

ADMINISTRATOR'S PROPOSED

2016 BUDGET

BUDGET MESSAGE



2801 89th Street, Sturtevant Wisconsin USA 53177

INTEROFFICE MEMORANDUM

DATE: October 6, 2015
TO: Honorable Village President and Village Trustees
FROM: Mary Cole, Village Administrator
SUBJECT: 2016 BUDGET MESSAGE

2016 BUDGET

Before you tonight is the 2016 Budget. Before we start talking about 2016, it is important to take the time to reflect on the many accomplishments that occurred in the village in the year 2015.

The growth in the Village of Sturtevant continues at a steady pace. This year has been a very active year for building permits. In 2015, we have experienced a high amount of new construction. The Village of Sturtevant was able to work with Ashley Capital on an agreement for a plan for Enterprise Business Park. The first proposed building of this plan included the construction of a new 376,000 square foot warehouse. Construction began in April 2015. Hopefully this project is the start of additional construction of new buildings in the Enterprise Business Park. Three existing businesses are in the process of completing additions to their current buildings in the Village of Sturtevant. The Village of Sturtevant was able to work with LEMAN USA on a proposed expansion, and now construction of a 99,000 square foot warehouse is underway at LEMAN USA. Another large project proposed in 2015 was for the Centerpoint Properties / Goodwill Industries building in the Renaissance Business Park. The construction of an 82,000 square foot warehouse addition has begun. Lehmann's Bakery has almost completed the addition of a new freezer at their location on Durand Avenue. Also, there have been several other projects including three new homes.

The Village was unable to complete the Reconstruction Project for 89th Street, Corliss Avenue, and the parking lots at the Village Hall Campus in 2014. In 2015, the project was bid along with the 97th Street Reconstruction Project. The bids come in under budget and the village was able to award a contract for both projects. Now both projects are nearing completion. The contractors are working on restoring the grading and completing punch list items.

The Village continued on with additional curb and gutter projects in 2015. This program was started in 2011 to address failing curb and gutters areas. The annual project has helped with the repair and replacement of various curbs and gutters throughout the village.

The Board authorized going forward with the 2015 Sewer Rehabilitation Project Plan. The project is currently out for bid. Proposed work includes 97th Street, Chandler Avenue, and 98th Street. Bids are due on October 7, 2015.

The Village Board directed staff to focus on property and grounds issues on Hallock Avenue. Staff began addressing this area in June of 2015. It has taken several months, but most of the properties have complied with the clean-up efforts. The area looks better than it has in years.

The village was able to obtain a Municipal Flood Control Grant from the Wisconsin Department of Natural Resources to raise the property at 2720 Wisconsin Street. The property was located in a flood plain and experienced many flooding issues over the years. The village was able to purchase the property, and raise the home with the grant covering most of the costs.

The Village Board approved a Park Improvement Plan in 2015. This plan will help prioritize park projects on an annual basis. It will assist the Board with budgeting of future projects. Also, several park projects were completed, or are in the process of being completed at North Park in 2015. Some of these North Park projects included resealing basketball courts, residing the pavilion, replacing the three doors on the pavilion, tree removal, installing a drinking fountain and grill.

With Tax Increment District #3 scheduled to close in 2016, the Community Development Authority and Village Board were asked to consider authorizing various projects in the Tax Increment District. The Community Development Authority and Village Board authorized various improvement projects in TID # 3. These projects included adding additional parking spaces at Hiawatha Crossing, design and construction of retaining walls at the Sturtevant Depot, paving the paths at Veterans Pond, installation of street lights along Enterprise Way, and pond stabilization of two ponds in the Renaissance Business Park. These projects will most likely be the last capital projects for TID # 3.

Staff worked with representatives from Baker Tilly to complete the 2014 audit. Staff continues make an effort to work closely Baker Tilly during the annual audit process. This has helped the process run much smoothly over the last several years. The audit is taking less time and has decreased in overall cost. The 2014 audit showed that village continues in the right direction with every account reflecting a positive fund balance. The 2014 audit showed a fund balance of \$485,490 in the General Fund as well as a healthy Sewer Utility Fund that is now functioning in the black. It is hard to believe that it wasn't long ago that the Sewer Utility Fund and General Fund reflected a negative fund balance.

There were not enough funds collected to cover the cost of the 2015 fireworks. This was the first time in decades that the fireworks didn't occur in the Village of Sturtevant. Carrie Harbach, Steve Jansen, and members of the Sturtevant Fireworks Committee, initiated a 50/50 raffle to cover the costs of the fireworks in 2016. The raffle was a success. There were 300 tickets available and all but nine of them sold, thus potentially covering the cost of the 2016 fireworks. Also, the committee continues to raise money for the event through the Mostaccioli Dinner with Santa and the Pancake Breakfast. They deserve our thanks and gratitude for their commitment to the fireworks event.

The Iron Horse Run was held for the ninth straight year. This event continues to draw in many participants. Carrie Harbach and Christy Zygowski worked diligently to make this event a success. Both of them, as well as event volunteers, deserve our thanks for their hard work and holding an event that brings people to the community.

The Beautification Committee continues to dedicate many hours making the village look beautiful. This group spends a lot of time on planting and maintaining various flowerbeds throughout the village, as well as the landscaping at Village Hall complex. There aren't many communities that have several Master Gardeners that dedicate their services to beautify the village. Their efforts deserve much recognition and thanks.

The Police Commission has met a few times this year. There has been vacancies to be filled in the Sturtevant Police Department. They have been busy working with Chief Marschke to assist the Police Department in hiring both full-time and part-time Police Officers.

We have worked with the Sturtevant Professional Police Association to approve a collective bargaining agreement for 2015 and 2016.

The Village of Sturtevant Police Department Offices deserve our thanks for providing public safety 24 hours a day and 365 days a year. The Police Department has been down one full time Police Officer through most of 2015. This is due to a retirement and resignation by two full-time Police Officers. Also, the Sturtevant Police Department dealt with a high turnover of Part-Time Police Officers in 2015. The Police Department. The full-time Police Officers as well the Police Chief and Police Captain have stepped up to cover shifts in 2015. The dedication from all of the Police Officers is continues to be astonishing. They continue to cover shifts while taking on more work during those shifts. Chief Marschke deserves our thanks for taking on more work and hours to cover shifts that are understaffed, and for continuing to lead a Police Department with less resources and Police Officers than it had a decade ago. Also, Police Officer Gary Kovacs retired from the Sturtevant Police Department in March 2015 after nearly 30 years of service to the residents for the Village of Sturtevant. Gary Kovacs deserves special recognition and thanks for his dedication to the village.

We continue to work with the Teamsters Union Local 200 on an annual basis to enter into a collective bargaining agreement for the Department of Public Works four staff members.

The Village of Sturtevant Department of Public Works members deserve to be recognized for all of their hard work. They are down one staff member from a few years ago and are still completing many tasks such as park improvements, street sweeping, crack-sealing, grass cutting and snow removal as well as many other tasks. This winter proved challenging with low temperatures and a few snow storms that fell during weekends.

The addition of Engineer / Public Works Director, Jeff Seitz, has been a beneficial His presence has brought a very positive and productive attitude to staff. He has organized and streamlined processes that has made the Department of Public Works function more efficiently. Also, Jeff worked as a consultant for the village for over thirty years. His history and knowledge of the village has been extremely helpful.

Charlotte Gottschalk and Gary Bell deserve our thanks. They have both been essential in keeping the Village Hall running on a daily basis. Both of them have taken on multiple duties that have saved the village money over the years. Their versatility and dedication deserves our recognition. Moira Moon deserves our thanks as well. She has been proactive in the daily functions at Village Hall, and is taking charge of several projects thus helping distribute the work load. Gary Bell will be retiring at the end of 2015. I would like to thank him for his dedication to the Village of Sturtevant over the last nine-and-a-half years. He will be missed.

The Village Board and Community Development Authority have met together a few times this year to discuss the impact of the closure of Tax Increment District #3 in 2016, and to begin brainstorming on potential new Tax Increment Districts. I anticipate these meetings will occur more frequently in 2016 as the closure of Tax Increment District #3 looms closer.

The Village Board, along with staff, continue to prove financial responsibility. The Trustees and staff should be proud of what they have accomplished and continue to accomplish. Sturtevant has traveled a long road to financial responsibility. Sturtevant has held the line on spending and making cutbacks as needed, thus putting us in a better position than some communities with state aid cuts over the last several years. I know I have repeated this statement over the last few years, but Sturtevant continues to be a strong community with a successful model of "doing more with less". As we reflect back at the work completed in 2015, we have much to be proud of.

The Village has been proactive in making tough financial decisions over the last decade. Sturtevant has been proactive in adjusting to current levy limit laws and decrease in state aid, however, we still face budget difficulties. Day-to-day operational expenses continue to increase while we can do very little to increase the operational budget. This has meant making the difficult decision of exploring staffing consolidation and elimination. This included eliminating the Building Inspector and Building Assistant position and contracting for building inspection services with the Village of Mt. Pleasant. We have also eliminated other various full-time positions such as Public Safety Assistant, Police Officer, and Department of Public Works position just to name a few. Also, the village combined the Administrator / Clerk / Treasurer position from three separate full-time positions into one full time position. In 2015 the village eliminated the Department of Public Works Supervisor position and created a combined position of Village Engineer / Public Works Director position. This decision has proven to be financially effective. It is hard to determine the exact savings in 2015 since there was some overlap in duties during the transition period when the new Village Engineer / Public Works Director began his duties. I estimate a ten to fifteen thousand dollar savings in 2015. I anticipate even more savings in future years. While the 2016 budget doesn't consolidate or eliminate any positions, it does restructure the Village Accountant position. This position will now be Village Accountant / Deputy Treasurer.

The most difficult challenge while preparing the 2016 budget was the loss of the Expenditure Restraint Payment from the State of Wisconsin. This has amounted to a loss of \$130,000 in revenue.

Health Insurance cost increases continue to wreck havoc on municipal budgets. Village health insurance rates will increase by ten percent in 2016. This alone increased our expenditures by nearly \$35,000.

The Village of Sturtevant experienced 6.55% new growth. This, by far, was the most in the County. It is important to note that the average amount of new growth for the entire County in 2015 was one percent. This gives the village the potential to levy an additional \$181,797 for new growth. Keep in mind that with the loss of the Expenditure Restraint Payment and increase in health insurance creates a shortfall is \$165,000. According to the State, the overall equalized value of the Village is \$554,567,900, which is about \$52,776,900 more than last year. Both the general tax district of the village and Tax Increment District # 3 saw an increase in value. In fact the general tax district of the village increased in value by \$10,370,300 in 2015 and TID #3 had an increase in value of \$42,406,600 in 2015. An increase in equalized value for the general tax district is a positive factor for the community since it essentially provides for a greater distribution of expenses over the tax base. In short, there is more value over which expenses are spread, thus making the effect of the levy increase less than the percent of the increase.

The total levy of the 2016 budget is prepared at \$2,964,699. The budget was prepared based on a levy increase of \$167,813.16, which is a 6% increase over last years levy. Although the levy is increasing, this levy increase is allowed under the state's levy limit restrictions. This is based on the state's levy limit formula which allows an increase in the levy due to both new growth and debt service. Keep in mind that new growth alone would allow an increase 6.6%. Also, it is important to emphasize that Sturtevant has experienced a great deal of new growth over the last decade. During this time, Sturtevant controlled spending and began cutting back in order to dig out of a fairly large deficit. This meant cutting services each year to a point that we are now below what the services were ten years ago prior to the growth. At this point an increase in the levy is necessary to keep the current essential services intact. Without the increase, services will need to be cutback even more. Keep in mind that the increase in equalized value will help offset the levy increase. This means that impact on property owners will around three-and-a-half percent.

If the Village Assessor is correct in his estimate of the assessed value of the Village the projected mil rate will be \$8.89 per thousand. This is an increase of about \$.33 from last year when the mil rate was \$8.56 per thousand. This means that the village part of the tax bill for a \$150,000 home is projected to be \$1,333.50. Last year, the village portion of the tax bill for the same house would have been \$1,284.00. This is an increase of \$49.50 for the village portion of the property taxes. Of course, the County, Unified and Gateway will also impose taxes which will determine the overall mil rate for the residents of Sturtevant.

The reality is that the six percent doesn't even cover the increase in operating expenses and decrease in revenue. It is important to note that the only way to balance the budget without cutting services and staff is to transfer \$40,000 from Fund Balance. While, I am against municipalities doing this to balance the budget, our situation is different than most other municipalities. This is due to the closure of Tax Increment District #3 in 2016. TID # 3 has been very successful, and the Village of Sturtevant will have the ability to adjust levy in accordance with state law. This means that the village will have

to ability to levy more money for village operations while residents see a decrease in the overall mil rate in 2017 with the closure of TID # 3.

Due to fact that \$40,000 had to be transferred from General Fund Balance to the General Fund, there aren't any tax levy monies for the Capital Projects Fund. This means less capital monies in 2016 for the Department of Public Works, Fire Department, and Police Department. This means that all monies needed for capital will need to come out of the Capital Projects Fund Balance.

The 2016 Budget does includes \$50,000 in capital purchases for the Shore Fire Department.

The 2016 Budget includes \$80,000 for two squad cars for the Police Department. Keep in the mind that we didn't budget any capital monies for the Police Department in 2015.

Please keep in mind that the County, Unified and Gateway mil rates will affect the final total tax bill of the residents. We will not receive the final assessment numbers from the State until late November and these final numbers from the State may affect the projected village mil rate.

The State of Wisconsin Budget is a two year budget which will begin in 2016. The preliminary numbers indicate that the State Aid amounts for Transportation Aids and General Shared Revenue will remain the same as the 2014-2015 State Budget, however, the village will lose the Expenditure Restraint Payment in the amount \$130,000. It is important to note that the village receives nearly \$400,000 less in State Aid than in 2010.

The budget does not include funds for any new full time positions. As mentioned above it does not eliminate any positions, but it does restructure the Accountant position to assist the Administrator / Clerk / Treasurer in a larger capacity. The position will perform combined duties of an Accountant / Deputy Treasurer. This budget does provide for wages for Part-Time Police Officer(s). The position in the Public Works Department that was left vacant when Ron Bronner retired in 2011 continues to be vacant and is not funded for 2016. Because of this vacant position and the work load for DPW, the budget does include funds for hours for part-time summer help for DPW. The amount budgeted for this part-time position is \$9,800. This budget assumes that building inspector services for 2016 will continue to be provided by contracting with the Village of Mt. Pleasant for those services. Also, this budget includes \$12,000 for part-time clerical help for Village Hall. The combination of the Administrator / Clerk / Treasurer position has increased the workload of the current village staff. The part-time clerical employee has helped alleviate the workload and helped Village Hall run more efficiently. The number of active full-time employees in 2016 remains at seventeen.

The budget includes an increase of Health Insurance costs of approximately \$35,000. We were notified by Central States that Health Insurance cost will increase by 10%. Employees are currently paying 12% of the premium.

Another major is expense in the 2016 budget is Workers Compensation Insurance. We budgeted \$65,000. This is the same amount as budgeted in 2015. We haven't received the final numbers from the insurance company, but it appears that there won't be an increase. This is the first time in a couple of years that we won't see an increase in Workers Compensation Insurance.

Sturtevant's cost share for consolidated fire services for South Shore Fire Department will be \$1,165,677 in 2016. This is an increase of \$13,367.

This budget does not provide for any money from the General Fund to the Capital Improvements Fund (Fund 401), Sidewalk Fund (Fund 402), to the Fireworks Fund (Fund 214), or to the Beautification Committee (Fund 218).

The budget as presented is balanced. This budget still provides the necessary basic services to the citizens of Sturtevant.

The Board of Trustees can make changes. Any additional expenses must be paid for with additional revenue dollars or by cuts in other programs. The budget is the most important policy decision that the Board of Trustees makes each year. The budget sets priorities and determines where the Villages limited resources will be allocated. Please keep in mind that fund

BUDGET POINTS AND ASSUMPTIONS:

1. The budget does include a 6% increase in the levy. The amount of the increase is approximately \$167,813.16.
2. There is \$9,800 for hours for a temporary summer help in the Public Works/Parks budget (101-53300-113 and 101-55200-113).
3. There is \$60,000 in the budget for part-time Police Officer wages.
4. There is \$12,000 for the hours for a part-time clerical employee at Village Hall in the Clerk's budget.
5. The State Shared Revenue payment to the Village will be \$833,853. The village will not receive the Expenditure Restraint Payment. In 2015, the village received \$968,000 in state aid. This is a loss of \$134,137 in revenue.
6. There is \$1,000 in the Recreation Programs budget to cover the cost of the bonfire and other activities (101-55300-290).
7. This budget reflects the correct rates for health insurance in 2016 based on the information given by Central States. The increase is around \$35,000.
8. The State has indicated preliminarily that payments to the Village for municipal services (101-43610-000) will increase slightly to \$116,784. We received \$113,585 in 2015.
9. This budget assumes that the Village will receive \$125,000 in building permit fees. In 2015, \$130,000 was originally budgeted.
10. State transportation aid will remain the same as in 2015. The anticipated amount of the payment will be \$363,575.
11. The contingency fund will have only \$25,000 (101-51990-390) which is the same as budgeted in 2015. This account has seen a decrease over what we budgeted in previous years. We budgeted \$50,000 in 2012, 2013, and 2014. In 2012 the contingency account had \$66,500 and in 2011 the contingency account had

\$130,000. It is unfortunate that there are no additional monies available for a larger contingency fund.

12. The Police Department's budget includes \$100,000 for dispatch services (101-52100-290). We have seen a decrease in the payments since consolidated dispatch began in 2012. This amount will continue to slowly decrease over the next decade.
13. The Village purchased additional sewer capacity in 2006. Based on this sewer capacity, the Village will make a payment to Racine in the amount of \$268,209 for its share of the Clean Water Bond (602-62827-393 and 602-62427-621). This is in the sanitary sewer budget.
14. There is \$146,286 budgeted in Fund 602 for the revenue sharing payment to the City of Racine (602-62827-392). This is an increase of \$6,375 from what was budgeted in 2015.
15. We have budgeted \$1,010,000 in the sanitary sewer utility (Fund 602) for payments for sewer flows to the City of Racine and the Village of Mt. Pleasant (602-62831-350). In 2015, we budgeted \$980,000. We have been notified by the Racine Wastewater Utility that the rates will increase 13.4% in 2016.
16. There is no tax levy money in the fireworks fund (Fund 214). It is anticipated that all funds for the fireworks will come from donations or other sources.
17. The general tax levy supporting the general fund for 2016 is \$2,261,434 compared with \$2,133,427 in 2015.
18. Tax levy dollars for debt service (non-TID) is \$703,266 (Fund 301). This is an increase from the \$663,459 in 2015. In addition to the levy, some of the 2016 debt service will be paid for with anticipated special assessments and fund balance.
19. The budget contains \$1,165,677 for the Fire/EMS budget which is the payment to Mt. Pleasant under the consolidation framework. This is an increase of \$13,367 from 2015.
20. Legal professional services is budgeted at \$15,000 which is a slight decrease from 2015 (101-51300-210).
21. Contracted Engineering services are budgeted at \$25,000. This is the same amount budgeted in 2015, however, this is a substantial decrease from \$95,000 in 2014 (101-51300-290). This is due to the combined position of Village Engineer / Director of Public Works.
22. Election costs will increase in 2016 since there are four elections scheduled, and one of those elections is Presidential Election. The amount budgeted is \$13,810 (101-51440). We only had to budget \$7,216 in 2015 since there were only two elections scheduled.
23. In the general fund there is a small transfer of \$20,000 from the Sewer Utility (101-49262-000) and \$10,000 from the Storm Water Utility (101-49363-000).

These are the same amounts that were transferred in 2015, 2014, 2013, 2012, 2011, 2010, and in 2009.

24. Funds for Roadway Supplies is budgeted at \$65,000. This is the same amount budgeted in 2015.
25. Other supplies and expenses-Animal Control Services is budgeted at \$8,500 (101-54100-290). This is the decrease from the \$12,500 budgeted in 2015. This is due to a decrease in the Animal Control Contract with Wisconsin Humane Society.
26. The Health Department costs are budgeted at \$38,000 in 2016 (101-54100-290). This is the same amount that was budgeted in 2015 & 2014.
27. The Sanitary Sewer Budget (Fund 602) reflects the sewer rates that were approved in 2014. The Sanitary Sewer budget must be monitored to determine when an increase is needed. The cost of operating Sturtevant's Sewer Utility depends on the charges from both Mt. Pleasant and Racine and on the amount of infiltration into the sewer system during storm events. Keep in mind that we have already been notified by the Racine Wastewater Utility of 13.4% rate increase in 2016.
28. The Storm Water Budget (Fund 221) for 2016 is very similar to the 2015 budget. There is a small increase in revenue from \$251,000. This is up from \$244,000 in 2015. This annual storm water maintenance fee is added to the tax roll. The reason for the slight increase is due to new development. A portion of the expenses is allocated for debt service as well as various maintenance projects in 2016.
29. Unemployment Compensation (101-51980-135) is budgeted at \$5,000. This is the same amount that was budgeted in 2015.
30. The Capital Projects Fund (Fund 401) includes \$50,000 for Fire Department expenses, \$80,000 for Police Department Capital, \$10,000 for road repair, and \$10,000 for other small capital purchases. \$30,000 of the budgeted money will come from special assessment collections while \$125,000 will be transferred in from the Capital Project Fund Balance.
31. The Storm Water Utility budget reflects no increase in the REU fee of \$35.00. There is also a \$5.00 administrative fee already in place. The last increase was in 2014.
32. Total general fund expenditures for 2016 are budgeted at \$4,087,675. In 2015, it was budgeted at \$4,007,665.
33. Total generated fund revenues for 2016 are budgeted at \$4,088,389. In 2015, it was budgeted at \$4,008,520.
34. The total tax levy for both the General Fund (Fund 101) and for Debt Service (Fund 301) is \$2,964,699. Last year the total tax levy for the General Fund and Debt Service was \$2,796,886.

35. The overall equalized value of the village increased for the 2016 budget.
36. The projected village mil rate would be \$8.885 compared with a mil rate of \$8.560 last year. This projected mil rate is based on the Village Assessor's estimate for the total assessed value of the Village. This mil rate could still change based on final State of Wisconsin numbers that will be received in November.
37. The Capital Projects Borrowed Monies Fund (Fund 404) does budget \$3,500,000. The capital breakdown consists of \$2,500,000 for a new garage for the Department of Public Works, \$200,000 for a tandem truck/plow, and \$200,000 for street projects. The 2016 budget does include an anticipated bond issue of \$3,500,000 for 2016 capital projects. It is important to note that the budget for Fund 404 is based on the Capital Projects Plan that was adopted in 2014.
38. The 2016 budget includes a wage increase of one percent January 1, 2016, and an additional wage increase of one percent July 1, 2016 for both the represented and non-represented employees. This is due to the Wisconsin Professional Police Association (WPPA) contract. We have been consistent with giving the same wage increase to both represented and non-represented employees over the last several years.
39. In 2016, the village part of the tax bill for a \$150,000 home is projected to be \$1,333.50. Last year, the village part of the tax bill for the same house would have been \$1,284.00. This is an increase of \$49.50. Of course, the County, Unified and Gateway will also impose taxes which will determine the overall mil rate for the residents of Sturtevant.
40. Attached to this memorandum is an exhibit showing the job positions and the number of positions that would be authorized in the 2016 budget.

POSITIONS AUTHORIZED IN THE 2016 BUDGET

Non-represented Employees	(1-1-16)	(7-1-16)	Estimated Salary
	Hourly Rate		
FULL TIME			
Village Administrator / Clerk / Treasurer	35.37	35.72	73,934.00
Police Chief	33.91	34.25	70,886.00
Records / Network Administer / Sewer Utility Clerk	17.99	18.17	37,824.00
Engineer / Public Works Director	46.14	46.61	96,460.00
Village Accountant / Deputy Treasurer	18.97	19.16	39,655.00

PART TIME

Clerk of Courts (Part time)	\$500/2wks		13,000.00
Municiple Judge (Part time)	quarterly	867.00	3,468.00

OTHER PART TIME

Limited term Part time Police Officers	15.00		
Records Clerks	14.00		
3 Crossing guards (Part time/ school year)	9.02		
Temporary Summer Public Works Employee	10.25		
Part time counter	12.00		
Election workers	7.25		
Lead Election worker	7.75		

Represented Employees

4 Public Works Employees

7 Police Officers	26.08	26.34	
1 Captain			

Totals

Full Time Employees: 17

Regular Part Time Employees: 4

BUDGET SUMMARY

VILLAGE OF STURTEVANT NOTICE OF PUBLIC HEARING

Notice is hereby given that the Board of the Village of Sturtevant will hold a PUBLIC HEARING on the 2016 PROPOSED BUDGET of the Village of Sturtevant on November 3, 2015 in the meeting room "A" at the Municipal Building, 2801 89th Street, Sturtevant, WI 53177 commencing at 6:00 p.m. The proposed budget in detail is available for inspection at the Municipal Building, Clerk's office, from 8:00 a.m. to 12:00 and 1:00 to 5:00 p.m., Monday through Friday. The following is a summary of the 2016 Proposed Budget:

General Fund	2015 Budget	2016 Proposed Budget	% Change
REVENUES			
Property Tax Levy	2,133,427	2,261,434	6.00%
Property Tax Chargebacks	(60,737)	-	
Special Assessments	600	500	
Intergovernmental Revenue	1,477,880	1,339,605	
Licenses and Permits	233,500	230,000	
Fines, Forfeitures, and Penalties	130,000	130,000	
Public Charges fro Services	7,150	8,150	
Intergovernmental Charges	30,000	30,000	
Miscellaneous Revenue	19,500	16,500	
Other Revenue	37,200	72,200	
TOTAL REVENUES	<u>4,008,520</u>	<u>4,088,389</u>	1.02%
EXPENDITURES			
General Government	736,375	764,552	
Public Safety	2,349,524	2,387,061	
Public Works	771,637	802,863	
Health and Human Services	50,500	46,500	
Culture, Recreation and Education	94,751	81,821	
Conservation and Development	4,878	4,878	
Capital Outlay	-	-	
Other Financial Uses	-	-	
TOTAL EXPENDITURES	<u>4,007,665</u>	<u>4,087,675</u>	2.00%
TAX RATE PER \$1,000	8.593	8.893	3.88%

ALL GOVERNMENTAL AND PROPRIETARY FUNDS COMBINED

	Fund Balance Jan. 1, 2016	2016 Revenues	2016 Expenditures	Fund Balance Dec. 31, 2016	Property Tax Contribution
General Fund	485,490	4,088,389	4,087,675	486,204	2,261,434
Other funds	6,540,164	10,459,373	7,443,986	9,555,551	4,949,281
Debt Service Fund	21,596	707,636	702,177	27,055	703,266
Enterprise Fund	9,189,971	2,233,000	2,203,478	9,219,493	
TOTAL	16,237,221	17,488,398	14,437,316	19,288,303	7,913,981

FUND 101

GENERAL FUND

FUND 101 General Fund							
		-	6 months 2015	Actual	Actual	2015	2016
		Diff YTD to Bud	YTD	2013	2014	Budget	Budget
VILLAGE BOARD							
101-51110-111	Regular salaries/wages	26,750.00	26,750.00	53,500.00	53,500.00	53,500.00	53,500.00
101-51110-131	FICA	1,661.50	1,658.50	3,317.01	3,317.00	3,320.00	3,320.00
101-51110-132	Medicare	388.10	387.90	775.80	775.80	776.00	776.00
101-51110-330	Travel/Training/Education/Mtgs	600.00	-	200.00	88.11	600.00	600.00
	Total Village Board	29,399.60	28,796.40	57,792.81	57,680.91	58,196.00	58,196.00
Municiple Court							
101-51200-111	Regular salaries/wages	1,734.00	1,734.00	3,466.00	3,468.00	3,468.00	3,468.00
101-51200-113	Part-time wages	7,000.00	6,000.00	13,000.00	13,150.00	13,000.00	13,000.00
101-51200-131	FICA	541.50	478.50	1,021.00	1,052.00	1,021.00	1,022.00
101-51200-132	Medicare	126.86	112.14	238.78	246.03	239.00	261.00
101-51200-134	Health Ins				(605.37)		
101-51200-210	Professional services	6,458.70	13,541.30	12,408.66	24,041.84	20,000.00	25,000.00
101-51200-290	Other contractual services	25,482.27	24,517.73	46,775.31	56,437.43	50,000.00	50,000.00
101-51200-310	Office supplies	750.00	-	527.42	456.96	750.00	750.00
101-51200-320	Publications/subscription/dues	960.00	40.00	725.00	40.00	1,000.00	1,000.00
101-51200-330	Travel/Training/Education/Mtgs	500.00	-	288.02	253.42	500.00	500.00
101-51200-390	Other supplies and expense	265.00	35.00	315.00	210.00	300.00	300.00
	Total Municiple Court	43,818.33	46,459.67	78,767.19	98,750.41	90,278.00	95,301.00
Legal and Engineering							
101-51300-210	Legal Services	11,793.00	4,207.00	21,833.39	15,082.40	16,000.00	15,000.00
101-51300-291	Other cont srvce-Invest	-	-	1,349.29	-	-	-
101-51300-290	Engineering Services	(1,042.34)	26,042.34	121,377.22	96,967.24	25,000.00	25,000.00
	Total Legal and Engineering	10,750.66	30,249.34	144,559.90	112,049.64	41,000.00	40,000.00
Village Administrator							
101-51410-111	Regular salaries/wages	-	-	-	-	-	-
101-51420-112	Overtime wages	-	-	-	-	-	-
101-51420-113	Part time wages	-	-	-	-	-	-
101-51420-115	Holiday	-	-	-	-	-	-
101-51410-116	Vacation	-	-	-	-	-	-
101-51410-117	Sick pay	-	-	-	-	-	-
101-51410-131	FICA	-	-	-	-	-	-
101-51410-132	Medicare	-	-	-	-	-	-
101-51410-133	Pension	-	-	-	-	-	-
101-51410-134	Health insurance	-	-	-	-	-	-
101-51410-290	Other Contractual Services	-	-	-	-	-	-
101-51410-310	Office supplies	-	-	-	-	-	-
101-51410-320	Publications/subscription/dues	-	-	-	-	-	-
101-51410-330	Travel/Training/Education/Mtgs	-	-	-	-	-	-
101-51410-390	Other supplies and expense	-	-	-	-	-	-
	Total Village Admin	-	-	-	-	-	-

FUND 101 General Fund							
	Diff YTD to Bud	6 months 2015 YTD	Actual 2013	Actual 2014	2015 Budget	2016 Budget	
Village Clerk							
101-51420-111	Regular salaries/wages	38,938.67	28,626.33	52,792.66	62,610.24	67,565.00	68,691.00
101-51420-112	Overtime Wages	1,200.00	-	79.22	63.54	1,200.00	830.00
101-51420-113	Part-time wages	5,233.95	4,126.05	7,200.00	9,443.25	9,360.00	9,500.00
101-51420-115	Holiday	(624.06)	624.06	201.90			
101-51420-116	Vacation	(1,759.15)	1,759.15	3,230.40	3,599.28		
101-51420-117	Sick pay	(98.78)	98.78	728.98	405.20		
101-51420-119	Other	-	-				
101-51420-131	FICA	3,397.68	2,052.32	4,153.40	4,493.56	5,450.00	5,515.00
101-51420-132	Medicare	796.08	479.92	971.43	1,050.89	1,276.00	1,295.00
101-51420-133	Pension	4,916.80	4,813.20	7,975.85	9,484.44	9,730.00	9,880.00
101-51420-134	Health insurance	10,094.61	9,570.39	10,927.04	18,046.90	19,665.00	21,150.00
101-51420-136	FLEX	53.48	559.52	509.21	631.95	613.00	640.00
101-51420-290	Other contractual services	965.01	34.99			1,000.00	1,000.00
101-51420-310	Office supplies	2,205.89	794.11	3,043.03	1,131.89	3,000.00	3,000.00
101-51420-320	Publications/subscription/dues	3,079.63	3,920.37	4,985.51	5,727.43	7,000.00	7,000.00
101-51420-330	Travel/Training/Education/Mtgs	919.40	80.60	145.00	263.08	1,000.00	1,000.00
101-51420-390	Other supplies and expense	2,324.75	7,675.25	9,720.80	9,970.17	10,000.00	10,000.00
	Total Village Clerk	71,643.96	65,215.04	106,664.43	126,921.82	136,859.00	139,501.00
Elections							
101-51440-111	Regular salaries/wages	1,127.49	930.51	908.77	3,422.30	2,058.00	5,000.00
101-51440-131	FICA	70.32	57.68	56.33	212.17	128.00	250.00
101-51440-132	Medicare	16.51	13.49	13.16	49.61	30.00	60.00
101-51440-320	Publications/subscription/dues	647.67	352.33	925.60	583.68	1,000.00	1,500.00
101-51440-390	Other supplies and expense	484.05	3,515.95	3,078.19	5,299.95	4,000.00	7,000.00
	Total Elections	2,346.04	4,869.96	4,982.05	9,567.71	7,216.00	13,810.00
Accounting							
101-51510-111	Regular salaries/wages	16,804.22	12,495.78	27,139.00	26,728.37	29,300.00	37,250.00
101-51510-112	Over-time wages	-	-				
101-51510-115	Holiday	(111.60)	111.60	108.18	109.38		
101-51510-116	Vacation	(781.20)	781.20	1,987.80	1,783.94		
101-51510-117	Sick pay	-	-		69.04		
101-51510-119	Other	-	-				
101-51510-131	FICA	1,083.84	942.16	2,014.94	2,055.51	2,026.00	2,395.00
101-51510-132	Medicare	254.61	220.39	471.28	480.72	475.00	564.00
101-51510-133	Pension	1,707.48	1,667.52	3,234.48	3,286.68	3,375.00	1,795.00
101-51510-134	Health insurance	6,885.59	6,524.41	482.36	12,331.52	13,410.00	14,500.00
101-51510-136	FLEX	33.80	406.20		395.82	440.00	440.00
101-51510-210	Professional services	3,166.23	26,833.77	23,147.14	29,195.33	30,000.00	30,000.00
101-51510-290	Other contractual services	6,147.00	5,853.00	11,352.00	11,470.00	12,000.00	12,000.00
101-51510-310	Office supplies	300.00	-	382.78	384.55	300.00	300.00
101-51510-320	Publications/subscription/dues	-	-				
101-51510-330	Travel/Training/Education/Mtgs	-	-				
101-51510-390	Other supplies and expense	1,565.12	934.88	1,649.13	2,547.69	2,500.00	2,500.00
	Total Accounting	37,055.09	56,770.91	71,978.09	90,838.55	93,826.00	101,744.00

FUND 101 General Fund							
		-	6 months 2015	Actual	Actual	2015	2016
		Diff YTD to Bud	YTD	2013	2014	Budget	Budget
Assessor							
101-51530-290	Other contractual services	13,150.00	11,850.00	30,246.94	30,271.59	25,000.00	30,000.00
	Total assessor	13,150.00	11,850.00	30,246.94	30,271.59	25,000.00	30,000.00
Risk Management							
101-51540-511	Liability	6,328.41	63,671.59	61,846.34	60,223.09	70,000.00	70,000.00
101-51540-513	Workers compensation	13,454.00	51,546.00	33,233.00	54,581.00	65,000.00	65,000.00
	Total Risk Management	19,782.41	115,217.59	95,079.34	114,804.09	135,000.00	135,000.00
Village Hall							
101-51600-221	Electricity and gas	44,083.27	27,916.73	65,118.09	76,404.01	72,000.00	70,000.00
101-51600-222	Telephone	3,084.60	2,415.40	5,204.29	5,062.58	5,500.00	5,000.00
101-51600-223	Water and sewer	752.07	1,247.93	3,382.05	2,804.25	2,000.00	3,000.00
101-51600-290	Other contractual services	13,930.65	14,069.35	26,914.93	23,831.87	28,000.00	30,000.00
101-51600-350	Repair and maintenance supplie	1,217.24	3,782.76	4,616.27	4,719.60	5,000.00	7,000.00
101-51600-390	Other supplies and expense	3,521.48	1,478.52	1,490.19	2,001.77	5,000.00	4,000.00
101-51600-530	Lease and rental payments	382.40	1,117.60	1,459.94	1,601.49	1,500.00	2,000.00
	Total Village Hall	66,971.71	52,028.29	108,185.76	116,425.57	119,000.00	121,000.00
101-51910-000	Bad Debt Exp-Prop Tax	-	-	25,860.00	24,197.00		
Employee benefits							
101-51980-135	Unemployment Compensation	(547.54)	5,547.54	3,346.12	9,828.06	5,000.00	5,000.00
	Total Employee Benefits	(547.54)	5,547.54	3,346.12	9,828.06	5,000.00	5,000.00
Contingency Fund							
101-51990-390	Contingency Fund	25,000.00	-	5,000.00	-	25,000.00	25,000.00
	Total Contingency Fund	25,000.00	-	5,000.00	-	25,000.00	25,000.00

FUND 101 General Fund							
		-	6 months 2015	Actual	Actual	2015	2016
		Diff YTD to Bud	YTD	2013	2014	Budget	Budget
Police Dept							
101-52100-111	Regular salaries/wages	316,014.55	216,085.45	476,164.82	486,536.91	532,100.00	540,000.00
101-52100-112	Over-time wages	1,914.26	37,910.74	53,378.57	43,407.25	39,825.00	39,115.00
101-52100-113	Part-time wages	26,442.24	24,957.76	73,806.94	88,875.65	51,400.00	60,000.00
101-52100-114	Paid on call	-	-	-	-	-	-
101-52100-115	Holiday	-	-	-	-	-	-
101-52100-116	Vacation	(4,909.44)	4,909.44	-	2,004.80	-	-
101-52100-117	Sick pay	(15,752.42)	15,752.42	12,991.84	9,456.80	-	-
101-52100-119	Other	-	-	(18.20)	(2,179.32)	-	-
101-52100-131	FICA	21,824.39	21,525.61	42,244.62	47,263.84	43,350.00	40,185.00
101-52100-132	Medicare	5,117.81	5,034.19	9,879.81	11,053.62	10,152.00	9,405.00
101-52100-133	Pension	41,827.93	29,297.07	64,616.75	62,588.56	71,225.00	69,015.00
101-52100-134	Health insurance	93,082.54	78,917.46	135,734.33	140,596.57	172,000.00	194,800.00
101-52100-135	Uniforms	2,267.03	4,732.97	6,320.55	7,692.88	7,000.00	8,500.00
101-52100-136	FLEX	2,043.99	3,956.01	4,382.47	5,345.65	6,000.00	6,415.00
101-52100-222	Telephone	6,503.77	6,496.23	12,538.04	12,616.99	13,000.00	13,500.00
101-52100-290	Other contractual services	41,390.45	78,609.55	122,996.76	119,158.23	120,000.00	120,000.00
101-52100-310	Office supplies	1,806.01	1,693.99	2,971.81	3,481.47	3,500.00	3,500.00
101-52100-320	Publications/subscriptions/dues	1,523.24	1,478.76	1,181.88	2,794.40	3,000.00	3,000.00
101-52100-330	Travel/Training/Education/Mtgs	1,130.54	7,869.46	13,873.98	10,463.31	9,000.00	10,000.00
101-52100-350	Vehicle Fuel Expense	31,023.87	10,976.13	39,666.19	45,008.20	42,000.00	40,000.00
101-52100-385	Grant exp- Bots	-	-	-	-	-	-
101-52100-390	Other supplies and expense	16,541.06	11,458.94	22,738.19	29,778.21	28,000.00	30,000.00
101-52100-530	Lease and rental payments	-	-	-	-	-	-
Total Police Dept		589,891.82	561,660.18	1,095,469.35	1,125,944.02	1,151,552.00	1,187,435.00
Fire Dept							
101-52200-111	Regular salaries/wages	-	-	-	-	-	-
101-52200-112	Over-time wages	-	-	-	-	-	-
101-52200-113	Part-time wages	-	-	-	-	-	-
101-52200-135	Uniforms	-	-	-	-	-	-
101-52200-223	Water and sewer	-	-	-	-	-	-
101-52200-240	Repair and maintenace services	-	-	-	-	-	-
101-52200-290	Other contractual services	293,950.50	288,062.50	598,620.48	571,265.00	582,013.00	582,840.00
Total Fire Dept		293,950.50	288,062.50	598,620.48	571,265.00	582,013.00	582,840.00

FUND 101 General Fund							
		-	6 months 2015	Actual	Actual	2015	2016
	Ambulance	Diff YTD to Bud	YTD	2013	2014	Budget	Budget
101-52300-111	Regular salaries/wages	-	-				
101-52300-112	Over-time wages	-	-				
101-52300-113	Part-time wages	-	-				
101-52300-240	Repair and maintenace services	-	-				
101-52300-290	Other contractual services	293,950.50	288,062.50	598,620.52	571,265.00	582,013.00	582,840.00
101-52300-400	EMS Supplies	-	-				
	Total Ambulance	293,950.50	288,062.50	598,620.52	571,265.00	582,013.00	582,840.00
	Building Inspector						
101-52400-111	Regular salaries/wages	-	-				
101-52400-115	Holiday	-	-				
101-52400-116	Vacation	-	-				
101-52400-117	Sick pay	-	-				
101-52400-119	Other	-	-				
101-52400-131	FICA	-	-				
101-52400-132	Medicare	-	-				
101-52400-133	Pension	-	-				
101-52400-134	Health insurance	-	-				
101-52400-136	FLEX	-	-				
101-52400-210	Professional services	(5,950.00)	15,950.00	38,913.50	7,795.44	10,000.00	10,000.00
101-52400-290	Other contractual services	13,475.00	9,625.00	21,175.00	23,100.00	23,100.00	23,100.00
101-52400-310	Office supplies	-	-				
101-52400-320	Publications/subscription/Dues	-	-				
101-52400-330	Travel/Training/Education/Mtgs	-	-				
101-52400-350	Vehicle Fuel Expense	-	-				
101-52400-390	Other supplies and expense	(110.00)	310.00	225.60	34.03	200.00	200.00
	Total Building Inspector	7,415.00	25,885.00	60,314.10	30,929.47	33,300.00	33,300.00

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FUND 101 General Fund							
		-	6 months 2015	Actual	Actual	2015	2016
		Diff YTD to Bud	YTD	2013	2014	Budget	Budget
Highway & Streets Supervision							
101-53100-111	Regular salaries/wages	35,529.10	21,480.90	29,340.85	32,996.29	57,010.00	57,860.00
101-53100-112	Over-time wages	-	-	-	-	-	-
101-53100-113	Part-time wages	-	-	-	-	-	-
101-53100-115	Misc wages	-	-	128.69	129.99	-	-
101-53100-116	Vacation	(438.54)	438.54	3,120.70	5,268.62	-	-
101-53100-117	Sick pay	-	-	289.54	81.24	-	-
101-53100-119	Other	-	-	-	-	-	-
101-53100-130	Employee benefits	-	-	-	-	-	-
101-53100-131	FICA	2,313.67	1,381.33	2,270.80	2,701.54	3,695.00	4,005.00
101-53100-132	Medicare	541.96	323.04	531.23	631.82	865.00	940.00
101-53100-133	Pension	(1,024.90)	3,604.90	3,847.92	3,905.88	2,580.00	6,660.00
101-53100-134	Health insurance	7,643.81	6,838.19	10,857.17	10,063.01	14,482.00	14,700.00
101-53100-136	FLEX	418.80	31.20	678.08	429.36	450.00	350.00
101-53100-210	Professional services	-	-	-	-	-	-
101-53100-290	Other contractual services	-	-	-	-	-	-
101-53100-310	Office supplies	202.12	97.88	241.26	216.88	300.00	300.00
101-53100-320	Publications/subscription/Dues	-	-	-	-	-	-
101-53100-330	Travel/Training/Education/Mtgs	100.00	-	8.00	-	100.00	1,000.00
101-53100-350	Vehicle Fuel Expense	991.51	8.49	1,178.08	646.83	1,000.00	1,000.00
101-53100-390	Other supplies and expense	(160.45)	460.45	168.97	-	300.00	1,000.00
	Total Highway Supervision	46,117.08	34,864.92	52,661.29	57,073.46	80,782.00	87,835.00
Highway Garage							
101-53270-221	Electricity and gas	6,455.07	3,544.93	6,392.51	9,158.83	10,000.00	8,000.00
101-53270-222	Telephone	946.84	553.16	1,299.06	1,330.88	1,500.00	1,500.00
101-53270-223	Water and sewer	814.15	485.85	1,478.45	1,451.99	1,300.00	1,000.00
101-53270-240	Repair and maintenance services	800.00	-	1,239.80	439.77	800.00	500.00
101-53270-290	Other contractual services	947.00	53.00	727.00	136.00	1,000.00	500.00
101-53270-350	R&M Hwy Equip	10,374.11	1,625.89	7,336.39	11,570.88	12,000.00	12,000.00
101-53270-390	Other supplies and expense	181.57	818.43	898.43	1,516.89	1,000.00	1,000.00
	Total Highway Garage	20,518.74	7,081.26	19,371.64	25,605.24	27,600.00	24,500.00

FUND 101 General Fund							
		6 months 2015	Actual	Actual	2015	2016	
	Diff YTD to Bud	YTD	2013	2014	Budget	Budget	
Highways and Streets							
101-53300-111	Regular salaries/wages	55,802.84	40,697.16	79,178.94	83,823.69	96,500.00	115,600.00
101-53300-112	Over-time wages	6,211.90	5,238.10	10,122.47	7,725.79	11,450.00	710.00
101-53300-113	Part time waggges	369.12	240.88	437.00	546.49	610.00	6,297.00
101-53300-115	Misc wages	(198.16)	198.16	794.08	807.52		
101-53300-116	Vacation	(2,748.84)	2,748.84	17,029.22	17,729.51		
101-53300-117	Sick pay	(4,863.94)	4,863.94	8,942.03	7,979.65		
101-53300-119	Other	-	-	(3,759.65)	-		
101-53300-131	FICA	3,401.00	3,337.00	6,952.26	7,897.88	6,738.00	7,602.00
101-53300-132	Medicare	793.53	780.47	1,625.87	1,846.95	1,574.00	1,778.00
101-53300-133	Pension	9,110.60	9,110.40	18,646.35	18,220.80	18,221.00	20,045.00
101-53300-134	Health insurance	20,736.20	17,713.80	30,590.00	33,858.27	38,450.00	41,680.00
101-53300-135	Uniforms	144.08	355.92	354.60	650.87	500.00	600.00
101-53300-136	FLEX	888.27	911.73	1,814.88	1,608.02	1,800.00	1,725.00
101-53300-210	Professional services	-	-	-	-		
101-53300-240	R&M Srvc- Crack Sealing	2,621.92	3,378.08	3,279.50	881.31	6,000.00	7,000.00
101-53300-290	Other contractual ASPHALT	9,758.65	241.35	8,658.83	10,309.82	10,000.00	10,000.00
101-53300-310	Office supplies	-	-	-	-		
101-53300-320	Publications/subscription/Dues	-	-	-	-		
101-53300-330	Travel/Training/Education/Mtgs	-	-	-	-		
101-53300-350	Vehicle Fuel Expense	11,311.97	4,188.03	14,331.55	14,318.76	15,500.00	15,500.00
101-53300-370	Roadway supplies	41,357.28	23,642.72	73,188.11	24,653.29	65,000.00	65,000.00
101-53300-390	Other supplies and expense	(739.50)	3,739.50	2,491.89	3,237.57	3,000.00	5,000.00
	Total Highways & Streets	153,956.92	121,386.08	274,677.93	236,096.19	275,343.00	298,537.00
Street Lighting							
101-53420-221	Electricity	61,121.03	51,878.97	102,906.06	104,935.22	113,000.00	108,000.00
	Total Street Lighting	61,121.03	51,878.97	102,906.06	104,935.22	113,000.00	108,000.00
Refuse and Garbage Collection							
101-53620-290	Other contractual services	109,840.25	75,159.75	177,967.62	180,709.51	185,000.00	190,000.00
	Total Refuse & Garbage Collection	109,840.25	75,159.75	177,967.62	180,709.51	185,000.00	190,000.00
Recycling							
101-53635-111	Regular salaries/wages	3,777.56	5,232.44	7,387.84	9,921.93	9,010.00	10,395.00
101-53635-112	Over-time wages	1,080.00	-	955.09	864.07	1,080.00	705.00
101-53635-113	Part time wages	1,366.99	533.01	1,672.10	1,657.22	1,900.00	1,895.00
101-53635-119	Other	-	-	-	-		
101-53635-131	FICA	389.69	355.31	627.58	773.48	745.00	806.00
101-53635-132	Medicare	93.91	83.09	146.79	180.91	177.00	190.00
101-53635-290	Other contractual services	45,378.89	31,621.11	74,992.30	77,270.48	77,000.00	80,000.00
	Total Recycling	52,087.04	37,824.96	85,781.70	90,668.09	89,912.00	93,991.00

FUND 101 General Fund		6 months 2015		2015		2016	
	Diff YTD to Bud	YTD		Budget		Budget	
Health Services							
101-54100-290	Other contractual services	19,876.43	18,123.57	36,876.00	36,443.58	38,000.00	38,000.00
101-54100-390	Other supplies and exp- Dog ex	6,792.75	5,707.25	6,336.63	13,238.60	12,500.00	8,500.00
Total Health Services		26,669.18	23,830.82	43,212.63	49,682.18	50,500.00	46,500.00
Parks							
101-55200-111	Regular salaries/wages	38,730.85	27,369.15	54,202.50	53,440.97	66,100.00	55,985.00
101-55200-112	Over-time wages	1,260.00	-	1,108.36	1,275.30	1,260.00	1,040.00
101-55200-113	Part-time wages	2,500.37	599.63	2,732.40	2,594.27	3,100.00	3,000.00
101-55200-131	FICA	2,648.95	1,721.05	3,613.01	3,523.46	4,370.00	3,725.00
101-55200-132	Medicare	618.51	402.49	845.04	824.07	1,021.00	871.00
101-55200-210	Landscaping	5,000.00	-	2,955.07	4,239.01	5,000.00	5,000.00
101-55200-223	Water and sewer	924.00	276.00	1,960.50	1,377.80	1,200.00	1,200.00
101-55200-240	Repair and maintenance services	354.39	845.61	1,011.75	720.14	1,200.00	1,500.00
101-55200-290	Other contractual services	(31.40)	1,031.40	1,755.00	2,222.00	1,000.00	2,000.00
101-55200-350	R&M Park Equipment	2,431.52	68.48	22,727.51	2,421.89	2,500.00	2,000.00
101-55200-385	Grant exp - Kirkorian	-	-	-	-	-	-
101-55200-380	Grant exp- Forestry	-	-	-	4,824.00	-	-
101-55200-390	Other supplies and expense	3,852.40	3,147.60	3,268.39	2,783.73	7,000.00	5,000.00
Total Parks		58,269.59	35,461.41	96,179.53	80,246.64	93,751.00	81,321.00
Recreation Programs & Events							
101-55300-111	Regular wages	-	-	-	-	-	-
101-55300-131	FICA	-	-	-	-	-	-
101-55300-132	Medicare	-	-	-	-	-	-
101-55300-290	Other contractual services	1,000.00	-	277.17	1,006.26	1,000.00	500.00
Total recreation		1,000.00	-	277.17	1,006.26	1,000.00	500.00
Planning Commission Meetings							
101-56300-111	Regular salaries/wages	1,510.00	650.00	2,020.00	1,100.00	2,160.00	2,160.00
101-56300-131	FICA	94.70	40.30	125.25	68.20	135.00	135.00
101-56300-132	Medicare	22.50	9.50	29.47	16.05	32.00	32.00
101-56300-290	Other contractual services	-	-	-	-	-	-
101-56300-390	Other supplies and expense	-	-	-	-	-	-
Total Planning Commission Meetin		1,627.20	699.80	2,174.72	1,184.25	2,327.00	2,327.00
Board of Zoning							
101-56400-111	Regular salaries/wages	-	-	-	-	-	-
101-56400-131	FICA	-	-	-	-	-	-
101-56400-132	Medicare	-	-	-	-	-	-
Total Zoning exp		-	-	-	-	-	-

FUND 101 General Fund							
	Diff YTD to Bud	6 months 2015 YTD	Actual 2013	Actual 2014	2015 Budget	2016 Budget	
Economic development							
101-56700-111	Regular salaries/wages	1,440.00	-	510.00	-	1,440.00	1,440.00
101-56700-131	FICA	90.00	-	31.60	-	90.00	90.00
101-56700-132	Medicare	21.00	-	7.44	-	21.00	21.00
101-56700-290	Other contractual services	-	1,000.00	2,013.00	2,013.00	1,000.00	1,000.00
101-56700-400	Bad Debt Exp	-	-	-	-	-	-
101-56700-390	Other supplies and expense	-	-	-	-	-	-
	Total Economic development	1,551.00	1,000.00	2,562.04	2,013.00	2,551.00	2,551.00
Police Commission							
101-56800-111	Wages	360.00	240.00	540.00	300.00	600.00	600.00
101-56800-131	FICA	23.12	14.88	42.78	18.60	38.00	38.00
101-56800-132	Medicare	4.48	3.52	10.11	4.40	8.00	8.00
101-56800-210	Professional Services	-	-	-	-	-	-
101-56800-390	Other Supplies	-	-	-	-	-	-
	Total Police Commission	387.60	258.40	592.89	323.00	646.00	646.00
Other Expenses							
101-58200-620	Interest	-	-	-	-	-	-
101-59301-900	Trans to Debt Service	-	-	-	-	-	-
101-69401-900	Transfer out to 401	-	-	7,000.00	9,000.00	-	-
101-69403-900	Transfer out to 218	-	-	-	-	-	-
101-69404-900	Transfer to Fund 301	-	-	-	-	-	-
101-69402-900	Transfer out to 402	-	-	45,000.00	-	-	-
	Total Other	-	-	52,000.00	9,000.00	-	-
	TOTAL FUND EXPENDITURE	2,037,743.71	1,969,921.29	3,995,853.30	3,929,281.88	4,007,665.00	4,087,675.00
	TOTAL FUND REVENUE	1,139,863.49	2,868,656.51	4,133,817.11	4,003,949.32	4,008,520.00	4,088,389.00
	NET REVENUES OVER EXP:	(897,880.22)	898,735.22	137,963.81	74,667.44	855.00	714.00

				FOR NOTICE OF PUBLIC HEARING		
				2015		2016
				Budget	Budget	Budget
Expenditures						
Gen Gov				736,375.00		764,552.00
Public Safety				2,349,524.00		2,387,061.00
Public Works				771,637.00		802,863.00
Health and Human Services				50,500.00		46,500.00
Culture Rec & Ed				94,751.00		81,821.00
Conserv and Dev				4,878.00		4,878.00
Capital Outlay						
Other Fin Sources						-
Total				4,007,665.00		4,087,675.00
Revenues						
Prop Tax Levy						2,261,434.00
Special Assessments						500.00
Intergov Revenue						1,339,605.00
License and Permits						230,000.00
Fines, Forfts & Penalties						130,000.00
Public Charges						8,150.00
Intergov Charges						30,000.00
Misc Rev						16,500.00
Other Rev						72,200.00
Total						4,088,389.00
Diffs						(714.00)
assume no growth						
	Fund Bal	Use Jan 1, 2013	2015	2015	2015	
	Jan 1 2015		Revenues	Expenditures	Taxes	
General Fund	485,490	Page 10	-	4,007,665		
Other Gov funds	6,540,164	Page 10	-	-		
Debt Srv # 301	21,596		707,636.00	702,177.00	703,266.00	
Enterprise	9,189,971	page 14 fin stateme	2,233,000	2,199,978		
Total	16,237,221	-	2,940,636	6,909,820		
Other Gov funds						
	203		4,715,281.00	1,734,720.00	4,949,281.00	
	210		145,000.00	122,179.00		
	214		15,000.00	15,000.00		
	215		1,000.00	-		
	218		1,500.00	1,500.00		
	219		1,500.00	1,500.00		
	221		315,370.00	247,365.00		
	301		707,636.00	702,177.00		
	303		1,549,722.00	1,549,722.00		
	401		155,000.00	151,000.00		
	402		20,000.00	20,000.00		
	403		-	-		
	404		3,500,000.00	3,500,000.00		
Total	6,540,164		11,127,009.00	8,045,163.00		
	less 301		10,419,373.00	7,342,986.00		
	601		-	-		
	602		2,233,000.00	2,199,978.00		
Total Enterprise	9,189,971		2,233,000.00	2,199,978.00		

FUND 203

SPECIAL REVENUE FUND

TID # 3

FUND 203 SPECIAL REV FUND TID#3							
	Diff YTD to BUD	6 months 2014 YTD	Actual 2013	Actual 2014	2015 Budget	2016 Budget	
Taxes							
203-41120-000	Tax increments	1,285,297.24	3,072,119.76	4,172,856.36	4,546,192.64	4,357,417.00	4,949,281.00
203-41900-000	Property Tax Chargebacks	(198,804.00)	(131,396.00)	(132,588.98)	205,940.74	(330,000.00)	(310,000.00)
	Total Taxes	1,086,693.24	2,940,723.76	4,040,267.38	4,752,133.38	4,027,417.00	4,639,281.00
Special Assessments							
203-42600-000	Grading	-	-	-	-	-	-
	Total Special Assessments	-	-	-	-	-	-
Exempt Computer Aid							
203-43430-000	Exempt Computer Aid	35,000.00	-	72,953.00	85,750.00	35,000.00	75,000.00
	Total Exempt Computer Aid	35,000.00	-	72,953.00	85,750.00	35,000.00	75,000.00
Misc. Revenue							
203-48100-000	Interest revenues	4,983.95	16.05	5,259.42	4,571.32	5,000.00	-
203-49300-000	Fund Bal Applied	-	-	1,400,000.00	-	-	0
203-48600-00	Misc Rev	(59,054.59)	60,054.59	72,913.80	0.28	1,000.00	1,000.00
203-48130-000	Interest on special assessment	-	-	-	-	-	-
	Total Misc. Revenue	(54,070.64)	60,070.64	1,478,173.22	4,571.60	6,000.00	1,000.00
	TOTAL FUND REVENUE	1,067,622.60	3,000,794.40	5,591,393.60	4,842,454.98	4,068,417.00	4,715,281.00
EXPENSES							
Legal Expenditures							
203-51300-290	Other Contractual-Invest	-	-	566.86	150.00	-	-
203-51300-210	Professional services	13,308.85	36,691.15	54,369.91	52,185.01	50,000.00	65,000.00
	Total Legal Expenditures	13,308.85	36,691.15	54,936.77	52,335.01	50,000.00	65,000.00
Village Administrator							
203-51410-111	Regular salaries/wages	-	-	-	-	-	-
203-51420-113	Part-time wages	-	-	-	-	-	-
203-51410-116	Vacation	-	-	-	-	-	-
203-51410-117	Sick pay	-	-	-	-	-	-
203-51410-131	FICA	-	-	-	-	-	-
203-51410-132	Medicare	-	-	-	-	-	-
203-51410-133	Pension	-	-	-	-	-	-
203-51410-134	Health insurance	-	-	-	-	-	-
203-51410-136	FLEX	-	-	-	-	-	-
203-51410-390	Other supplies and expense	-	-	-	-	-	-
	Total Village Administrator	-	-	-	-	-	-
Village Clerk							
203-51420-111	Regular salaries/wages	6,390.37	4,559.63	9,731.58	10,024.07	10,950.00	11,100.00
203-51420-113	Wages- Part-time	1,049.79	825.21	1,785.60	1,543.05	1,875.00	1,900.00
203-51420-115	Holiday	(124.81)	124.81	40.38	-	-	-
203-51420-116	Vacation	(351.82)	351.82	646.08	719.86	-	-
203-51420-117	Sick pay	-	-	121.14	20.39	-	-
203-51420-131	FICA	484.65	410.35	830.58	898.64	895.00	905.00
203-51420-132	Medicare	117.03	95.97	194.21	210.06	213.00	213.00
203-51420-133	Pension	772.80	757.20	1,469.82	1,492.08	1,530.00	1,555.00
203-51420-134	Health insurance	1,376.12	1,306.88	3,556.51	2,466.39	2,683.00	2,950.00
203-51420-136	FLEX	12.04	73.96	88.79	88.84	86.00	90.00
203-51420-210	Professional services	-	-	-	-	-	-
203-51420-390	Other supplies and expense	-	-	-	-	-	-
	Total Village Clerk	9,726.17	8,505.83	18,464.69	17,463.38	18,232.00	18,713.00
Accounting							
203-51510-111	Regular salaries/wages	3,360.84	2,499.16	5,227.77	5,345.68	5,860.00	7,450.00
203-51510-115	Holiday	-	-	21.64	21.88	-	-
203-51510-115	Misc Inc	-	22.32	-	-	-	-
203-51510-116	Vacation	(156.24)	156.24	397.58	356.80	-	-
203-51510-117	Sick pay	-	-	-	13.81	-	-
203-51510-131	FICA	217.54	188.46	390.55	411.15	406.00	390.00
203-51510-132	Medicare	50.98	44.02	91.30	96.11	95.00	117.00
203-51510-133	Pension	341.52	333.48	647.04	657.24	675.00	363.00
203-51510-134	Health insurance	1,362.10	1,287.90	65.64	2,433.39	2,650.00	2,875.00
203-51510-136	FLEX	(3.22)	83.22	-	79.15	80.00	90.00
203-51510-210	Professional services	35,750.00	4,250.00	17,650.00	20,772.66	40,000.00	40,000.00
203-51510-390	Other supplies and expense	-	-	-	-	-	-
	Total Accounting	40,823.52	8,864.80	24,491.52	30,187.87	49,766.00	51,285.00
Mass Transit							
203-56700-290	Other contractual services	-	-	-	-	-	-
203-53520-290	Other contractual services	50,000.00	-	53,819.00	37,623.60	50,000.00	50,000.00
	Total Mass Transit	50,000.00	-	53,819.00	37,623.60	50,000.00	50,000.00
203-59240-900	Capital Projects	-	-	-	-	-	-
Debt Service Funds							
203-59240-900	Cap projects fund	-	-	1,400,000.00	-	-	-
203-59230-900	Debt Service Funds	-	2,077,405.00	3,765,700.00	3,447,254.00	2,077,405.00	1,549,722.00
	Total Debt Service Funds	-	2,077,405.00	5,165,700.00	3,447,254.00	2,077,405.00	1,549,722.00
	TOTAL FUND EXPENDITURES	113,958.54	2,131,466.78	5,317,411.98	3,584,863.86	2,245,403.00	1,734,720.00
	TOTAL FUND REVENUES	1,067,622.60	3,000,794.40	5,591,393.60	4,842,454.98	4,068,417.00	4,715,281.00
	NET REVS OVER EXPS	953,664.06	869,327.62	273,981.62	1,257,591.12	1,823,014.00	2,980,561.00
59230= from bond issues offset in 303-49230							

FUND 210

TRAIN DEPOT FUND

FUND 210 TRAIN DEPOT							
		-	6 months 2014			2015	2016
		Diff YTD to BUD	YTD			Budget	Budget
Intergovernmental Revenues							
210-43610-000	Amtrak Expense Sharing Revenue	38,826.56	36,173.44	78,224.40	69,561.75	75,000.00	75,000.00
210-43510-000	State Grants	-	-	-	-	-	-
210-48200-000	Rent	-	-	-	-	-	-
210-48300-000	Sales	-	-	-	-	-	-
210-48400-000	Parking Revenue	30,116.52	39,883.48	73,609.40	84,151.35	70,000.00	70,000.00
	TOTAL FUND REVENUE	68,943.08	76,056.92	151,833.80	163,713.10	145,000.00	145,000.00
Expenditures							
210-52300-290	Other contractual services	35,907.29	24,092.71	52,211.82	41,156.60	60,000.00	60,000.00
210-52300-390	Other supplies and expense	30,190.46	24,809.54	49,398.54	50,743.28	55,000.00	55,000.00
	Total Expenditures	66,097.75	48,902.25	101,608.36	91,899.88	115,000.00	115,000.00
210-59220-000	Transfer to General Fund	-	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00
Maint of Depot							
210-62832-111	Regular salaries/wages	1,355.83	2,644.17	3,258.08	4,332.25	4,000.00	4,539.00
210-62832-112	Over-time wages	85.00	-	74.22	-	85.00	85.00
210-62832-113	Part-time wages	-	-	46.00	98.66	-	-
210-62832-131	FICA	92.29	162.71	208.33	273.62	255.00	287.00
210-62832-132	Medicare	21.95	38.05	48.72	63.99	60.00	68.00
	Total Maint of Depot	1,555.07	2,844.93	3,635.35	4,768.52	4,400.00	4,979.00
	TOTAL FUND EXPENDITURES	67,652.82	53,947.18	107,443.71	98,868.40	121,600.00	122,179.00
	NET REVS OVER EXPS	1,290.26	22,109.74	44,390.09	54,844.70	23,400.00	22,821.00

FUND 214

FIREWORKS FUND

FUND 214 FIREWORKS							
		-	6 months 2014	Actual	Actual	2015	2016
		Diff YTD to BUD	YTD	2013	2014	Budget	Budget
	Revenues						
214-48500-000	Donations	12,725.00	2,275.00	23,762.39	20,822.36	15,000.00	15,000.00
214-48600-000	Misc Revenue	-	-				
214-48700-000	Raffle Sales	-	-				
214-49210-000	Transfer in from General Fund	-	-				
214-49300-000	Fund Balance Applied	-	-				
	Total Fund Revenue	12,725.00	2,275.00	23,762.39	20,822.36	15,000.00	15,000.00
	Expenditures						
214-59220-900	Transfer to Fund 101 (Parks)	5,000.00				5,000.00	-
214-55300-290	Other contractual services	8,328.17	1,671.83	21,110.18	21,717.24	10,000.00	15,000.00
	Total Expenditures	13,328.17	1,671.83	21,110.18	21,717.24	15,000.00	15,000.00
	Net revenues over Expenditures	(603.17)	603.17	2,652.21	(894.88)	-	-

FUND 215

PARK IMPACT FEES FUND

FUND 215 PARK IMPACT FEES							
		FUND 215	Park Impact				
		Diff YTD to BUD	6 months 2014 YTD	Actual 2013	Actual 2014	2015 Budget	2016 Budget
215-46720-000	Revenues						
215-48100-000	Park Impact Fees	1,000.00	-	-	5,000.00	1,000.00	1,000.00
215-49300-000	Interest Revenue	(3.02)	3.02	23.44	4.39		
215-48500-000	Fund Bal Applied	-	-	31,000.00			
	Donations	-	-				
	Total fund revenue	996.98	3.02	31,023.44	5,004.39	1,000.00	1,000.00
215-55300-290	Expenditures						
215-57210-810	Other contractual services	-	-				
215-57510-820	Purchase Equipment	-	-				
215-57510-830	Purchase walkways	-	-	25,227.74	-		
215-55300-390	Construct building	-	-				
	Other supplies and expense	-	-				
	Total expenses	-	-	25,227.74	-	-	-
	Net revenues over Exps	996.98	3.02	5,795.70	5,004.39	1,000.00	1,000.00

FUND 218

BEAUTIFICATION

COMMITTEE FUND

FUND 218 BEAUTIFICATION							
		-	6 months 2014	Actual	Actual	2015	2016
		Diff YTD to BUD	YTD	2013	2014	Budget	Budget
218-48500-000	Revenues						
218-49300-000	Donations	(5,810.00)	6,810.00	1,862.00	735.00	1,000.00	1,000.00
218-49220-000	Fund Bal Applied	-	500.00	1,000.00	500.00	500.00	500.00
	Trans from General fund	-	-				
	Total Revenues	(5,810.00)	7,310.00	2,862.00	1,235.00	1,500.00	1,500.00
218-52300-390	Expenses						
	Other supplies and expense	779.62	720.36	1,230.65	1,132.59	1,500.00	1,500.00
	Net revenues over exps	(6,589.62)	6,589.62	1,631.35	102.41	-	-

FUND 219

IRON HORSE FUND

FUND 219 IRON HORSE							
		-	6 months 2014	Actual	Actual	2014	2014
		Diff YTD to BUD	YTD	2013	2014	Budget	Budget
219-48500-000	Revenues						
219-49210-000	Donations	1,372.67	127.33	6,460.54	4,874.40	1,500.00	1,500.00
	Transfer in from General Fund	-	-				
		-					
219-55300-390	Expenses						
219-59220-905	Other supplies and expense	1,278.39	221.61	5,018.58	3,335.34	1,500.00	1,500.00
	Transfer to Beautification			500.00			
	Net revenues over exps	94.28	(94.28)	941.96	1,539.06	-	-

FUND 221

STORM WATER FUND

FUND 221 STORMWATER							
		-	6 months 2014	Actual	Actual	2015	2016
		Diff YTD to BUD	YTD	2013	2014	Budget	Budget
221-42900-000	Revenues						
221-46400-000	Special Assessments	-	3,295.00	5,621.16	4,793.32	3,295.00	3,295.00
221-48130-000	Stormwater Management Fees	244,000.00	-	243,440.00	243,831.36	244,000.00	251,000.00
221-48500-000	Interest on Special Assessment	(0.98)	1,075.98	1,645.98	1,287.02	1,075.00	1,075.00
221-49100-00	sale of rain barrels	-	-	1,824.00	-	564.00	-
221-48600-000	Proceeds from LT Debt	-	-	390,000.00	210,000.00	-	-
221-49300-000	Misc rev	-	-	-	4,070.91	-	-
	Fund Balance Applied	-	-	-	-	-	-
	Total revenues	243,999.02	4,370.98	642,531.14	464,546.61	248,370.00	255,370.00
	Exps						
221-53440-210	Other Supplies and Exp						
221-53440-240	Outside Services Employed	47,047.45	7,952.55	32,611.12	93,374.17	55,000.00	55,000.00
221-53440-290	R&M Equipment	3,941.86	1,058.14	5,842.28	2,755.12	5,000.00	5,000.00
221-53440-330	Other contractual services	3,000.00	-	6,991.31	8,157.89	3,000.00	5,000.00
221-53440-350	Travel/Training/Education/Mtgs	-	-	-	-	-	-
221-53440-295	Theama Grant	(1,085.00)	1,085.00	-	-	-	-
221-53440-390	Vehicle Fuel Expense	4,532.02	1,467.98	4,734.95	4,825.91	6,000.00	6,000.00
221-53440-392	Other supplies and expense	9,407.60	592.40	9,805.25	1,995.73	10,000.00	5,000.00
221-53440-395	Storm water Repair & Maintenance	30,050.55	2,949.45	-	1,476.03	33,000.00	20,000.00
221-53440-400	Municipal Flood Control-Theama	-	85,587.20	-	-	-	-
	Rain Barrel exp	-	-	2,186.06	62.97	-	-
221-53440-530	Lease and rental payments	-	-	-	-	-	-
	Total	96,894.48	100,692.72	62,170.97	112,647.82	112,000.00	96,000.00
221-58100-610	Principal	-	65,000.00	45,000.00	55,000.00	65,000.00	85,000.00
221-58100-611	Principle- Sweeper	-	-	20,536.75	21,684.32	-	-
221-58200-620	Interest	7,965.00	10,021.00	18,364.45	22,248.75	17,986.00	19,113.00
221-58200-690	Fees	-	128.00	-	-	-	-
221-58200-700	Discount	-	-	(194.00)	1,470.00	-	-
221-58200-621	Interest- Sweeper	-	-	2,359.25	1,211.68	-	-
	Total Principle and Interest	7,965.00	75,149.00	86,066.45	101,614.75	82,986.00	104,113.00
	Transfers						
221-59210-900	Transfer out to General Fund	-	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
221-59500-900	Payment to refund Bond escrow	-	-	393,677.00	-	-	-
221-59301-900	Transfer to Debt Service Fund	-	-	-	-	-	-
	Total Transfers	-	10,000.00	403,677.00	10,000.00	10,000.00	10,000.00
	Supervision- Engineer						
221-62820-111	Regular salaries/wages	5,924.84	3,560.16	4,890.15	5,630.68	9,505.00	9,650.00
221-62820-115	Misc income	(73.08)	73.08	21.45	21.66	-	-
221-62820-116	Vacation	-	-	520.11	878.11	-	-
221-62820-117	Sick pay	-	-	48.26	13.54	-	-
221-62820-131	FICA	389.80	230.20	378.46	450.30	620.00	670.00
221-62820-132	Medicare	91.14	53.86	88.51	105.35	145.00	160.00
221-62820-133	Pension	(170.82)	600.82	641.28	651.00	430.00	1,110.00
221-62820-134	Health insurance	27.00	944.00	785.70	1,603.16	971.00	1,050.00
221-62820-136	FLEX	27.90	2.10	315.64	28.66	30.00	60.00
	Total Supervision	6,216.78	5,484.22	7,689.56	9,382.46	11,701.00	12,700.00
	Maint of S/W Sysytem						
221-62832-111	Regular salaries/wages	18,314.59	6,685.41	20,281.17	17,329.42	25,000.00	18,155.00
221-62832-112	Over-time wages	230.47	19.53	220.41	-	250.00	500.00
221-62832-113	Part-time wages	(112.75)	112.75	64.40	176.51	-	230.00
221-62832-131	FICA	1,129.47	420.53	1,261.43	1,088.23	1,550.00	1,140.00
221-62832-132	Medicare	266.63	98.37	295.05	254.54	365.00	267.00
221-62832-133	Pension	607.64	607.36	1,243.09	1,214.72	1,215.00	1,340.00
221-62832-134	Health insurance	1,150.82	1,414.18	2,389.28	2,656.99	2,565.00	2,800.00
221-62832-136	FLEX	59.09	60.91	187.30	155.11	120.00	120.00
	Total Hrly wages	21,645.96	9,419.04	25,942.13	22,875.52	31,065.00	24,552.00
	TOTAL EXPENSES	132,722.22	200,744.98	585,546.11	256,520.55	247,752.00	247,365.00
	TOTAL REVENUE	243,999.02	4,370.98	642,531.14	464,546.61	248,370.00	255,370.00
	NET REVENUE OVER EXPS	111,276.80	(196,374.00)	56,985.03	208,026.06	618.00	8,005.00

FUND 301

DEBT SERVICE FUND

FUND 301 DEBT SERVICE							
		6 months 2014	Actual	Actual	2015	2016	
	Diff YTD to BUD	YTD	2013	2014	Budget	Budget	
Revenues							
301-41110-000	General property taxes	663,459.00	-	631,504.00	644,135.00	663,459.00	703,266.00
301-42900-000	Interest revenues	-	-	2,666.31	37.19		
301-48100-000	Interest revenues	-	-				
301-48130-000	Special Assessments	(10,003.79)	14,373.79	24,601.94	20,047.77	4,370.00	4,370.00
301-48200-000	Miscellaneous Revenues	(0.75)	0.75				
301-49100-000	Proceeds of long-term debt	-	-	1,755,000.00	-		
301-49210-000	Trans from Gen fund	-	-				
301-49500-000	Proceeds from Refunding Bond	-	-				
301-49300-000	Fund balance applied	-	-				
	Total revenues	653,454.46	14,374.54	2,413,772.25	664,219.96	667,829.00	707,636.00
Expenses							
301-58100-610	Principal	-	534,350.00	478,000.00	509,350.00	534,350.00	566,411.00
301-58200-620	Interest	59,243.72	68,838.28	155,409.16	142,823.22	128,082.00	135,766.00
301-58200-690	Fees	(3,222.00)	3,222.00		1,400.00		
301-58200-700	Discount	-	-	(977.62)	-		
301-59210-900	General Fund	-	-				
301-59220-900	Special Revenue Funds	-	-				
301-59240-900	Capital Projects Funds	-	-				
301-59500-900	Payment to Refunded Bond	-	-	1,773,462.82			
301-59260-000	Enterprise Funds	-	-				
	Total expenses	56,021.72	606,410.28	2,405,894.36	653,573.22	662,432.00	702,177.00
	Net revenues over expenses	597,432.74	(592,035.74)	7,877.89	10,646.74	5,397.00	5,459.00

FUND 303

DEBT SERVICE TID # 3 FUND

FUND 303 DEBT SERVICE TID #3							
			6 months 2014	Actual	Actual	2015	2016
	Diff YTD to BUD		YTD	2013	2014	Budget	Budget
Revenues							
303-49210-000	Transfers from General Fund	-	-				
303-49500-000	Proceeds from refund bonds	-	-				
303-49220-000	Transfers from Special Revenue	-	2,077,405.00	3,765,700.00	3,447,254.00	2,077,405.00	1,549,722.00
303-49230-000	Transfer to TIF C/P	-	-				
	Total revenues	-	2,077,405.00	3,765,700.00	3,447,254.00	2,077,405.00	1,549,722.00
	4922 is from bond issues trans to 203-59230-900						
Expenses							
303-58100-610	Principal	1,040,000.61	791,470.39	3,448,389.00	3,093,767.13	1,831,471.00	1,435,000.00
303-58200-620	Interest	70,826.35	175,107.65	310,425.88	342,312.71	245,934.00	114,722.00
303-58300-630	Payment to Escrow Agent	-	-				
303-58200-700	Discount	-	-				
303-59500-900	Payment to refunded bond escrow	-	-				
303-58200-690	Fees	-	-		0.06		
	Total exps	1,110,826.96	966,578.04	3,758,814.88	3,436,079.90	2,077,405.00	1,549,722.00
	Net revenues over expenses	(1,110,826.96)	1,110,826.96	6,885.12	11,174.10	-	-

FUND 401

CAPITAL PROJECTS FUND

FUND 401 CAPITAL PROJECTS FUND							
		6 months 2015	Actual	Actual	Budget	Budget	
	Diff YTD to BUD	YTD	2013	2014	2015	2016	
Misc Revenues							
401-47231-000	intergov't charges - transport	-	-	-	-	-	-
401-42300-000	Street Improvements	(8,763.85)	43,763.85	33,851.05	29,024.30	35,000.00	30,000.00
401-42500-000	Sidewalks	-	-	-	-	-	-
401-43210-000	Federal Grants- Public Safety	-	-	-	-	-	-
401-43520-000	State Grants Public Safety	-	-	-	-	-	-
401-48100-000	Interest revenues	(10.37)	10.37	17.36	15.03	-	-
401-48130-000	Interest on Spec. Assessments	(84.31)	84.31	5,159.19	11,191.75	-	-
401-48500-000	Donations	-	-	-	-	-	-
401-48300-000	Property sales	-	-	-	-	-	-
401-48400-000	Insurance Recoveries	-	-	-	-	-	-
401-48600-000	Misc Revenue	-	-	-	1.34	-	-
401-49210-000	Trans from Gen fund	-	-	7,000.00	9,000.00	-	-
401-49260-000	Trans from water utility	-	-	-	-	-	-
401-49220-000	Trans from special rev	-	-	-	-	-	-
401-49230-000	Trans from debt service	-	-	-	-	-	-
Other Financing Sources							
401-49300-000	Fund balance applied	-	40,000.00	55,782.00	82,000.00	40,000.00	125,000.00
Total Revenues		(8,858.53)	83,858.53	101,809.60	131,232.42	75,000.00	155,000.00
Highway and Streets							
401-57210-810	Law Enforce equipment	-	-	-	-	-	-
401-57210-820	Law Enforce Outlay	-	-	35,971.25	72,516.45	-	80,000.00
401-57324-810	General highway equipment	-	-	-	-	-	-
401-57324-821	General highway outlay	-	-	-	-	-	-
Total Highway Equipment		-	-	35,971.25	72,516.45	-	80,000.00
Highway and Streets							
401-57331-820	Highway and street equipment	5,000.00	-	3,249.98	24,786.47	5,000.00	5,000.00
401-57331-821	Highway and street outlay	5,000.00	-	4,629.70	5,167.95	5,000.00	5,000.00
Total Highway and Streets		10,000.00	-	7,879.68	29,954.42	10,000.00	10,000.00
FIRE							
401-57220-810	Capital Equipment	49,999.76	0.24	32,850.34	66,795.00	50,000.00	50,000.00
Village Hall							
401-57140-810	Capital Equipment	5,517.40	482.60	-	2,404.98	6,000.00	6,000.00
401-57140-820	Gen Bldg Outlay	1,000.00	-	-	-	1,000.00	1,000.00
401-57140-830	Emergency Mngt	4,000.00	-	314.70	948.10	4,000.00	4,000.00
401-57140-815	Gen Bldg - Equip- Generator	-	-	-	-	-	-
Total Village Hall		10,517.40	482.60	314.70	3,353.08	11,000.00	11,000.00
Parks							
401-57620-810	Parks Equipment	-	-	-	-	-	-
Sidewalks							
401-57344-820	Sidewalk outlay	-	-	-	-	-	-
Street Lighting							
401-57342-820	Street Lighting Outlay	-	-	-	-	-	-
Total Fund Expenditures		70,517.16	482.84	77,015.97	172,618.95	71,000.00	151,000.00
Net Revenues over Expenditures		(79,375.69)	83,375.69	24,793.63	(41,386.53)	4,000.00	4,000.00

FUND 402

SIDEWALKS FUND

FUND 402 SIDEWALK							
		-	6 months 2015	Actual	Actual	Budget	Budget
		Diff YTD to BUD	YTD	2013	2014	2015	2016
Revenues							
402-42500-000	Sidewalks	(2,972.96)	9,472.96	6,302.77	1,815.97	6,500.00	6,000.00
402-48130-000	Interest- Assessments	-	-	7.18	-		
402-48600-000	Misc Revenue	-	-		188.98		
402-49401-000	Trans from Cap Projects	-	-				
402-49300-000	Fund bal applied	-	13,500.00		8,500.00	13,500.00	14,000.00
402-49402-000	Trans from General Funds	-	-	45,000.00			
	Total Revenues	(2,972.96)	22,972.96	51,309.95	10,504.95	20,000.00	20,000.00
Expenditures							
402-57344-820	Sidewalk outlay	20,000.00	-	17,346.00	13,434.00	20,000.00	20,000.00
	Net Revenues over Expenditures	(22,972.96)	22,972.96	33,963.95	(2,929.05)	-	-

FUND 403

CAPITAL PROJECTS TID # 3 FUND

FUND 403 CAPITAL PROJECTS FUND TID #3							
		-	6 months 2015	Actual	Actual	Budget	Budget
		Diff YTD to BUD	YTD	2013	2014	2015	2016
Revenues							
403-48600-000	Misc Revenue	0.50	(0.50)				
403-48100-000	Interest	-	-	1,011.00	167.00		
403-49100-000	Proceeds from Long Term Debt	-	-	-	-		
403-49240-000	Trans from Cap projects	100,000.00	-	1,400,000.00		100,000.00	0
403-49300-000	Fund Balance Applied	-	-	1,700,000.00	600,000.00	-	-
	Total Revenues	100,000.50	(0.50)	3,101,011.00	600,167.00	100,000.00	-
Expenditures							
403-57331-820	Capital Improvements	100,000.00	-	502.00	280.00	100,000.00	-
403-57332-820	Project Green	-	-	2,992,371.66	9,048.38	-	-
403-57700-820	Cons & Dev outlay	-	-				
403-58200-690	Fees	-	-				
	Total Expenditures	100,000.00	-	2,992,873.66	9,328.38	100,000.00	-
	Net Revenues over Expenditures	0.50	(0.50)	108,137.34	590,838.62	-	-

FUND 404

CAPITAL PROJECTS

BORROWED FUND

FUND 404 CAPITAL PROJECTS BORROWED FUND							
		-	6 months 2015	Actual	Actual	Budget	Budget
	Misc Revenues	Diff YTD to BUD	YTD	2013	2014	2015	2016
404-41110-000	General property taxes	-	-				
404-48100-000	Interest revenues	(380.83)	380.83	(896.07)	552.77		
		-					
		-					
		-					
	Other Financing Sources	-					
404-49100-000	Proceeds of long-term debt	(273,971.00)	788,971.00	205,000.00	360,000.00	515,000.00	3,500,000.00
404-49401-900	Trans from Gen Cap Projects Fu	-	-				
404-49999-000	Transfer in	-	-				
404-49300-000	Fund Balance applied	-	435,000.00	200,000.00	380,000.00	435,000.00	-
	Total Revenue	(274,351.83)	1,224,351.83	404,103.93	740,552.77	950,000.00	3,500,000.00
	Expenditures						
	Highway Equipment						
404-57140-810	Roof/HVAC	-	-	(27,975.45)	-		
404-57324-810	General highway equipment	-	-				
404-57324-821	General highway improvements	-	-				
404-57327-810	Highway garage equipment	-	-				200,000.00
		-	-				
	Highway and Streets						
404-57331-820	Street improvements	901,152.00	48,848.00	5,720.50	45,083.96	950,000.00	800,000.00
404-57331-821	Street improvements	-	-				
404-57331-822	95th Street rehab	17,059.47	(17,059.47)		237,025.65		
404-57331-823	Village parking lots	(21,777.39)	21,777.39		53,357.36		
404-57331-824	DPW Garage	-	-				2,500,000.00
404-57342-820	Street lighting improvements	-	-				
404-57710-820	Housing improvements	-	-				
404-57410-820	Sanitary Sewer Improvements	-	-				
	Capital Outlay						
404-58200-620	Interest	-	-	1,479.06	9,848.00		
404-58200-700	Discount	-	-	(1,336.57)	2,520.00		
	Total Expenditures	896,434.08	53,565.92	(22,112.46)	347,834.97	950,000.00	3,500,000.00
	Net Revenues over Expenditures	(1,170,785.91)	1,170,785.91	426,216.39	392,717.80	-	-

FUND 601

WATER UTILITY FUND

FUND 601 WATER UTILITY FUND							
		-	6 months 2015	Actual	Actual	Budget	Budget
		Diff YTD to BUD	YTD	2013	2014	2015	2016
Revenues							
Metered sales							
601-42001-000	Residential	-	-				
601-42002-000	Commercial	-	-				
601-42003-000	Industrial	-	-				
Misc Revenues							
601-48100-000	Interest revenue	-	-				
601-43064-000	Other sales	-	-				
601-48130-000	Interest on Special assessment	-	-	69.18	46.12		
601-49230-000	Transfers from Debt Service	-	-				
601-48471-000	Misc service rev	-	-		0.13		
601-48474-000	Other water revenues	-	-			-	-
	Total Fund Revenue	-	-	69.18	46.25	-	-
Expenditures							
601-61427-620	Interest on long-term debt	-	-				
601-61428-690	Amortization of debt discount	-	-				
601-69401-900	Trans to fund 401	-	-				
601-61602-390	Other supplies and expense	-	-	381.00			
601-61605-350	Maintenance of water source pl	-	-				
601-61904-390	Uncollectible Accounts	-	-				
	Total Expenditures	-	-	381.00	-	-	-
	Net Revenues over Expenditures	-	-	(311.82)	46.25	-	-

FUND 602

SEWER UTILITY FUND

FUND 602 SEWER UTILITY FUND							
		-	6 months 2015	Actual	Actual	Budget	Budget
	Revenue	Diff YTD to BUD	YTD	2013	2014	2015	2016
	Metered Sales to General Customers						
602-42001-000	Residential	637,839.80	612,160.20	1,148,804.63	1,190,090.96	1,250,000.00	1,230,000.00
602-42002-000	Commercial	103,111.64	96,888.36	155,994.30	168,860.48	200,000.00	200,000.00
602-42100-000	Contributions from Developers	-	-	-	-	-	-
602-42003-000	Industrial	107,285.38	167,714.62	269,477.32	317,671.09	275,000.00	330,000.00
	Total Metered Sales	848,236.82	876,763.18	1,574,276.25	1,676,622.53	1,725,000.00	1,760,000.00
	Other sales						
602-43064-000	Other sales to public authorit	198,972.44	211,027.56	410,633.58	419,029.78	410,000.00	425,000.00
602-43065-000	Hazardous Waste Receipts	2,753.59	4,146.41	4,595.79	6,906.44	6,900.00	8,000.00
	Total Other Sales	201,726.03	215,173.97	415,229.37	425,936.22	416,900.00	433,000.00
	Miscellaneous Revenue						
602-48100-000	Interest revenue	2,488.06	11.94	(443.78)	50.90	2,500.00	-
602-48130-000	Special Assessments Interest	302.42	(302.42)	417.18	302.42	-	-
602-48470-000	Penalties-Delinq-sewer	4,357.83	10,642.17	35,771.04	29,927.88	15,000.00	20,000.00
602-48474-000	Other sewer revenues	(2,142.65)	17,142.65	19,546.80	15,400.00	15,000.00	20,000.00
602-49100-000	Proceeds from long term debt	-	-	2,210,000.00	-	-	-
	Total Misc. Revenue	5,005.66	27,494.34	2,265,291.24	45,681.20	32,500.00	40,000.00
	Total Revenue	1,054,968.51	1,119,431.49	4,254,796.86	2,148,239.95	2,174,400.00	2,233,000.00

FUND 602 SEWER UTILITY FUND							
		6 months 2015					
Expenditures		Diff YTD to BUD	YTD				
602-61904-390	Uncollectible Accounts	-	-	(718.09)	798.17		
602-61905-390	Industrial repayments	-	-		101,455.63		
Depreciation expense							
602-62403-540	Depreciation expense	270,759.00	(130,759.00)	138,510.00	135,468.00	140,000.00	130,487.00
602-62403-541	Principal on long term Debt	-	195,650.00	2,197,000.00	165,650.00	195,650.00	200,000.00
	Total Depr Exp	270,759.00	64,891.00	2,335,510.00	301,118.00	335,650.00	330,487.00
Long Term Debt							
602-62427-620	Interest on long-term debt	31,600.20	34,372.80	65,781.80	84,981.61	65,973.00	61,110.00
602-62427-621	Interest on Clean Water Fund	(3,133.19)	27,725.19	63601.17	57,531.66	24,592.00	21,347.00
602-62427-700	Discount	-	-	-	-	-	-
602-62428-690	Amortization of debt discount	-	-	33,334.00	-	-	-
	Total Debt Exp	28,467.01	62,097.99	162,716.97	142,513.27	90,565.00	82,457.00
Supervision and Labor							
602-62820-111	Regular salaries/wages	16,324.54	12,180.46	17,790.44	19,546.86	28,505.00	28,950.00
602-62820-112	Over-time wages	-	-	-	-	-	-
602-62820-113	Part-time wages	-	-	-	-	-	-
602-62820-115	Misc wages	-	-	64.34	64.99	-	-
602-62820-116	Vacation	(219.26)	219.26	1,560.33	2,634.32	-	-
602-62820-117	Sick pay	-	-	144.78	40.62	-	-
602-62820-119	Other	-	-	-	-	-	-
602-62820-131	FICA	1,070.70	779.30	1,327.63	1,550.17	1,850.00	2,005.00
602-62820-132	Medicare	252.74	182.26	310.39	362.46	435.00	470.00
602-62820-133	Pension	(512.46)	1,802.46	1,923.84	1,953.00	1,290.00	3,330.00
602-62820-134	Health insurance	903.47	2,962.53	3,254.93	5,600.72	3,866.00	4,055.00
602-62820-136	FLEX	111.67	8.33	118.43	114.51	120.00	175.00
	Total Supervision and Labor	17,931.40	18,134.60	26,495.11	31,867.65	36,066.00	38,985.00
602-62821-221	Electric and Gas for pumping	1,953.71	1,546.29	2,845.02	3,338.95	3,500.00	3,500.00
Other supplies and expenses							
602-62827-390	Other operating sup-Equip repair	4,339.01	2,660.99	6,359.93	4,163.08	7,000.00	7,000.00
602-62827-391	CWFL amortization expense	-	-	-	-	-	-
602-62827-392	Racine Revenue Sharing Payment	-	139,911.00	121,489.00	123,619.00	139,911.00	146,286.00
602-62827-393	Principal on Clean Water Fund	27,724.83	216,130.17	204,323.15	210,145.27	243,855.00	246,862.00
	Total Other Supplies and Expense	32,063.84	358,702.16	332,172.08	337,927.35	390,766.00	400,148.00
Other supplies and expenses							
602-62828-131	FICA	-	-	-	-	-	-
602-62828-132	Medicare	-	-	-	-	-	-
602-62828-350	Vehicle Fuel Expense	7,028.78	971.22	3,215.12	3,721.48	8,000.00	6,000.00
602-62828-390	Other supplies and expenses	1,000.00	-	48.00	0	1,000.00	1,000.00
	Total Other Supplies and Expense	8,028.78	971.22	3,263.12	3,721.48	9,000.00	7,000.00
Maintenance of sewage collecti							
602-62831-111	Regular salaries/wages	10,284.78	8,615.22	15,208.84	14,643.32	18,900.00	15,345.00
602-62831-112	Over-time wages	683.34	231.66	791.21	524.37	915.00	430.00
602-62831-113	Part-time wages	175.00	-	156.4	28.83	175.00	75.00
602-62831-115	Misc wages	-	-	-	-	-	-
602-62831-116	Vacation	-	-	-	-	-	-
602-62831-117	Sick pay	-	-	-	-	-	-
602-62831-119	Other	-	-	-	-	-	-
602-62831-131	FICA	689.83	546.17	995.83	965.83	1,236.00	985.00
602-62831-132	Medicare	162.29	127.71	232.90	225.96	290.00	230.00
602-62831-350	Maintenance of sewage collecti	751,643.91	228,356.09	842,045.40	866,399.71	980,000.00	1,010,000.00
	Total Maint of Sewage	763,639.15	237,876.85	859,430.58	982,788.02	1,001,516.00	1,027,065.00
Maintenance of collection syst							
602-62832-111	Regular salaries/wages	-	-	242.90	74.91	-	-
602-62832-112	Over time	-	-	-	-	-	-
602-62832-131	FICA	-	-	15.06	4.64	-	-
602-62832-132	Medicare	-	-	3.52	1.09	-	-
602-62832-350	Maintenance of collection syst	101,792.10	18,207.90	94,381.75	87,654.35	120,000.00	150,000.00
	Total Maint of Collection	101,792.10	18,207.90	94,643.23	87,734.99	120,000.00	150,000.00
602-62834-350	Maint of General Plant	7,840.29	159.71	7,499.56	912.89	8,000.00	10,000.00

FUND 602 SEWER UTILITY FUND							
		6 months 2015				Budget	Budget
		Diff YTD to BUD	YTD			2015	2016
Accounting and Collection Labor							
602-62840-111	Regular salaries/wages	2,333.90	1,666.10	3,485.22	3,563.78	4,000.00	4,000.00
602-62840-112	Over-time wages	-	-	-	-	-	-
602-62840-113	Part-time wages	-	-	-	-	-	-
602-62840-115	Misc wages	(14.88)	14.88	14.42	14.58	-	-
602-62840-116	Vacation	(104.16)	104.16	265.03	237.87	-	-
602-62840-117	Sick pay	-	-	-	9.20	-	-
602-62840-119	Other	-	-	-	-	-	-
602-62840-131	FICA	149.38	125.62	260.31	274.07	275.00	260.00
602-62840-132	Medicare	34.60	29.40	60.87	64.11	64.00	61.00
602-62840-133	Pension	227.64	222.36	431.28	438.24	450.00	180.00
602-62840-134	Health insurance	943.16	886.64	98.64	1,677.13	1,830.00	1,960.00
602-62840-136	FLEX	7.80	52.20	-	52.80	60.00	60.00
	Total Account and Collection	3,577.44	3,101.56	4,615.77	6,331.78	6,679.00	6,521.00
Meter Reading							
602-62842-111	Regular salaries/wages	-	-	-	-	-	-
602-62842-131	FICA	-	-	-	-	-	-
602-62842-132	Medicare	-	-	-	-	-	-
	Total Meter Reading	-	-	-	-	-	-
602-62843-390	Uncollectible accounts	-	-	2.10	10.00	-	-
Admin and Gen Salaries							
602-62850-111	Regular salaries/wages	11,352.01	8,867.99	6,871.21	19,172.56	20,220.00	20,640.00
602-62850-112	Over-time wages	1,200.00	-	26.97	63.55	1,200.00	830.00
602-62850-113	Part-time wages	699.86	550.14	998.4	1,220.7	1,250.00	1,265.00
602-62850-115	Holiday	(83.21)	83.21	26.92	-	-	-
602-62850-116	Vacation	(234.56)	234.56	430.72	479.90	-	-
602-62850-117	Sick pay	(98.78)	98.78	128.69	316.82	-	-
602-62850-119	Other	-	-	-	-	-	-
602-62850-131	FICA	1,326.16	273.84	553.78	599.22	1,600.00	1,610.00
602-62850-132	Medicare	311.93	64.07	129.47	140.25	376.00	380.00
602-62850-133	Pension	1,567.72	1,532.28	979.93	3,018.48	3,100.00	3,150.00
602-62850-134	Health insurance	4,142.65	3,901.35	1,522.09	6,574.63	8,044.00	8,750.00
602-62850-136	FLEX	(105.91)	238.91	59.28	241.99	133.00	260.00
	Total Admin and Gen Salaries	20,077.87	15,845.13	11,727.46	31,828.10	35,923.00	36,885.00
602-62851-310	Office supplies and expenses	3,979.63	1,020.37	4,229.15	4,011.25	5,000.00	5,000.00
602-62852-210	Outside services employed	30,754.32	24,245.68	46,664.42	70,111.84	55,000.00	50,000.00
602-62853-510	Property insurance	7,000.00	3,000.00	6,000.00	6,000.00	10,000.00	15,000.00
Employee Pensions and Benefits							
602-62854-133	Pension	2,430.56	2,429.44	4,972.36	4,858.88	4,860.00	5,350.00
602-62854-134	Health insurance	4,598.60	5,656.40	9,556.43	10,627.35	10,255.00	11,120.00
602-62854-136	FLEX	231.89	243.11	484.02	428.89	475.00	460.00
	Total Employee Pensions and Benies	7,261.05	8,328.95	15,012.81	15,915.12	15,590.00	16,930.00
602-62856-290	Other contractual svcs	-	-	121.59	0	0	0
602-62856-390	Misc gen exp	-	-	-	0.98	-	-
602-62857-390	Rents	2,000.00	1,500.00	3,000.00	3,000.00	3,500.00	3,500.00
602-69402-900	Transfer out to General Fund	-	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
	Total Expenditures	1,307,125.59	839,629.41	3,935,230.88	2,151,385.47	2,146,755.00	2,203,478.00
	Total Revenues	1,054,968.51	1,119,431.49	4,254,796.86	2,148,239.95	2,174,400.00	2,233,000.00
	Total Revenue over Expenditures	(252,157.08)	279,802.08	319,565.98	(3,145.52)	27,645.00	29,522.00