138,451	(58,392)	(116,765)	99.97%	
	Capital Contributions								
650-00-46400-421-000	Contributed Assets	131,050	32,714	0	0	0	0	n/a	
	Transfers Out								
650-00-59000-100-000	Transfer to General Fund	2,726	2,784	2,726	0	2,726	2,784	2.13%	
650-00-59000-300-000	Transfer to Debt Service	249,363	237,854	226,345	0	226,345	214,836	-5.08%	
	Change in Net Assets	(163,329)	(221,670)	(287,660)	138,451	(287,463)	(334,385)	16.32%	
	Other Financial Components								
650-00-18400-372-000	Computer Equip	553	0	0	0	0	0	n/a	
650-00-18400-379-000	Other General Equipment	4,615	0	26,000	9,550	26,000	18,000	-30.77%	Upgrade controller \$18k (LS 5,7 & 9) 4 yr. program
650-00-18400-335-000	Lift Stations	432	0	0	0	0	0	n/a	
	Restricted Cash - Increase in DNR Equipmer	86,000	-	-	-	-	-	n/a	
	Unrestricted Net Assets								
	12/31/13 Balance	1,061,175							
	2014 Proj. Change	(88,463)							
	12/31/14 Proj. Balance	972,712							
	12/31/14 Proj. Balance	972,712							
	2015 Budgeted Change	(134,815)							
	12/31/15 Proj. Balance	837,897							