

**ADMINISTRATOR'S PROPOSED**

**2015 BUDGET**

# **BUDGET MESSAGE**



2801 89<sup>th</sup> Street, Sturtevant Wisconsin USA 53177

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**INTEROFFICE MEMORANDUM**

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**DATE:** October 7, 2014  
**TO:** Honorable Village President and Village Trustees  
**FROM:** Mary Cole, Village Administrator  
**SUBJECT:** 2015 BUDGET MESSAGE

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**2015 BUDGET**

Before you tonight is the 2015 Budget. Before we start talking about 2015, it is important to take the time to reflect on the many accomplishments that occurred in the village in the year 2014.

We haven't experienced the amount of development that occurred in 2013. There were a few smaller projects that occurred, such as a small interior remodel at CREE, 9201 Washington Avenue. Kerry, Inc., 1751 Enterprise Drive, completed construction on the new building addition as well as an interior remodel. Marcus Theatre, 10411 Washington Avenue, and Lemman USA, 1860 Renaissance Blvd, completed interior remodels. Dunkin Donuts will be completing a remodel of the old Dairy Queen building at 9209 Durand Avenue. They are hopeful that they will be in operation by the end of 2014. Also, four new homes were constructed or are in the process of being constructed. This is a slight increase from 2013 when there were only three new homes that were constructed.

The Board participated in a few Financial Workshops with Ehlers to discuss the impact of the closure of TID #3. The main purpose if the workshops was to assist the village in establishing a Five Year Capital Improvements Plan. The Board worked extensively on this plan. The plan was adopted in March of 2014. This will assist the Board with budgeting of future projects.

The 95<sup>th</sup> Street Reconstruction Project is nearing completion. The road condition of 95<sup>th</sup> Street was one of the worst in the village. The road is now complete. The contractors are working on restoring the grading.

The Village Board authorized the design work and solicitation of bids for improvements related to the reconstruction of 89<sup>th</sup> Street, Corliss Avenue, and the parking lots at the Village Hall Campus. Unfortunately the bids came in very high. The Board decided to reject the bids for the reconstruction, however, the bids for the exterior lighting portion of the project were favorable. The Board accepted the bids for the exterior lighting of the Village Hall Campus. The contractor has completed all but the installation of one the light posts. The new LED lighting replaces old inefficient exterior lighting at Village Hall.

The Village Board approved the purchase and installation of interior energy efficient lighting fixtures for the Village Hall Campus. It is projected that the village will see a cost savings with the new interior energy efficient lighting.

The 2014 Sewer Rehabilitation Project has been completed. Work has been done on 87<sup>th</sup> Street south from Corliss Avenue to a point south of Buckingham Drive located in easements south of Durand Avenue.

The 2014 Sidewalk Program has been completed. This annual program has greatly helped replace various deteriorating sidewalks throughout the Village.

The Village completed the final treatment of village trees for the prevention of the Emerald Ash Borer disease. These treatments last about five years.

Staff worked with representatives from Baker Tilly to complete the 2014 Audit. Staff has continued to make an effort to work very closely with Baker Tilly to help the process run much more smoothly. The audit is taking less time and has decreased in overall cost. The 2014 audit showed that the village continues in the right direction with every account reflecting a positive fund balance. It is hard to believe just a few short years ago the Sewer Utility Fund and General Fund reflected a negative fund balance.

The Fireworks Committee continues to dedicate their time in planning the July 3<sup>rd</sup> Fireworks festival. Unfortunately, in 2014 the largest donors, Educators Credit Union and CREE were unable to make a donation. The revenue amount lost is over \$6,000. Currently, this has left a shortfall in the 2014 budget. 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 eighth straight year. This event continues to grow in popularity. Christy Zygowski deserves our thanks for her 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 couple of times this year. They have hired a full-time Police Officer and part-time Police Officers.

The Zoning Ordinance Review Committee completed the rewrite of the entire Zoning Code. This group worked diligently on the rewrite for the last two years. They have now completed the process. Their hard work deserves our gratitude. The Village Board adopted this code revision in August of 2014.

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 was down one full time Police Officer through half of 2014. This position was again filled in July when a new Police Officer was hired to replace a vacant full time position. The full-time and part-time Police Officers stepped up to cover shifts in 2014. The dedication from all of the Police Officers is impressive. They continue to cover shifts while taking on

more work during those shifts. Chief Marschke deserves our thanks for leading a Police Department with less resources and Police Officers than it had a decade ago.

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 extra challenging with lower temperatures and more snow than we have seen in many years. The leader, Department of Public Works Supervisor Charles Stachowski deserves our thanks for running an efficient department while completing various tasks with less staff.

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 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.

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 better position than some communities when state aids were cut. 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 2014, we have much to be proud of.

The Village has been proactive in making tough financial decisions over the last decade. The village has both eliminated and combined various job positions. This has meant having to put a higher workload on staff and sometimes even having to eliminate and / or consolidate staff. 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.

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 means that we must look at many different options for savings. As we have experienced in the past, this sometimes means exploring staffing consolidation and elimination. The most difficult part of the preparation of the 2015 budget is the elimination of the current structure of the Department of Public Works Supervisor position. The 2015 budget is prepared to create a combined Village Engineer and Public Works Supervisor position. The cost of engineering services has drastically increased over the last several years. The creation of this combined position will decrease the amount of money spent on contracted service for Engineering. This combined position will save the village a great deal of money. We will not know the impact of the overall savings until next year, but it is estimated that the village will save \$30,000 per year by combining the position. The

\$30,000 in savings is a conservative number. I anticipate even more savings in future years.

Another difficult challenge while preparing the 2015 budget was the cut in General Transportation Aids, increase in Health Insurance, increase in Workers Compensation Insurance, and increase in EMS/Fire Services. These four items have contributed to over \$100,000 less in funds than in the 2014 budget.

The Village of Sturtevant experienced new growth at a rate of less than 1% in 2014. This only gives the Village an additional \$4,616 in levy monies for new growth. According to the State, the overall equalized value of the Village is \$501,791,000, which is about \$11,767,000 more than last year. The general tax district of the village is the area impacted by the increase in value. In fact the general tax district of the village increased \$17,486,100 in 2014 while TID #3 had a decrease in value of \$5,719,000 in 2015. While you never want to see a decrease in value, TID #3 has proven to be financially successful over the years and that decrease in value will have very little impact in 2014 for TID #3. 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.

The total levy of the 2015 budget is prepared at \$2,796,886. The budget was prepared based on a levy increase of \$81,462.72, which is a 3% increase over last years levy. . Although the levy is increasing, this levy 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. 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 a small increase 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 be less than three percent.

If the Village Assessor is correct in his estimate of the assessed value of the Village the projected mil rate will be \$8.59 per thousand. This is an increase of about \$.02 from last year when the mil rate was \$8.57 per thousand. This means that the village part of the tax bill for a \$150,000 home is projected to be \$1,288.95. Last year, the village portion of the tax bill for the same house would have been \$1,285.95. This is an increase of \$3.00 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 three percent increase barely covers the increase in operating expenses. Even with the savings from the creation of the Village Engineer / Director of Public Works Directors, we are still unable to add additional staff or General Fund monies for new capital projects or equipment. 2015 is the first time in several years that the General Fund is not transferring any tax levy monies to the Capital Projects Fund. This means less capital monies in 2015 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 2015 Budget does include \$50,000 in capital purchases for the Shore Fire Department. It is important to note that Sturtevant budgeted monies for ambulances back in 2011 and 2012. The ambulances were not purchased at that time, therefore, the monies were carried over as fund balance in the Capital Projects Fund.

The 2015 Budget does not include any monies for any squad cars for the Police Department as well as any equipment or vehicles for the Department of Public Works.

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 later in the year and these final numbers from the State may affect the projected village mil rate. I expect to see a decrease in the mil rate for the other taxing jurisdiction due to an increase in assessed value.

The State of Wisconsin Budget is a two year budget which began in 2014. The preliminary numbers indicate that the State Aid amounts will not change much from 2014 to 2016. The largest change was another 9% decrease in General Transportation Aids. The additional 9% cut in 2014 will cause Sturtevant to cover a reduction in aid from the State of Wisconsin in the amount of \$25,425 in 2014. It is important to note that Sturtevant receives \$155,000 less in General Transportation than we did five years ago.

The good news is that Sturtevant will see a slight increase in 2015 for Shared Revenue. The payment is projected to increase \$25,000 from 2014. The payment for Municipal Services will increase slightly to \$113,585. We still receive \$45,000 less for both of these revenues than we did five years ago.

We are still in the process of reaching an agreement for a contract with the Sturtevant Professional Police Association. A mediation session will take place in the near future. We will be working diligently to reach an agreement prior to the adoption of 2015 budget.

The budget does not include funds for any new full time positions. As mentioned above it does eliminate the Director of Public Works and creates a new position for an Engineer / Director of Public Works. 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 2015. 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 2015 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. A part-time clerical employee has helped alleviate the workload and helped Village Hall run more efficiently. The number of active full-time employees in 2015 remains at 16. This is down from 17 in 2012 and 18 in 2011.

The budget includes an increase of Health Insurance costs of approximately \$30,000. We were notified by Central States that Health Insurance cost will increase by 10%. Employees are currently paying 12% of the premium.

Another major expense in the 2015 budget is Workers Compensation Insurance. We were notified by our insurance company that our premium will increase by \$12,000.

Sturtevant's cost share for consolidated fire services for South Shore Fire Department will be \$1,164,026.00 in 2015. This is an increase of \$21,496.

This budget does not provide for any money from the General Fund to the 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.

#### **BUDGET POINTS AND ASSUMPTIONS:**

1. The budget does include a 3% increase in the levy. The amount of the increase is approximately \$81,462.72.
2. The budget does eliminate the current structure of the Public Works Director position and creates a combined Village Engineer / Public Works Director with a salary of \$95,000 a year plus benefits. This combined position will provide a substantial savings. It is estimated that the savings will be at least \$30,000 per year.
3. There is \$9,800 for hours for a temporary summer help in the Public Works/Parks budget (101-53300-113 and 101-55200-113).
4. There is \$51,400 in the budget for part-time Police Officer wages.
5. There is \$12,000 for the hours for a part-time clerical employee at Village Hall in the Clerk's budget.
6. State Shared Revenue and Expenditure Restraint Payment to the Village increased very slightly to \$968,000. In 2014 the Village received \$943,000 (101-43410-000). The total for 2013 was \$934,000.
7. There is \$1,000.00 in the Recreation Programs budget to cover the cost of the bonfire and other activities (101-55300-290).
8. This budget reflects the correct rates for health insurance in 2015 based on the information given by Central States.
9. The State has indicated preliminarily that payments to the Village for municipal services (101-43610-000) will increase slightly to \$113,585. We received \$105,000 in 2014.
10. This budget assumes that the Village will receive \$150,000 in building permit fees. In 2014, \$75,000 was originally budgeted. The main reason for the jump in building permit revenue is due to the proposed development for the Ashley Capital site. Keep in mind that this is revenue that is very difficult to predict.

11. State transportation aid will decrease to \$363,575 (101-43530-000). In 2014 we budgeted \$389,000, in 2013 we budgeted \$425,000.
12. The contingency fund will have only \$35,000 (101-51990-390) which is \$15,000 less than what was budgeted in 2014. This account has seen a decrease over what we budgeted in previous years. We budgeted \$50,000 in both 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 is no additional monies available for a larger contingency fund.
13. 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.
14. 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 \$268,447 for its share of the Clean Water Bond (602-62827-393 and 602-62427-621). This is in the sanitary sewer budget.
15. There is \$139,911 budgeted in Fund 602 for the revenue sharing payment to the City of Racine (602-62827-392). This is an increase of \$16,292 from what was budgeted in 2014.
16. We have budgeted \$980,000 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 2014, we budgeted \$940,000.
17. 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.
18. The general tax levy supporting the general fund for 2015 is \$2,133,427 compared with \$2,071,289 in 2013.
19. Tax levy dollars for debt service (non-TID) is \$663,459 (Fund 301). This is an increase from the \$644,135 in 2014. In addition to the levy, some of the 2015 debt service will be paid for with anticipated special assessments and fund balance.
20. The budget contains \$1,164,026 for the Fire/EMS budget which is the payment to Mt. Pleasant under the consolidation framework. This is an increase of \$21,496 from 2014.
21. Legal professional services is budgeted at \$20,000 which is a decrease of \$10,000 from 2014 (101-51300-210).
22. Contracted Engineering services are budgeted at \$25,000 which is a substantial decrease from \$95,000 in 2014 (101-51300-290). This is due to the proposed combined position of Village Engineer / Director of Public Works.
23. Election costs have been decreased to \$7,216 because there are only two elections scheduled for 2015. We had to budget for four elections in 2014. (101-51440).

24. 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 2014, 2013, 2012, 2011, 2010, and in 2009.
25. Funds for Roadway Supplies is budgeted at \$65,000 compared with \$60,000 in 2014 (101-53300-370). The reason for the increase is that we exceeded the budget amount in 2014.
26. Other supplies and expenses-Animal Control Services is budgeted at \$12,500 (101-54100-290). This is the same amount that was budgeted in 2014.
27. The Health Department costs are budgeted at \$38,000 in 2014 (101-54100-290). This is the same amount that was budgeted in 2014.
28. 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.
29. The Storm Water Budget (Fund 221) for 2015 is very similar to the 2014 budget it includes \$244,000 in revenue for the annual storm water maintenance fee added to the tax roll. A portion of the expenses is allocated for debt service as well as various maintenance projects in 2015.
30. Unemployment Compensation (101-51980-135) is budgeted higher than in 2014. In 2014, we budgeted \$1,500. We have already exceeded that amount, therefore, the amount was increased to \$6,000.
31. The Capital Projects Fund (Fund 401) includes \$50,000 for Fire Department expenses, \$10,000 for road repair, and \$10,000 for other small capital purchases. \$35,000 of the budgeted money will come from special assessment collections while \$45,000 will be transferred in from fund balance.
32. 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. Last year there was an increase of \$5.00 per ERU.
33. Total general fund expenditures for 2015 are budgeted at \$4,051,520. In 2014, it was budgeted at \$4,050,665.
34. The total tax levy for both the General Fund (Fund 101) and for Debt Service (Fund 301) is \$2,796,886. Last year the total tax levy for the General Fund and Debt Service was \$2,715,424.
35. The overall equalized value of the village increased for the 2015 budget.
36. The projected village mil rate would be \$8.592 compared with a mil rate of \$8.573 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 \$950,000 for various street improvement projects. Some of the money will be carried over from the 2014 bond issue for the reconstruction of 89<sup>th</sup> Street, Corliss Avenue, and the parking lots at the Village Hall Campus. The 2015 budget does include an anticipated bond issue for 2015 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. We are still in negotiations with the Wisconsin Professional Police Association (WPPA) for a contract for 2015, therefore, we have not established the exact percentage for wage increases. There is a cushion in the accounts that would allow for a small wage increase if necessary.
39. In 2015, the village part of the tax bill for a \$150,000 home is projected to be \$1,288.95. Last year, the village part of the tax bill for the same house would have been \$1,285.95. This is an increase of \$3.00. 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 2015 budget.

## POSITIONS AUTHORIZED IN THE 2015 BUDGET

### Non-represented Employees

#### **FULL TIME**

Village Administrator/Clerk/Treasurer  
Police Chief  
Engineer/Public Works Supervisor  
Accounting Clerk  
Records/Network Administer/Sewer Utility Clerk

#### **PART TIME**

Clerk of Courts (Part time)  
Municiple Judge (Part time)

#### **OTHER PART TIME**

Limited Term Part time Police Officers  
Records Clerks  
3 Crossing Guards (Part time/ school year)  
1 On Call Crossing guard (Part time /school year)  
Temporary Summer Public Works Employee  
Part Time Office Assistant  
Election Workers  
Lead Election Worker (Chief Pollwork)

### **Represented Employees**

4 Public Works Employees

7 Police Officers

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 2015 PROPOSED BUDGET of the Village of Sturtevant on November 5, 2014 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 2015 Proposed Budget:

General Fund	2014 Budget	2015 Proposed Budget	% Change
<b>REVENUES</b>			
Property Tax Levy	2,071,289	2,133,427	3.00%
Property Tax Chargebacks	35,000	(60,737)	
Special Assessments	1,000	600	
Intergovernmental Revenue	1,465,700	1,477,880	
Licenses and Permits	176,900	253,500	
Fines, Forfeitures, and Penalties	125,000	130,000	
Public Charges fro Services	6,650	7,150	
Intergovernmental Charges	30,000	30,000	
Miscellaneous Revenue	54,000	25,500	
Other Revenue	32,200	54,200	
<b>TOTAL REVENUES</b>	<b><u>3,997,739</u></b>	<b><u>4,051,520</u></b>	1.35%
<b>EXPENDITURES</b>			
General Government	707,084	782,375	
Public Safety	2,277,053	2,349,524	
Public Works	725,552	773,637	
Health and Human Services	42,900	50,500	
Culture, Recreation and Education	69,390	89,751	
Conservation and Development	5,533	4,878	
Capital Outlay	-	-	
Other Financial Uses	7,000	-	
<b>TOTAL EXPENDITURES</b>	<b><u>3,834,512</u></b>	<b><u>4,050,665</u></b>	5.64%
<b>TAX RATE PER \$1,000</b>	8.573	8.593	0.23%

### ALL GOVERNMENTAL AND PROPRIETARY FUNDS COMBINED

	Fund Balance Jan. 1, 2014	2014 Revenues	2014 Expenditures	Fund Balance Dec.31, 2014	Property Tax Contribution
General Fund	410,825	4,051,520	4,050,665	411,680	2,133,427
Other funds	5,134,531	7,708,192	5,856,160	6,986,563	3,982,325
Debt Service Fund	10,949	667,829	662,432	16,346	644,135
Enterprise Fund	9,042,437	2,118,900	2,038,923	9,122,414	
<b>TOTAL</b>	<b>14,598,742</b>	<b>14,546,441</b>	<b>12,608,180</b>	<b>16,537,003</b>	<b>6,759,887</b>

**FUND 101**

**GENERAL FUND**

<b>FUND 101 General Fund</b>			<b>6 months 2014</b>	<b>Actual</b>	<b>Actual</b>	<b>2014</b>	<b>2015</b>
		<b>Diff YTD to Bud</b>	<b>YTD</b>	<b>2013</b>	<b>2012</b>	<b>Budget</b>	<b>Budget</b>
<b>Taxes</b>							
101-41110-000	General property taxes	73,152.75	1,998,136.25	2,030,675.00	1,994,770.00	2,071,289.00	2,133,427.00
101-41310-000	Taxes from regulated municipal	-	-	-	-	-	-
101-41800-000	Interest and penalties on tax	-	-	-	-	-	-
101-41900-000	Property Tax Chargebacks	(4,414.54)	39,414.54	(104,085.43)	(92,738.38)	35,000.00	(60,737.00)
	<b>Total Taxes</b>	<b>68,738.21</b>	<b>2,037,550.79</b>	<b>1,926,589.57</b>	<b>1,902,031.62</b>	<b>2,106,289.00</b>	<b>2,072,690.00</b>
<b>Special Assessments</b>							
101-42100-000	Water mains and laterals	-	-	-	-	-	-
101-42100-019	DISTRICT 19 SPEC ASSMNT REV	-	-	-	-	-	-
101-42120-000	Sewer mains and laterals	-	-	-	-	-	-
101-42300-000	Street improvements	179.58	820.42	2,142.20	1,632.04	1,000.00	600.00
101-42500-000	Sidewalks	-	-	-	-	-	-
	<b>Total Special Assessments</b>	<b>179.58</b>	<b>820.42</b>	<b>2,142.20</b>	<b>1,632.04</b>	<b>1,000.00</b>	<b>600.00</b>
<b>Intergovernmental Revenues</b>							
101-43210-000	Federal grants - public safety	-	-	-	-	-	-
101-43410-000	State shared taxes - shared re	943,000.00	-	934,449.95	936,494.54	943,000.00	968,020.00
101-43420-000	State shared taxes - Fire Ins	-	-	-	-	-	-
101-43430-000	Exempt Computer Aid	6,000.00	-	6,546.00	5,197.00	6,000.00	10,000.00
101-43520-000	State Grants-Public Safety	4,000.00	-	6,269.68	1,600.00	4,000.00	4,000.00
101-43530-000	State grants - transportation	194,163.41	194,836.59	420,443.21	467,159.12	389,000.00	363,575.00
101-43545-000	State grants - recycling	(12.44)	18,712.44	18,733.00	18,707.81	18,700.00	18,700.00
101-43550-000	State grants- Health	-	-	-	-	-	-
101-43560-000	State grants- Forestry	-	-	-	-	-	-
101-43610-000	Payments for municipal service	(549.00)	105,549.00	104,261.07	97,699.92	105,000.00	113,585.00
101-43790-000	Other local government grants	-	-	-	-	-	-
	<b>Total Intergovernmental revs</b>	<b>1,146,601.97</b>	<b>319,098.03</b>	<b>1,490,702.91</b>	<b>1,526,858.39</b>	<b>1,465,700.00</b>	<b>1,477,880.00</b>
<b>Licenses and Permits</b>							
101-44110-000	Liquor and malt beverage lican	500.00	4,900.00	5,615.00	5,660.00	5,400.00	5,500.00
101-44120-000	Other business and occupationa	(215.00)	6,215.00	7,012.60	5,940.00	6,000.00	7,000.00
101-44130-000	Cable TV franchise fee	44,336.83	35,663.17	75,243.54	74,280.87	80,000.00	80,000.00
101-44200-000	Non business license	-	-	75.00	-	-	-
101-44210-000	Dog and cat licenses	2,310.00	2,190.00	5,233.16	4,841.16	4,500.00	5,000.00
101-44300-000	Building permits and inspectio	29,457.85	45,542.15	425,804.07	151,710.67	75,000.00	150,000.00
101-44400-000	Zoning permits and fees	(50.00)	4,550.00	4,400.00	4,500.00	4,500.00	4,500.00
101-44900-000	Other regulatory permits and f	895.00	605.00	840.00	1,351.50	1,500.00	1,500.00
	<b>Total Licenses and Permits</b>	<b>77,234.68</b>	<b>99,665.32</b>	<b>524,223.37</b>	<b>248,264.20</b>	<b>178,900.00</b>	<b>253,500.00</b>
<b>Fine, Forfeits and Penalties</b>							
101-45110-000	Court penalties and costs	36,439.87	68,560.13	86,751.00	109,007.74	105,000.00	110,000.00
101-45130-000	Parking violations	14,315.40	5,684.60	18,291.50	13,534.40	20,000.00	20,000.00
101-45190-000	Other law and ordinance violat	-	-	-	-	-	-
	<b>Total Fines and Forfeits</b>	<b>50,755.27</b>	<b>74,244.73</b>	<b>105,042.50</b>	<b>122,542.14</b>	<b>125,000.00</b>	<b>130,000.00</b>
<b>FUND 101 General Fund</b>							
			<b>6 months 2014</b>	<b>Actual</b>	<b>Actual</b>	<b>2014</b>	<b>2015</b>
		<b>Diff YTD to Bud</b>	<b>YTD</b>	<b>2013</b>	<b>2012</b>	<b>Budget</b>	<b>Budget</b>
<b>Public Charges for Services</b>							
101-46110-000	Clerk's fees	1,895.75	2,604.25	3,643.95	3,645.25	4,500.00	5,000.00
101-46230-000	Ambulance fees	-	-	1.74	900.03	-	-
101-46310-000	Highway maintenance fees	-	-	-	-	-	-
101-46440-000	Weed and nuisance control	1,000.00	-	328.90	4,027.16	1,000.00	1,000.00
101-46720-000	Park fees	(875.00)	1,375.00	1,075.00	740.00	500.00	500.00
101-46710-000	Snow removal fees	113.45	386.55	186.61	255.64	500.00	500.00
101-46750-000	Taxable Retail Sales	(80.00)	230.00	255.00	525.00	150.00	150.00
	<b>Total Public Charges</b>	<b>2,054.20</b>	<b>4,595.80</b>	<b>5,491.20</b>	<b>10,093.08</b>	<b>6,650.00</b>	<b>7,150.00</b>
<b>Taxes</b>							
101-47323-000	Rev- Fire & EMS Agreement	19,646.31	10,353.69	25,464.44	26,198.88	30,000.00	30,000.00
	<b>Total Revs</b>	<b>19,646.31</b>	<b>10,353.69</b>	<b>25,464.44</b>	<b>26,198.88</b>	<b>30,000.00</b>	<b>30,000.00</b>
<b>Misc. Revenue</b>							
101-48100-000	Interest revenues	5,836.56	2,163.44	13,913.88	9,454.63	8,000.00	10,000.00
101-48130-000	Interest on Special Assessment	322.97	177.03	355.00	400.45	500.00	500.00
101-48200-000	Rent	1,807.00	1,693.00	3,000.00	3,066.00	3,500.00	3,000.00
101-48300-000	Property sales	229.50	(229.50)	-	4,729.50	-	-
101-48400-000	Insurance recoveries	996.00	4,004.00	4,257.09	-	5,000.00	4,000.00
101-48420-000	Ins Recoveries-Public Safety	-	-	-	11,539.00	-	-
101-48474-000	Other water revenues	1,100.00	900.00	(2,896.00)	1,500.00	2,000.00	3,000.00
101-48500-000	Donations	(36.00)	36.00	-	-	-	-
101-48555-000	Vending income	(267.38)	267.38	1,132.80	-	-	-
101-48600-000	Misc Revenue	5,554.80	29,445.20	2,198.15	8,786.91	35,000.00	5,000.00
	<b>Total Misc Rev</b>	<b>15,543.45</b>	<b>38,456.55</b>	<b>21,960.92</b>	<b>39,476.49</b>	<b>54,000.00</b>	<b>25,500.00</b>
<b>Other Financing Sources</b>							
101-49220-000	Transfers from Special Revenue	-	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00
101-49230-000	Transfers from debt service	-	-	-	-	-	-
101-49262-000	Transfer in from Sewer Utility	-	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
101-49300-000	Fund Bal Applied	-	-	-	-	-	22,000.00
101-49263-000	Transfer in from Stormwater	-	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
	<b>Total other Financing</b>	<b>-</b>	<b>32,200.00</b>	<b>32,200.00</b>	<b>32,200.00</b>	<b>32,200.00</b>	<b>54,200.00</b>
	<b>TOTAL FUND REVENUE</b>	<b>1,380,753.67</b>	<b>2,616,985.33</b>	<b>4,133,817.11</b>	<b>3,909,296.84</b>	<b>3,997,739.00</b>	<b>4,051,520.00</b>

<b>FUND 101 General Fund</b>							
	<b>Diff YTD to Bud</b>	<b>6 months 2014 YTD</b>	<b>Actual 2013</b>	<b>Actual 2012</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	
<b>VILLAGE BOARD</b>							
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	3,317.02	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	576.00	24.00	200.00	974.97	600.00	600.00
	<b>Total Village Board</b>	<b>29,375.60</b>	<b>28,820.40</b>	<b>57,792.81</b>	<b>58,567.79</b>	<b>58,196.00</b>	<b>58,196.00</b>
<b>Municipe Court</b>							
101-51200-111	Regular salaries/wages	1,734.00	1,734.00	3,468.00	3,468.00	3,468.00	3,468.00
101-51200-113	Part-time wages	6,500.00	6,500.00	13,000.00	12,750.00	13,000.00	13,000.00
101-51200-131	FICA	510.50	510.50	1,021.00	990.00	1,021.00	1,021.00
101-51200-132	Medicare	119.61	119.39	238.78	231.54	239.00	239.00
101-51200-210	Professional services	1,979.98	13,020.02	12,408.66	15,233.84	15,000.00	20,000.00
101-51200-290	Other contractual services	18,649.84	26,350.16	46,775.31	52,365.88	45,000.00	50,000.00
101-51200-310	Office supplies	514.30	235.70	527.42	1,082.49	750.00	750.00
101-51200-320	Publications/subscription/dues	1,460.00	40.00	725.00	725.00	1,500.00	1,000.00
101-51200-330	Travel/Training/Education/Mtgs	246.58	253.42	288.02	420.84	500.00	500.00
101-51200-390	Other supplies and expense	90.00	210.00	315.00	94.00	300.00	300.00
	<b>Total Municipe Court</b>	<b>31,804.81</b>	<b>48,973.19</b>	<b>78,767.19</b>	<b>87,361.59</b>	<b>80,778.00</b>	<b>90,278.00</b>
<b>Legal and Engineering</b>							
101-51300-210	Legal Services	23,024.88	6,975.12	21,833.39	22,120.52	30,000.00	20,000.00
101-51300-291	Other cont svc-Invest	-	-	1,349.29	3,229.21	-	-
101-51300-290	Engineering Services	47,920.16	47,079.84	121,377.22	95,222.63	95,000.00	25,000.00
	<b>Total Legal and Engineering</b>	<b>70,945.04</b>	<b>54,054.96</b>	<b>144,559.90</b>	<b>120,572.36</b>	<b>125,000.00</b>	<b>45,000.00</b>
<b>Village Administrator</b>							
101-51410-111	Regular salaries/wages	-	-	-	19,199.16	-	-
101-51420-112	Overtime wages	-	-	-	-	-	-
101-51420-113	Part time wages	-	-	-	-	-	-
101-51420-115	Holiday	-	-	-	-	-	-
101-51410-116	Vacation	-	-	-	4,005.34	-	-
101-51410-117	Sick pay	-	-	-	1,578.75	-	-
101-51410-131	FICA	-	-	-	1,761.67	-	-
101-51410-132	Medicare	-	-	-	412.00	-	-
101-51410-133	Pension	-	-	-	1,807.40	-	-
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	-	-	-	555.62	-	-
101-51410-390	Other supplies and expense	-	-	-	1,067.43	-	-
	<b>Total Village Admin</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,387.37</b>	<b>-</b>	<b>-</b>

<b>FUND 101 General Fund</b>							
	-	6 months 2014	Actual	Actual	2014	2015	
	Diff YTD to Bud	YTD	2013	2012	Budget	Budget	
<b>Village Clerk</b>							
101-51420-111	Regular salaries/wages	35,255.43	30,759.57	52,792.66	41,282.08	66,015.00	67,565.00
101-51420-112	Over-time Wages	(90.50)	90.50	79.22			1,200.00
101-51420-113	Part-time wages	4,731.75	4,628.25	7,200.00		9,360.00	9,360.00
101-51420-115	Holiday	-	-	201.90			
101-51420-116	Vacation	(1,703.52)	1,703.52	3,230.40	1,842.51		
101-51420-117	Sick pay	(385.91)	385.91	728.98	368.41		
101-51420-119	Other	-	-				
101-51420-131	FICA	2,510.68	2,164.32	4,153.40	2,640.02	4,675.00	5,450.00
101-51420-132	Medicare	593.86	506.14	971.43	617.54	1,100.00	1,276.00
101-51420-133	Pension	4,771.36	4,718.64	7,975.85	4,694.00	9,490.00	9,730.00
101-51420-134	Health insurance	10,544.38	7,410.62	10,927.04	10,029.06	17,955.00	19,665.00
101-51420-136	FLEX	38.37	596.63	509.21	119.21	635.00	613.00
101-51420-290	Other contractual services	-	-				22,000.00
101-51420-310	Office supplies	2,244.15	755.85	3,043.03	1,670.51	3,000.00	3,000.00
101-51420-320	Publications/subscription/dues	4,013.52	2,988.48	4,985.51	8,496.17	7,000.00	7,000.00
101-51420-330	Travel/Training/Education/Mtgs	938.40	61.60	145.00	234.16	1,000.00	1,000.00
101-51420-390	Other supplies and expense	1,550.30	6,448.70	9,720.80	8,171.33	8,000.00	10,000.00
	<b>Total Village Clerk</b>	<b>65,012.27</b>	<b>63,217.73</b>	<b>106,664.43</b>	<b>80,165.00</b>	<b>128,230.00</b>	<b>157,859.00</b>
<b>Elections</b>							
101-51440-111	Regular salaries/wages	3,432.23	667.77	908.77	6,135.50	4,100.00	2,058.00
101-51440-131	FICA	218.61	41.39	56.33	380.43	260.00	128.00
101-51440-132	Medicare	20.32	9.68	13.16	88.93	30.00	30.00
101-51440-320	Publications/subscription/dues	696.67	103.33	925.60	1,108.16	740.00	1,000.00
101-51440-390	Other supplies and expense	5,358.84	1,641.16	3,078.19	8,901.53	7,000.00	4,000.00
	<b>Total Elections</b>	<b>9,666.67</b>	<b>2,463.33</b>	<b>4,982.05</b>	<b>16,614.55</b>	<b>12,130.00</b>	<b>7,216.00</b>
<b>Accounting</b>							
101-51510-111	Regular salaries/wages	14,982.52	13,597.48	27,139.00	26,687.99	28,580.00	29,300.00
101-51510-112	Over-time wages	-	-				
101-51510-115	Holiday	(109.38)	109.38	108.18	107.10		
101-51510-116	Vacation	(498.14)	498.14	1,987.80	1,158.02		
101-51510-117	Sick pay	-	-				
101-51510-119	Other	-	-				
101-51510-131	FICA	993.25	986.75	2,014.94	1,910.92	1,980.00	2,026.00
101-51510-132	Medicare	234.19	230.81	471.28	446.95	465.00	475.00
101-51510-133	Pension	1,654.76	1,635.24	3,234.48	2,827.44	3,290.00	3,375.00
101-51510-134	Health insurance	7,174.42	5,070.58	492.36	492.36	12,245.00	13,410.00
101-51510-136	FLEX	455.00	-			455.00	440.00
101-51510-210	Professional services	(3,195.33)	29,195.33	23,147.14	27,605.89	26,000.00	30,000.00
101-51510-290	Other contractual services	6,265.00	5,735.00	11,352.00	11,234.00	12,000.00	12,000.00
101-51510-310	Office supplies	189.01	110.99	382.78	294.68	300.00	300.00
101-51510-320	Publications/subscription/dues	-	-				
101-51510-330	Travel/Training/Education/Mtgs	-	-				
101-51510-390	Other supplies and expense	826.05	1,673.95	1,649.13	2,791.80	2,500.00	2,500.00
	<b>Total Accounting</b>	<b>28,971.35</b>	<b>58,843.65</b>	<b>71,979.09</b>	<b>75,557.15</b>	<b>87,815.00</b>	<b>93,826.00</b>

<b>FUND 101 General Fund</b>							
		6 months 2014	Actual	Actual	2014	2015	
	Diff YTD to Bud	YTD	2013	2012	Budget	Budget	
<b>Assessor</b>							
101-51530-290	Other contractual services	13,210.00	11,790.00	30,246.94	34,491.86	25,000.00	25,000.00
	<b>Total assessor</b>	<b>13,210.00</b>	<b>11,790.00</b>	<b>30,246.94</b>	<b>34,491.86</b>	<b>25,000.00</b>	<b>25,000.00</b>
<b>Risk Management</b>							
101-51540-511	Liability	23,895.45	46,104.55	61,846.34	56,691.00	70,000.00	75,000.00
101-51540-513	Workers compensation	16,926.00	41,074.00	33,233.00	25,204.00	58,000.00	70,000.00
	<b>Total Risk Management</b>	<b>40,821.45</b>	<b>87,178.55</b>	<b>95,079.34</b>	<b>81,895.00</b>	<b>128,000.00</b>	<b>145,000.00</b>
<b>Village Hall</b>							
101-51600-221	Electricity and gas	34,924.23	35,075.77	65,118.09	67,695.36	70,000.00	72,000.00
101-51600-222	Telephone	3,337.05	2,662.95	5,204.29	5,563.99	6,000.00	5,500.00
101-51600-223	Water and sewer	1,045.20	1,054.80	3,382.05	2,488.24	2,100.00	2,000.00
101-51600-290	Other contractual services	12,040.72	13,959.28	26,914.93	25,742.21	26,000.00	28,000.00
101-51600-350	Repair and maintenance supplie	1,306.94	2,693.06	4,616.27	8,491.55	4,000.00	5,000.00
101-51600-390	Other supplies and expense	7,342.83	157.17	1,490.19	2,633.27	7,500.00	5,000.00
101-51600-530	Lease and rental payments	790.02	709.98	1,459.94	1,550.84	1,500.00	1,500.00
	<b>Total Village Hall</b>	<b>60,786.99</b>	<b>56,313.01</b>	<b>108,185.76</b>	<b>114,165.46</b>	<b>117,100.00</b>	<b>119,000.00</b>
101-51910-000	Bad Debt Exp-Prop Tax	-	-	25,860.00	42,718.00		
<b>Employee benefits</b>							
101-51980-135	Unemployment Compensation	1,500.00	-	3,346.12	186.32	1,500.00	6,000.00
	<b>Total Employee Benefits</b>	<b>1,500.00</b>	<b>-</b>	<b>3,346.12</b>	<b>186.32</b>	<b>1,500.00</b>	<b>6,000.00</b>
<b>Contingency Fund</b>							
101-51990-390	Contingency Fund	50,000.00	-	5,000.00	-	50,000.00	35,000.00
	<b>Total Contingency Fund</b>	<b>50,000.00</b>	<b>-</b>	<b>5,000.00</b>	<b>-</b>	<b>50,000.00</b>	<b>35,000.00</b>

<b>FUND 101 General Fund</b>							
		-	6 months 2014	Actual	Actual	2014	2015
		Diff YTD to Bud	YTD	2013	2012	Budget	Budget
<b>Police Dept</b>							
101-52100-111	Regular salaries/wages	272,619.30	245,285.70	476,164.82	494,521.33	517,905.00	532,100.00
101-52100-112	Over-time wages	20,779.55	19,220.45	53,378.57	45,183.90	40,000.00	39,825.00
101-52100-113	Part-time wages	8,152.70	39,907.30	73,806.94	41,133.54	48,060.00	51,400.00
101-52100-114	Paid on call	-	-	-	-	-	-
101-52100-115	Holiday	-	-	-	-	-	-
101-52100-116	Vacation	(2,004.80)	2,004.80	-	1,156.80	-	-
101-52100-117	Sick pay	(5,211.55)	5,211.55	12,991.64	9,909.20	-	-
101-52100-119	Other	2,179.32	(2,179.32)	(18.20)	(3,935.77)	-	-
101-52100-131	FICA	14,343.98	23,256.02	42,244.62	41,073.25	37,600.00	43,350.00
101-52100-132	Medicare	3,361.06	5,438.94	9,879.81	9,605.96	8,800.00	10,152.00
101-52100-133	Pension	36,189.12	32,645.88	64,616.75	66,329.17	68,835.00	71,225.00
101-52100-134	Health insurance	82,682.84	57,317.16	135,734.33	131,312.15	140,000.00	172,000.00
101-52100-135	Uniforms	2,128.21	3,371.79	6,320.55	4,642.08	5,500.00	7,000.00
101-52100-136	FLEX	2,875.39	3,324.61	4,382.47	6,155.19	6,200.00	6,000.00
101-52100-222	Telephone	5,928.06	6,071.94	12,538.04	11,655.27	12,000.00	13,000.00
101-52100-290	Other contractual services	35,370.60	84,629.40	122,996.76	120,106.04	120,000.00	120,000.00
101-52100-310	Office supplies	1,596.19	1,403.81	2,971.81	3,179.50	3,000.00	3,500.00
101-52100-320	Publications/subscription/dues	1,044.05	1,955.95	1,181.88	1,023.00	3,000.00	3,000.00
101-52100-330	Travel/Training/Education/Mtgs	2,969.69	6,030.31	13,873.98	7,331.35	9,000.00	9,000.00
101-52100-350	Vehicle Fuel Expense	15,343.63	20,656.37	39,666.19	32,714.43	36,000.00	42,000.00
101-52100-385	Grant exp- Bots	-	-	-	-	-	-
101-52100-390	Other supplies and expense	11,908.84	13,091.16	22,738.19	28,216.73	25,000.00	28,000.00
101-52100-530	Lease and rental payments	-	-	-	-	-	-
<b>Total Police Dept</b>		<b>512,256.18</b>	<b>568,643.82</b>	<b>1,095,469.35</b>	<b>1,051,313.12</b>	<b>1,080,900.00</b>	<b>1,151,552.00</b>
<b>Fire Dept</b>							
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	285,632.50	285,632.50	598,620.48	571,264.90	571,265.00	582,013.00
<b>Total Fire Dept</b>		<b>285,632.50</b>	<b>285,632.50</b>	<b>598,620.48</b>	<b>571,264.90</b>	<b>571,265.00</b>	<b>582,013.00</b>

<b>FUND 101 General Fund</b>							
			<b>6 months 2014</b>	<b>Actual</b>	<b>Actual</b>	<b>2014</b>	<b>2015</b>
	<b>Ambulance</b>	<b>Diff YTD to Bud</b>	<b>YTD</b>	<b>2013</b>	<b>2012</b>	<b>Budget</b>	<b>Budget</b>
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	285,632.50	285,632.50	598,620.52	571,264.90	571,265.00	582,013.00
101-52300-400	EMS Supplies	-	-				
	<b>Total Ambulance</b>	<b>285,632.50</b>	<b>285,632.50</b>	<b>598,620.52</b>	<b>571,264.90</b>	<b>571,265.00</b>	<b>582,013.00</b>
	<b>Building Inspector</b>						
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	10,253.56	2,746.44	38,913.50	13,018.00	13,000.00	10,000.00
101-52400-290	Other contractual services	15,400.00	7,700.00	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	100.00	-	225.60	454.75	100.00	200.00
	<b>Total Building Inspector</b>	<b>25,753.56</b>	<b>10,446.44</b>	<b>60,314.10</b>	<b>36,572.75</b>	<b>36,200.00</b>	<b>33,300.00</b>

FUND 101 General Fund							
		-	6 months 2014	Actual	Actual	2014	2015
		Diff YTD to Bud	YTD	2013	2012	Budget	Budget
<b>Highway &amp; Streets Supervision</b>							
101-53100-111	Regular salaries/wages	19,759.66	14,205.34	29,340.85	26,561.26	33,965.00	57,010.00
101-53100-112	Over-time wages	-	-	-	-	-	-
101-53100-113	Part-time wages	-	-	-	-	-	-
101-53100-115	Misc wages	(129.99)	129.99	128.69	-	-	-
101-53100-116	Vacation	(1,929.62)	1,929.62	3,120.70	3,025.55	-	-
101-53100-117	Sick pay	(81.24)	81.24	289.54	350.34	-	-
101-53100-119	Other	-	-	-	-	-	-
101-53100-130	Employee benefits	-	-	-	-	-	-
101-53100-131	FICA	1,214.80	1,135.20	2,270.80	2,068.38	2,350.00	3,695.00
101-53100-132	Medicare	284.49	265.51	531.23	483.72	550.00	865.00
101-53100-133	Pension	1,966.72	1,943.28	3,847.92	3,509.04	3,910.00	2,580.00
101-53100-134	Health insurance	7,916.84	4,328.16	10,857.17	10,413.45	12,245.00	14,482.00
101-53100-136	FLEX	415.64	29.36	678.08	444.08	445.00	450.00
101-53100-210	Professional services	-	-	-	-	-	-
101-53100-290	Other contractual services	-	-	-	-	-	-
101-53100-310	Office supplies	143.06	156.94	241.26	111.72	300.00	300.00
101-53100-320	Publications/subscription/Dues	-	-	-	-	-	-
101-53100-330	Travel/Training/Education/Mtgs	100.00	-	8.00	40.00	100.00	100.00
101-53100-350	Vehicle Fuel Expense	671.14	328.86	1,178.08	806.16	1,000.00	1,000.00
101-53100-390	Other supplies and expense	300.00	-	168.97	346.82	300.00	300.00
	<b>Total Highway Supervision</b>	<b>30,631.50</b>	<b>24,533.50</b>	<b>52,661.29</b>	<b>48,160.52</b>	<b>55,165.00</b>	<b>80,782.00</b>
<b>Highway Garage</b>							
101-53270-221	Electricity and gas	906.24	6,093.76	6,392.51	5,468.79	7,000.00	10,000.00
101-53270-222	Telephone	930.40	569.60	1,299.06	983.02	1,500.00	1,500.00
101-53270-223	Water and sewer	864.50	435.50	1,478.45	1,400.15	1,300.00	1,300.00
101-53270-240	Repair and maintenace services	1,177.09	122.91	1,239.80	1,373.64	1,300.00	800.00
101-53270-290	Other contractual services	864.00	136.00	727.00	500.00	1,000.00	1,000.00
101-53270-350	R&M Hwy Equip	(1,148.48)	8,148.48	7,336.39	5,035.58	7,000.00	12,000.00
101-53270-390	Other supplies and expense	503.03	496.97	898.43	387.38	1,000.00	1,000.00
	<b>Total Highway Garage</b>	<b>4,096.78</b>	<b>16,003.22</b>	<b>19,371.64</b>	<b>15,148.56</b>	<b>20,100.00</b>	<b>27,600.00</b>

FUND 101 General Fund							
		-	6 months 2014	Actual	Actual	2014	2015
	Highways and Streets	Diff YTD to Bud	YTD	2013	2012	Budget	Budget
101-53300-111	Regular salaries/wages	47,405.17	52,694.83	79,178.94	77,911.93	100,100.00	96,500.00
101-53300-112	Over-time wages	(1,015.26)	9,215.26	10,122.47	4,233.00	8,200.00	11,450.00
101-53300-113	Part time wages	907.10	92.90	437.00	819.90	1,000.00	610.00
101-53300-115	Misc wages	(202.24)	202.24	794.08	647.30		
101-53300-116	Vacation	(5,226.67)	5,226.67	17,029.22	16,209.20		
101-53300-117	Sick pay	(5,183.34)	5,183.34	8,942.03	7,760.90		
101-53300-119	Other	-	-	(3,759.65)	(751.93)		
101-53300-131	FICA	2,052.81	4,482.19	6,952.26	6,523.29	6,535.00	6,738.00
101-53300-132	Medicare	481.86	1,048.14	1,625.87	1,525.65	1,530.00	1,574.00
101-53300-133	Pension	10,512.20	7,708.80	18,646.35	17,394.00	18,221.00	18,221.00
101-53300-134	Health insurance	19,809.37	13,840.63	30,590.00	28,007.32	33,650.00	38,450.00
101-53300-135	Uniforms	(452.50)	452.50	354.60	530.55		500.00
101-53300-136	FLEX	873.09	966.91	1,814.88	1,601.70	1,840.00	1,800.00
101-53300-210	Professional services	-	-	-	-		
101-53300-240	R&M Srvc- Crack Sealing	6,000.00	-	3,279.50	5,915.96	6,000.00	6,000.00
101-53300-290	Other contractual ASPHALT	6,986.25	3,013.75	8,658.83	10,980.73	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	10,604.15	7,395.85	14,331.55	10,645.57	18,000.00	15,500.00
101-53300-370	Roadway supplies	41,523.52	18,476.48	73,188.11	22,795.54	60,000.00	65,000.00
101-53300-390	Other supplies and expense	1,947.50	1,052.50	2,491.89	3,756.93	3,000.00	3,000.00
	<b>Total Highways &amp; Streets</b>	<b>137,023.01</b>	<b>131,052.99</b>	<b>274,677.93</b>	<b>216,507.54</b>	<b>268,076.00</b>	<b>275,343.00</b>
	<b>Street Lighting</b>						
101-53420-221	Electricity	51,882.16	53,117.84	102,906.06	102,053.28	105,000.00	115,000.00
	<b>Total Street Lighting</b>	<b>51,882.16</b>	<b>53,117.84</b>	<b>102,906.06</b>	<b>102,053.28</b>	<b>105,000.00</b>	<b>115,000.00</b>
	<b>Refuse and Garbage Collection</b>						
101-53620-290	Other contractual services	104,840.25	75,159.75	177,967.62	184,122.00	180,000.00	185,000.00
	<b>Total Refuse &amp; Garbage Collectio</b>	<b>104,840.25</b>	<b>75,159.75</b>	<b>177,967.62</b>	<b>184,122.00</b>	<b>180,000.00</b>	<b>185,000.00</b>
	<b>Recycling</b>						
101-53635-111	Regular salaries/wages	7,160.78	3,839.22	7,387.84	10,781.94	11,000.00	9,010.00
101-53635-112	Over-time wages	1,828.35	171.65	955.09	552.51	2,000.00	1,080.00
101-53635-113	Part time wages	2,040.14	459.86	1,672.10	1,371.07	2,500.00	1,900.00
101-53635-119	Other	-	-	-	-		
101-53635-131	FICA	599.51	275.49	627.58	766.20	875.00	745.00
101-53635-132	Medicare	520.56	64.44	146.79	179.20	585.00	177.00
101-53635-290	Other contractual services	44,831.80	30,168.20	74,992.30	71,734.38	75,000.00	77,000.00
	<b>Total Recycling</b>	<b>56,981.14</b>	<b>34,978.86</b>	<b>85,781.70</b>	<b>85,385.30</b>	<b>91,960.00</b>	<b>89,912.00</b>

<b>FUND 101 General Fund</b>							
		-	6 months 2014			2014	2015
		Diff YTD to Bud	YTD		Budget	Budget	
<b>Health Services</b>							
101-54100-290	Other contractual services	1,906.42	36,093.58	36,876.00	35,460.00	38,000.00	38,000.00
101-54100-390	Other supplies and exp- Dog ex	6,558.83	5,941.17	6,336.63	8,513.94	12,500.00	12,500.00
<b>Total Health Services</b>		<b>8,465.25</b>	<b>42,034.75</b>	<b>43,212.63</b>	<b>43,973.94</b>	<b>50,500.00</b>	<b>50,500.00</b>
<b>Parks</b>							
101-55200-111	Regular salaries/wages	37,473.59	17,451.41	54,202.50	54,925.21	54,925.00	66,100.00
101-55200-112	Over-time wages	252.32	47.68	1,108.36	293.10	300.00	1,260.00
101-55200-113	Part-time wages	3,629.06	870.94	2,732.40	3,042.74	4,500.00	3,100.00
101-55200-131	FICA	2,571.52	1,133.48	3,613.01	3,591.65	3,705.00	4,370.00
101-55200-132	Medicare	604.92	265.08	845.04	839.99	870.00	1,021.00
101-55200-210	Landscaping	2,811.41	1,188.59	2,955.07	3,706.13	4,000.00	5,000.00
101-55200-223	Water and sewer	692.50	507.50	1,960.50	1,759.25	1,200.00	1,200.00
101-55200-240	Repair and maintenace services	695.47	504.53	1,011.75	1,168.86	1,200.00	1,200.00
101-55200-290	Other contractual services	115.00	885.00	1,755.00	499.48	1,000.00	1,000.00
101-55200-350	R&M Park Equipment	1,507.46	992.54	22,727.51	1,481.71	2,500.00	2,500.00
101-55200-385	Grant exp - Kirkorian	-	-	-	1,598.00	-	-
101-55200-380	Grant exp- Forestry	1,600.00	3,400.00	-	-	5,000.00	-
101-55200-390	Other supplies and expense	2,477.06	522.94	3,268.39	3,010.00	3,000.00	2,000.00
<b>Total Parks</b>		<b>54,430.31</b>	<b>27,769.69</b>	<b>96,179.53</b>	<b>75,916.12</b>	<b>82,200.00</b>	<b>88,751.00</b>
<b>Recreation Programs &amp; Events</b>							
101-55300-111	Regular wages	-	-	-	-	-	-
10155300-131	FICA	-	-	-	-	-	-
101-55300-132	Medicare	-	-	-	-	-	-
101-55300-290	Other contractual services	(116.57)	616.57	277.17	528.76	500.00	1,000.00
<b>Total recreation</b>		<b>(116.57)</b>	<b>616.57</b>	<b>277.17</b>	<b>528.76</b>	<b>500.00</b>	<b>1,000.00</b>
<b>Planning Commission Meetings</b>							
101-56300-111	Regular salaries/wages	1,510.00	490.00	2,020.00	1,430.00	2,000.00	2,160.00
101-56300-131	FICA	104.62	30.38	125.25	88.66	135.00	135.00
101-56300-132	Medicare	24.86	7.14	29.47	20.87	32.00	32.00
101-56300-290	Other contractual services	-	-	-	-	-	-
101-56300-390	Other supplies and expense	-	-	-	-	-	-
<b>Total Planning Commission Meetl</b>		<b>1,639.48</b>	<b>527.52</b>	<b>2,174.72</b>	<b>1,539.53</b>	<b>2,167.00</b>	<b>2,327.00</b>
<b>Board of Zoning</b>							
101-56400-111	Regular salaries/wages	200.00	-	-	-	200.00	-
101-56400-131	FICA	35.00	-	-	-	35.00	-
101-56400-132	Medicare	8.00	-	-	-	8.00	-
<b>Total Zoning exp</b>		<b>243.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>243.00</b>	<b>-</b>

<b>FUND 101 General Fund</b>							
		-	6 months 2014	Actual	Actual	2014	2015
	Diff YTD to Bud		YTD	2013	2012	Budget	Budget
<b>Economic development</b>							
101-56700-111	Regular salaries/wages	1,440.00	-	510.00	1,470.00	1,440.00	1,440.00
101-56700-131	FICA	90.00	-	31.60	91.12	90.00	90.00
101-56700-132	Medicare	21.00	-	7.44	21.40	21.00	21.00
101-56700-290	Other contractual services	-	1,000.00	2,013.00	1,000.00	1,000.00	1,000.00
101-56700-400	Bad Debt Exp	-	-	-	-	-	-
101-56700-390	Other supplies and expense	-	-	-	-	-	-
	<b>Total Economic development</b>	<b>1,551.00</b>	<b>1,000.00</b>	<b>2,562.04</b>	<b>2,582.52</b>	<b>2,551.00</b>	<b>2,551.00</b>
<b>Police Commission</b>							
101-56800-111	Wages	450.00	150.00	540.00	450.00	600.00	600.00
101-56800-131	FICA	28.70	9.30	42.78	18.60	38.00	38.00
101-56800-132	Medicare	5.80	2.20	10.11	4.40	8.00	8.00
101-56800-210	Professional Services	-	-	-	-	-	-
101-56800-390	Other Supplies	-	-	-	145.00	-	-
	<b>Total Police Commission</b>	<b>484.50</b>	<b>161.50</b>	<b>592.89</b>	<b>618.00</b>	<b>646.00</b>	<b>646.00</b>
<b>Other Expenses</b>							
101-58200-620	Interest	-	-	-	-	-	-
101-59301-900	Trans to Debt Service	-	-	-	-	-	-
101-69401-900	Transfer out to 401	-	9,000.00	7,000.00	8,000.00	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	-	-	-
	<b>Total Other</b>	<b>-</b>	<b>9,000.00</b>	<b>52,000.00</b>	<b>8,000.00</b>	<b>9,000.00</b>	<b>-</b>
	<b>TOTAL FUND EXPENDITURE</b>	<b>1,963,520.73</b>	<b>1,977,966.27</b>	<b>3,995,853.30</b>	<b>3,757,634.19</b>	<b>3,941,487.00</b>	<b>4,050,665.00</b>
	<b>TOTAL FUND REVENUE</b>	<b>1,380,753.67</b>	<b>2,616,985.33</b>	<b>4,133,817.11</b>	<b>3,909,296.84</b>	<b>3,997,739.00</b>	<b>4,051,520.00</b>
	<b>NET REVENUES OVER EXP</b>	<b>(582,767.06)</b>	<b>639,019.06</b>	<b>137,963.81</b>	<b>151,662.65</b>	<b>56,252.00</b>	<b>855.00</b>



**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 2012	2014 Budget	2015 Budget	
<b>Taxes</b>							
203-41120-000		637,023.46	3,345,301.54	4,172,856.36	3,841,006.00	4,357,417.00	
203-41900-000	(831,493.82)	401,493.82	(132,588.98)	(126,136.16)	(430,000.00)	(330,000.00)	
	(194,470.36)	3,746,795.36	4,040,267.38	3,714,869.84	3,552,325.00	4,027,417.00	
<b>Special Assessments</b>							
203-42600-000	-	-	-	-	-	-	
<b>Total Special Assessments</b>							
<b>Exempt Computer Aid</b>							
203-43430-000	50,000.00	-	72,953.00	30,769.00	50,000.00	35,000.00	
	50,000.00	-	72,953.00	30,769.00	50,000.00	35,000.00	
<b>Misc. Revenue</b>							
203-48100-000	4,988.20	11.80	5,259.42	7,056.98	5,000.00	5,000.00	
203-49300-000	-	-	1,400,000.00	-	-	-	
203-48600-00	999.72	0.28	72,913.80	-	1,000.00	1,000.00	
203-48130-000	-	-	-	-	-	-	
	5,987.92	12.08	1,478,173.22	7,056.98	6,000.00	6,000.00	
	(138,482.44)	3,746,807.44	5,591,393.60	3,752,695.82	3,608,325.00	4,068,417.00	
<b>EXPENSES</b>							
<b>Legal Expenditures</b>							
203-51300-290	(150.00)	150.00	566.86	1,377.68	-	-	
203-51300-210	37,229.32	22,770.68	54,369.91	88,417.34	60,000.00	50,000.00	
	37,079.32	22,920.68	54,936.77	89,795.02	60,000.00	50,000.00	
<b>Village Administrator</b>							
203-51410-111	-	-	-	3,839.88	-	-	
203-51420-113	-	-	-	-	-	-	
203-51410-116	-	-	-	801.07	-	-	
203-51410-117	-	-	-	315.75	-	-	
203-51410-131	-	-	-	352.28	-	-	
203-51410-132	-	-	-	82.32	-	-	
203-51410-133	-	-	-	381.48	-	-	
203-51410-134	-	-	-	-	-	-	
203-51410-136	-	-	-	-	-	-	
203-51410-390	-	-	-	250.42	-	-	
	-	-	-	6,003.20	-	-	
<b>Village Clerk</b>							
203-51420-111	5,709.15	4,950.85	9,731.58	7,503.90	10,680.00	10,950.00	
203-51420-113	949.35	925.65	1,785.60	-	1,875.00	1,875.00	
203-51420-115	-	-	40.38	-	-	-	
203-51420-116	(340.70)	340.70	646.08	368.51	-	-	
203-51420-117	(20.39)	20.39	121.14	44.59	-	-	
203-51420-131	437.14	432.86	830.58	528.06	870.00	895.00	
203-51420-132	108.83	101.17	194.21	123.46	210.00	213.00	
203-51420-133	752.68	742.32	1,469.82	816.90	1,495.00	1,530.00	
203-51420-134	1,435.84	1,014.16	3,556.51	3,639.68	2,450.00	2,683.00	
203-51420-136	6.15	83.85	88.79	11.05	90.00	86.00	
203-51420-210	-	-	-	-	-	-	
203-51420-390	-	-	-	403.58	-	-	
	9,038.05	8,611.95	18,464.69	13,439.71	17,650.00	18,232.00	
<b>Accounting</b>							
203-51510-111	3,000.52	2,719.48	5,227.77	5,337.60	5,720.00	5,860.00	
203-51510-115	(21.88)	21.88	21.64	21.42	-	-	
203-51510-116	(99.64)	99.64	397.58	231.61	-	-	
203-51510-117	-	-	-	-	-	-	
203-51510-131	202.65	197.35	390.55	382.23	400.00	406.00	
203-51510-132	48.88	46.12	91.30	89.28	95.00	95.00	
203-51510-133	333.00	327.00	647.04	565.44	660.00	675.00	
203-51510-134	1,417.34	997.68	65.64	65.64	2,415.00	2,650.00	
203-51510-136	82.00	-	-	-	82.00	80.00	
203-51510-210	14,227.34	20,772.66	17,650.00	20,050.00	35,000.00	40,000.00	
203-51510-390	-	-	-	-	-	-	
	19,190.21	25,181.79	24,491.52	26,743.22	44,372.00	49,766.00	
<b>Mass Transit</b>							
203-56700-290	-	-	-	-	-	-	
203-53520-290	60,002.00	(2.00)	53,819.00	47,655.56	60,000.00	50,000.00	
	60,002.00	(2.00)	53,819.00	47,655.56	60,000.00	50,000.00	
203-59240-900	-	-	-	-	-	-	
<b>Debt Service Funds</b>							
203-59240-900	-	-	1,400,000.00	-	-	-	
203-59230-900	-	2,557,254.00	3,765,700.00	2,819,288.00	2,557,254.00	2,077,405.00	
	-	2,557,254.00	5,165,700.00	2,819,288.00	2,557,254.00	2,077,405.00	
	125,309.58	2,613,968.42	5,317,411.98	3,002,924.71	2,739,276.00	2,245,403.00	
	(138,482.44)	3,746,807.44	5,591,393.60	3,752,695.82	3,608,325.00	4,068,417.00	
	(263,792.02)	1,132,841.02	273,981.62	749,771.11	869,049.00	1,823,014.00	

**FUND 210**

**TRAIN DEPOT FUND**

<b>FUND 210 TRAIN DEPOT</b>							
		-	6 months 2014			2014	2015
		Diff YTD to BUD	YTD			Budget	Budget
<b>Intergovernmental Revenues</b>							
210-43610-000	Amtrak Expense Sharing Revenue	38,374.35	36,625.65	78,224.40	69,101.54	75,000.00	75,000.00
210-43510-000	State Grants	-	-	-	-	-	-
210-48200-000	Rent	-	-	-	1,518.07	-	-
210-48300-000	Sales	-	-	-	-	-	-
210-48400-000	Parking Revenue	29,971.50	40,028.50	73,609.40	67,034.30	70,000.00	70,000.00
	<b>TOTAL FUND REVENUE</b>	<b>68,345.85</b>	<b>76,654.15</b>	<b>151,833.80</b>	<b>137,653.91</b>	<b>145,000.00</b>	<b>145,000.00</b>
<b>Expenditures</b>							
210-52300-290	Other contractual services	38,392.80	21,607.20	52,211.82	41,488.41	60,000.00	60,000.00
210-52300-390	Other supplies and expense	22,277.79	27,722.21	49,396.54	43,531.55	50,000.00	55,000.00
	<b>Total Expenditures</b>	<b>60,670.59</b>	<b>49,329.41</b>	<b>101,608.36</b>	<b>85,019.96</b>	<b>110,000.00</b>	<b>115,000.00</b>
210-59220-000	Transfer to General Fund	-	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00
<b>Maint of Depot</b>							
210-62832-111	Regular salaries/wages	2,822.72	1,897.28	3,258.08	4,716.25	4,720.00	4,000.00
210-62832-112	Over-time wages	75.00	-	74.22	72.60	75.00	85.00
210-62832-113	Part-time wages	687.84	37.16	46.00	36.44	725.00	-
210-62832-131	FICA	222.75	119.25	208.33	326.02	342.00	255.00
210-62832-132	Medicare	52.11	27.89	48.72	76.25	80.00	60.00
	<b>Total Maint of Depot</b>	<b>3,860.42</b>	<b>2,081.58</b>	<b>3,635.35</b>	<b>5,227.56</b>	<b>5,942.00</b>	<b>4,400.00</b>
	<b>TOTAL FUND EXPENDITURES</b>	<b>64,531.01</b>	<b>53,610.99</b>	<b>107,443.71</b>	<b>92,447.52</b>	<b>118,142.00</b>	<b>121,600.00</b>
	<b>NET REVS OVER EXPS</b>	<b>3,814.84</b>	<b>23,043.16</b>	<b>44,390.09</b>	<b>45,206.39</b>	<b>26,858.00</b>	<b>23,400.00</b>

**FUND 214**

**FIREWORKS FUND**

<b>FUND 214 FIREWORKS</b>							
		-	6 months 2014	Actual	Actual	2014	2015
		Diff YTD to BUD	YTD	2013	2012	Budget	Budget
	<b>Revenues</b>		-				
214-48500-000	Donations	3,442.00	6,558.00	23,762.39	23,498.18	10,000.00	20,000.00
214-48600-000	Misc Revenue	10,000.00	-			10,000.00	-
214-48700-000	Raffle Sales	-	-				
214-49210-000	Transfer in from General Fund	-	-				
214-49300-000	Fund Balance Applied	-	-				
	<b>Total Fund Revenue</b>	<b>13,442.00</b>	<b>6,558.00</b>	<b>23,762.39</b>	<b>23,498.18</b>	<b>20,000.00</b>	<b>20,000.00</b>
	<b>Expenditures</b>						
214-55300-280	Other contractual services	18,862.73	1,137.27	21,110.18	20,957.48	20,000.00	20,000.00
	<b>Net revenues over Expenditures</b>	<b>(5,420.73)</b>	<b>5,420.73</b>	<b>2,652.21</b>	<b>2,540.70</b>	<b>-</b>	<b>-</b>

**FUND 215**

**PARK IMPACT FEES FUND**

<b>FUND 215 PARK IMPACT FEES</b>							
	<b>FUND 215</b>	<b>Park Impact</b>					
	-	<b>6 months 2014</b>	<b>Actual</b>	<b>Actual</b>	<b>2014</b>	<b>2015</b>	
	<b>Diff YTD to BUD</b>	<b>YTD</b>	<b>2013</b>	<b>2012</b>	<b>Budget</b>	<b>Budget</b>	
<b>Revenues</b>							
215-46720-000	Park Impact Fees	(1,500.00)	2,500.00	-	2,500.00	1,000.00	1,000.00
215-48100-000	Interest Revenue	(2.23)	2.23	23.44	67.73		
215-49300-000	Fund Bal Applied	-		31,000.00	25,000.00		
215-48500-000	Donations	-	-				
	<b>Total fund revenue</b>	<b>(1,502.23)</b>	<b>2,502.23</b>	<b>31,023.44</b>	<b>27,567.73</b>	<b>1,000.00</b>	<b>1,000.00</b>
<b>Expenditures</b>							
215-55300-290	Other contractual services	-	-				
215-57210-810	Purchase Equipment	1,000.00	-			1,000.00	-
215-57510-820	Purchase walkways	-		25,227.74	19,706.00		
215-57510-830	Construct building						
215-55300-390	Other supplies and expense	-	-				
	<b>Total expenses</b>	<b>1,000.00</b>	<b>-</b>	<b>25,227.74</b>	<b>19,706.00</b>	<b>1,000.00</b>	<b>-</b>
	<b>Net revenues over Exps</b>	<b>(2,502.23)</b>	<b>2,502.23</b>	<b>5,795.70</b>	<b>7,861.73</b>	<b>-</b>	<b>1,000.00</b>

**FUND 218**

**BEAUTIFICATION**

**COMMITTEE FUND**



**FUND 219**

**IRON HORSE FUND**

<b>FUND 219 IRON HORSE</b>							
		-	6 months 2014	Actual	Actual	2014	2014
		Diff YTD to BUD	YTD	2013	2012	Budget	Budget
	<b>Revenues</b>						
219-48500-000	Donations	1,466.00	34.00	6,460.54	5,880.00	1,500.00	1,500.00
219-49210-000	Transfer in from General Fund	-	-				
	<b>Expenses</b>						
219-55300-390	Other supplies and expense	1,190.61	309.39	5,018.58	7,207.34	1,500.00	1,500.00
219-59220-905	Transfer to Beautification			500.00			
	<b>Net revenues over exps</b>	<b>275.39</b>	<b>(275.39)</b>	<b>841.96</b>	<b>(1,327.34)</b>		

**FUND 221**

**STORM WATER FUND**

<b>FUND 221 STORMWATER</b>							
			<b>6 months 2014</b>	<b>Actual</b>	<b>Actual</b>	<b>2014</b>	<b>2015</b>
	<b>Diff YTD to BUD</b>		<b>YTD</b>	<b>2013</b>	<b>2012</b>	<b>Budget</b>	<b>Budget</b>
<b>Revenues</b>							
221-42900-000	Special Assessments	(56.32)	4,793.32	5,621.16	6,369.41	4,737.00	3,295.00
221-46400-000	Stormwater Management Fees	244,000.00	-	243,440.00	211,940.00	244,000.00	244,000.00
221-48130-000	Interest on Special Assessment	(287.02)	1,287.02	1,645.98	1,945.52	1,000.00	1,075.00
221-48500-000	sale of rain barrels	(64.00)	564.00	1,824.00		500.00	-
221-49100-00	Proceeds from LT Debt	-	-	390,000.00	155,000.00		
221-48600-000	Misc rev	0.18	(0.18)				
221-49300-000	Fund Balance Applied	-	-				
	<b>Total revenues</b>	<b>243,592.84</b>	<b>6,644.16</b>	<b>642,531.14</b>	<b>375,254.93</b>	<b>250,237.00</b>	<b>248,370.00</b>
<b>Exps</b>							
	Other Supplies and Exp						
221-53440-210	Outside Services Employed	35,319.81	14,680.19	32,611.12	39,787.24	50,000.00	55,000.00
221-53440-240	R&M Equipment	1,406.63	1,593.37	5,842.28	3,201.89	3,000.00	5,000.00
221-53440-290	Other contractual services	2,264.00	736.00	6,991.31	2,611.45	3,000.00	3,000.00
221-53440-330	Travel/Training/Education/Mtgs	-	-				
221-53440-350	Vehicle Fuel Expense	2,224.23	2,775.77	4,734.95	3,442.80	5,000.00	6,000.00
221-53440-390	Other supplies and expense	7,158.14	841.86	9,805.25	1,835.42	8,000.00	10,000.00
221-53440-392	Storm water Repair & Maintenance	34,000.00	-			34,000.00	33,000.00
221-53440-395	Rain Barrel exp	(39.28)	39.28	2,186.06			
221-53440-530	Lease and rental payments	-	-				
	<b>Total</b>	<b>82,333.53</b>	<b>20,666.47</b>	<b>62,170.97</b>	<b>50,878.80</b>	<b>103,000.00</b>	<b>112,000.00</b>
<b>Transfers</b>							
221-58100-610	Principal	-	55,000.00	45,000.00	195,000.00	55,000.00	65,000.00
221-58100-611	Principle- Sweeper	0.68	21,684.32	20,536.75	19,449.92	21,685.00	-
221-58200-620	Interest	6,927.75	9,576.25	18,364.45	27,584.17	16,504.00	17,986.00
221-58200-700	Discount	-	-	(194.00)	1,162.50		
221-58200-621	Interest- Sweeper	0.32	1,211.68	2,359.25	3,446.08	1,212.00	-
	<b>Total Principle and Interest</b>	<b>6,928.75</b>	<b>87,472.25</b>	<b>86,066.45</b>	<b>246,642.67</b>	<b>94,401.00</b>	<b>82,986.00</b>
<b>Transfers</b>							
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	-	-				
	<b>Total Transfers</b>	<b>-</b>	<b>10,000.00</b>	<b>403,677.00</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>
<b>Supervision</b>							
221-62820-111	Regular salaries/wages	3,297.43	2,367.57	4,890.15	4,426.85	5,665.00	9,505.00
221-62820-115	Misc income	(21.66)	21.66	21.45			
221-62820-116	Vacation	(321.61)	321.61	520.11	504.27		
221-62820-117	Sick pay	(13.54)	13.54	48.26	58.38		
221-62820-131	FICA	202.79	189.21	378.46	344.69	392.00	620.00
221-62820-132	Medicare	47.77	44.23	88.51	80.54	92.00	145.00
221-62820-133	Pension	331.12	323.88	641.28	584.88	655.00	430.00
221-62820-134	Health insurance	165.34	659.66	785.70	588.85	825.00	971.00
221-62820-136	FLEX	28.02	1.98	315.64	29.64	30.00	30.00
	<b>Total Supervision</b>	<b>3,715.66</b>	<b>3,943.34</b>	<b>7,689.56</b>	<b>6,618.10</b>	<b>7,659.00</b>	<b>11,701.00</b>
<b>Maint of S/W Sysytem</b>							
221-62832-111	Regular salaries/wages	4,765.52	8,334.48	20,281.17	13,033.21	13,100.00	25,000.00
221-62832-112	Over-time wages	75.00	-	220.41	74.40	75.00	250.00
221-62832-113	Part-time wages	(74.32)	74.32	64.40	45.55		
221-62832-131	FICA	302.47	517.53	1,261.43	812.98	820.00	1,550.00
221-62832-132	Medicare	78.96	121.04	295.05	190.15	200.00	365.00
221-62832-133	Pension	701.08	513.92	1,243.09	1,159.60	1,215.00	1,215.00
221-62832-134	Health insurance	1,522.39	1,122.61	2,389.28	2,197.88	2,645.00	2,565.00
221-62832-136	FLEX	23.98	101.02	187.30	199.50	125.00	120.00
	<b>Total Hrly wages</b>	<b>7,395.08</b>	<b>10,784.92</b>	<b>25,942.13</b>	<b>17,713.27</b>	<b>18,180.00</b>	<b>31,065.00</b>
	<b>TOTAL EXPENSES</b>	<b>100,373.02</b>	<b>132,866.98</b>	<b>585,546.11</b>	<b>331,852.84</b>	<b>233,240.00</b>	<b>247,752.00</b>
	<b>TOTAL REVENUE</b>	<b>243,592.84</b>	<b>6,644.16</b>	<b>642,531.14</b>	<b>375,254.93</b>	<b>250,237.00</b>	<b>248,370.00</b>
	<b>NET REVENUE OVER EXPS</b>	<b>143,219.82</b>	<b>(126,222.82)</b>	<b>56,985.03</b>	<b>43,402.09</b>	<b>16,997.00</b>	<b>618.00</b>

**FUND 301**

**DEBT SERVICE FUND**

<b>FUND 301 DEBT SERVICE</b>							
		-	6 months 2014	Actual	Actual	2014	2015
	Diff YTD to BUD		YTD	2013	2012	Budget	Budget
<b>Revenues</b>							
301-41110-000	General property taxes	644,135.00	-	631,504.00	625,568.00	644,135.00	663,459.00
301-42900-000	Interest revenues	(37.19)	37.19	2,666.31	1,812.13		
301-48100-000	Interest revenues	-	-				
301-48130-000	Special Assessments	(4,458.77)	20,047.77	24,601.94	18,841.54	15,589.00	4,370.00
301-48200-000	Miscellaneous Revenues	-	-				
301-49100-000	Proceeds of long-term debt	-	-	1,755,000.00	570,000.00		
301-49210-000	Trans from Gen fund	-	-				
301-49500-000	Proceeds from Refunding Bond	-	-				
301-49300-000	Fund balance applied	-	-		6,597.00		
	<b>Total revenues</b>	<b>639,639.04</b>	<b>20,084.96</b>	<b>2,413,772.25</b>	<b>1,222,818.67</b>	<b>659,724.00</b>	<b>667,829.00</b>
<b>Expenses</b>							
301-58100-610	Principal	-	509,350.00	478,000.00	1,013,812.97	509,350.00	534,350.00
301-58200-620	Interest	63,526.98	79,296.02	155,409.16	199,399.42	142,823.00	128,082.00
301-58200-690	Fees	-	-				
301-58200-700	Discount	-	-	(977.62)	4,275.00		
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	-	-				
	<b>Total expenses</b>	<b>63,526.98</b>	<b>588,646.02</b>	<b>2,405,894.36</b>	<b>1,217,487.39</b>	<b>652,173.00</b>	<b>662,432.00</b>
	<b>Net revenues over expenses</b>	<b>576,112.06</b>	<b>(568,561.06)</b>	<b>7,877.89</b>	<b>5,331.28</b>	<b>7,551.00</b>	<b>5,397.00</b>

**FUND 303**

**DEBT SERVICE TID # 3 FUND**

<b>FUND 303 DEBT SERVICE TID #3</b>							
		-	6 months 2014	Actual	Actual	2014	2015
	Diff YTD to BUD		YTD	2013	2012	Budget	Budget
<b>Revenues</b>							
303-49210-000	Transfers from General Fund	-	-				
303-49500-000	Proceeds from refund bonds	-	-				
303-49220-000	Transfers from Special Revenue	-	2,557,254.00	3,765,700.00	2,819,288.00	2,557,254.00	2,077,405.00
303-49230-000	Transfer to TIF C/P	-	-				
	<b>Total revenues</b>	-	<b>2,557,254.00</b>	<b>3,765,700.00</b>	<b>2,819,288.00</b>	<b>2,557,254.00</b>	<b>2,077,405.00</b>
<b>Expenses</b>							
303-58100-610	Principal	134,999.87	2,068,767.13	3,448,389.00	2,420,000.00	2,203,767.00	1,831,471.00
303-58200-620	Interest	95,298.04	258,188.96	310,425.88	368,847.09	353,487.00	245,934.00
303-58300-630	Payment to Escrow Agent	-	-				
303-58200-700	Discount	-	-				
303-59500-900	Payment to refunded bond escrow	-	-				
303-58200-690	Fees	-	-	-	140.00		
	<b>Total exps</b>	<b>230,297.91</b>	<b>2,326,956.09</b>	<b>3,758,814.88</b>	<b>2,788,987.09</b>	<b>2,557,254.00</b>	<b>2,077,405.00</b>
	<b>Net revenues over expenses</b>	<b>(230,297.91)</b>	<b>230,297.91</b>	<b>6,885.12</b>	<b>30,300.91</b>	<b>-</b>	<b>-</b>

**FUND 401**

**CAPITAL PROJECTS FUND**

<b>FUND 401 CAPITAL PROJECTS FUND</b>							
		6 months 2014	Actual	Actual	Budget	Budget	
	Diff YTD to BUD	YTD	2013	2012	2014	2015	
<b>Misc Revenues</b>							
401-47231-000	Intergov't charges - transport	-	-	-	-	-	-
401-42300-000	Street Improvements	19,098.70	17,438.30	33,851.05	33,071.44	36,537.00	35,000.00
401-42500-000	Sidewalks	-	-	-	-	-	-
401-43210-000	Federal Grants- Public Safety	-	-	-	-	-	-
401-43520-000	State Grants Public Safety	-	-	-	-	-	-
401-48100-000	Interest revenues	(7.60)	7.60	17.36	27.89	-	-
401-48130-000	Interest on Spec. Assessments	-	-	5,159.19	5,379.24	-	-
401-48500-000	Donations	-	-	-	-	-	-
401-48300-000	Property sales	-	-	-	-	-	-
401-48400-000	Insurance Recoveries	-	-	-	-	-	-
401-48600-000	Misc Revenue	(1.34)	1.34	-	9,578.36	-	-
401-49210-000	Trans from Gen fund	-	9,000.00	7,000.00	8,000.00	9,000.00	-
401-49260-000	Trans from water utility	-	-	-	-	-	-
401-49220-000	Trans from special rev	-	-	-	-	-	-
401-49230-000	Trans from debt service	-	-	-	-	-	-
<b>Other Financing Sources</b>							
401-49300-000	Fund balance applied	-	82,000.00	55,782.00	55,782.00	82,000.00	40,000.00
<b>Total Revenues</b>		<b>19,089.76</b>	<b>108,447.24</b>	<b>101,809.60</b>	<b>111,838.93</b>	<b>127,537.00</b>	<b>75,000.00</b>
<b>Highway and Streets</b>							
401-57210-810	Law Enforce equipment	-	-	-	1,938.28	-	-
401-57210-820	Law Enforce Outlay	(2,516.45)	72,516.45	35,971.25	67,964.99	70,000.00	-
401-57324-810	General highway equipment	-	-	-	-	-	-
401-57324-821	General highway outlay	-	-	-	-	-	-
<b>Total Highway Equipment</b>		<b>(2,516.45)</b>	<b>72,516.45</b>	<b>35,971.25</b>	<b>69,903.27</b>	<b>70,000.00</b>	<b>-</b>
<b>FIRE</b>							
401-57331-820	Highway and street equipment	1,213.53	24,786.47	3,249.98	8,506.00	26,000.00	5,000.00
401-57331-821	Highway and street outlay	9,000.00	-	4,629.70	18,975.50	9,000.00	5,000.00
<b>Total Highway and Streets</b>		<b>10,213.53</b>	<b>24,786.47</b>	<b>7,879.68</b>	<b>27,481.50</b>	<b>35,000.00</b>	<b>10,000.00</b>
<b>FIRE</b>							
401-57220-810	Capital Equipment	66,500.00	-	32,850.34	-	66,500.00	50,000.00
<b>Village Hall</b>							
401-57140-810	Capital Equipment	3,650.00	2,350.00	-	5,384.63	6,000.00	6,000.00
401-57140-820	Gen Bldg Outlay	1,000.00	-	-	900.00	1,000.00	1,000.00
401-57140-830	Emergency Mngt	3,451.90	548.10	314.70	3,974.00	4,000.00	4,000.00
401-57140-815	Gen Bldg - Equip- Generator	-	-	-	-	-	-
<b>Total Village Hall</b>		<b>8,101.90</b>	<b>2,898.10</b>	<b>314.70</b>	<b>10,258.63</b>	<b>11,000.00</b>	<b>11,000.00</b>
<b>Parks</b>							
401-57620-810	Parks Equipment	-	-	-	6,799.00	-	-
<b>Sidewalks</b>							
401-57344-820	Sidewalk outlay	-	-	-	-	-	-
<b>Street Lighting</b>							
401-57342-820	Street Lighting Outlay	-	-	-	-	-	-
<b>Total Fund Expenditures</b>		<b>82,298.98</b>	<b>100,201.02</b>	<b>77,015.97</b>	<b>114,442.40</b>	<b>182,500.00</b>	<b>71,000.00</b>
<b>Net Revenues over Expenditures</b>		<b>(63,209.22)</b>	<b>8,246.22</b>	<b>24,793.63</b>	<b>(2,603.47)</b>	<b>(54,963.00)</b>	<b>4,000.00</b>

**FUND 402**

**SIDEWALKS FUND**

<b>FUND 402 SIDEWALK</b>							
		-	6 months 2014	Actual	Actual	Budget	Budget
	Diff YTD to BUD		YTD	2013	2012	2014	2015
<b>Revenues</b>							
402-42500-000	Sidewalks	5,562.69	937.31	6,302.77	9,996.91	6,500.00	6,500.00
402-48130-000	Interest- Assessments	-	-	7.18	17.70		
402-48600-000	Misc Revenue	(188.98)	188.98				
402-49401-000	Trans from Cap Projects	-	-				
402-49300-000	Fund bal applied	-	8,500.00			8,500.00	13,500.00
402-49402-000	Trans from General Funds	-	-	45,000.00			
	<b>Total Revenues</b>	5,373.71	9,626.29	51,309.95	10,014.61	15,000.00	20,000.00
<b>Expenditures</b>							
402-57344-820	Sidewalk outlay	6,144.00	8,856.00	17,346.00	12,501.18	15,000.00	20,000.00
	<b>Net Revenues over Expenditures</b>	<b>(770.29)</b>	<b>770.29</b>	<b>33,963.95</b>	<b>(2,486.57)</b>	<b>-</b>	<b>-</b>

**FUND 403**

**CAPITAL PROJECTS TID # 3 FUND**

<b>FUND 403 CAPITAL PROJECTS FUND TID #3</b>							
		-	6 months 2014	Actual	Actual	Budget	Budget
		Diff YTD to BUD	YTD	2013	2012	2014	2015
<b>Revenues</b>							
403-48600-000	Misc Revenue	-	-	-	-	-	-
403-48100-000	Interest	-	-	1,011.00	2,467.00	-	-
403-49100-000	Proceeds from Long Term Debt	-	-	-	4,000,000.00	-	-
403-49240-000	Trans from Cap projects	-	-	1,400,000.00	-	-	100,000.00
403-49300-000	Fund Balance Applied	-	600,000.00	1,700,000.00	500,000.00	600,000.00	-
	<b>Total Revenues</b>	-	600,000.00	3,101,011.00	4,502,467.00	600,000.00	100,000.00
<b>Expenditures</b>							
403-57331-820	Capital Improvements	99,720.00	280.00	502.00	422,462.34	100,000.00	100,000.00
403-57332-820	Project Green	492,346.62	7,653.38	2,992,371.66	3,013,868.40	500,000.00	-
403-57700-820	Cons & Dev outlay	-	-	-	-	-	-
403-58200-690	Fees	-	-	-	-	-	-
	<b>Total Expenditures</b>	592,066.62	7,933.38	2,992,873.66	3,436,330.74	600,000.00	100,000.00
	<b>Net Revenues over Expenditures</b>	<b>(592,066.62)</b>	<b>592,066.62</b>	<b>108,137.34</b>	<b>1,066,136.26</b>	<b>-</b>	<b>-</b>

**FUND 404**

**CAPITAL PROJECTS**

**BORROWED FUND**

<b>FUND 404 CAPITAL PROJECTS BORROWED FUND</b>							
		-	6 months 2014	Actual	Actual	Budget	Budget
	Misc Revenues	Diff YTD to BUD	YTD	2013	2012	2014	2015
404-41110-000	General property taxes	-	-				
404-48100-000	Interest revenues	(279.92)	279.92	(896.07)	1,024.99		
		-					
		-					
		-					
	<b>Other Financing Sources</b>	-					
404-49100-000	Proceeds of long-term debt	-	-	205,000.00	220,000.00		515,000.00
404-49401-900	Trans from Gen Cap Projects Fu	-	-				
404-49999-000	Transfer in	-	-				
404-49300-000	Fund Balance applied	-	380,000.00	200,000.00	350,000.00	380,000.00	435,000.00
	<b>Total Revenue</b>	<b>(279.92)</b>	<b>380,279.92</b>	<b>404,103.93</b>	<b>571,024.99</b>	<b>380,000.00</b>	<b>950,000.00</b>
	<b>Expenditures</b>						
	<b>Highway Equipment</b>						
404-57140-810	Roof/HVAC	-	-	(27,975.45)	481,282.71		
404-57324-810	General highway equipment	-	-				
404-57324-821	General highway improvements	-	-				
404-57327-810	Highway garage equipment	-	-				
		-	-				
	<b>Highway and Streets</b>						
404-57331-820	Street improvements	369,264.30	10,735.70	5,720.50	2,472.75	380,000.00	950,000.00
404-57331-821	Street improvements	-	-				
404-57331-822	95th Street rehab	(26,383.33)	28,383.33			0	
404-57342-820	Street lighting improvements	-	-				
404-57710-820	Housing improvements	-	-				
404-57410-820	Sanitary Sewer Improvements	-	-				
	<b>Capital Outlay</b>						
404-58200-620	Interest	-	-	1,479.06	3,820.57		
404-58200-700	Discount	-	-	(1,336.57)	1650		
		-	-				
	<b>Total Expenditures</b>	<b>340,880.97</b>	<b>39,119.03</b>	<b>(22,112.46)</b>	<b>489,226.03</b>	<b>380,000.00</b>	<b>950,000.00</b>
	<b>Net Revenues over Expenditures</b>	<b>(341,160.89)</b>	<b>341,160.89</b>	<b>426,216.39</b>	<b>81,798.96</b>		

**FUND 601**

**WATER UTILITY FUND**

<b>FUND 601 WATER UTILITY FUND</b>							
		-	6 months 2014	Actual	Actual	Budget	Budget
	Revenues	Diff YTD to BUD	YTD	2013	2012	2014	2015
	<b>Metered sales</b>						
601-42001-000	Residential	-	-				
601-42002-000	Commercial	-	-				
601-42003-000	Industrial	-	-				
	<b>Misc Revenues</b>						
601-48100-000	Interest revenue	-	-				
601-43064-000	Other sales	(61.80)	61.80				
601-48130-000	Interest on Special assessment	-	-	69.18	241.85		
601-49230-000	Transfers from Debt Service	-	-				
601-48471-000	Misc service rev	(0.13)	0.13				
601-48474-000	Other water revenues	1,500.00	-			1,500.00	-
	<b>Total Fund Revenue</b>	<b>1,438.07</b>	<b>61.93</b>	<b>69.18</b>	<b>241.85</b>	<b>1,500.00</b>	<b>-</b>
	<b>Expenditures</b>						
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	-	-				
	<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>14,076.56</b>	<b>381.00</b>	<b>-</b>	<b>-</b>
	<b>Net Revenues over Expenditures</b>	<b>1,438.07</b>	<b>61.93</b>	<b>(311.82)</b>	<b>241.85</b>	<b>1,500.00</b>	<b>-</b>

**FUND 602**

**SEWER UTILITY FUND**

<b>FUND 602 SEWER UTILITY FUND</b>							
		-	6 months 2014	Actual	Actual	Budget	Budget
	Revenue	Diff YTD to BUD	YTD	2013	2012	2014	2015
	<b>Metered Sales to General Customers</b>						
602-42001-000	Residential	624,708.32	575,291.68	1,148,804.63	1,127,255.02	1,200,000.00	1,250,000.00
602-42002-000	Commercial	89,597.25	85,402.75	155,994.30	157,182.79	175,000.00	200,000.00
602-42100-000	Contributions from Developers	-	-	-	-	-	-
602-42003-000	Industrial	212,499.26	97,500.74	269,477.32	361,779.60	310,000.00	275,000.00
	<b>Total Metered Sales</b>	<b>926,804.83</b>	<b>758,195.17</b>	<b>1,574,276.25</b>	<b>1,646,217.41</b>	<b>1,685,000.00</b>	<b>1,725,000.00</b>
	<b>Other sales</b>						
602-43064-000	Other sales to public authorit	193,221.50	206,778.50	410,633.58	454,322.70	400,000.00	410,000.00
602-43065-000	Hazardous Waste Receipts	2,945.75	3,454.25	4,595.79	4,601.48	6,400.00	6,900.00
	<b>Total Other Sales</b>	<b>196,167.25</b>	<b>210,232.75</b>	<b>415,229.37</b>	<b>458,924.18</b>	<b>406,400.00</b>	<b>416,900.00</b>
	<b>Miscellaneous Revenue</b>						
602-48100-000	Interest revenue	1,964.29	35.71	(443.78)	1,548.34	2,000.00	2,500.00
602-48130-000	Special Assessments Interest	-	-	417.18	1,039.21	-	-
602-48470-000	Penalties-Delinq-sewer	9,096.26	2,903.74	35,771.04	36,905.53	12,000.00	15,000.00
602-48474-000	Other sewer revenues	4,300.00	7,700.00	19,546.80	15,400.00	12,000.00	15,000.00
602-49100-000	Proceeds from long term debt	-	-	2,210,000.00	270,000.00	-	-
	<b>Total Misc. Revenue</b>	<b>15,360.55</b>	<b>10,639.45</b>	<b>2,265,291.24</b>	<b>324,893.08</b>	<b>26,000.00</b>	<b>32,500.00</b>
	<b>Total Revenue</b>	<b>1,138,332.63</b>	<b>979,067.37</b>	<b>4,254,796.86</b>	<b>2,430,034.67</b>	<b>2,117,400.00</b>	<b>2,174,400.00</b>

<b>FUND 602 SEWER UTILITY FUND</b>						
		6 months 2014				
<b>Expenditures</b>		<b>Diff YTD to BUD</b>	<b>YTD</b>			
602-61904-390	Uncollectible Accounts	(467.23)	467.23	(718.09)		
602-61905-390	Industrial repayments	(67,933.63)	67,933.63			
<b>Depreciation expense</b>						
602-62403-540	Depreciation expense	(468.00)	135,468.00	138,510.00	141,187.00	135,000.00
602-62403-541	Principal on long term Debt	-	165,650.00	2,197,000.00	378,350.00	165,650.00
	<b>Total Depr Exp</b>	<b>(468.00)</b>	<b>301,118.00</b>	<b>2,335,510.00</b>	<b>519,537.00</b>	<b>300,650.00</b>
<b>Long Term Debt</b>						
602-62427-620	Interest on long-term debt	34,373.19	46,754.81	65,781.80	114,448.80	81,128.00
602-62427-621	Interest on Clean Water Fund	(3,044.13)	30,790.13	63601.17	69514.55	27,746.00
602-62427-700	Discount	-	-	-	2025	-
602-62428-690	Amortization of debt discount	-	-	33,334.00	-	-
	<b>Total Debt Exp</b>	<b>31,329.06</b>	<b>77,544.94</b>	<b>162,716.97</b>	<b>185,988.35</b>	<b>108,874.00</b>
<b>Supervision and Labor</b>						
602-62820-111	Regular salaries/wages	8,337.35	8,662.65	17,790.44	16,400.61	17,000.00
602-62820-112	Over-time wages	(64.99)	64.99	-	-	-
602-62820-113	Part-time wages	-	-	-	-	-
602-62820-115	Misc wages	-	-	64.34	-	-
602-62820-116	Vacation	(964.81)	964.81	1,560.33	1,512.78	-
602-62820-117	Sick pay	(40.62)	40.62	144.78	175.16	-
602-62820-119	Other	-	-	-	-	-
602-62820-131	FICA	511.35	663.65	1,327.63	1,226.18	1,175.00
602-62820-132	Medicare	119.80	155.20	310.39	286.79	275.00
602-62820-133	Pension	983.36	971.64	1,923.84	1,754.64	1,955.00
602-62820-134	Health insurance	1,269.58	1,995.42	3,254.93	2,531.02	3,265.00
602-62820-136	FLEX	112.16	7.84	118.43	118.43	120.00
	<b>Total Supervision and Labor</b>	<b>10,263.18</b>	<b>13,526.82</b>	<b>26,495.11</b>	<b>24,005.61</b>	<b>23,790.00</b>
602-62821-221	Electric and Gas for pumping	1,812.89	1,687.11	2,845.02	2,433.55	3,500.00
<b>Other supplies and expenses</b>						
602-62827-390	Other operating sup-Equip repair	3,527.92	1,472.08	6,359.93	4,791.82	5,000.00
602-62827-391	CWFL amortization expense	-	-	-	-	-
602-62827-392	Racine Revenue Sharing Payment	-	123,619.00	121,489.00	118,484.00	123,619.00
602-62827-393	Principal on Clean Water Fund	30,789.73	210,145.27	204,323.15	198,659.28	240,935.00
	<b>Total Other Supplies and Expense</b>	<b>34,317.65</b>	<b>335,236.35</b>	<b>332,172.08</b>	<b>321,935.10</b>	<b>369,554.00</b>
<b>Other supplies and expenses</b>						
602-62828-131	FICA	-	-	-	-	-
602-62828-132	Medicare	-	-	-	-	-
602-62828-350	Vehicle Fuel Expense	2,866.43	2,133.57	3,215.12	2,441.92	5,000.00
602-62828-390	Other supplies and expenses	1,000.00	-	48.00	85.98	1,000.00
	<b>Total Other Supplies and Expense</b>	<b>3,866.43</b>	<b>2,133.57</b>	<b>3,263.12</b>	<b>2,527.90</b>	<b>6,000.00</b>
<b>Maintenance of sewage collecti</b>						
602-62831-111	Regular salaries/wages	8,858.02	8,941.98	15,208.84	17,757.65	17,800.00
602-62831-112	Over-time wages	530.72	524.28	791.21	1,054.03	1,055.00
602-62831-113	Part-time wages	(18.58)	18.58	156.4	109.32	175.00
602-62831-115	Misc wages	-	-	-	-	-
602-62831-116	Vacation	-	-	-	-	-
602-62831-117	Sick pay	-	-	-	-	-
602-62831-119	Other	-	-	-	-	-
602-62831-131	FICA	583.52	586.48	995.83	1,180.01	1,170.00
602-62831-132	Medicare	137.79	137.21	232.90	275.99	275.00
602-62831-350	Maintenance of sewage collecti	733,124.91	206,875.09	842,045.40	763,397.66	940,000.00
	<b>Total Maint of Sewage</b>	<b>743,216.38</b>	<b>217,083.62</b>	<b>859,430.58</b>	<b>783,774.66</b>	<b>960,300.00</b>
<b>Maintenance of collection syst</b>						
602-62832-111	Regular salaries/wages	(74.91)	74.91	242.90	147.00	-
602-62832-112	Over time	-	-	-	-	-
602-62832-131	FICA	(4.64)	4.64	15.06	9.11	-
602-62832-132	Medicare	(1.09)	1.09	3.52	2.13	-
602-62832-350	Maintenance of collection syst	99,856.60	16,143.40	94,381.75	30,300.38	116,000.00
	<b>Total Maint of Collection</b>	<b>99,775.96</b>	<b>16,224.04</b>	<b>94,643.23</b>	<b>30,458.62</b>	<b>116,000.00</b>
602-62834-350	Maint of General Plant	7,153.87	846.13	7,499.56	89,795.38	8,000.00
<b>FUND 602 SEWER UTILITY FUND</b>						
			6 months 2014		Budget	Budget

		Diff YTD to BUD	YTD			2014	2014
	<b>Accounting and Collection Labor</b>						
602-62840-111	Regular salaries/wages	2,001.99	1,813.01	3,485.22	3,558.40	3,815.00	4,000.00
602-62840-112	Over-time wages	-	-	-	-	-	-
602-62840-113	Part-time wages	-	-	-	-	-	-
602-62840-115	Misc wages	(14.58)	14.58	14.42	14.28	-	-
602-62840-116	Vacation	(66.42)	66.42	265.03	154.41	-	-
602-62840-117	Sick pay	-	-	-	-	-	-
602-62840-119	Other	-	-	-	-	-	-
602-62840-131	FICA	133.47	131.53	260.31	254.89	265.00	275.00
602-62840-132	Medicare	29.26	30.74	60.87	59.59	60.00	64.00
602-62840-133	Pension	221.96	218.04	431.28	377.04	440.00	450.00
602-62840-134	Health insurance	977.46	692.54	98.64	98.64	1,670.00	1,830.00
602-62840-136	FLEX	60.00	-	-	-	60.00	60.00
	<b>Total Account and Collection</b>	<b>3,343.14</b>	<b>2,966.86</b>	<b>4,615.77</b>	<b>4,517.25</b>	<b>6,310.00</b>	<b>6,679.00</b>
	<b>Meter Reading</b>						
602-62842-111	Regular salaries/wages	-	-	-	-	-	-
602-62842-131	FICA	-	-	-	-	-	-
602-62842-132	Medicare	-	-	-	-	-	-
	<b>Total Meter Reading</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
602-62843-390	Uncollectible accounts	(2.00)	2.00	2.10	-	-	-
	<b>Admin and Gen Salaries</b>						
602-62850-111	Regular salaries/wages	10,529.11	9,305.89	6,871.21	7,562.45	19,835.00	20,220.00
602-62850-112	Over-time wages	(90.52)	90.52	26.97	-	-	1,200.00
602-62850-113	Part-time wages	632.90	617.10	998.4	-22.07	1,250.00	1,250.00
602-62850-115	Misc wages	-	-	26.92	-	-	-
602-62850-116	Vacation	(227.14)	227.14	430.72	801.78	-	-
602-62850-117	Sick pay	(297.54)	297.54	128.69	240.23	-	-
602-62850-119	Other	-	-	-	-	-	-
602-62850-131	FICA	1,021.42	288.58	553.78	586.83	1,310.00	1,600.00
602-62850-132	Medicare	242.44	67.56	129.47	137.20	310.00	376.00
602-62850-133	Pension	1,518.20	1,501.80	979.93	785.70	3,020.00	3,100.00
602-62850-134	Health insurance	4,336.09	3,003.91	1,522.09	1,353.25	7,340.00	8,044.00
602-62850-136	FLEX	221.08	228.92	59.28	7.28	450.00	133.00
	<b>Total Admin and Gen Salaries</b>	<b>17,886.04</b>	<b>15,628.98</b>	<b>11,727.46</b>	<b>11,452.65</b>	<b>33,515.00</b>	<b>35,923.00</b>
602-62851-310	Office supplies and expenses	2,247.54	752.46	4,229.15	3,218.96	3,000.00	5,000.00
602-62852-210	Outside services employed	3,978.75	48,021.25	46,664.42	37,472.79	52,000.00	55,000.00
602-62853-510	Property insurance	5,000.00	3,000.00	6,000.00	6,000.00	8,000.00	10,000.00
	<b>Employee Pensions and Benefits</b>						
602-62854-133	Pension	2,804.32	2,055.68	4,972.36	4,638.40	4,860.00	4,860.00
602-62854-134	Health insurance	6,084.93	4,490.07	9,556.43	8,791.04	10,575.00	10,255.00
602-62854-136	FLEX	237.10	257.90	484.02	427.95	495.00	475.00
	<b>Total Employee Pensions and Benies</b>	<b>9,126.35</b>	<b>6,803.65</b>	<b>15,012.81</b>	<b>13,857.39</b>	<b>15,930.00</b>	<b>15,590.00</b>
602-62856-290	Other contractual srvcs	-	-	121.59	358.06	0	0
602-62856-390	Misc gen exp	(0.98)	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
	<b>Total Expenditures</b>	<b>906,445.40</b>	<b>1,132,477.60</b>	<b>3,935,230.88</b>	<b>2,060,333.27</b>	<b>2,038,923.00</b>	<b>2,146,755.00</b>
	<b>Total Revenues</b>	<b>1,138,332.63</b>	<b>979,067.37</b>	<b>4,254,796.86</b>	<b>2,430,034.67</b>	<b>2,117,400.00</b>	<b>2,174,400.00</b>
	<b>Total Revenue over Expenditures</b>	<b>231,887.23</b>	<b>(153,410.23)</b>	<b>319,565.98</b>	<b>369,701.40</b>	<b>78,477.00</b>	<b>27,645.00</b>