



2014

# Budget

Adopted November 19, 2013

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Alderman Chris Phillips

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**CITY OF DELAVAN  
BUDGET FOR FISCAL YEAR 2014**

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November 19, 2013

Dear Community Stakeholders,

It is my privilege to present on behalf of the Common Council the FY 2014 Operating Budget and Capital Improvement Plan (CIP) that was approved by the Common Council on November 19, 2013. The approved Operating Budget and Capital Improvements Plan totals, with and without TID #4 and TID #5 (no expenditures proposed in TID #5 in 2014), \$12,358,815 and \$11,010,088, respectively. Our goal was to present a budget that provided for an equitable level of funding for both operations and maintenance of our infrastructure and capital assets. Within the next three years, we are striving for a spending plan that achieves the following allocation of resources:

- 20 % (Minimum) Capital Plan - Infrastructure Improvements & Vehicle/Equipment Replacement
- 10 % (Maximum) Debt Service
- 70 % (Maximum) Operating

Significant progress in achieving this goal has been made since 2012. Based on the 2014 approved spending plan (excluding the City's two TID Districts and Water & Sewer) and as illustrated in the Summary of Expenditures and Percent Allocation by Category (Attachment I), projected resources to be used to fund operations continues to trend below the 70% maximum target (estimated at 65.50% for 2014 as compared to 65.93% in 2013). Projected resources to be used to fund capital infrastructure improvements and vehicle and equipment purchases (includes expenditures proposed in the special revenue Funds) are estimated at 19.48% (as compared to 15.07% in 2013). Projected resources to be used to fund Debt Service are estimated at 15.03% (as compared to 19% in 2013). In conjunction with the 2012 budget a process to wean the City from the concept of funding the significant majority of our capital program with borrowed dollars was implemented. The 2014 budget reflects the continuing implementation of this process.

#### ***Priority Goals***

In May 2013, the Common Council participated in a goal-setting workshop. The purpose of this workshop was to set goals that were to be used as a guide in developing the 2014 Operating and Capital budget. Eight "priority" goals relating to Policies and Procedures, Economic Development or Service Enhancements/Capital Improvements, were identified and included:

#### **Policies and Procedures**

- Reduce reliance on debt through continued implementation of the plan to fund annual CIP program on cash basis (using transfer of general fund revenues previously designated to cover Public Fire Protection Costs, unrestricted hotel/motel revenues exceeding \$110,000 and levy capacity that is freed up as debt is retired)
- Continue evaluation of organizational restructuring with the objective of improving operational efficiencies and controlling/reducing cost.
- Complete and implement new employee performance based compensation plan.

- Enhance within the organization communications by and between the City Administrator, Council and staff.

#### Economic Development

- Promote downtown revitalization long-term through implementation of Downtown Strategic Plan and short-term through the establishment of the maintenance of this area as a priority with specified budget and specific maintenance projects prioritized with the assistance of the Downtown Business Association (DBA) as the party assuming responsibility for on-going feedback to the City on downtown matters (task force recommendation).
- Develop and implement a more formal business recruitment and retention program to include a business liaison process and identify incentives (including but not limited to reductions in permit and other development related fees) and the parameters for these incentives that can be used to support this program.

#### Service Enhancements/Capital Improvements

- Establish a committee/team to develop long-term plan to ensure continuation of quality public safety services (Fire, Paramedic and Police) including shared services.
- Increase enforcement efforts relating to property maintenance in all areas of the City (addressing issues relating to foreclosures as well as items such as abandoned vehicles or trash).

The proposed 2014 budget establishes the framework for achieving these “priority” goals established by the Common Council. Below highlights how a number of these areas is addressed in the 2014 budget.

*Downtown Revitalization:* Consistent with Council discussion at the workshop, this goal is being addressed in the budget from both a short-term and long-term perspective. To address short-time initiatives, the budget continues to include funding of maintenance enhancements that were initiated in 2013 and included additional refuse collection for the five month tourist season and matching funds for the flower basket and flag program – providing for a 50% match of private dollars raised capped at a City contribution of \$4,000.

To address longer-term objectives for downtown revitalization, the City established in 2012 a Downtown Tax Incremental Financing District (TID #5). A new fund for TID #5 was established in the 2013 budget. A conservative approach which will require the availability of the dollars in advance of a project will be utilized. These dollars could come from grants, generated increment within the TID #5 District or through porting of funds from TID #4 contingent on verification that TID #4 is generating revenues exceeding what is required to cover TID #4 projects and debt service. Based on this fiscally conservative approach the 2014 budget does not include funding for any major projects. Through the establishment of TID #5, the City hopes to be able to offer financial incentives to encourage public and private investment in projects that will encourage additional quality destination businesses to locate in the downtown as well as create other activity generators that will draw more people to the downtown. In 2013 the City also completed a Downtown Strategic Plan which was approved by the Common Council in May 2013. This plan recommended the establishment of a Delavan Downtown Project Management Team to oversee the implementation of the plan. This Team (referred to as the DD-PMT) is operational and is focusing its attention on the catalytic projects identified and setting up the initial action teams recommended in the plan. The reuse of the former hotel is a key project identified in both the TID #5 Project plan and the Downtown Strategic Plan.

*Reduced Reliance on Debt:* In its goal setting process, the Common Council reaffirmed its commitment to the plan identified in the 2012 budget to transition the funding of reoccurring capital projects on a cash basis and relying on debt service for the larger non-reoccurring projects such as the new fire station. The estimated amount needed for the City’s reoccurring capital plan is \$1.2M to \$1.5M.

Three funding sources for the capital program were identified in the 2012 budget and included:

- 1) General Fund dollars previously used to pay for Utility fire protection charges (the Utility fire protection charge covers water system costs related to facilities, sizing of mains and storage capacity associated with the use of the water system for firefighting purposes that was previously paid by the City on behalf of utility customers and is now being charged directly to customers);
- 2) Room Tax revenues, with the exception of the 70% of the 2% that is designated by statute for funding of tourism promotion and development activities and the first \$110,000 that is being designated for funding of General Fund operating costs; and
- 3) Levy dollars equal to the reduction in the amount allocated for debt service as bond issues are retired.

Additionally, General Fund unreserved fund balance exceeding 25% of General Fund operating expenditures including transfers is also proposed to be transferred to the CIP.

The estimated cost of the 2014 capital plan is a little over \$1.9 M. The three designated revenues sources should generate in 2014 a little over \$1.2M. The additional dollars needed to fund the 2014 capital plan will come from other CIP revenues and fund balances in the CIP Fund and in several of the Special Revenue Funds. No new debt is proposed. A projection of levy allocations from 2013/14 – 2025/26, is included as Attachment II. Based on this projection, the City should generate from these three revenue sources through 2018 somewhere between \$1.2M to \$1.4M depending on whether the debt service payments on the Fire Station are covered under the current levy or through a separate debt service allocation.

*Maintain City 2013 Levy at the Amount of the 2012 Levy:* With the exception of the adjustment for new construction, the 2014 budget maintains the 2013 levy at the amount levied for 2012. As a result of the re-assessment process which resulted in a significant decrease in the City's total assessed value, the City's mill rate is projected to increase. The actual impact to the property owner will be contingent on a number of factors such as whether the property is residential or commercial or whether the assessed value of the property has been adjusted over the last several years.

*Improve operational efficiencies through organizational restructuring:* The 2014 budget reflects the restructuring of the organization to provide for a Finance Department with the Director providing oversight of all financial operations (City and Utility). It also provides for the sharing on one maintenance worker position by the Street Department and the Utility in lieu of filling a vacancy that occurred in 2013. Additionally, the budget assumes increased usage of the Public Works Assistant to oversee Utility construction projects. The objective of these changes is to more effectively use our existing staff to maintain or improve service levels while achieving "bottom line" cost savings for our customers/constituents.

Realignment of responsibilities amongst staff members within the Public Works Department has also been undertaken to address the Council's priority goal relating to *Enhanced Property Maintenance Enforcement Efforts*.

***Organizational and Community Challenges for 2014***

The economic environment has had a direct impact on the City's fiscal health and service delivery efforts. It also has significantly impacted our residents and businesses. One of our on-going challenges will be maintaining acceptable service levels while continuing to address capital infrastructure as we transition to a funding methodology that supports utilizing cash-on-hand to pay for the "annual" CIP program. Under this methodology, the issuance of debt will be used in those instances when the City is funding major non-recurring projects such as the Fire Station or the future consolidation of maintenance facilities on Richmond Road (although the current 10-Year CIP plan contemplates the use of cash to cover the cost of this consolidation).

Other challenges include:

- Reduced State shared revenues;
- Maintaining adequate reserves especially in light of the implemented tax levy limitations that may impact ratings by bond rating agencies such as Moody's, in that it takes away a community's flexibility in addressing downturns in the economy.
- Stabilizing levy in light of these shared revenue reductions while continuing to maintain acceptable service levels and continuing to fund the capital plan
- Maintaining personnel costs at levels that can be financially sustained in light of these reduced resources
- Funding Public Safety Services including emergency medical response at paramedic level

**Objectives of the 2014 Budget**

The 2014 Budget effectively addresses the challenges presented above by establishing budgetary objectives that align with the priority goals established by the Council in May 2013. The budgetary objectives for 2014 include:

- Funding of operations in the General Fund through the use of operating revenues net of transfers with the exception of certain non-reoccurring and capital projects included in the General Fund.
- Funding of the 2014 capital plan on a cash basis generated from dedicated revenue sources and fund balance.
- Transitioning to a 10-year capital plan.
- In conjunction with the anticipated wage study, budgeting dollars in a wage contingency account to fund initial implementation of plan effective March 1, 2014.
- Consistent with reorganization efforts, re-establishing a reimbursement program that provides for reimbursement of 75% of the tuition and books for one class (with a 4 credit hour max) per semester if the employee successfully completes and achieves a certain grade in the class.
- As staffing changes occur, evaluating all options including but not limited to the potential elimination of the position, possible change in a position from full-time to part-time status and the possible contracting out of all or portions of the work assigned to that particular position.
- Developing a budget document that will work toward, at minimum, achieving the minimum "Fund Balance" objectives for all funds.
- Limiting any increase in the amount of the 2013 levy to the allowable adjustment for new construction (.94% or approximately \$49,752) and also present options that allow for some reduction in the levy but minimize long-term implications of a reduction

**Revenue and Expenditure Summary for FY 2010 Actual through 2014 Budget**

The following summaries identify total revenues and expenditure inclusive of the FY 2010 Actuals through the FY 2014 Budget. Enterprise Funds, as well as TIF #4 & #5, are reflected in separate charts.

**Revenue & Expenditure Summary - FY 2010 Actual through FY 2014 Requested  
All Funds Excluding Enterprise Funds (Water, Sewer & Delbrook Golf Course) and TIF #4 & #5**

	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Estimate	FY 2014 Request
Total Revenues (Net of Transfers)	11,525,842	13,043,376	8,894,165	8,893,959	9,370,096	9,694,196
Total Expenditures (Net of Transfers)	11,478,656	12,184,123	11,362,516	9,595,512	9,025,656	10,373,466
Revenues Over(Under) Expenditures	47,186	859,253	(2,468,351)	(701,553)	344,440	(679,270)

**Operating Revenue & Expenditure Summary - FY 2010 Actual through FY 2014 Requested  
Delbrook Golf Course**

	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Estimate	FY 2014 Request
Total Revenues (Transfers Not Included)	570,541	625,305	589,835	616,800	601,513	636,622
Total Expenditures (Depreciation & Debt Not Included)	570,307	654,018	653,111	616,800	585,321	636,622
Revenues Over(Under) Expenditures	234	(28,713)	(63,276)	-	16,192	-

**Revenue & Expenditure Summary - FY 2010 Actual through FY 2014 Requested  
Water Utility**

	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Estimate	FY 2014 Request
Total Revenues	1,797,272	1,911,849	1,996,505	1,930,434	1,907,837	1,911,771
Total Expenditures (Includes Depreciation)	1,910,694	1,922,286	1,890,986	2,170,982	2,082,210	2,126,342
Revenues Over(Under) Expenditures	(113,422)	(10,437)	105,519	(240,548)	(174,373)	(214,571)

**Revenue & Expenditure Summary - FY 2010 Actual through FY 2014 Requested  
Sewer Utility**

	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Estimate	FY 2014 Request
Total Revenues	1,614,005	1,643,799	1,646,381	1,805,486	1,716,456	2,024,712
Total Expenditures (Includes Depreciation)	1,646,956	1,631,691	1,793,920	1,845,660	1,866,137	2,024,497
Revenues Over(Under) Expenditures	(32,951)	12,108	(147,539)	(40,174)	(149,681)	215

**Revenue & Expenditure Summary - FY 2010 Actual through FY 2014 Requested  
TIF #4 (Established in 2003)**

	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Estimate	FY 2014 Request
Total Revenues	1,872,809	5,519,911	558,461	489,369	513,634	707,000
Total Expenditures	1,683,362	2,395,548	5,014,862	1,662,949	1,496,631	1,348,726
Revenues Over(Under) Expenditures	189,447	3,124,363	(4,456,401)	(1,173,580)	(982,997)	(641,726)

**Revenue & Expenditure Summary - FY 2010 Actual through FY 2014 Requested  
TIF #5 (Established in 2012)**

	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Estimate	FY 2014 Request
Total Revenues	-	-	-	-	20,000	-
Total Expenditures	-	-	42,062	-	20,054	-
Revenues Over(Under) Expenditures	-	-	(42,062)	-	(54)	-

**Revenue and Expenditure Highlights of the Proposed 2014 Budget**

The services and programs included in the 2014 Budget have produced a program with the following financial characteristics:

**REVENUES:**

Total City revenues across all Funds with the exception of Water and Sewer for FY 2014 are estimated at \$10,829,653. Revenues from the 2013 property tax levy are projected to increase by a little over \$49,000 as a result of the adjustment in the levy for new construction. Net state revenues (including State Shared Revenues, State Aid – Local Streets, State Aid - Expenditure Restraint Program, and State Aid – Computer Exemption are projected to decrease by approximately \$60,000. Based on the year-end estimate for 2013, the estimate for Court Penalties & Costs has been adjusted from \$176,000 to \$166,000 (\$10,000 decrease). Hotel/Motel Tax revenues are projected at our revised estimate for 2013. As proposed, the majority of the dollars generated from this revenue source will be allocated to the Capital Improvement Fund and will be used to help fund the 2014 capital plan.

**EXPENDITURES:**

Total City Expenditures across all funds with the exception of Water and Sewer for the 2014 Budget are estimated at \$12,358,814. Of this total, just under \$2.25M is attributable to capital improvement initiatives and TIF #4 projects and a little under \$2.8M is attributed to debt service that includes approximately \$1.66M in General Debt and \$1.14M in debt relating to TIF #4.

*General Fund*

In order to encourage a municipality to control spending, communities that retain budgeted 2012 General Fund expenditure levels at or below the 2011 budgeted expenditures were eligible for an Expenditure Restraint Payment from the State. For 2013 and 2014, communities were allowed some adjustment in expenditures without impacting their eligibility for this payment. Based on the allowable adjustment, the City total 2014 General Fund expenditures, excluding transfers to debt service, could have been increased to \$6,690,469 and still be eligible for this payment. The City’s actual adjustment is reflected in the chart provided below:

<b>Wisconsin Department of Revenue - Expenditure Restraint Calculation</b>					
	2010	2011	2012	2013	2014
<b>General Fund (GF) Budget Comparison</b>					
Budgeted Expenditures	8,776,709	8,670,244	8,481,942	8,496,374	8,343,514
Budgeted Transfers to Debt Service	2,294,435	2,230,543	2,113,767	1,948,198	1,654,526
Net General Fund Budget Operating Expenditures	6,482,274	6,439,701	6,368,175	6,548,176	6,688,988
<b>GF Budget Adjustments for Transfer of Service</b>	N/A	N/A	N/A	N/A	N/A
<b>GF Budget Change Calculation:</b>					
2014 Adjusted GF Budgeted Expenditures		6,688,988			
2013 Adjusted GF Budgeted Expenditures		6,548,176			
GF Budget Dollar Change		140,812			
GF Budget Percent Change		2.15%			

Of the total amount budgeted in the General Fund for operating expenditures (\$6,080,772), 75% (up from 69% in 2013) is used to fund wages and benefits.

- General Government – the total amount budgeted for General Government is up primarily due to two factors. First, the full cost of the Director of Finance is reflected within this category in the General Fund. Payments from the Water and Sewer Utility to offset a significant portion of this cost as well as an additional portion of the cost of the wages and benefits of the City Administrator are reflected as revenues versus direct offsets to these costs. Second, as a result of a 2013 retirement, the City is transitioning from having janitorial services done in-house to an outside contract. This change resulted in an approximate \$15,000 annual savings to the City. However, the majority of the cost of the cleaning contract is reflected under General Government whereas the wages and benefits for the full-time position were reflected under Public Works. As such the General Government category increased accordingly.

The City is required to upgrade to Windows 7 by April 2014. In that a majority of the City's desktop computers needed to be replaced in order to move to the new operating system, a three year transition plan was identified in the 2012 budget along with the funding for the first year of the plan. In conjunction with the upgrade to the new operation system, the City is also transitioning to Microsoft Office 2010. The 2014 budget includes, under General Government, \$8,805 for the third and final year of the plan for the upgrade to both Windows 7 and Microsoft Office 2010. Additional dollars for this final year of the transition are also included in the Police Department and Water and Sewer Utilities budgets.

Other changes include an approximate \$13,000 increase in the amount budgeted for our insurance program as a result of anticipated increases primarily in the areas of Worker's Compensation and Liability and Properties; a contingency of \$75,000 to cover costs relating to the implementation of the Classification/Compensation Study which is to be completed mid-2014 and re-establishment of an employee tuition reimbursement program. Additionally, for budget purposes, we have assumed no revenues or expenditures for reimbursable professional services. As such the corresponding revenue and expenditure accounts have been reduced accordingly. This change affects the City Attorney's Office as well as the Building Inspector and Director of Public Works Office budgets.

- Public Safety – the Police Department budget has been adjusted to reflect the additional staffing and other costs relating to our Police Shared Service Contract with the Village of Darien which took effect on January 1, 2013. It also includes the cost impacts of the new collective bargaining agreement which was approved by the Common Council in September 2013. Three (3) new squad cars are proposed for purchase in 2014 at a cost of \$76,970. The budget also includes purchase and installation of related equipment (estimated at \$2,800/vehicle) that is required to fully equip these vehicles for patrol purposes. Significant technology upgrades are also proposed and include the purchase of a new file server, new mobile data computers for police vehicles and PC upgrades previously discussed. Consistent with the recommendation included in the McGrath report, the Fire Department has increased its training requirement from one to two trainings per month. The salary line-item within the Fire Department budget has been retained at a level that provides the opportunity to compensate Fire Department personnel participating in this additional training. Additional dollars have been budgeted for Fire Inspection services to provide for additional hours for training purposes in anticipation of the future retirement of the current inspector. The EMS Budget has been adjusted to reflect the \$96,000 contractual cost to the City for this service.
- Public Works & Conservation and Development – Personnel costs have decreased. The two primary reasons for the decrease are (1) the transition to a contract service for cleaning of the City Hall and (2) the sharing of a maintenance position with the Utility versus filling the vacancy that occurred in 2013. The Recycling Budget was adjusted to add back \$500 to be used to promote recycling in area schools.

- Leisure Activities – the salary line items have been adjusted to reflect the transition from one intern and one part-time Recreation Supervisor to one full-time exempt Recreation Supervisor position. Additionally, in order to more accurately reflect areas of responsibility, the seasonal worker previously reflected in the Arboretum is now being reflected in the operating budget for Parks. The budget also includes under Community Events \$15,000 for July 4<sup>th</sup> Celebration (the 2013 budget only included \$5,000 for this celebration as a result of the prior year cancellation of the fireworks which allowed for the use of the fireworks in 2013 ). Also again included under Community Events and Programs is a \$4,000 matching contribution towards the downtown hanging flower basket and flag programs.
- Debt Service & Transfers – total transfers decreased as a result of (1) a decrease in total General Fund debt payments and (2) decrease in the transfers to the Capital Improvement Fund (CIP) as a result of direct allocation of certain other revenues in lieu of transferring these like dollar amounts.

*Delbrook Golf Course*

- Provides for a decrease in the amount budgeted for water to better reflect actual usage.

*Library*

- Amount requested from the City has been retained at the level budgeted for 2013

*Capital Improvements*

- General Capital improvements proposed for 2014 total \$1,950,555 with \$1,783,500 budgeted in the Capital Improvement Fund and \$167,000 budgeted in the Community Parkland Special Revenue for improvements to Veterans Park (restrooms) and Fest Park (playground equipment).
- Water system improvements totaling \$469,000 are proposed in 2014 and includes 600 ft. of water main replacements in conjunction with the Road Program and 1,500 ft. of water main replacement on Franklin Street between Terrace and Well #5
- Sewer system improvements totaling \$130,000 are proposed for 2014 in conjunction with the Road Program.
- Projects budgeted in TIF #4 include the grading of lot 17 in the industrial park at a cost of \$75,000, marketing and commissions at a cost of \$77,500 and administrative and professional service costs of approximately \$59,000.
- In that no increment will be generated in 2014, no projects have been included in the budget for TIF #5.

***Estimated Impact on Levy***

Below is the proposed City's 2013 Mill Rate as well as a listing of actual rates from 2005/06 – 2012/13 and the estimate rate for 2013/14 (2013 levy is extended in December 2013 and taxes generated from this levy are recorded as revenues in 2014).

<b>City of Delavan Mill Rates</b>			
<b>Actuals 2005/06 - 2012/13 &amp; Projected 2013/14</b>			
	<b>Total Levy</b>	<b>Assessed Value</b>	<b>Mill Rate</b>
<b>2005/2006</b>	\$ 4,677,923	\$ 437,021,700	10.70410
<b>2006/2007</b>	\$ 5,058,172	\$ 614,405,500	8.23263
<b>2007/2008</b>	\$ 5,852,345	\$ 676,434,500	8.65175
<b>2008/2009</b>	\$ 5,843,875	\$ 679,068,300	8.60572
<b>2009/2010</b>	\$ 5,902,461	\$ 657,138,900	8.98206
<b>2010/2011</b>	\$ 5,934,446	\$ 645,262,600	9.19695
<b>2011/2012</b>	\$ 5,430,467	\$ 595,546,555	9.11846
<b>2012/2013</b>	\$ 5,485,999	\$ 588,331,100	9.32468
<b>2013/2014</b>	\$ 5,614,746	\$ 547,516,300	10.25494

The total mill rate based on actual levies approved by the School District, Gateway, County and City, prior to the application of the credits, is 26.925 versus a last year rate of 24.96.

**Summary of Fund Cash Balance Impacts**

The following chart relates specifically to the General Fund and provides a summary of General Fund revenues and expenditures and the projected year-end fund balance. It also provides a calculation of the minimum and maximum fund balance as established in the Budget and Financial Policies section of the 2014 Budget.

<b>Revenue &amp; Expenditure Summary - FY 2010 Actual through FY 2014 Requested</b>						
<b>General Fund</b>						
	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Estimate	FY 2014 Request
Revenues	8,771,817	8,585,315	8,197,108	8,363,102	8,601,687	8,130,093
Expenditures	8,290,331	8,471,473	8,343,563	8,496,374	8,589,362	8,343,514
Revenues Over(Under) Expenditures	481,486	113,842	(146,455)	(133,272)	12,325	(213,421)
Projected Year-End Unreserved Fund Balance					2,166,904	1,953,483
Fund Balance Min						1,251,527
Fund Balance Max						2,085,879
Transfer to CIP (Fund Balance Exceeding Max)						-

A summary of fund balances for the General Fund, Delbrook, Capital Improvement and each of the Special Revenue Funds is reflected in Attachment III.

**Conclusion**

The 2014 Budget is the result of a process in which both the various opportunities and challenges facing the City have been carefully assessed, documented, and addressed to facilitate the accomplishment of the priority goals of the Council. The preparation, review and deliberation of this document required a significant time commitment from the organization. The demonstrated level of commitment to this process to ensure its successful completion from the various Committees, Boards and Commissions as well as the Council and involved staff was greatly appreciated.



Denise M. Pieroni  
City Administrator

**Attachment I**

**Summary of Expenditures and % Allocation by Category**

EXPENDITURES	2010	2011	2012	2013	2013	2014	% Allocation	
	Actual	Actual	Actual	Budget	Estimate	Request	2014	2013
<b>Operating</b>								
General Fund	5,667,905	5,907,261	5,591,321	5,613,637	5,678,090	6,080,772		
Delbrook Golf Course	589,117	662,327	659,568	657,105	585,321	636,622		
Library	621,432	483,154	479,103	491,174	480,090	493,736		
Total Operating	<b>6,878,454</b>	<b>7,052,742</b>	<b>6,729,992</b>	<b>6,761,916</b>	<b>6,743,501</b>	<b>7,211,130</b>	<b>58.35%</b>	<b>56.73%</b>
Without TIF #4	<b>6,878,454</b>	<b>7,052,742</b>	<b>6,729,992</b>	<b>6,761,916</b>	<b>6,743,501</b>	<b>7,211,130</b>	<b>65.50%</b>	<b>65.93%</b>
<b>Capital</b>								
CIP	1,908,731	3,322,587	1,589,848	1,165,000	842,200	1,783,500		
TIF #4	238,763	846,743	357,174	216,171	49,853	211,498		
TIF #5	-	-	42,062	-	20,054	-		
Friends of Delbrook	-	-	-	-	-	-		
Fire Impact Fees	30,740	-	-	-	-	-		
CDBG Grant Program	-	3	-	76,732	-	76,732		
Community Parkland Arboretum (Includes Ora Rice Bequest)	80,000	7,803	35,896	150,000	(845)	167,000		
	21,082	14,113	1,798	50,000	3,000	3,000		
Total Capital	<b>2,279,316</b>	<b>4,191,249</b>	<b>2,026,778</b>	<b>1,657,903</b>	<b>914,262</b>	<b>2,241,730</b>	<b>18.14%</b>	<b>13.91%</b>
Without TIFS	<b>2,040,553</b>	<b>3,344,506</b>	<b>1,627,542</b>	<b>1,441,732</b>	<b>844,355</b>	<b>2,030,232</b>	<b>18.44%</b>	<b>14.06%</b>
<b>Special Revenue</b>								
Tourism Promotion/Development	-	6,440	36,224	88,783	65,298	99,400		
D.A.R.E	-	-	164	-	7,590	-		
Skate Board Park	-	-	-	-	-	-		
Park & Recreation	-	-	-	-	-	-		
Fundraising	505	6,833	9,654	5,250	5,145	5,250		
Police Donations	-	3,019	-	-	-	7,250		
Fire Donations	23,077	-	1,736	10,000	7,742	-		
Library Donations	-	1,064	5,771	-	-	-		
Betterment-Delavan Lake	38,160	125,000	-	-	-	2,300		
Total Special Revenue	<b>61,742</b>	<b>142,356</b>	<b>53,549</b>	<b>104,033</b>	<b>85,775</b>	<b>114,200</b>	<b>0.92%</b>	<b>0.87%</b>
Without TIF #4	<b>61,742</b>	<b>142,356</b>	<b>53,549</b>	<b>104,033</b>	<b>85,775</b>	<b>114,200</b>	<b>1.04%</b>	<b>1.01%</b>
<b>Debt Service</b>								
General	3,243,105	2,447,174	3,637,392	1,948,200	1,948,200	1,654,526		
TIF #4	1,444,598	1,488,298	4,657,688	1,446,778	1,446,778	1,137,229		
Total Debt Service	<b>4,687,703</b>	<b>3,935,472</b>	<b>8,295,080</b>	<b>3,394,978</b>	<b>3,394,978</b>	<b>2,791,755</b>	<b>22.59%</b>	<b>28.48%</b>
Debt W/O TIF #4	<b>3,243,105</b>	<b>2,447,174</b>	<b>3,637,392</b>	<b>1,948,200</b>	<b>1,948,200</b>	<b>1,654,526</b>	<b>15.03%</b>	<b>19.00%</b>
Total - All Funds	<b>13,907,215</b>	<b>15,321,819</b>	<b>17,105,399</b>	<b>11,918,830</b>	<b>11,138,516</b>	<b>12,358,815</b>	<b>100%</b>	<b>100%</b>
Total - W/O TIFS	<b>12,223,854</b>	<b>12,986,778</b>	<b>12,048,475</b>	<b>10,255,881</b>	<b>9,621,831</b>	<b>11,010,088</b>	<b>100%</b>	<b>100%</b>

**Attachment II**  
**Actual and Projected Levy Allocations from 2010/11 through 2025/26**

<b>Allocations</b>	<b>Actual 2010/11</b>	<b>Actual 2011/12</b>	<b>Actual 2012/13</b>	<b>Projected 2013/14</b>	<b>Projected 2014/15</b>	<b>Projected 2015/16</b>	<b>Projected 2016/17</b>
General Operations	2,988,403	3,105,179	3,124,750	3,179,231	3,228,985	3,228,985	3,228,985
General Operations (New Construction)	-	19,571	54,481	49,754	-	-	-
Debt Payments Covered by General Levy	2,230,543	2,113,767	1,948,198	1,654,526	1,449,573	1,440,582	1,470,630
Capital Projects	-	-	165,569	459,241	664,194	673,185	643,137
Debt Service (Post 7/1/2005) (Fire Station - Effective 2013/14 Increase Levy to Reflect Debt Service Payments on Bond Issue)	-	-	-	-	251,720	253,523	254,675
Levy Capacity (Available for Operations or Additional Capital or Debt/Debt Restructuring)	-	-	-	-	-	-	-
<b>Total Levy</b>	<b>5,218,946</b>	<b>5,238,517</b>	<b>5,292,998</b>	<b>5,342,752</b>	<b>5,594,472</b>	<b>5,596,275</b>	<b>5,597,427</b>
Total Levy less Fire Station Bond Issue Payments		5,238,517	5,292,998	5,342,752	5,342,752	5,342,752	5,342,752
Total Debt Payments	2,230,543	2,113,767	1,948,198	1,654,526	1,701,293	1,694,105	1,725,305

<b>Allocations</b>	<b>Projected 2017/18</b>	<b>Projected 2018/19</b>	<b>Projected 2019/20</b>	<b>Projected 2020/21</b>	<b>Projected 2021/22</b>	<b>Projected 2022/23</b>	<b>Projected 2023/24</b>	<b>Projected 2024/25</b>	<b>Projected 2025/26</b>
General Operations	3,228,985	3,228,985	3,228,985	3,228,985	3,228,985	3,228,985	3,228,985	3,228,985	3,228,985
General Operations (New Construction)	-	-	-	-	-	-	-	-	-
Debt Payments Covered by General Levy	1,480,566	989,917	873,745	716,258	58,496	58,210	57,923	57,636	-
Capital Projects	633,201	735,000	775,000	815,000	856,000	900,000	945,000	995,000	1,045,000
Debt Service (Post 7/1/2005) (Fire Station)	255,245	260,240	259,635	263,395	261,608	264,360	261,640	263,430	259,590
Levy Capacity (Available for Operations or Additional Capital or Debt/Debt Restructuring)	-	388,850	465,022	582,509	1,199,271	1,155,557	1,110,844	1,061,131	1,068,767
<b>Total Levy</b>	<b>5,597,997</b>	<b>5,602,992</b>	<b>5,602,387</b>	<b>5,606,147</b>	<b>5,604,360</b>	<b>5,607,112</b>	<b>5,604,392</b>	<b>5,606,182</b>	<b>5,602,342</b>
Total Levy less Fire Station Bond Issue Payments	5,342,752	5,342,752	5,342,752	5,342,752	5,342,752	5,342,752	5,342,752	5,342,752	5,342,752
Total Debt Payments	1,735,811	1,250,157	1,133,380	979,653	320,104	322,570	319,563	321,066	259,590

**Attachment III  
Fund Balance Summary**

	<b>General Fund Unreserved Fund Balance</b>	<b>Delbrook Unrestricted Net Assets</b>	<b>Library</b>	<b>CIP</b>	<b>General Debt Service Fund</b>	<b>Fire Impact</b>	<b>CDBG</b>	<b>Community Parkland</b>	<b>Arboretum (Includes Ora Rice Bequest)</b>
<b>Fiscal Year 2013</b>									
Beginning Fund Balance (Per Audit)	2,154,579	(236,452)	88,259	1,098,509	115,152	1,668	104,970	179,519	89,212
Estimated Revenues	8,601,687	807,088	497,299	1,115,614	1,948,198	7,006	11,302	-	7,359
Estimated Expenditures	8,589,362	793,899	480,090	842,200	1,948,200	-	-	(845)	3,000
Revenues Over(Under) Expenditures	12,325	13,189	17,209	273,414	(2)	7,006	11,302	845	4,359
Projected Ending Fund Balance	2,166,904	(223,263)	105,468	1,371,923	115,150	8,674	116,272	180,364	93,571
<b>Fiscal Year 2014</b>									
Beginning Fund Balance	2,166,904	(223,263)	105,468	1,371,923	115,150	8,674	116,272	180,364	93,571
Estimated Revenues	8,130,093	848,393	493,736	1,570,575	1,654,526	-	-	-	5,700
Estimated Expenditures	8,343,514	848,393	493,736	1,783,500	1,654,526	-	76,732	167,000	3,000
Revenues Over(Under) Expenditures	(213,421)	-	-	(212,925)	-	-	(76,732)	(167,000)	2,700
Projected Ending Fund Balance	1,953,483	(223,263)	105,468	1,158,998	115,150	8,674	39,540	13,364	96,271
	<b>Tourism Promotion/ Development</b>	<b>D.A.R.E</b>	<b>Skate Board Park</b>	<b>Park &amp; Recreation Fundraising</b>	<b>Police Donations</b>	<b>Fire Donations</b>	<b>Library Donations</b>	<b>Betterment Delavan Lake</b>	<b>Delbrook Donations</b>
<b>Fiscal Year 2013</b>									
Beginning Fund Balance (Per Audit)	118,631	7,590	18,019	12,259	28,572	8,589	205,523	33,425	-
Estimated Revenues	94,808	-	-	5,343	4,019	8	2,500	3,264	3,531
Estimated Expenditures/Designated	85,298	7,590	-	5,145	-	7,742	-	-	-
Revenues Over(Under) Expenditures	9,510	(7,590)	-	198	4,019	(7,734)	2,500	3,264	3,531
Projected Ending Fund Balance	128,141	-	18,019	12,457	32,591	855	208,023	36,689	3,531
<b>Fiscal Year 2014</b>									
Beginning Fund Balance	128,141	-	18,019	12,457	32,591	855	208,023	36,689	3,531
Estimated Revenues	94,808	-	-	7,500	-	-	2,500	4,740	7,500
Estimated Expenditures/Designated	104,140	-	-	5,250	7,250	-	-	2,300	10,000
Revenues Over(Under) Expenditures	(9,332)	-	-	2,250	(7,250)	-	2,500	2,440	(2,500)
Projected Ending Fund Balance	118,809	-	18,019	14,707	25,341	855	210,523	39,129	1,031

Note: Does not include Special Revenue Funds relating to Specific Developments (Fields of Delavan, Meadows Creek, 1st Real Estate, Whispering Pines Duplexes, Garden Meadows & Shodeen)

## BUDGET AND FINANCIAL POLICIES

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The City of Delavan budget and financial policies are the basic guidelines for the management of the City's fiscal operations. The policies were developed within the parameters of and comply with Wisconsin State Statutes and the City Municipal Code. The policies assist the Council and Staff in preparing the budget and managing the City's fiscal affairs throughout the budget period. The policies will be reviewed during the preparation of the annual budget for upcoming Fiscal Year and modified as appropriate to accommodate changing fiscal conditions, environmental challenges, and Common Council policy initiatives.

### ***Budget Policies***

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1. The fiscal year of the City of Delavan begins on January 1 of each calendar year and end on December 31 of the same calendar year. All accounting and budgeting functions of the City will occur in conjunction with this fiscal time period.
2. Budget will be prepared on a basis consistent with Generally Accepted Accounting Principals (GAAP).
3. The City Administrator, prior to October 12 of the year preceding the budget period, will submit to the Finance Committee a budget document that includes the Legal Budget request for the upcoming fiscal year. The budget document will include the following information:
  - a. Transmittal letter that describes organizational goals, analyzes service and program impacts of the proposed budget, and highlights the major initiatives included in the proposed budget and their impact on the City's financial condition.
  - b. Summaries for each functional area or department. Summaries include highlights and initiatives of the proposed budget, expenditures by budgetary division, performance standards, current year accomplishments and initiatives for the upcoming fiscal year and beyond. These objectives/initiatives will be consistent with priority goals as described in the transmittal letter.
  - c. Estimate of all revenues for each Fund, prepared on a realistic basis at the account level and taking into account all available information. The City will strive to maintain a reasonable and balanced estimate of revenues to avoid under or overestimation, both of which are equally undesirable (*Underestimation may lead to an unnecessary reduction in programs and services and overestimation may lead to an expansion of services and programs that cannot be supported with available resources*).
  - d. Accounting of expenditures/expenses in each Fund by Department and Division according to sub-class categories established for operating expenditures. The Legal Budget will include the actual expenditures for the previous year, the budgeted and projected actual expenditures/expenses for the preceding year, and budgeted expenditures/expenses for the upcoming budget period.
  - e. Line item detail of revenues and expenditures for each of the major operating funds (General, Delbrook and Library).
  - f. Detailed payroll worksheets identifying by position wages and benefits.
  - g. Capital Improvement Summary and Multi-Year Plan that describes each major category of projects, analyzes the work to be performed within the budget period, illustrates the expenditure budget for the budget period, and forecasts, for a minimum of a five (5) year period future capital project funding needs. The Capital Improvements section will also be expanded to identify on-going costs related to proposed improvements.
  - h. Detailed Debt Service schedules which include information on each issue and the scheduled

payments for the remaining years of the issue.

4. The Budget submitted to the Common Council will be “balanced”, as defined herein for each Accounting Fund. The transmittal letter will highlight and explain any circumstances in which a budget in any Fund is not balanced.
5. A public hearing on the proposed Budget will be held before the Common Council. The public hearing format will provide City residents with the opportunity to express their opinions regarding estimated revenues, proposed fee or tax increases, and proposed expenditures/expenses. Residents will have the opportunity to express their reasons for wishing to increase or decrease any expenditures/expenses. The notice of public hearing will be published as required by law.
6. The Budget Document will be developed with the objective of achieving the “best practices” criteria identified in the Government Finance Officers Association Distinguished Budget Program. The final budget document will be made available to the public on the City’s web site.
7. Expenditures shall be made pursuant to the adopted budget or as amended by action of the Common Council.

#### ***Minimum Fund and Cash Balances and Balanced Budget Determinations***

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1. The City will avoid the appropriation of fund balance for recurring operating expenditures. If at any time the utilization of a fund balance to pay for operating expenditures is necessary to maintain the quality or level of current services, an explanation of the circumstances of the utilization of fund balance and the strategy to arrest the future use of fund balance will be included in the Budget Transmittal Letter.
2. The City will maintain a minimum Undesignated/Unreserved General Fund Balance that is sufficient to provide financial resources for the City in the event of an emergency or the loss of a major revenue source. As such, the City has set the minimum Undesignated/Unreserved Balance for the General Fund at an amount equal to 15% of General Fund budgeted operating expenditures including transfers. The maximum Undesignated/Unreserved Balance for the General Fund has been set at an amount equal to 25% of General Fund budgeted operating expenditures including transfers. That portion of the Undesignated/Unreserved Balance in the General Fund exceeding 25% of General Fund Operation Expenditures including transfers shall be transferred, by action of the Council, to the Capital Improvement Fund.
3. The City will work with the Library Board to encourage the maintenance of a minimum Undesignated/Unreserved Library Fund Balance that is sufficient to provide financial resources for the Library in the event of an emergency or the fluctuation in other revenue sources. As such, the City has set as a goal for the Library Board a minimum Undesignated/Unreserved Balance for the Library Fund at an amount equal to 15% of Library budgeted operating expenditures. The maximum Undesignated/Unreserved Balance for the Library Fund has been set at an amount equal to 25% of Library budgeted operating expenditures. That portion of the Undesignated/Unreserved Balance in the Library Fund exceeding 25% of budgeted operating expenditures shall be, by action of the Common Council, used as either an off-set to the budgeted transfer to the Library or as a transfer to the Capital Improvement Fund to be used to fund building renovations or expansion of the library facility.
4. The City will maintain a minimum Undesignated/Unreserved cash balance (or fund balance adjusted for assets and depreciation) in the Delbrook Golf Course Fund that is sufficient to provide financial resources for the golf course in the event of an emergency or a significant decline in a major revenue

source. As such, the City has set as its target a minimum cash balance for this Fund of an amount equal to 15% of the Golf Course operating expenditures. The maximum year-end cash balance for the golf course has been set at an amount equal to 25% of golf course operating expenditures. Any dollars generated in excess of the amount necessary to establish these cash reserves shall, by action of the Common Council, be used for one of three purposes (1) fund capital costs, (2) fund debt service payments on issues relating to improvements/expansion of the course, and/or (3) reserve for future improvements to the course or related facilities.

5. The minimum Fund Balance for the Unreserved – Undesignated Fund Balance in the Capital Improvement Fund (“CIP”) has been established at \$600,000 (50% of the cost of the targeted annual road program and vehicle and equipment purchases). The preferred Fund Balance for the Unreserved – Undesignated Fund Balance in the Capital Improvement Fund has been established at \$1,200,000 (100% of the cost of the targeted annual road program and vehicle and equipment purchases). The Unreserved-Undesignated Fund Balance in the Capital Improvement Fund shall not exceed the total CIP dollars contemplated to be spent through year five of the multi-year Capital Plan. Through the establishment of the minimum and preferred Fund Balance, the City is ensured of having sufficient resources available in the Fund so that work can begin by early spring of the new fiscal year and timely payments can be made.
6. No minimum Fund Balance has been established for TIF Funds. These Funds are established to account for the resources associated with capital infrastructure construction and maintenance within a respective TIF District. Throughout the majority of its existence, it is very possible that a TIF Fund will have negative Unreserved – Undesignated Fund Balances because capital projects proposed within the respective District will require more resources in the beginning than have been accumulated. A TIF Fund, in order to pay for these capital projects, may receive loans from other accounting funds of the City and these loans will lead to a negative Fund Balance until repaid by the TIF Fund. All loans to a TIF Fund will be reviewed with and approved by the Common Council and will include a plan as to how these loans will be managed and potential risks and benefits associated with the respective inter-fund loan.
7. The minimum Fund Balance for the Debt Service Fund has been established at the amount necessary to meet all payment obligations by their respective due date plus any other fees associated with the management of these issues.
8. The definition of a balanced budget for each accounting fund for which budget appropriations occur shall be:
  - a. General Fund – A General Fund balanced budget is determined by the positive or negative results of the Unreserved – Undesignated Fund Balance. The expenditures associated with General Fund operating activities are supported by the revenues and accumulated resources of this category of Fund Balance. Increases or decreases in this Fund Balance category are indicative of the General Fund’s ability to support continuing operations.
  - b. Capital Improvement Fund – A balanced budget in the Capital Improvement Fund is determined by whether the Unreserved – Undesignated Fund Balance is greater than the minimum Fund Balance required by City Policy.
  - c. Tax Increment Financing Funds – A balanced budget in a TIF Fund is determined by the Fund’s ability to provide resources for anticipated projects and/or debt service payments. An analysis of a balanced budget for a TIF Fund must therefore focus on the cash balance of the respective Fund and its ability to provide funding for future projects and/or debt service payments.
  - d. Debt Service Fund - A balanced budget in the Debt Service Fund is defined as a “no” or

“positive” Net Change in Fund Balance (*i.e.*, a Net Change in Fund Balance equal to or greater than \$0). A positive Net Change in Fund Balance indicates that the Fund is receiving sufficient revenues to pay the City’s obligations.

- e. Library Fund – A Library Fund balanced budget is determined by the positive or negative results of the Unreserved – Undesignated Fund Balance. The expenditures associated with Library Fund operating activities are supported by the revenues and accumulated resources of this category of Fund Balance. Increases or decreases in this Fund Balance category are indicative of the Library Fund’s ability to support continuing operations.
- f. Delbrook Golf Course - A balanced budget in the Delbrook Golf Course Fund is defined as revenues equal to or exceeding estimated operating expenditures including depreciation.

### **Revenues**

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- 1. To ensure the City’s continuing financial health, the City will strive to maintain a diversified and stable revenue system so that fluctuations in any one revenue source will not have a devastating effect on the City’s financial integrity.
- 2. The City shall utilize property taxes as a "stop gap" Revenue source. For each tax levy, the City will determine the level of service it wishes to provide to its residents and the cost of providing this level of service. The cost of those services will be compared to projected revenues, excluding property tax. The shortfall between projected revenues and estimated expenditures is "theoretically" the amount to be considered for the property tax levy.
- 3. The City will establish user charges and fees at a level that attempts to recover the full cost of providing the service.
  - a. User Fees, particularly utility rates, should identify the relative costs of serving different classes of customers.
  - b. The City will set user fees to include the full cost of providing the service, including the construction, rehabilitation, and maintenance of the capital assets necessary to provide the service.
  - c. The City will consider rates and fees charged by comparable units of local government providing similar services when establishing user charges and fees.
- 4. The City will attempt to maximize its financial resources by encouraging Intergovernmental Cooperation. The establishment of intergovernmental service agreements with other units of local government allows the City to provide the community higher levels of service at a reduced cost. It is the objective of the City to continue to service areas that could be enhanced through intergovernmental cooperation.
- 5. The City will attempt to maximize its financial resources by investing excess funds in a manner that provides the highest investment return while maintaining the maximum security of invested funds and meeting the daily cash flow demands of the City. The City will invest funds in a manner conforming to all state statutes and local regulations governing the investment of public funds. The rules and regulations required by State Statutes are detailed in the City’s Investment Policy.

### **Operating Expenditures**

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- 1. The City will fund all operating expenditures in a particular Fund from the operating revenues

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generated by that Fund. In developing the budget, recommendations will be made regarding services level adjustments that may be necessary to meet this objective. Services will not be expanded beyond the City's ability to utilize current revenues to pay for the expansion of these services.

2. The City will continually assess its organization and service provision efforts in order to provide service enhancements by increasing efficiency or effectiveness. During each budget process the City will assess its current organization and service provision strategy and make adjustments if the analysis demonstrates that a particular enhancement would improve operations.
3. The City shall continually examine its service provision efforts in an effort to reduce operating expenditures and/or enhance the quality and level of services without increasing cost.
4. The City will establish Personnel Services budgets necessary to continue to provide quality and level of services to residents. To attract and retain quality employees, the City will maintain a compensation and benefits package that is competitive with both private and other public sector employers.
5. The City will provide sufficient resources to train Employees and thereby develop the specialized knowledge and expertise necessary to maintain and improve the quality of City services.
6. The City will strive to adopt new technologies and techniques that will allow the City to maintain and improve the level of services provided to residents while maintaining a stable workforce. To achieve this objective, the City will investigate, fund, and implement information and communication technology solutions that allow for the automation of functions.
7. Operating Expenditures will be budgeted, accounted for, and reported in the following major categories within the appropriate Fund:
  - i. Personnel Service
  - ii. Operating Expenditures
  - iii. Other Expenditures
    - o Capital
    - o Inter-fund Charges

### ***Capital Projects***

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1. The City will develop a multi-year plan for capital projects. This plan will identify projects likely to be constructed within a five year time period and will also identify the likely source of funding for the project.
2. The City will attempt to support recurring capital projects (such as the annual street/water & sewer main maintenance programs) and capital purchases or projects that have a useful life of less than 20 years with recurring revenues or excess fund balances in the Capital Improvement, Water Utility, Sewer Utility and other Capital Funds. Issuance of debt for funding of capital purchases or projects having a useful life of 20 years or more may be considered.
3. The City will set utility rates that are sufficient to provide funding for recurring capital projects (such as the annual main replacement programs) and capital purchases or projects that necessary to maintain utility infrastructure and have a useful life of less than 20 years. Rates shall be set at a minimum to maintain sufficient cash resources to fund such capital expenditures on a pay as you go basis and to fund debt service payments for those capital purchases or projects having a useful life of 20 years or more. The Water and Sewer Commission shall authorize, not less than once every three (3) years a five (5) year financial forecast to ensure that established rates are sufficient to generate the revenues

needed to fund operations and reoccurring capital projects.

4. Capital maintenance expenditures will be sufficient to ensure the maintenance of the City's capital infrastructure necessary to protect the community's quality of life. Capital maintenance expenditures will be sufficient to provide for a relatively stable level of expenditures in every budget year.

### ***Debt***

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1. The City will consider the issuance of debt or utilization of low interest loans for projects that have a useful life of 20 years or more and cannot be reasonably funded through recurring revenues.
2. The City will not issue debt or undertake low interest loans that will last beyond the useful life of the asset for which the debt is to be issued.
3. To minimize interest payments on assumed debt, the City will strive to maintain or improve upon its current bond rating when issuing bonds.

### ***Financial Reporting***

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1. Following the conclusion of the fiscal year, the City will prepare a Comprehensive Annual Financial Report (CAFR) in accordance with generally accepted accounting and reporting principles established by the Governmental Accounting Standards Board (GASB). The City shall strive to develop a CAFR that satisfies the criteria of the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting.
2. Included as part of the CAFR shall be the audit report prepared by independent certified public accountants designated by the Common Council to audit the City's financial statements.
3. The City will capitalize projects in compliance with the Capitalization Policy established in conjunction with the conversion of the Comprehensive Annual Financial Report to the GASB Statement #34 format.
4. Staff will prepare and present to the Common Council a monthly financial report that will include revenue and expenditure summaries and a cash and investment report for each Fund.

# GENERAL GOVERNMENT

## General Information

General Government includes governance as well as administration and other support services. Specific divisions include City Council, Municipal Court, Mayor, City Administrator, Director of Finance, City Clerk, City Treasurer, City Attorney, City Buildings, Data Processing, Insurance, and other matters relating to General Government.

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### Highlights & Initiatives

- *FY 2014 Budget:*        \$ 1,173,999  
*FY 2013 Budget:*        \$ 1,123,252  
*Percent Change: 4.52% Increase*  
*(With 2013 Budgeted Reimbursables)*  
*Percent Change: 10.46% Increase*  
*(W/O 2013 Budgeted Reimbursables)*
- Includes, in the Municipal Court budget, the third and final payment of a little over \$1,000 to Titan Public Safety Solutions, LLC ("TiPSS") for the license fee and setup and training costs for their Tax Intercept interface program which allows for the recovery of dollars owed on outstanding warrants as a garnishment from an individual's State of Wisconsin income tax refund
- Establishes a budget for the recently created division of Director of Finance, cost of which will be shared with the Utilities through an increase in their Administrative Support Payments
- Provides for additional funding for elections based on the number that will occur in 2014
- Reflects change in methodology as to how reimbursements for professional services, including reimbursable legal services reflected under General Government, are addressed in the budget
- With the retirement of our janitor in December 2013, the City will be contracting out for this service at an estimated total cost savings of \$15,075. The resulting impact to the General Fund budget will be an increase in the total amount budgeted for City Buildings as a result of the addition of this contact and a decrease in the amount budgeted under Director of Public Works Office as a result of the elimination of the janitorial position which was reflected in that budget
- Provides for the funding of the 3<sup>rd</sup> and final year of the three-year phasing of the upgrade of Personal Computers (PC) necessary to implement Windows 7 by the required April 2014 date. Also provides funding for the continuing transition to Microsoft Office 2010 which will enhance functionality of these programs and improve electronic communications with outside sources. (costs of these upgrades relating to Police and Utilities are reflected in their respective budgets.)
- Insurance Division adjusted to reflect anticipated increases in liability and worker's compensation policies
- Provides funding for the implementation of the Classification & Compensation Study effective March 1, 2014
- Reestablished an employee tuition reimbursement program
- *FY 2014 Proposed Staffing Level:*        4 Full-Time        1 Part-Time        0 Part-Time Hours  
*FY 2013 Actual Staffing Level:*        4 Full-Time        1 Part-Time        0 Part-Time Hours

*(Elected Officials and Independent Contractors are not included in Staffing Levels; Relative to the City Administrator and Director of Finance positions, based on time allocations between General City and Utilities one full-time position is reflected in each of these two operational areas )*

**Expenditures by Budgetary Division**

The following is a comparison chart by budgetary division of the percent change in the amounts budgeted in 2013 and 2014.

<b>DIVISION</b>	<b>2013</b>	<b>2014</b>	<b>% Change</b>
City Council	26,866	27,000	0.50%
Municipal Court	62,365	63,028	1.05%
Mayor's Office	8,105	8,205	1.22%
City Administrator's Office	126,826	128,009	0.92%
Director of Finance	-	115,386	100.00%
City Clerk's Office	114,223	119,110	4.10%
City Treasurer's Office	88,598	95,256	6.99%
City Attorney's Office	130,000	70,000	-85.71%
City Buildings	109,500	119,500	8.37%
Data Processing	50,869	44,565	-14.15%
Insurance	177,860	187,840	5.31%
Misc. General Government	205,740	173,800	-18.38%
Weights & Measures	4,800	4,800	0.00%
County Jail Detention	14,000	14,000	0.00%
Health Officer	3,500	3,500	0.00%
<b>TOTAL:</b>	<b>1,123,252</b>	<b>1,173,999</b>	<b>4.52%</b>
<b>% CHANGE</b>			
With 2013 Budgeted Reimbursable Professional Services			4.52%
W/O 2013 Budgeted Reimbursable Professional Services			10.46%

**Performance Standards**

The performance standards for the functional area of General Government are identified below. The intent is to identify what the City is trying to achieve, why and how it can measure to determine success.

<b><u>General Government – Performance Standard Actual 2011 &amp; 2012, Projected 2013 and Estimated 2014</u></b>				
	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
Enhanced communication with General Public:				
• Visits to Web-Site	N/A	52,720	80,000	100,000
• Visitors to Web-Site	31,245	37,270	50,000	125,000
• Utilization of Calendar to access meeting materials	2,835	2,848	3,600	5,000
Business retention & recruitment efforts				
• Staff Coordinated Business Visitations	22	0	4	15
Municipal Court Fines/Forfeitures				
• Budgeted	130,000	210,000	176,000	166,000
• Collected	191,827	162,644	160,000	166,000

## ***Accomplishments and Performance Statistics***

During the 2012 Goal Setting for 2013, the following objectives were identified that related General Government. These objectives and a discussion of the extent to which they were accomplished follows:

<b><u>2013 Objectives</u></b>	<b><u>Extent of Accomplishment and Discussion</u></b>
<p><b>Economic Development - Downtown Revitalization:</b> Three specific subtopics identified included (1) addressing retail vacancies with specific emphasis on hotel; (2) implementing the project plan/action steps developed in conjunction with the establishment of TIF #5 and the Community Development Block Planning Grant; and (3) establishing the maintenance of the Downtown area as a priority with specified budget and maintenance projects that are prioritized with the assistance of the DBA as the party assuming responsibility for on-going feedback to the City on downtown matters (task force recommendation)</p>	<p>Downtown TIF #5 established and the downtown strategic plan was completed. The Downtown Delavan Project Management Team (DDPMT) has been established and a proposal to assist with Implementation has been approved.</p> <p>Relative to maintenance, initiated an additional pick-up of trash and provided for a port-a-potty in Tower park during the peak summer season, allocate more resources for weeding and general clean-up of the downtown area, and established a program for replacement of the street trees.</p>
<p><b>Economic Development – Business Recruitment and Incentives:</b></p>	<p>Worked with WCEDA on industrial recruitment and continuing to worked in conjunction with WCEDA on industrial retention efforts</p>
<p><b>Policies/Procedures -Reduce Reliance on Debt:</b> continue implementation of plan for funding of annual capital program on a cash basis (using transferred general funds previously designated to cover Public Fire Protection Costs, unrestricted hotel/motel revenues exceeding \$110,000 and levy capacity that is freed-up as debt is retired)</p>	<p>The 2013 capital plan was funded with designated revenue sources and fund balance; no new debt proposed or issued</p>
<p><b>Policies/Procedures – Tax Levy Restraint:</b> Maintain Amount of the 2012 Tax Levy at the Amount of the 2011 Levy (adjusted for new construction)</p>	<p>The 2012 levy was retained at the 2011 amount with the exception of new construction</p>
<p><b>Service/Projects – EMS Services:</b> Develop long-term plan to ensure continuation of emergency medical response at paramedic level, identifying service delivery options and pricing</p>	<p>Preliminary report on options and costs completed. Interim solution through December 31, 2015 secured</p>
<p><b>Service/Projects - Partner with Area Governments –</b> Identify opportunities for partnering with Area Governments to reduce cost and/or enhance service delivery</p>	<p>Successfully implemented two shared service agreements (Police and Recreation) effective January 1, 2013. Working with neighboring communities on a joint RFP for a Classification &amp; Compensation Study</p>
<p><b>Service/Projects – Delbrook Water Use:</b> Develop “green (grey water)” alternative that will reduce or eliminate Delbrook reliance on a potable water supply for irrigation</p>	<p>Continuing to identify options with City Engineer</p>
<p><b>Service/Projects – Property Maintenance:</b> Increase enforcement efforts relating to property maintenance in all areas of the City (addressing items such as abandoned vehicles and trash)</p>	<p>Expanded weed commissioner weekly inspections to include additional code compliance issues.</p>

Other General Government accomplishments in 2013 include:

- Completion of property reassessment process
- Completed draft of Request for Proposal on a Classification and Compensation study with intent to select consultant and commence project by end of 2013

***Initiatives for 2014 and Beyond***

In July 2013 the City Council approved a number of strategic objectives for 2014. Based on these strategic objectives, a number of initiatives have been developed and are reflected within the summaries of the various departments. The overall responsibility for ensuring the implementation of these initiatives rests generally in the functional area of General Government and more specifically with the City Administrator. Additional initiatives identified for General Government include:

- Continue to coordinate implementation of Downtown TIF #5 and the Downtown Strategic Plan
- Cultivate and maintain effective relationships with community organizations
- Develop a budget and multi-year capital plan that supports the goals and strategic objectives of the Common Council including the commitment to fund the Capital Plan on a cash basis
- Continue to develop and maintain effective relationships with other units of local government, as well as local, regional, state, and federal public agencies.
- Continue Economic Development efforts, work with WCEDA, Chamber, Tourism Bureau, Downtown group, and local Economic Development Corporation on recruitment and retention efforts
- Complete classification and compensation study and implement employee performance based compensation plan once approved
- Develop programs and/or process/procedures to enhance internal communications at all levels of the organization
- Finalize drafts of the new Personnel Manuals to include a staff review/evaluation process consistent with the Council approved classification and compensation plan
- Develop and implement an employee tuition reimbursement program
- Continue implementation of Department/Organization changes currently in process and evaluate other process enhancements that may be implemented to achieve the objective of improving departmental efficiency and controlling/reducing costs
- Cultivate current and Identify additional opportunities for partnering with Area Governments to reduce cost and/or enhance service delivery

# Police Department

## **General Information**

The City of Delavan Police Department is comprised of 23 full-time Officers and 7 part-time Reserve Officers. Our Department patrols 5.2 square miles within the City and 2.2 square miles within the Village of Darien with 6 marked squad cars. All marked squads are equipped with mobile data computers which allow Officers to conduct business with our 911 Dispatch Center and the State of Wisconsin. Our patrol vehicles are also equipped with Automatic Defibrillators and 100% of our Officers receive CPR certifications and re-certifications.

As of January 1, 2013, the City of Delavan is providing police services to the Village of Darien through an intergovernmental agreement. This new cooperative effort reflects the shared belief that by working together both communities benefit from both a service and cost perspective. The ability to respond to emergencies within the expanded service area is enhanced yet costs are reduced through the sharing of the administrative expenses. The increase in total number of full-time sworn officers is the result of this shared service agreement. This additional manpower provides the Department with increased flexibility in scheduling to meet the service demand needs of the combined area.

Two of the City's full-time Officers serve as School Resource Officers with one of the officers stationed at Delavan-Darien High School on a full time basis and the other stationed at Phoenix School on a part-time basis. The Police Department also has a Detective Bureau that is staffed by 2 full-time Detectives. Our Detective Bureau handles on average over 300 criminal referrals per year.

The City of Delavan Police Department receives over 56,000 telephone calls per year, which result in over 10,000 Officer interventions. In 1991 we began to keep track of trends to show which incidents were considered cleared or exceptionally cleared. Cleared meaning incidents where an arrest was made and the incident has been brought to a conclusion and exceptionally cleared meaning there was no arrest made but the incident was brought to a conclusion at the satisfaction of the complainant. The City's criminal clearance rate is at or above the State average depending on the crime.

The Delavan Dispatch Center received 47,858 telephone calls in 2012. As of August 2013 the Dispatch Center received 33,683 telephone calls. As of August 2013, the Department had 5,065 Lobby Contacts.

## **Highlights & Initiatives**

- *FY 2014 Budget: \$2,734,483*  
*FY 2013 Budget: \$2,291,746*                      *Percent Change: 19.32 % Increase*
- Continues to ensure effective staffing levels to maintain peace and security throughout the City of Delavan and Village of Darien through the use of full-time and reserve officers.
- Provides for the purchase of 3 replacement squad cars.
- Provides for equipment purchases necessary to transition from Crown Victoria squads to the new police utility squads including new interior partitions, mounts and consoles.

		<u>Full -Time</u>	<u>Part- Time</u>
• <i>FY 2014 Actual Staffing Level:</i>	<i>Police</i>	<i>23</i>	<i>5,058 hrs. (approx.)</i>
	<i>Dispatchers</i>	<i>4</i>	<i>1,483 hrs. (approx.)</i>
	<i>Admin Asst.</i>	<i>1</i>	

- |                                  |             |    |                      |
|----------------------------------|-------------|----|----------------------|
| • FY 2013 Actual Staffing Level: | Police      | 23 | 5,058 hrs. (approx.) |
|                                  | Dispatchers | 4  | 1,483 hrs. (approx.) |
|                                  | Admin Asst. | 1  |                      |
  
- |                                  |             |                   |                      |
|----------------------------------|-------------|-------------------|----------------------|
| • FY 2012 Actual Staffing Level: |             | <u>Full -Time</u> | <u>Part -Time</u>    |
|                                  | Police      | 18                | 5,058 hrs. (approx.) |
|                                  | Dispatchers | 4                 | 1,483 hrs. (approx.) |
|                                  | Admin Asst. | 1                 |                      |

**Expenditures by Budgetary Division**

	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>% Change</b>
Salaries % Benefits	\$2,033,791	\$2,074,365	\$2,432,057	17.24 %
Operating Expenses	\$ 156,577	\$ 160,256	\$ 188,651	17.71 %
Capital Outlay	\$ 48,125	\$ 57,125	\$ 113,775	99.16 %
<b>TOTAL PD Operations:</b>	<b>\$2,238,493</b>	<b>\$2,291,746</b>	<b>\$2,734,483</b>	<b>19.31 %</b>
Crossing Guards:	\$ 4,975	\$ 4,975	\$ 4,975	0 %

**Performance Standards**

The performance standards for the Police Department are identified below. The intent is to identify what the Police Department is trying to achieve, why and how it can measure as to whether it has been successful.

<b><u>Police Department – Performance Standard Actual 2010 – 2012, Projected 2013 &amp; Estimated 2014</u></b>					
	<b><u>FY 2010</u></b>	<b><u>FY 2011</u></b>	<b><u>FY 2012</u></b>	<b><u>FY 2013</u></b>	<b><u>FY 2014</u></b>
<b>Overtime</b>	<b>20,280</b>	<b>17,775</b>	<b>17,411</b>	<b>16,432</b>	<b>16,275</b>
<b>Compensatory Time Taken</b>	<b>32,716</b>	<b>32,762</b>	<b>30,594</b>	<b>22,000</b>	<b>24,000</b>
<b>Compensatory Time Paid-Out</b>	<b>Inc Above</b>	<b>Inc Above</b>	<b>Inc Above</b>	<b>10,000</b>	<b>12,171</b>
<b>Total Reserve Pay</b>	<b>108,803</b>	<b>100,914</b>	<b>153,241</b>	<b>122,601</b>	<b>122,599</b>
<b><u>Traffic Initiative</u></b>	<b><u>FY 2010</u></b>	<b><u>FY 2011</u></b>	<b><u>FY 2012</u></b>	<b><u>FY 2013</u></b>	<b><u>FY 2014</u></b>
<b>Operate w/o Valid D.L.</b>	<b>61</b>	<b>80</b>	<b>74</b>	<b>83</b>	<b>90</b>
<b>Operate After Suspension</b>	<b>58</b>	<b>100</b>	<b>103</b>	<b>110</b>	<b>120</b>
<b>Operate After Revocation</b>	<b>38</b>	<b>54</b>	<b>48</b>	<b>58</b>	<b>65</b>

**Accomplishments 2013**

<u>2013 Objectives</u>	<u>Extent of Accomplishments and Discussion</u>
Increase police patrol in residential subdivisions to reduce theft from vehicles during hours of darkness	A daily foot patrol of residential areas and subdivisions were established.
Place additional foot and/or bicycle patrol on in residential neighborhoods for additional police presence.	An increase in residential contacts in the neighborhood areas has been achieved. This results in better public relations.
Increase the use of Mobile Data Computers in squads, which in turn will prevent down time resulting from Officers having to be in the office to prepare reports.	Officers have been entering calls into the Computer from their squads which allows officers to stay out on patrol.
Increase participation of the Detective Bureau at County Detective meetings.	In addition to the detective meetings the Detectives have been very active in the county sexual assault taskforce.
Increase traffic enforcement and in part by new speed enforcement equipment	The portable “speed sign” unit has been deployed in residential areas six times this year.
Continue the use of Tax Intercept Program for unpaid parking tickets.	Collections are coming in more efficiently.

Other accomplishments in 2013 include:

- Restructuring of the Department which included the establishment of 4 exempt Lieutenant Positions in lieu of the former non-exempt Lieutenant (1) and Sergeant (3) positions and the establishment of an Assistant Chief position in lieu of the former Captain Position, creating more depth in the Department’s management team

**Initiatives for 2014 and Beyond**

- Continue evaluating as to how to more effectively use the management team created by the 2013 restructuring. With the additional responsibilities undertaken as part of the Darien police services contract, this reorganization becomes even more critical. This new organization profile will make us more attractive to other jurisdictions who be considering shared services
- Maintain relationships with business owners throughout the City through increases in hand checks to businesses during hours of closure
- Consistent with the Common Council’s objective to revitalize the downtown, increase officer presence during hours of operation to ensure a safe pedestrian environment and positive shopping experience for those visiting the downtown
- Upgrade the use of Mobile Data Computers in squads, with new state-of-the-art software that facilitates electronic data entry to the Wisconsin DOT for accident reporting
- Continue the use of Tax Intercept Program for unpaid parking tickets
- Increase the use of patrol officers to assist the municipal court in warrant apprehensions
- Initiate community meetings as part of a neighborhood watch and crime prevention program



*what subjects are taught, and course descriptions for each course with course objectives listed. The City of Delavan has a number of members that are State Certified Fire Instructors; two of them actually teach fire training courses for Gateway Technical College on a part-time basis. Several other City of Delavan firefighters have taken the instructional methodology for Fire Instructor I and are presently practice teaching for completion of their State Fire Instructor certification. The department does a combination of training within the department and also sends members to training outside the department. "*

- In 2012 the City of Delavan Fire Department participated in the Public Protection Classification Survey undertaken by the Insurance Services Office (ISO). This is the process used by ISO to rate the structural fire suppression delivery system provided by a fire department. Based on the results of this survey the City's Class 3 Rating was confirmed. As noted in the excerpt from the McGrath study, a rating of Class 3 is an exceptional rating for a paid-on-call Department serving a community the size of Delavan. This is of benefit to our industrial customers. In 2014 the Department will continue its review of Department operations relative to the results of the survey to identify areas that can be strengthened to ensure this rating is maintained in the future.

On this topic the McGrath study states,

"Insurance Service Offices, Inc (ISO)

*"In 2009, 47,648 communities nationwide were classified by ISO. Of those departments, 3.9% had a Class 3 rating. This class would include career, combination, paid-on-call, private corporations, and volunteer organizations. The fact that the City of Delavan Fire Department has a Class 3 ISO rating is excellent and is a reflection of the fire department leadership. For a volunteer fire department serving a community the size of the City of Delavan, this rating is excellent and the members of the fire department, city government leaders, and citizens of the community should be very proud of the department."*

The Study goes on to say:

*"Very few communities are Class 1 or 2, and rural communities are generally rated Class 9 or 10. Most urban cities are in the Class 2 – 4 categories, while most suburban communities fall into the Class 4 – 8 categories."*

**Expenditures by Budgetary Division**

	<b>2013</b>	<b>2014</b>	<b>% Change</b>
Wage & Benefits	100,500	98,563	(1.93%)
Operating Expenses	82,870	95,990	15.83%
Capital Outlay	0	0	0
<b>Total</b>	<b>183,370</b>	<b>194,553</b>	<b>6.10%</b>

**Performance Standards**

The performance standards for the Fire Department are identified in the following chart. The intent is to identify what the City is trying to achieve through its Fire Department, why and how it can measure as to whether it has been successful.

**Fire Department – Performance Standard Actual 2009 – 2012, Projected 2013 and Estimated 2014**

	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
<b>Year Training Per Member</b>	<b>38 Hrs.</b>	<b>36 Hrs.</b>	<b>44 Hrs.</b>	<b>79 Hrs.</b>	<b>96 Hrs.</b>	<b>100 Hrs.</b>
<b>Number of Persons receiving Public Education</b>	<b>420</b>	<b>414</b>	<b>415</b>	<b>439</b>	<b>471</b>	<b>480</b>
<b>Fire Inspections</b>	<b>1331</b>	<b>1611</b>	<b>1416</b>	<b>1407</b>	<b>1334</b>	<b>1340</b>

***Accomplishments 2013***

<u>2013 Objectives</u>	<u>Extent of Accomplishments and Discussion</u>
Training hours have been increased to achieve a high level competency.	Continued to offer a second monthly training session 9 months of the year; increased average training hours/member from 44 to 79
Make use of new training facilities to achieve better and safer results	3 Drills conducted
Equip certain pieces of apparatus with thermal imaging cameras	Two Cameras were added to our apparatus, providing company officers with new tool to find fire victims quickly

Other accomplishments in 2013 included:

- Purchase of a pre-owned utility vehicle from another Fire Department that is used for fire inspections, public education, firefighters training as well as a myriad of other uses.

***Initiatives for 2014 and Beyond***

- Maintain new fire facility to a high level of cleanliness and make minor repairs as needed to maintain the integrity of the structure.
- Explore new and innovative uses for the new utility vehicle.
- Develop a plan identifying options available to extend the life and/or provide for the replacement of fire apparatus. In conjunction with the replacement of fire apparatus identify options such as sharing of the equipment through an intergovernmental agreement or purchasing a multi-use piece of equipment such as a quint pumper/aerial combination that could address multiple Departmental needs and as such has the potential of substantial financial savings and added versatility.
- Purchase additional hand-held thermal imager so that in the event of a fire our squad vehicle crew will enter the hazardous area with an imager. Special Thermal imagers provide a clear advantage to an attack crew, allowing them to see through smoke and identify hazards not normally visible to the crew. The additional unit will allow each crew to have a unit.
- In the best interests of the public health, safety and welfare of our citizens continue to support the City Council’s goal to cultivate relationships for future intergovernmental agreements. The department recognizes the service and cost benefits of such initiatives not only for fire but also to address future EMS needs.

# PUBLIC WORKS

## General Information

Public Works includes various maintenance divisions as well as administrative and other support services. Specific divisions include Building Inspector, City Garage, Director of Public Works Office, Street Department, and Recycling/Compost Center. Additionally the Public Works Department is responsible for overseeing the Capital Improvement Program.

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## Highlights & Initiatives

- |                        |                     |                                       |
|------------------------|---------------------|---------------------------------------|
| <i>FY 2014 Budget:</i> | <i>\$ 1,274,502</i> |                                       |
| <i>FY 2013 Budget:</i> | <i>\$ 1,319,304</i> | <i>Percent Change: 3.37% Decrease</i> |
- Maintains our current once per month curbside brush collection program. Maintains our “drop-off” compost dumpsters, including Saturday hours and our autumn leaf collection, utilizing the entire WisDNR grant funding to cover 58% of these two program components costs.
- Provides for the sharing of one FTE position with the Utility in lieu of filling the vacancy created by internal promotions in filling the positions of Street Foreman and Mechanic. The budgets for both the Utilities and Streets include .75 of a one full-time maintenance position. Hours are to be allocated based on the work flow of each of the respective areas. It is anticipated that a significant portion of the hours allocated to Streets will be used during the winter months in conjunction with snow and ice control activities.
- Changes our janitorial services for the Municipal Building and Aram Library from a full-time City employee to a private contractual service.
- Maintains our annual street pavement seal coating costs within the construction fund, as previously recommended by the Public Works Committee.
- Provides for maintenance of our fleet of snowplow vehicles, which includes one new heavy-duty plow vehicle acquired in 2012.
- Assumes the revenue from sale of the Safety Building, along with changes to our current land leases in the Railroad Corridor.
- Proposes grading of approximately 17-acres in the City-owned Industrial Park to facilitate private development of the site.
- Includes overseeing coordination of capital construction projects to allow for reconstruction on S. Sixth Street, Bauer Parkway, S. Seventh Street, and Parish Street; along with resurfacing of E. Racine Street, Autumn Drive, and Phoenix Street; along with the design engineering for future projects such as the replacement of the Borg Road bridge, land acquisition for the reconstruction of STH ‘50”, and potential relocation of the Parks department garage.
- |   |                        |                    |                            |
|---|------------------------|--------------------|----------------------------|
| <i>FY 2014 Proposed Staffing Level:</i> | <i>12.75 Full-Time</i> | <i>1 Part-Time</i> | <i>180 Part-Time Hours</i> |
| <i>FY 2013 Current Staffing Level:</i>  | <i>14 Full-Time</i>    | <i>1 Part-Time</i> | <i>180 Part-Time Hours</i> |

**Expenditures by Budgetary Division**

The following is a comparison chart by budgetary division of the percent change between the amounts budgeted 2013 and 2014.

	<u>2013</u>	<u>2014</u>	<u>% change</u>
Building Inspector*	\$127,043*	\$135,189	6.41%
Siren Maintenance	\$1,500	\$1,500	0.00%
Dam Inspection	\$6,500	\$6,000	(7.69%)
Bridge Inspection	\$800	\$950	18.75%
City Garage	\$83,500	\$89,250	6.89%
DPW Office*	\$311,610*	\$274,522	(11.90%)
Street Department	\$691,626	\$664,522	(3.92%)
Recycling/Compost	\$96,725	\$102,869	6.35%

❖ In order to provide for a more accurate year-to-year comparison, amount budgeted in 2013 for reimbursable professional services were removed in that no revenues or expenses for these reimbursable services are included in the 2014 Budget.

**Performance Standards**

The performance standards for the divisions of the Public Works Department are identified in the following chart. The intent is to identify what the City is trying to achieve, why and how it can measure as to whether it has been successful.

<b><i>Public Works – Performance Standard actual 2010 – 2012, Projected 2013 &amp; Estimated 2014</i></b>					
	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
Preparation & submittal of available and reasonably obtainable funding grants for roadways, bridges and environmental brownfields cleanup.	\$50,000 LRIP \$804,000 STP-U \$80,000 local bridge	\$40,000 LRIP \$450,000 LRIP-D	\$275,000 STP-U	\$60,000* Lake Planning \$23,000 LRIP	\$450,000* STP-U
Implementation of new personnel policies and procedures increasing productivity and reducing direct and indirect OT expenses related to Streets maintenance:					
• Overtime Hours	9	156	0	56*	50*
• Compensatory Time Utilization	436	290	276	280*	250*
Inspection and maintenance enforcement of rental housing standards:					
• Units annually inspected.	611	612	747	750*	750*
• Units requiring corrective action, re-inspections, or no-shows.	--	308	213	240*	250*

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**Accomplishments and Performance Statistics**

During the 2012 Goal Setting for 2013, the following objectives were identified that related to the Public Works Department. These objectives and a discussion of the extent to which they were accomplished follows:

<b><u>2013 Objectives</u></b>	<b><u>Extent of Accomplishment and Discussion</u></b>
Advance the bridge replacement for Borg Road.	Agreements to cover 90% of the \$450,000 replacement costs were obtained, and engineering is ongoing
Continue the Highway 50 project planning.	Property acquisition negotiations are underway
Advance the Parks Department maintenance facility planning to the design level.	Interviews of potential firms for Space Needs Study are scheduled
Maintenance of Downtown street amenities	Two blocks of Brick sidewalk inlays were reset
Downtown American Flag display changed-over to City maintenance	Successfully transitioned however we underestimated the manpower needed to maintain the flags as well as the cost of the materials for repairs
Continue application for roadway repair funding assistance	Application for 2015 funding for Sugar Creek Street submitted for consideration
Consider penalty system for the Landlord Licensing Inspection Program to reduce number of “no-shows” to pre-scheduled appointments	Code changes approved and charge for “no-shows” instituted

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**Initiatives for 2014 and Beyond**

The City Council has approved a number of strategic objectives. The overall responsibility for ensuring the implementation of the initiatives relating to Public Works and Capital Program rests generally as a duty of the Public Works Department and more specifically with the Director of Public Works. Additional initiatives identified for the Public Works Department include:

- Assist with the implementation of Downtown TID #5 to encourage redevelopment of the City’s historic commercial area.
- Coordinate usage of the City’s adopted “Smart Growth” comprehensive plan with the objective of following the envisioned future for the community.
- Identify and maintain the Public Works division budgets along with multi-year capital project plans that support the goals and adopted policies of the Common Council.
- Begin increased enforcement of the rental weatherization requirements as required by the State Department of Professional Services Inspection division.
- Develop and maintain effective relationships with other units of local government, as well as local, regional, state, and federal public agencies.

## PARKS AND RECREATION

### **General Information**

Parks and Recreation includes the development, implementation and management of recreational programs in all areas including Adult and Youth Sports, Adult and Youth Enrichment, Exercise and Fitness and Special Events. This Department is also responsible for the maintenance of approximately 20 parks and public spaces which encompasses nearly 200 acres of land. Specific divisions include Recreation, Recreation – Mill Pond & Aquatics, Recreation – Phoenix Park Bandshell, and Grounds Department.

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### **Highlights & Initiatives**

- *FY 2014 Budget Expenditures: \$ 532,961*  
*FY 2013 Budget Expenditures: \$ 507,690*      *Percent Change: 4.98% Increase*
  
  - *FY 2014 Budget Revenue: \$ 93,700*  
*FY 2013 Budget Revenue: \$ 83,700*      *Percent Change: 11.95% Increase*
  
  - Reflects revenue adjustments per the terms of the Intergovernmental Agreement (IGA) with the Village and Town of Darien executed in 2012 and implemented effective January 1, 2013. Revenue from this program will go from \$9,000 in 2013 to \$14,000 in 2014
  - Provides funding for the transition from 1 Intern and 1 Part-Time Recreation Supervisor to 1 Full-Time Exempt Recreation Supervisor
  - Additional funding has been added to the Grounds health, life and disability to account for a change of status
  - In order to better reflect areas of responsibility, the wage and benefit costs of the seasonal worker previously budgeted in Fund 24 (Arboretum) has been moved to Fund 10 (General Fund) which has resulted in an increase of \$11,900 in the Grounds budget and a corresponding decrease in the Arboretum Fund budget
  - \$2,500 included in the Grounds budget to repair the Springs Park pavilion fireplace
  - \$2,000 included in the Recreation - Mill Pond budget for the purchase of a refrigerator for soda and candy at the concession stand
  - Departmental revenues and the Recreation operating budget have been adjusted to reflect our partnership with the Delavan-Darien School District to provide recreational services for their Community Learning Center program at Turtle Creek Elementary for the 2014-2015 school year. The School District will be paying the City \$5,000 which will primarily cover direct costs although a small amount will be available to offset the administration of the program
  - A memorandum of understanding with the Friends of Delavan Rotary Gardens to help develop and define the relationship between their group and the City has been finalized and the draft budget includes any City financial responsibilities that are established in the agreement
  - *FY 2014 Proposed Staffing Level: 4 Full-Time*      *10,140 Seasonal Hours*  
*FY 2013 Actual Staffing Level: 3 Full-Time 2 Part-Time*      *10,140 Seasonal Hours*
-

## Partnerships

We are making an effort to work with other groups in the community in order to coordinate services and to support and overall strengthen program offerings. We feel that this enhances community awareness of programs available within the community while allowing us to more effectively use the talents and expertise of our community members. In 2014, we partnered with the following groups/businesses that have supported our program offerings in a positive capacity whether monetarily, in service or in expertise:

- George Williams College
- Delavan-Darien School District
- Delavan-Darien Athletic Teams/Coaches
- Friends of Phoenix Park Bandshell
- Friends of Delavan Rotary Gardens
- Delavan Red Devils Football
- Delavan-Delavan Lake Chamber of Commerce
- Delavan Downtown Business Association
- Delavan-Darien Optimist Club
- CSA Gymnastics and Dance
- Delavan Flying Dragons Martial Arts
- Delavan-Darien Rotary Club
- Edward Jones of Delavan
- Elkhorn Park and Recreation Department
- Big Foot Recreation District
- South Central Swim Team
- Aram Public Library
- Delavan American Legion
- Wisconsin School for the Deaf
- Cactus Baseball League
- Quad County Softball League
- Walworth County Basketball League
- Delavan Boy Scouts
- Reddy Guide Services
- Delavan Lake Yacht Club
- Delavan Soccer Club
- White River Bicycle Club
- UW-Extension (Walworth County)
- Steinbrink's Piggly Wiggly
- Allez Fencing Group
- Sport Pics
- MC Sports
- Duck Inn
- Micro Precision
- R.A. Carlson Plumbing
- Ginner Tree Service
- Southern Lakes Masonic Lodge
- Market Street Sandwiches
- Advanced Auto Clinic
- Hibl Real Estate
- Hahn Law Office
- Swift Print
- Community Bank
- Lake Lawn Resort
- Culvers of Delavan
- Century 21
- Guaranty Mortgage
- Comfort Suites of Delavan
- Delavan Lions Club
- Hernandez El Sarape
- Michael P Luckett, C.A., LLC
- Willowfield Nursing and Rehabilitation Center
- Fantasy Hills Ranch
- The Coach's Locker
- CSI Media
- Korey's Auto Care
- Walworth State Bank
- Nieuwenhuis Bros. Inc.
- Barker Lumber

## Expenditures by Budgetary Division

The following is a comparison chart by budgetary division of the percent change in the amounts budgeted in 2013 and 2014.

### 2014 Park and Recreation Department Operating Budget Summary

Revenue				
	2013 Budget	2014 Budget	\$ Change	% Change
<b>Parks &amp; Recreation Revenues</b>	\$83,700	<b>\$93,700</b>	\$10,000	11.95%
Expenses				
	2013 Budget	2014 Budget	\$ Change	% Change
<b>Recreation</b>	\$204,405	<b>\$207,526</b>	\$3,121	1.53%
<b>Recreation-Mill Pond</b>	\$40,327	<b>\$42,260</b>	\$1,933	4.79%
<b>Grounds</b>	\$252,383	<b>\$280,150</b>	\$27,767	11.00%
<b>Recreation - Phoenix Band Shell</b>	\$10,875	<b>\$3,025</b>	(\$7,850)	-72.18%
<b>Totals</b>	\$507,990	<b>\$532,961</b>	\$24,971	4.92%
<b>Net Operating Expenses</b>	<b>\$424,290</b>	<b>\$439,261</b>	<b>\$14,971</b>	<b>3.53%</b>

## **Performance Standards**

The performance standards for Parks and Recreation are identified in the following chart. The intent is to identify what the City is trying to achieve and how it can be measure in order to determine its success.

	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
	<b>Total Year</b>	<b>Total Year</b>	<b>Total Year</b>	<b>Through 6/30/13</b>	<b>Goal</b>
Total Participants	1846	1529	2870	1144	2600
Total Amount of Classes	268	335	282	128	280
Total Classes Cancelled	74	114	98	40	75
Percentage of Cancelled Classes	27.6%	34.0%	34.8%	31.3%	26.8%
Mill Pond Passes	284	246	283	288	290
Adult Sports Leagues	6	7	7	5	7
Adult Sports Teams	59	68	53	37	55
Park Reservations	79	99	73	32	85

Our goals for 2014 are in line with trends that we have seen in recent years. 2012 was a banner year for the Park and Recreation Department mainly based on the fact that the weather was ideal for programs and our very popular Movies in the Park and "Kickoff to Summer" programs involved a very large number of participants ("Kickoff to Summer" approx. 200 participants, and Movies in the Park approx. 350-400/movie). We have seen some of these numbers continue, however the weather in 2013 has caused a dip in the impressive numbers that these programs generated in 2012.

We are looking to continue to grow our partnerships in 2014 in order to maintain and possibly increase enrollment. In an effort to do this, we will look to do the following:

- Continue to work with local businesses for sponsorships in order to offer free/low cost programming
- Offer more cooperative options with other communities and programs in the area to allow classes we feel might need a "jumpstart" to get off the ground
- Investigate other free special events

It can be very difficult to give statistics on how we are doing in the parks. Our parks staff is very proud of the parks that they maintain. We will look to maintain all of the active parts of our parks this year to a level as high as they are currently and look to make improvements to continue offering a safe environment in our parks. That being said, we will also look to find a better way to evaluate our progress in the parks and see if we are meeting the needs of the people in our community.

## **Accomplishments and Performance Statistics**

During the 2012 Goal Setting for 2013, the following objectives were identified that related to the Park and Recreation Department. These objectives and a discussion of the extent to which they were accomplished follows:

<b>2013 Objectives</b>	<b>Extent of Accomplishment and Discussion</b>
Work with area government agencies to reduce costs or increase services.	This was the first year of the Intergovernmental agreement with the Town and Village of Darien to provide recreation services to their residents.

Other accomplishments in 2013 include:

### **Recreation Programming**

- Successfully scheduled league activities for the Walworth County Cactus League.

## **Parks Maintenance and Development**

- Purchased new street trees for Downtown Delavan. These will be placed in a nursery for 2-3 years and then planted in the downtown
- Purchased a ball field groomer for the parks
- Currently renovating Veteran's baseball field for better drainage. Also adding additional infield material to the fields throughout Delavan
- Finalized the Memorandum of Understanding with the Friends of Delavan Rotary Gardens

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## ***Initiatives for 2014 and Beyond***

The City Council has approved a number of strategic objectives. The overall responsibility for ensuring the implementation of initiatives relating to parks and recreation rests with this Department. Additional initiatives identified for the Park and Recreation Department include:

### **Recreation Programming**

- Expand program opportunities for retired adults, teens and pre-school aged populations by adding two new programs for each group.
- Explore a potential partnership to offer senior programming.
- Explore the possibility of a Recreational Services Agreement with the Town of Delavan.

### **Parks Maintenance and Development**

- Explore grant possibilities to provide for additional funding for the replacement restroom facility at Veteran's Memorial Park with the objective to expand this facility to serve as a bicycle trailhead and a hub for water sports on Lake Comus
- Finalize tree identification in Paul Lange Arboretum.
- Develop plan for Ora Rice Arboretum development
- Coordinate the replacement of the Fest Playground equipment included in the capital improvement program with funding from both impact fees and CIP revenues
- Explore fundraising and grants for enhancements to our park system with potential help from the Elks and other clubs and civic organizations
- Establish a "Wish List" of park related items and projects to include the level of contribution necessary to "get it done"
- Explore potential locations for a splash pad in the City

### **Other**

- Finalize relationship document with Friends of Phoenix Park Bandshell
- Identify ways to improve and/or extend our hiking/biking trail system to include possible connection with other existing or potential trails

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## ***Conclusion***

We saw some definite challenges in 2013. One of those was a change in our office staffing. With the transition to a full-time versus two part-time positions, we anticipate continued improvement in our administrative operations. The summer months were very cool and wet at times. This affected our numbers in many of our drop-in programs such as the Movies in the Park and the Mill Pond. On a positive note, we began the relationship with the Town and Village of Darien by offering recreational opportunities for their residents. Those programs have been well received and we look forward to continuing this relationship in the future. Even with some of the challenges that we have seen, we still had some very positive feedback from the public and look to improve on the quality of our programs in 2014.



### Walworth County Library Standards

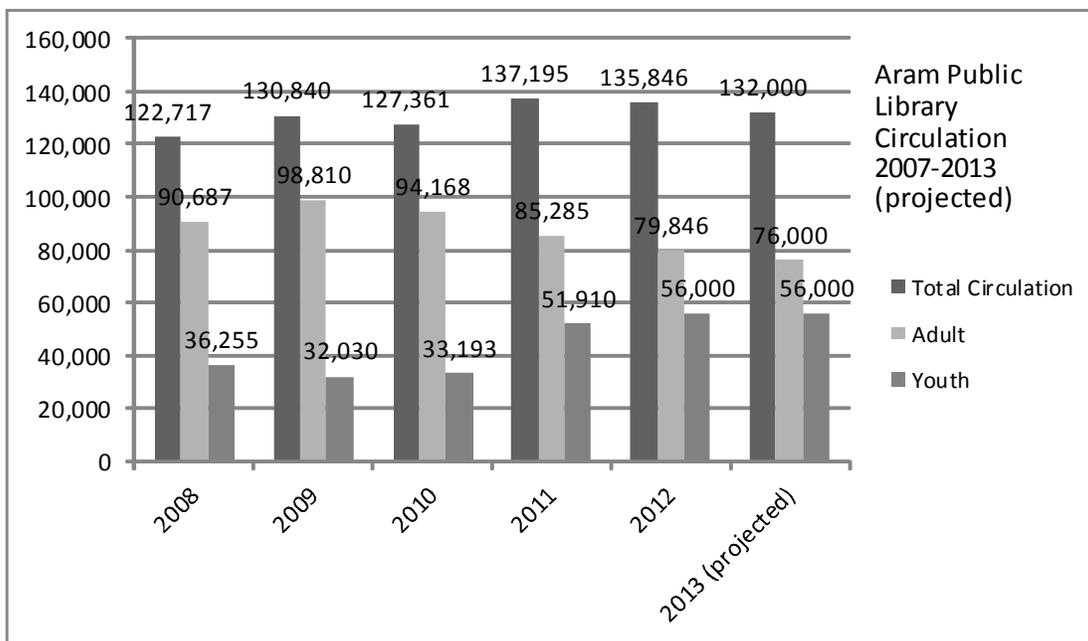
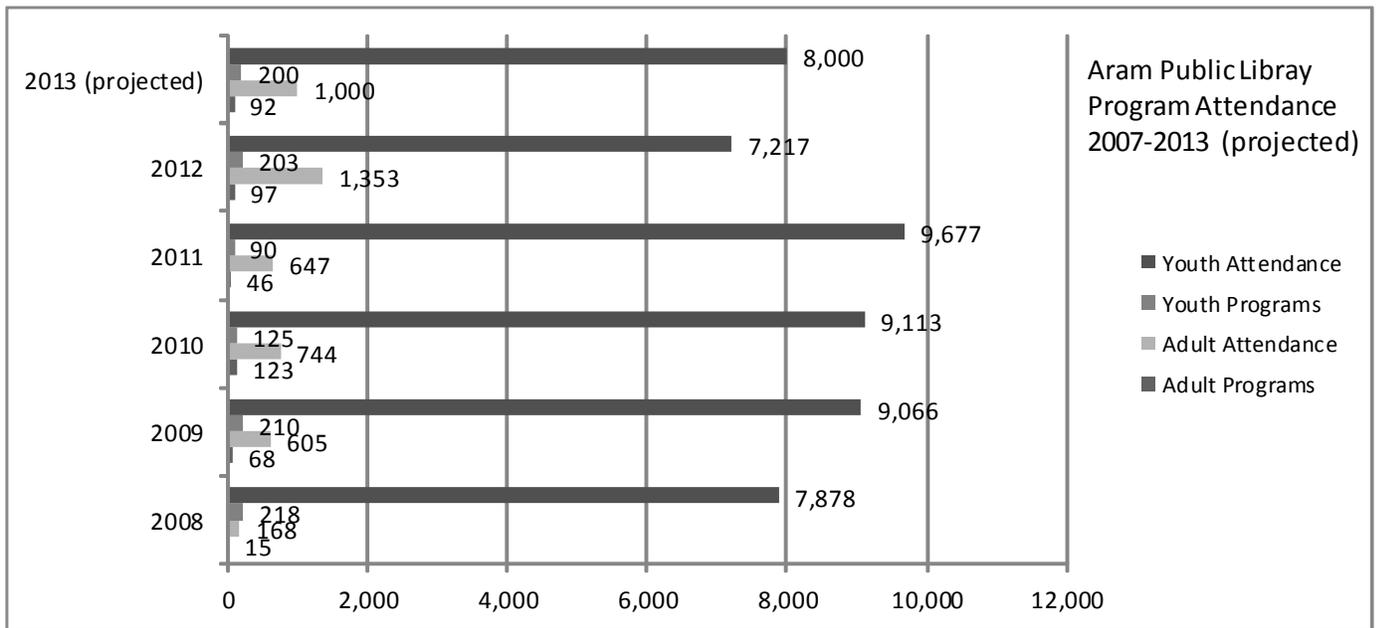
Standard	Required	Amount reported*
Hours open	57	57.3
Materials expenditures per capita	54,629	72,350**
Public use Internet computers	9	14

\*Statistics are drawn from the 2012 Annual Report to the State of Wisconsin

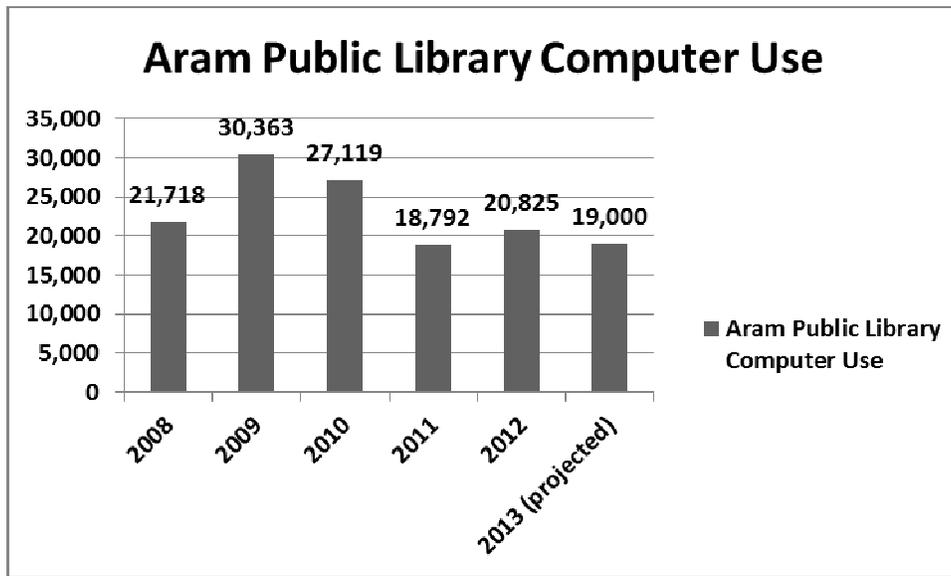
\*\* Annual report permitted inclusion of periodical expenditures for 2012. This may not be allowed for 2013

### Other Library Performance Measures

Listed below are the traditional library performance measures. Please note all 2013 data reflects projected data based on usage as of June 30, 2012



Please note decreases in 2012 and 2013 circulation are due to a new DVD processing format



***Accomplishments and Performance Statistics***

During the 2012 Goal Setting for the 2013 budget process, no specific goals were set relating to the library.

Other accomplishments in 2013 include:

- Modification of Library hours of operation to allow for Sunday hours during the school year at no additional cost
- Participated in Heritage Fest

***Initiatives for 2014 and Beyond***

- Monitor the Walworth County Library Standards and adjust operations to maintain compliance
- Investigate wireless upgrade for the library which will include the ability for print access and better signal strength
- Promote continuing education for full-time Library staff including the Library Director
- Schedule at least one technology training class for city employees
- Evaluate the success of the changes in Library hours of operation relative to customers served
- Participate in partnerships and events to enhance the downtown

# Delbrook Golf Course

## General Information

Delbrook Golf Course consists of a twenty seven-hole golf course, practice facilities, clubhouse and outdoor pavilion. The Business Manager and staff manage the operation of the golf course; the Golf Course Superintendent and a seasonal staff maintain the course. The food and beverage operation is leased to an outside operator.

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## Highlights & Initiatives

- *FY 2014 Budget:*                 \$858,393  
*FY 2013 Budget:*                 \$865,270                 *Percentage Change: .79% Decrease*  
*(2014 Budget adjusted to include \$10,000 Transfer to CIP that is now recorded in a Special Revenue Fund)*
  - Decrease Course Utilities-Water by 15%. Additional funds were allocated to this fund for 2013 based on drought conditions experienced in 2012.
  - Increase Clubhouse and Course Utilities – Gas & Electric by 7%. Increase based on anticipated rate increases.
  - Increase Unemployment Compensation by 19%. Anticipated changes to federal regulations in regard to seasonal employees may cause an increase in this area.
  - Decrease Legal & Auditing by 50%. Funds have been allocated in this area, yet only once in the past several years has the budget level for these expenditures been reached.
  - Decrease Course Supplies & Expenses by 30%. Decrease is based on off year to purchase specific supplies replaced every other year.
  - Various detailed line items under Turf Supplies have been combined to reflect the packaging of fertilizers and chemicals based on quote and purchase requests.
  - Decreased Gas & Oil by 6%. Additional funds were added in 2013 based on an earlier start to the 2012 season. The 2013 season late start resulted in decreased expense and the request has been based on the two year average.
  - Membership revenue projections have been increased to reflect an across the board 5% increase in season golf pass prices and a minimal increase in pass sales.
  - Green fee and Cart Fee projections have been increased to reflect a \$1.00 increase in both daily fees and cart rentals and based on a typical start to the season and experienced increases during the summer months.
  - *FY 2014 Proposed Staffing Level:*                                 2 Full-Time  
   7 Seasonal Full-Time  
   6 Seasonal Part-Time  
*Staff levels remain the same as 2013.*  
*As play continues to increase staff levels will need to be adjusted.*  
*(Actual hours can fluctuate based on numerous conditions.)*
-

**Expenditures by Budgetary Division**

The following is a chart by budgetary division of the percent change in the amount budgeted for 2012 and 2013.

	<u>2013</u>	<u>2014</u>	<u>% Change</u>
Wages & Benefits	\$280,999	\$288,332	+2.6%
Golf Operations	\$122,315	\$124,950	+1.7%
Course Maintenance	\$218,600	\$208,300	<4.7%>
Administrative/Debt/Capital	\$243,356	\$236,911	<-2.7%>
<b>Total Expenditures:</b>	<b><u>\$865,270</u></b>	<b><u>\$858,393</u></b>	<b>&lt;0.79%&gt;</b>
<b>Revenue:</b>	<b><u>\$865,270</u></b>	<b><u>\$858,393</u></b>	<b>&lt;0.7%&gt;</b>

**Performance Standards**

The performance standards for the functional areas of Delbrook are identified in the following chart. The intent is to identify what Delbrook is trying to achieve, why and how it can be measured to determine if it has been successful.

<u>Delbrook Golf Course – Performance Standards 2011 through 2013</u>				
	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY2014</u>
Insure the proper utilization of the golf course by increasing the amount of \$ generated per round of golf played.	\$23.31	\$21.03	\$30.51	\$27.50
			<i>Thru July</i>	
Continue with the bunker renovation and elimination plan to improve conditions and reduce cost by eliminating the need to maintain out of play bunkers.				
• Bunkers Renovated	4	2	0	6
• Bunkers Eliminated	6	1	0	4
Increase the number of large golf outings (shotgun starts) as a means of increasing revenue.	16	18	22	24
Promote new options for pre-payment of fees. Particularly punch pass sales	1	1	18	25
Enhance our marketing capabilities by capturing customer e-mail addresses at the point of sale, allowing for a larger target audience for our marketing efforts	415	664	1144	1675
Increase Green Fee play as a means of increasing revenue and attracting new and repeat customers to Delbrook and Delavan	11,016	13,135	13,000	13,500

### ***Accomplishments and Performance Statistics***

At previous Goal Setting sessions, the following objectives were identified that are related to the Delbrook operation. These objectives and a discussion of the extent to which they were accomplished follow:

2013 Objectives	Extent of Accomplishment
Continue with the renovation of the sand bunkers on the new holes of the golf course and the elimination of older out of play bunkers.	The current plan is to reserve donations and any matching funds to the fall of 2014. The accumulation of funds will result in more work being accomplished and cost savings.
At the Goal Setting Session for 2013 the need for Delbrook to eliminate or reduce the dependency on municipal water with a “green” of grey water alternative was identified as one of the goals for the coming year.	Two options have been discussed. At this time the most feasible option is utilizing storm water. Two alternative options for utilization of stormwater are currently being evaluated. One alternative requires permitting through the DNR

Other accomplishments in 2013 include:

- Although there seems to be a current trend away from season pass purchases. The introduction of a punch pass option has been successful with sales exceeding budget expectations by 57%
- A partnership with Golf Channel Solutions has resulted in a new website. [www.delbrookgolfclub.com](http://www.delbrookgolfclub.com) allows for greater promotion of online tee times reservations and resulted in an increase of bookings made through online resources
- Despite a late start to the season, weather and course conditions in July and early August resulted in an increase in play and revenue. Declines in revenue experienced in the first half of the season have been recouped and there is a possibility that YTD revenue could exceed 2012
- The late start resulted in significant cost savings. Payroll, gas and course irrigation expenses for the first half of the season were significantly lower than 2012
- Although season pass sales have flattened, purchase of seasonal cart passes has increased. Even with the \$50 increase in the fee for cart passes the number of passes sold increased 14% and revenue exceeded budget projections by 10% and previous year sales by 27%

### ***Initiatives for 2014 and Beyond***

The long term success of Delbrook will be dependent on the ability to provide an affordable golf experience at a facility that meets or surpasses the expectation of its customer base. The capacity to recruit and create new golfers will also be a major factor in the future.

- Enhance maintenance procedures allowing for more productive use of the minimal work force. Finding ways to expedite routine maintenance allowing for staff to focus on additional areas of the course in need of attention

- Continued enhancement of player development programs utilizing the Course Managers affiliation with the PGA of America and allied associations that targets specific groups and assist in creating new golfers
- Enhance the reputation of Delbrook through the continuation of a marketing program designed to highlight the strengths of the facility and exposes the club to a wider audience and provide a golf experience that enhances the customers' perceived value of playing golf at Delbrook. Branding Delbrook as the place to learn and play golf at an affordable price
- Expose Delbrook and Delavan to new golfers through the recruitment of events that attracts golfers from a variety of locations through out the state. The increase in golf outings and outside tournaments is introducing new golfers to Delbrook and the conditions and service are having them return
- Work with local businesses and organizations in the development of golf events for their employees or members. Events such as company golf nights will be offered to develop relationships that will eventually result in new outings or leagues from these groups

# CITY OF DELAVAN 2014 BUDGET

		2011	2012	2013	2013	2013	2014
		ACTUAL	ACTUAL	BUDGET	Year to Date 09/30/13	ESTIMATE	REQUEST
<b>TAX SUPPORTED FUNDS 10-General and 95-Debt Service</b>							
<b>REVENUES</b>							
4100	TAXES	5,918,665	5,831,863	5,854,288	5,890,976	5,904,529	5,839,522
4200	INTERGOVERNMENTAL REVENUES	1,691,955	1,519,677	1,414,936	1,355,487	1,963,298	1,444,097
4300	REG & COMPLIANCE REVENUES	448,347	401,532	418,800	311,290	399,055	403,300
4400	PUBLIC CHARGES FOR SERVICES	215,755	240,156	374,700	170,937	187,503	181,700
4500	IG CHARGES FOR SERVICES	79,070	78,102	80,697	58,358	80,697	206,974
4600	PUBLIC IMPROVEMENT REVENUE	21,376	12,781	2,288	1,596	1,717	0
4800	COMMERCIAL REVENUES	111,630	110,997	141,533	50,177	64,888	54,500
4900	OTHER REV, EXP and FB APPLIED	<u>98,517</u>	<u>2,000</u>	<u>75,860</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>TOTAL REVENUES</b>	<b><u>8,585,315</u></b>	<b><u>8,197,108</u></b>	<b><u>8,363,102</u></b>	<b><u>7,838,821</u></b>	<b><u>8,601,687</u></b>	<b><u>8,130,093</u></b>
Percent/Dollar Change Over 2013 Budget						<b>-2.79%</b>	<b>(233,009)</b>
<b>EXPENDITURES</b>							
5100	GENERAL GOVERNMENT	1,017,232	1,240,919	1,105,927	722,153	960,083	1,156,674
5200	PUBLIC SAFETY	3,136,228	2,718,759	2,743,759	2,277,925	2,997,021	3,187,475
5300	PUBLIC WORKS	1,235,619	1,171,599	1,243,461	820,531	1,216,084	1,131,163
5400	HEALTH & SOCIAL SERVICES	7,828	3,143	3,500	5,559	6,000	3,500
5500	LEISURE ACTIVITIES	448,691	438,962	507,990	338,441	492,821	532,960
5600	CONSERVATION & DEVELOPMENT	61,664	17,940	9,000	6,080	6,080	19,000
5900	DEBT SERVICE & TRANSFERS	<u>2,564,212</u>	<u>2,752,242</u>	<u>2,882,737</u>	<u>2,283,708</u>	<u>2,911,272</u>	<u>2,312,742</u>
	<b>TOTAL EXPENDITURES</b>	<b><u>8,471,473</u></b>	<b><u>8,343,563</u></b>	<b><u>8,496,374</u></b>	<b><u>6,454,398</u></b>	<b><u>8,589,362</u></b>	<b><u>8,343,514</u></b>
Percent/Dollar Change Over 2013 Budget						<b>-1.80%</b>	<b>(152,860)</b>

		2011	2012	2013	2013	2013	2014
		ACTUAL	ACTUAL	BUDGET	Year to Date 09/30/13	ESTIMATE	REQUEST
<b>REVENUES BY ACTIVITY FOR GENERAL FUND #10</b>							
4100	Taxes	5,918,665	5,831,863	5,854,288	5,890,976	5,904,529	5,839,522
4200	Intergovernmental Revenues	1,691,955	1,519,677	1,414,936	1,355,487	1,963,298	1,444,097
4300	Regulation & Compliance Revenues	448,347	401,532	418,800	311,290	399,055	403,300
4400	Public Charge for Services	215,755	240,156	374,700	170,937	187,503	181,700
4500	Intergovernmental Charge for Service	79,070	78,102	80,697	58,358	80,697	206,974
4600	Public Improvement Revenues	21,376	12,781	2,288	1,596	1,717	0
4800	Commercial Revenues	111,630	110,997	141,533	50,177	64,888	54,500
4900	Other Revenues Applied-Debt Service	<u>98,517</u>	<u>2,000</u>	<u>75,860</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL REVENUE</b>		<b><u>8,585,315</u></b>	<b><u>8,197,108</u></b>	<b><u>8,363,102</u></b>	<b><u>7,838,821</u></b>	<b><u>8,601,687</u></b>	<b><u>8,130,093</u></b>

Percent/Dollar Change Over 2013 Budget **-2.79%** **(233,009)**

**EXPENDITURES BY DEPT FOR GENERAL FUND**

5111	City Council	25,744	26,015	26,866	19,153	25,686	27,000
5121	Municipal Court	54,969	60,387	62,365	44,343	62,143	63,028
5131	Mayor's Office	8,652	8,121	8,105	5,437	8,130	8,205
5132	Administrator's Office	153,947	127,002	126,826	90,920	128,333	128,009
5135	Director of Finance	0	0	0	0	0	115,386
5141	City Clerk's Office	112,803	119,055	114,223	77,018	111,815	119,110
5156	City Treasurer's Office	87,978	86,804	88,598	60,752	88,663	95,256
5161	City Attorney's Office	63,665	64,617	130,000	47,898	70,035	70,000
5165	Crossing Guards	4,044	3,987	4,975	2,851	4,975	4,975
5171	City Buildings	113,287	111,477	109,500	63,790	94,550	119,500
5181	Data Processing	36,177	41,435	50,869	37,071	52,919	44,565
5194	Insurance	144,662	152,332	177,860	168,621	171,434	187,840
5197	Misc. General Government	<u>211,304</u>	<u>439,685</u>	<u>205,740</u>	<u>104,300</u>	<u>141,400</u>	<u>173,800</u>
<b>TOTAL GENERAL GOVERNMENT</b>		<b>1,017,232</b>	<b>1,240,919</b>	<b>1,105,927</b>	<b>722,153</b>	<b>960,083</b>	<b>1,156,674</b>

Percent/Dollar Change Over 2013 Budget **4.59%** **50,747**

		<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>Year to Date</b>	<b>ESTIMATE</b>	<b>REQUEST</b>
					<b>09/30/13</b>		
5211	Police Department	2,348,363	2,261,017	2,291,746	1,937,041	2,650,512	2,734,483
5221	Fire Department	148,215	163,362	183,370	141,534	194,237	194,553
5225	EMS Services	0	0	54,000	79,500	0	96,000
5231	Building Inspector	148,141	163,022	187,043	102,477	137,719	135,189
5235	Hydrants Rental	462,054	115,514	0	0	0	0
5246	Weights & Measures	4,800	4,800	4,800	4,800	4,800	4,800
5253	Siren Maintenance	7,565	1,722	1,500	131	300	1,500
5254	Dam Inspection & Maintenance	2,500	0	6,500	8,098	8,500	6,000
5256	Bridge Inspection	820	38	800	953	953	950
5261	County Jail Detention	<u>13,770</u>	<u>9,285</u>	<u>14,000</u>	<u>3,390</u>	<u>0</u>	<u>14,000</u>
<b>TOTAL PUBLIC SAFETY</b>		3,136,228	2,718,759	2,743,759	2,277,925	2,997,021	3,187,475
Percent/Dollar Change Over 2013 Budget						<b>16.17%</b>	<b>443,716</b>
5311	City Garage	90,859	93,537	83,500	57,112	109,550	89,250
5329	Public Works Director's Office	330,132	328,740	371,610	219,387	307,100	274,522
5331	Street Department	647,791	625,761	691,626	488,378	703,519	664,522
5332	Recycling Program	<u>166,837</u>	<u>123,561</u>	<u>96,725</u>	<u>55,653</u>	<u>95,915</u>	<u>102,869</u>
<b>TOTAL PUBLIC WORKS EXPENDITURES</b>		1,235,619	1,171,599	1,243,461	820,531	1,216,084	1,131,163
Percent/Dollar Change Over 2013 Budget						<b>-9.03%</b>	<b>(112,298)</b>
5411	Health Officer	<u>7,828</u>	<u>3,143</u>	<u>3,500</u>	<u>5,559</u>	<u>6,000</u>	<u>3,500</u>
<b>TOTAL HEALTH &amp; SOCIAL SERVICES</b>		7,828	3,143	3,500	5,559	6,000	3,500
Percent/Dollar Change Over 2013 Budget						<b>0.00%</b>	<b>0</b>
5521	Recreation	168,082	165,550	204,405	123,802	185,946	207,525
5522	Recreation - Mill Pond	26,490	26,305	40,327	27,140	36,927	42,260
5524	Recreation-Band Shell	1,990	7,366	10,875	4,535	7,447	3,025
5551	Grounds Department	<u>252,129</u>	<u>239,741</u>	<u>252,383</u>	<u>182,965</u>	<u>262,501</u>	<u>280,150</u>
<b>TOTAL LEISURE ACTIVITIES</b>		448,691	438,962	507,990	338,441	492,821	532,960
Percent/Dollar Change Over 2013 Budget						<b>4.92%</b>	<b>24,970</b>

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>Year to Date</b>	<b>ESTIMATE</b>	<b>REQUEST</b>
				<b>09/30/13</b>		
5611 Community Events & Programs	11,100	4,000	9,000	6,080	6,080	19,000
5621 Room Tax Disbursements	<u>50,564</u>	<u>13,940</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL CONSERVATION &amp; DEVELOPMENT</b>	61,664	17,940	9,000	6,080	6,080	19,000
					<b>111.11%</b>	<b>10,000</b>
5900 Debt Costs	2,230,543	2,113,767	1,740,033	1,740,033	1,740,033	1,654,526
Transfers to Other Funds	<u>333,669</u>	<u>638,475</u>	<u>1,142,704</u>	<u>543,675</u>	<u>1,171,239</u>	<u>658,216</u>
<b>TOTAL DEBT COSTS &amp; TRANSFERS</b>	2,564,212	2,752,242	2,882,737	2,283,708	2,911,272	2,312,742
					<b>-19.77%</b>	<b>(569,995)</b>
<b>TOTAL EXPENDITURES - GENERAL FUND</b>	<u>8,471,473</u>	<u>8,343,563</u>	<u>8,496,374</u>	<u>6,454,398</u>	<u>8,589,362</u>	<u>8,343,514</u>
					<b>-1.80%</b>	<b>(152,860)</b>

	2011	2012	2013	2013	2013	2014
	ACTUAL	ACTUAL	BUDGET	Year to Date 09/30/13	ESTIMATE	REQUEST

**REVENUES - GENERAL FUND**

**TAXES - GENERAL FUND**

10-4100-4111 General Property Taxes	5,228,570	5,238,517	5,292,998	5,297,625	5,297,625	5,342,752
10-4100-4131 Property Tax from Utility	403,334	451,927	420,000	451,927	465,480	465,480
10-4100-4132 Payment in Lieu of Taxes	31,216	31,216	31,040	31,424	31,424	31,040
10-4100-4151 Room Tax Penalty & Interest	0	0	0	0	0	0
10-4100-4152 Room Tax	208,009	110,000	110,000	110,000	110,000	0
10-4100-4153 Tourism, Promotion & Development	44,123	0	0	0	0	0
10-4100-4154 Fee in Lieu of Room Tax	0	0	0	0	0	0
10-4100-4191 Interest on Pers. Prop. Tax	<u>3,412</u>	<u>203</u>	<u>250</u>	<u>0</u>	<u>0</u>	<u>250</u>
	5,918,665	5,831,863	5,854,288	5,890,976	5,904,529	5,839,522

Percent/Dollar Change Over 2013 Budget **-0.25%** **(14,766)**

**REVENUES - GENERAL FUND**

**INTERGOVERNMENTAL REVENUES - GENERAL FUND**

10-4200-4221 State Shared Revenues	420,340	352,069	351,782	52,768	352,215	351,782
10-4200-4223 State Fire Insurance Tax	24,424	23,691	24,000	22,056	22,056	24,000
10-4200-4251 State Aid-State Owned Facil.	68,785	65,746	63,000	135,400	135,400	67,172
10-4200-4254 State Aid-Police Training	3,420	2,860	3,040	3,360	3,360	3,040
10-4200-4265 State Aid-Local Streets	882,439	801,068	721,776	545,789	721,800	226,603
10-4200-4266 State Aid-Expenditure Restraint Progra	210,550	204,864	172,338	172,339	184,677	185,000
10-4200-4267 State Aid - Computer	56,171	43,529	45,000	42,390	42,390	45,000
10-4200-4270 State Aid-Recycling	25,826	25,851	25,000	25,885	25,900	25,000
10-4200-4275 Shared Services - Police	0	0	0	348,750	465,000	497,500
10-4200-4279 Shared Services-DD/Recreation	0	0	0	0	1,500	5,000
10-4200-4280 Shared Services - Recreation	<u>0</u>	<u>0</u>	<u>9,000</u>	<u>6,750</u>	<u>9,000</u>	<u>14,000</u>
	1,691,955	1,519,677	1,414,936	1,355,487	1,963,298	1,444,097

Percent/Dollar Change Over 2013 Budget **2.06%** **29,161**



	2011	2012	2013	2013	2013	2014	
	ACTUAL	ACTUAL	BUDGET	Year to Date 09/30/13	ESTIMATE	REQUEST	
<b>REVENUES - GENERAL FUND</b>							
<b>PUBLIC CHARGES FOR SERVICES - GENERAL FUND</b>							
10-4400-4419	Miscellaneous General Income	12,243	4,351	4,500	1,924	2,500	4,500
10-4400-4420	Real Estate Status Reports	5,195	4,850	5,000	4,600	4,600	5,000
10-4400-4421	Police Services Reimbursed School Se	63,244	66,402	66,000	70,330	70,330	68,000
10-4400-4422	Police Restitution	0	288	0	107	107	0
10-4400-4423	Police Services Reimbursed Walworth	1,454	932	1,000	0	0	1,000
10-4400-4424	Reimburse PD Outside Service	0	0	0	180	180	0
10-4400-4425	Professional Services Reimbursed	8,417	23,803	180,000	8,607	8,607	0
10-4400-4426	Zoning Review & Application Fees	1,000	2,300	2,000	250	500	1,000
10-4400-4427	Police Officer Vest Contribution	0	0	0	0	0	0
10-4400-4441	Snow & Ice Control	3,351	1,801	3,000	9,456	9,500	5,000
10-4400-4459	Public Works Revenues	30,861	47,773	30,000	6,282	10,000	10,000
10-4400-4460	Sponsor Board Program	334	2,250	0	0	0	0
10-4400-4462	Beach Revenues	8,639	9,102	8,500	7,570	7,150	8,500
10-4400-4466	Park/Rec Donations	0	0	0	0	0	0
10-4400-4467	Adult Recreation Programs		0	18,000	9,367	16,000	18,000
10-4400-4468	Youth Recreation Programs		0	29,000	25,571	29,000	29,000
10-4400-4469	Special Event Sponsorship Revenue		0	5,200	5,406	5,406	5,200
10-4400-4471	Bulletin Advertisement Revenue	0	0	3,000	1,615	2,700	3,000
10-4400-4472	Misc Park Revenue	11,624	2,701	0	0	0	0
10-4400-4473	Concessions	4,494	3,890	4,500	3,823	4,500	4,500
10-4400-4474	Adult Summer Rec Programs	6,523	6,177	0	0	0	0
10-4400-4475	Youth Summer Rec Programs	7,670	16,079	0	(30)	0	0
10-4400-4476	Youth School Year Rec Programs	16,287	18,513	0	(50)	0	0
10-4400-4477	Adult Winter Rec Programs	11,232	10,153	0	(48)	0	0
10-4400-4479	Park Rentals	4,098	4,348	4,500	4,549	4,500	4,500
10-4400-4480	Sports Camps	496	1,518	0	0	0	0
10-4400-4481	Weed Control	15,620	6,574	4,000	8,350	8,350	8,000
10-4400-4491	Finance Charges on Acct Rec.	2,838	5,245	4,000	2,506	3,000	4,000
10-4400-4492	Professional Services Admin Fee	<u>133</u>	<u>1,107</u>	<u>2,500</u>	<u>573</u>	<u>573</u>	<u>2,500</u>
		215,755	240,156	374,700	170,937	187,503	181,700
						<b>-51.51%</b>	<b>(193,000)</b>

Percent/Dollar Change Over 2013 Budget

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 Year to Date 09/30/13	2013 ESTIMATE	2014 REQUEST
<b>REVENUES - GENERAL FUND</b>						
<b>INTERGOVERNMENTAL CHARGES FOR SERVICES - GENERAL FUND</b>						
10-4500-4538 Administrative Support - TID #4	39,708	38,729	38,671	38,671	38,671	38,998
10-4500-4539 Administrative Support W & S	39,362	39,373	42,026	19,687	42,026	165,477
10-4500-_____ Maintenance Support W & S	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,500</u>
	79,070	78,102	80,697	58,358	80,697	206,974
					<b>156.48%</b>	<b>126,277</b>
						Percent/Dollar Change Over 2013 Budget

**REVENUES - GENERAL FUND**

**PUBLIC IMPROVEMENT REVENUES - GENERAL FUND**

10-4600-4612 Curb & Gutter Assessments	1,136	2,363	1,781	1,532	1,532	0
10-4600-4614 Sidewalk Assessments	14,528	10,233	333	0	0	0
10-4600-4639 Interest On Special Assessments	<u>5,712</u>	<u>185</u>	<u>174</u>	<u>64</u>	<u>185</u>	<u>0</u>
	21,376	12,781	2,288	1,596	1,717	0
					<b>-100.00%</b>	<b>(2,288)</b>
						Percent/Dollar Change Over 2013 Budget

**REVENUES - GENERAL FUND**

**COMMERCIAL REVENUES - GENERAL FUND**

10-4800-4811 Interest on Temp. Investments	43,796	29,869	16,000	8,478	16,000	16,000
10-4800-4812 Insurance Dividend	0	0	0	0	0	0
10-4800-4822 Rental Property Income	28,869	30,838	26,200	21,331	26,200	13,500
10-4800-4840 Gain/Loss on Investment	0	0	0	0	0	0
10-4800-4861 Sale of City Property	30,965	28,389	99,333	15,680	18,000	25,000
10-4800-4865 Repayment of Costs	0	15,000	0	0	0	0
10-4800-4869 Insurance Claims	0	6,901	0	4,688	4,688	0
10-4800-4881 Refund Prior Year's Expense	<u>8,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	111,630	110,997	141,533	50,177	64,888	54,500
					<b>-61.49%</b>	<b>(87,033)</b>
						Percent/Dollar Change Over 2013 Budget



	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>Year to Date</b>	<b>ESTIMATE</b>	<b>REQUEST</b>
				<b>09/30/13</b>		

**GENERAL GOVERNMENT EXPENDITURES - GENERAL FUND**

**CITY COUNCIL**

10-5111-5111 Salaries	14,000	14,200	14,400	10,000	13,600	14,400
10-5111-5151 Social Security	1,607	1,629	1,650	1,148	1,650	1,650
10-5111-5311 Aldermen Supplies	0	0	0	70	100	400
10-5111-5325 Seminars and Conferences	0	0	500	0	200	450
10-5111-5329 Dues & Subscriptions	3,137	3,086	3,116	2,936	2,936	2,900
10-5111-5332 Expense Allowance	<u>7,000</u>	<u>7,100</u>	<u>7,200</u>	<u>5,000</u>	<u>7,200</u>	<u>7,200</u>
	25,744	26,015	26,866	19,153	25,686	27,000

Percent/Dollar Change Over 2013 Budget

**0.50%**

**134**

	2011	2012	2013	2013	2013	2014
	ACTUAL	ACTUAL	BUDGET	Year to Date 09/30/13	ESTIMATE	REQUEST

**GENERAL GOVERNMENT EXPENDITURES - GENERAL FUND**

**MUNICIPAL COURT**

10-5121-5111 Salaries	40,861	39,962	38,912	27,260	38,912	38,912
10-5121-5151 Social Security	3,123	2,491	2,976	1,687	2,976	2,976
10-5121-5152 Retirement	1,109	1,598	1,740	1,220	1,740	1,831
10-5121-5156 Health, Life & Disability Ins.	1,171	7,095	7,540	5,594	7,438	7,884
10-5121-5213 Special Audit	0	647	0	0	0	0
10-5121-5218 Court TIPPS Support	3,570	3,677	5,332	5,332	5,332	5,460
10-5121-5225 Telephone	85	89	150	33	80	150
10-5121-5311 Office Supplies	701	622	400	335	500	400
10-5121-5312 Postage	573	890	900	224	600	900
10-5121-5315 Deaf Interpreting	1,505	1,335	1,500	1,180	1,500	1,500
10-5121-5329 Dues, Subs. & Seminars	2,019	1,793	2,765	1,250	2,765	2,765
10-5121-5332 Mileage Reimbursement	<u>252</u>	<u>189</u>	<u>150</u>	<u>230</u>	<u>300</u>	<u>250</u>
	54,969	60,387	62,365	44,343	62,143	63,028

Percent/Dollar Change Over 2013 Budget

**1.06%**

**663**

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>Year to Date</b>	<b>ESTIMATE</b>	<b>REQUEST</b>
				<b>09/30/13</b>		

**GENERAL GOVERNMENT EXPENDITURES - GENERAL FUND**

**MAYOR'S OFFICE**

10-5131-5111 Salaries	3,600	3,600	3,600	2,700	3,600	3,600
10-5131-5149 Expense Allowance	3,000	3,000	3,000	2,250	3,000	3,000
10-5131-5151 Social Security	505	505	505	379	505	505
10-5131-5325 Mayor's Promotions	1,547	1,016	1,000	83	1,000	1,000
10-5131-5326 Seminars & Conferences	<u>0</u>	<u>0</u>	<u>0</u>	<u>25</u>	<u>25</u>	<u>100</u>
	8,652	8,121	8,105	5,437	8,130	8,205

Percent/Dollar Change Over 2013 Budget

**1.23%**

**100**

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>Year to Date</b>	<b>ESTIMATE</b>	<b>REQUEST</b>
				<b>09/30/13</b>		

**GENERAL GOVERNMENT EXPENDITURES - GENERAL FUND**

**ADMINISTRATOR'S OFFICE**

10-5132-5111 Salaries	108,118	94,109	91,731	65,556	93,200	91,731
10-5132-5123 Deferred Compensation	8,000	13,000	13,000	9,500	13,000	13,000
10-5132-5151 Social Security	9,085	8,065	8,012	6,084	8,050	8,241
10-5132-5152 Retirement	10,236	6,077	6,965	5,121	6,965	7,541
10-5132-5156 Health, Life & Disability Ins.	2,911	795	793	688	793	1,061
10-5132-5311 Supplies & Expenses	400	198	200	157	200	200
10-5132-5312 Postage	2	0	40	0	40	40
10-5132-5320 Economic Development Expenses	10,020	0	75	0	75	75
10-5132-5325 Seminars & Conferences	1,202	535	1,700	881	1,700	1,780
10-5132-5329 Dues & Subscriptions	959	1,224	1,310	685	1,310	1,340
10-5132-5332 Car Allowance	<u>3,015</u>	<u>3,000</u>	<u>3,000</u>	<u>2,250</u>	<u>3,000</u>	<u>3,000</u>
	153,947	127,002	126,826	90,920	128,333	128,009

Percent/Dollar Change Over 2013 Budget

**0.93%**

**1,183**

	2011	2012	2013	2013	2013	2014
	ACTUAL	ACTUAL	BUDGET	Year to Date 09/30/13	ESTIMATE	REQUEST

**GENERAL GOVERNMENT EXPENDITURES - GENERAL FUND**

**DIRECTOR OF FINANCE OFFICE**

10-5135-5111 Salaries	-	-	-	-	-	81,538
10-5135-5151 Social Security	-	-	-	-	-	6,467
10-5135-5152 Retirement	-	-	-	-	-	5,918
10-5135-5156 Health, Life & Disability Ins.	-	-	-	-	-	15,958
10-5135-5311 Supplies & Expenses	-	-	-	-	-	200
10-5135-5312 Postage	-	-	-	-	-	200
10-5135-5325 Seminars & Conferences	-	-	-	-	-	1,500
10-5135-5329 Dues & Subscriptions	-	-	-	-	-	605
10-5135-5332 Car Allowance	-	-	-	-	-	3,000
	-	-	-	-	-	115,386
					<b>0.00%</b>	<b>115,386</b>
						Percent/Dollar Change Over 2013 Budget

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>Year to Date</b>	<b>ESTIMATE</b>	<b>REQUEST</b>
				<b>09/30/13</b>		

**GENERAL GOVERNMENT EXPENDITURES - GENERAL FUND**

**CITY CLERK'S OFFICE**

10-5141-5111 Salaries	75,028	74,745	74,130	52,167	74,130	74,130
10-5141-5151 Social Security	5,629	5,511	5,671	4,088	5,671	5,671
10-5141-5152 Retirement	7,803	4,356	4,929	3,623	4,929	5,189
10-5141-5156 Health, Life & Disability Ins.	9,720	9,849	10,013	7,233	10,013	10,610
10-5141-5225 Telephone	0	55	0	0	0	0
10-5141-5311 Office Supplies	1,086	816	1,230	317	1,000	1,120
10-5141-5312 Postage	2,983	6,605	3,000	1,176	2,000	3,000
10-5141-5321 Printing & Publications	6,747	7,215	8,850	3,649	8,850	7,500
10-5141-5325 Seminars & Training	124	688	1,800	1,043	1,500	1,800
10-5141-5329 Dues & Subscriptions	315	210	350	100	100	100
10-5141-5399 Elections	<u>3,370</u>	<u>9,006</u>	<u>4,250</u>	<u>3,622</u>	<u>3,622</u>	<u>9,990</u>
	112,803	119,055	114,223	77,018	111,815	119,110

Percent/Dollar Change Over 2013 Budget

**4.28%**

**4,887**

	2011	2012	2013	2013	2013	2014
	ACTUAL	ACTUAL	BUDGET	Year to Date 09/30/13	ESTIMATE	REQUEST

**GENERAL GOVERNMENT EXPENDITURES - GENERAL FUND**

**CITY TREASURER'S OFFICE**

10-5156-5111 Salaries	65,985	66,887	66,511	46,051	66,511	66,511
10-5156-5151 Social Security	4,496	4,585	5,088	3,358	5,088	5,088
10-5156-5152 Retirement	6,941	3,907	4,423	3,190	4,423	4,656
10-5156-5156 Health, Life & Disability Ins.	3,929	3,548	3,745	2,589	3,745	10,306
10-5156-5225 Telephone	0	0	0	12	12	0
10-5156-5312 Postage	2,881	2,794	3,100	821	3,100	3,000
10-5156-5313 Collection Variance	116	(51)	0	29	30	0
10-5156-5319 Office Supplies	3,550	3,415	3,976	2,925	3,976	3,940
10-5156-5325 Seminars	0	1,639	1,675	1,698	1,698	1,675
10-5156-5329 Dues & Subscriptions	<u>80</u>	<u>80</u>	<u>80</u>	<u>80</u>	<u>80</u>	<u>80</u>
	87,978	86,804	88,598	60,752	88,663	95,256

Percent/Dollar Change Over 2013 Budget

**7.51%**

**6,658**

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>Year to Date</b>	<b>ESTIMATE</b>	<b>REQUEST</b>
				<b>09/30/13</b>		

**GENERAL GOVERNMENT EXPENDITURES - GENERAL FUND**

**CITY ATTORNEY'S OFFICE**

10-5161-5212 City Atty. - Retainer & Fees	36,537	36,547	45,000	26,224	42,000	45,000
10-5161-5215 Cost Recovery of Legal Fees	4,484	4,462	60,000	3,035	3,035	0
10-5161-5219 Prosecution of Cases	<u>22,644</u>	<u>23,608</u>	<u>25,000</u>	<u>18,639</u>	<u>25,000</u>	<u>25,000</u>
	63,665	64,617	130,000	47,898	70,035	70,000

Percent/Dollar Change Over 2013 Budget **-46.15%** **(60,000)**

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>Year to Date</b>	<b>ESTIMATE</b>	<b>REQUEST</b>
				<b>09/30/13</b>		

**GENERAL GOVERNMENT EXPENDITURES - GENERAL FUND**

**CROSSING GUARDS**

10-5165-5111 Salaries	3,761	3,536	4,482	2,646	4,482	4,482
10-5165-5151 Social Security	284	271	343	205	343	343
10-5165-5319 Supplies & Expenses	<u>0</u>	<u>180</u>	<u>150</u>	<u>0</u>	<u>150</u>	<u>150</u>
	4,044	3,987	4,975	2,851	4,975	4,975

Percent/Dollar Change Over 2013 Budget **0.00%** **0**

	2011	2012	2013	2013	2013	2014
	ACTUAL	ACTUAL	BUDGET	Year to Date 09/30/13	ESTIMATE	REQUEST

**GENERAL GOVERNMENT EXPENDITURES - GENERAL FUND**

**CITY BUILDINGS**

10-5171-5221	Municipal Bldg - Water & Sewer	1,981	2,524	2,200	1,697	2,200	2,400
10-5171-5222	Municipal Bldg - Electric	31,809	30,347	29,000	19,281	29,000	32,000
10-5171-5224	Municipal Bldg - Gas	5,611	4,312	6,200	3,046	5,700	6,500
10-5171-5225	Municipal Bldg - Telephone	2,956	3,535	3,000	1,700	2,600	2,700
10-5171-5247	Municipal Bldg - Repairs & Maint.	18,744	26,097	31,000	19,114	28,000	28,100
10-5171-5319	Municipal Bldg - Supplies	12,220	13,127	13,000	7,458	13,000	14,000
10-5171-____	Municipal Bldg -Cleaning Service	0	0	0	0	0	28,000
10-5171-5353	Municipal Bldg - Mach. Mt. & Supp.	5,121	4,158	5,000	4,496	5,000	5,000
10-5171-5418	119 S Fourth St Rental	951	1,156	1,000	436	600	300
10-5171-5419	213 N 4th Rental		47	0	0	0	
10-5171-5420	Ann Street Property Electric	98	144	0	50	50	0
10-5171-5421	Safety Building - Water & Sewer	1,798	840	1,400	804	1,200	0
10-5171-5422	Safety Building - Electric	6,010	2,404	5,500	1,792	3,000	0
10-5171-5424	Safety Building - Gas	8,258	3,333	8,000	1,596	2,000	0
10-5171-5447	Safety Building - Maintenance	3,793	4,546	4,000	1,887	2,000	0
10-5171-5448	Fire Station - Water & Sewer	0	3,068	0	432	0	0
10-5171-5449	Fire Station - Electric	0	7,063	0	0	0	0
10-5171-5450	Fire Station - Gas	0	2,633	0	0	0	0
10-5171-5151	Fire Station - Maintenance	0	2,145	0	0	0	0
10-5171-5813	Mausoleum Repairs/Improvement	0	0	200	0	200	500
10-5171-5815	Municipal Bldg - Capital Outlay	0	0	0	0	0	0
10-5171-5816	Safety Building - Capital Outlay	<u>13,939</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		113,287	111,477	109,500	63,790	94,550	119,500

Percent/Dollar Change Over 2013 Budget

**9.13%**

**10,000**

	2011	2012	2013	2013	2013	2014
	ACTUAL	ACTUAL	BUDGET	Year to Date 09/30/13	ESTIMATE	REQUEST

**GENERAL GOVERNMENT EXPENDITURES - GENERAL FUND**

**DATA PROCESSING**

10-5181-5214 AS400 Support & Maintenance	11,254	10,379	11,069	9,848	11,069	11,460
10-5181-5215 AS400-Rental Payment to W&S	0	0	0	0	0	0
10-5181-5216 P. C. - Programming & Supplies	8,170	8,237	14,000	7,968	14,000	11,795
10-5181-5226 Website & Internet Charges	11,274	6,745	8,000	6,062	8,000	8,000
10-5181-5293 Computer Purchases/Repairs	2,006	12,297	11,450	10,317	15,000	6,960
10-5181-5313 Supplies-AS400	1,340	1,159	850	541	850	850
10-5181-5315 Video Services	2,132	2,619	5,500	2,336	4,000	5,500
10-5181-5815 Capital Outlay	0	0	0	0	0	0
	36,177	41,435	50,869	37,071	52,919	44,565

Percent/Dollar Change Over 2013 Budget **-12.39%** **(6,304)**

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>Year to Date</b>	<b>ESTIMATE</b>	<b>REQUEST</b>
				<b>09/30/13</b>		

**GENERAL GOVERNMENT EXPENDITURES - GENERAL FUND**

**INSURANCE**

10-5194-5511 Liability & Property	51,733	51,313	60,000	61,515	62,053	66,400
10-5194-5514 Employee Fidelity Bonds	1,011	0	1,760	726	1,400	1,400
10-5194-5515 Worker's Compensation	80,163	85,269	94,000	100,381	100,381	107,408
10-5194-5516 Insurance Deductibles	0	5,000	10,000	0	0	4,500
10-5194-5517 Public Officials Liability	9,124	8,173	9,000	3,863	4,500	4,815
10-5194-5518 Cafeteria Plan Administration	<u>2,631</u>	<u>2,577</u>	<u>3,100</u>	<u>2,136</u>	<u>3,100</u>	<u>3,317</u>
	144,662	152,332	177,860	168,621	171,434	187,840

Percent/Dollar Change Over 2013 Budget

**5.61%**

**9,980**

	2011	2012	2013	2013	2013	2014
	ACTUAL	ACTUAL	BUDGET	Year to Date 09/30/13	ESTIMATE	REQUEST

**GENERAL GOVERNMENT EXPENDITURES - GENERAL FUND**

**MISCELLANEOUS GENERAL GOVERNMENT**

10-5197-5157 Unemployment Compensation	1,416	516	0	0	0	0
10-5197-5213 Independent Auditing	48,654	51,049	54,000	38,240	54,000	54,000
10-5197-5215 Accounting Services	1,264	2,108	6,000	4,240	6,000	6,000
10-5197-5216 Labor Relations Consultant	3,526	6,437	9,000	12,727	14,000	9,000
10-5197-5217 Special Counsel	738	400	5,000	0	0	5,000
10-5197-5220 City Engineer	5,313	5,344	7,000	638	6,000	7,000
10-5197-5310 Recruitment Expense	10,022	0	0	301	1,300	0
10-5197-5315 Safety Committee	1,022	1,450	2,100	275	2,100	2,100
10-5197-5734 Employee Relations	3,572	524	2,700	200	0	2,700
10-5197-5756 Bad Debts Expense	0	5,366	0	0	0	0
10-5197-5761 Add'l Expenses Prior Years	7,921	257,600	1,000	0	0	1,000
10-5197-5791 Reserve for Contingencies	0	0	60,940	0	0	75,000
10-5197-5811 Property Assessment	15,075	11,892	58,000	47,679	58,000	12,000
10-5197-5813 Rescue Squad (Moved to 10.5225.581	24,000	97,000	0	0	0	0
10-5197-5820 Fire & Rescue Services Study	0	0	0	0	0	0
10-5197-5815 Capital	<u>88,781</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	211,304	439,685	205,740	104,300	141,400	173,800

Percent/Dollar Change Over 2013 Budget **-15.52%** **(31,940)**









	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>Year to Date</b>	<b>ESTIMATE</b>	<b>REQUEST</b>
				<b>09/30/13</b>		
<b>PUBLIC SAFETY EXPENDITURES - GENERAL FUND</b>						
<b>HYDRANT RENTAL</b>						
10-5235-5593 Hydrant Rental	<u>462,054</u>	<u>115,514</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	462,054	115,514	0	0	0	0
					<b>0.00%</b>	<b>0</b>
<b>PUBLIC SAFETY EXPENDITURES - GENERAL FUND</b>						
<b>WEIGHTS AND MEASURES</b>						
10-5246-5246 Weights & Measures Contract	<u>4,800</u>	<u>4,800</u>	<u>4,800</u>	<u>4,800</u>	<u>4,800</u>	<u>4,800</u>
	4,800	4,800	4,800	4,800	4,800	4,800
					<b>0.00%</b>	<b>0</b>
<b>PUBLIC SAFETY EXPENDITURES - GENERAL FUND</b>						
<b>SIREN MAINTENANCE</b>						
10-5253-5253 Siren Maintenance	7,565	1,722	1,500	131	300	1,500
10-5253-5815 Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	7,565	1,722	1,500	131	300	1,500
					<b>0.00%</b>	<b>0</b>
<b>PUBLIC SAFETY EXPENDITURES - GENERAL FUND</b>						
<b>DAM INSPECTION &amp; MAINTENANCE</b>						
10-5254-5254 Dam Inspection & Maintenance	<u>2,500</u>	<u>0</u>	<u>6,500</u>	<u>8,098</u>	<u>8,500</u>	<u>6,000</u>
	2,500	0	6,500	8,098	8,500	6,000
					<b>-7.69%</b>	<b>(500)</b>

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>Year to Date</b>	<b>ESTIMATE</b>	<b>REQUEST</b>
				<b>09/30/13</b>		
<b>PUBLIC SAFETY EXPENDITURES - GENERAL FUND</b>						
<b>BRIDGE INSPECTION &amp; MAINTENANCE</b>						
10-5256-5256 Bridge Inspection	820	38	800	953	953	950
10-5256-5815 Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	820	38	800	953	953	950
					<b>18.75%</b>	<b>150</b>
<b>PUBLIC SAFETY EXPENDITURES - GENERAL FUND</b>						
<b>COUNTY JAIL DETENTION</b>						
10-5261-5261 County Jail Detention	<u>13,770</u>	<u>9,285</u>	<u>14,000</u>	<u>3,390</u>	<u>0</u>	<u>14,000</u>
	13,770	9,285	14,000	3,390	0	14,000

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>Year to Date</b>	<b>ESTIMATE</b>	<b>REQUEST</b>
				<b>09/30/13</b>		

**PUBLIC WORKS EXPENDITURES - GENERAL FUND**

**CITY GARAGE**

10-5311-5221 Water & Sewer	761	890	750	872	850	900
10-5311-5222 Electric	2,441	2,603	3,000	1,724	2,500	2,600
10-5311-5224 Gas	6,219	5,444	8,000	3,550	6,500	7,000
10-5311-5225 Telephone	92	98	150	34	100	150
10-5311-5319 Supplies	3,586	3,832	4,600	3,303	4,600	4,600
10-5311-5351 Gas & Oil	40,755	43,261	35,000	22,356	42,000	42,000
10-5311-5353 Machinery Repairs	29,274	34,729	30,000	22,408	50,000	30,000
10-5311-5365 Garage - Repairs	3,864	2,680	2,000	2,866	3,000	2,000
10-5311-5815 Capital Outlay	<u>3,868</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	90,859	93,537	83,500	57,112	109,550	89,250

Percent/Dollar Change Over 2013 Budget

**6.89%**

**5,750**







	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>Year to Date</b>	<b>ESTIMATE</b>	<b>REQUEST</b>
				<b>09/30/13</b>		

**HEALTH & SOCIAL SERVICES EXPENDITURES - GENERAL FUND**

**HEALTH OFFICER**

10-5411-5383 Weed Control	<u>7,828</u>	<u>3,143</u>	<u>3,500</u>	<u>5,559</u>	<u>6,000</u>	<u>3,500</u>
	7,828	3,143	3,500	5,559	6,000	3,500
					<b>0.00%</b>	<b>0</b>
				Percent/Dollar Change Over 2013 Budget		

	2011	2012	2013	2013	2013	2014
	ACTUAL	ACTUAL	BUDGET	Year to Date 09/30/13	ESTIMATE	REQUEST

**LEISURE ACTIVITIES EXPENDITURES - GENERAL FUND**

**RECREATION**

10-5521-5111	Salaries	60,651	77,609	120,437	70,641	110,000	122,662
10-5521-5151	Social Security	4,828	5,629	9,442	5,402	9,442	9,613
10-5521-5152	Retirement	5,654	3,127	4,829	3,069	4,829	5,847
10-5521-5156	Health, Life & Disability Ins.	15,369	14,943	23,722	12,640	18,000	23,428
10-5521-5157	Unemployment Compensation	158	0	0	0	0	0
10-5521-5158	Graduate Assistant Program	30,484	24,726	0	0	0	0
10-5521-5225	Telephone	229	9	300	8	250	300
10-5521-5247	Building Maintenance	415	330	450	365	450	450
10-5521-5312	Postage	1,823	2,160	2,900	1,881	2,900	2,900
10-5521-5319	Supplies & Expenses	1,870	7,380	8,200	4,688	8,000	8,200
10-5521-5325	Seminars & Conferences	150	564	975	150	800	975
10-5521-5332	Vehicle Expense Allowance	2,400	3,000	3,000	2,250	3,000	3,000
10-5521-5351	Gas & Oil	1,626	267	850	891	1,000	850
10-5521-5352	Vehicle Maintenance	613	76	600	146	600	600
10-5521-5384	Athletic Fields	6,262	9,533	12,200	6,271	9,000	12,200
10-5521-5731	State Sales Tax	240	214	400	0	400	400
10-5521-5767	Youth Recreation Programs	0	0	8,900	8,583	8,900	8,900
10-5521-5768	Adult Recreation Programs	0	0	2,000	1,396	2,000	2,000
10-5521-5769	Special Events	0	0	5,200	5,420	6,000	5,200
10-5521-5784	Sports Camps	372	0	0	0	0	0
10-5521-5785	Summer Adult Programs	5,748	795	0	0	0	0
10-5521-5786	Summer Youth Programs	3,279	6,913	0	0	0	0
10-5521-5787	School Year Recreation Program	16,072	7,901	0	0	0	0
10-5521-5815	Capital Outlay	<u>9,838</u>	<u>375</u>	<u>0</u>	<u>0</u>	<u>375</u>	<u>0</u>
		168,082	165,550	204,405	123,802	185,946	207,525

Percent/Dollar Change Over 2013 Budget

**1.53%**

**3,120**

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>Year to Date</b>	<b>ESTIMATE</b>	<b>REQUEST</b>
				<b>09/30/13</b>		
<b>RECREATION - MILL POND &amp; AQUATICS</b>						
10-5522-5111 Salaries	16,084	15,787	21,623	17,881	21,623	21,560
10-5522-5151 Social Security	1,230	1,208	1,654	1,368	1,654	1,650
10-5522-5220 Utilities	3,296	3,416	4,500	2,512	4,500	4,500
10-5522-5225 Telephone	84	85	150	32	150	150
10-5522-5247 Building Maintenance	1,739	1,693	3,400	1,261	3,000	3,400
10-5522-5313 Collection Variance	0	0	0	0	0	0
10-5522-5319 Supplies & Expenses	1,213	1,218	4,500	1,598	3,000	4,500
10-5522-5343 Concession Supplies	2,813	2,899	4,500	2,488	3,000	4,500
10-5522-5787 Ice Skating Program	32	0	0	0	0	0
10-5522-5815 Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,000</u>
	26,490	26,305	40,327	27,140	36,927	42,260
					<b>4.79%</b>	<b>1,933</b>
<b>RECREATION - PHOENIX PARK BAND SHELL</b>						
10-5524-5220 Utilities	1,080	1,628	800	853	1,100	1,100
10-5524-5247 Building Maintenance	370	242	600	560	600	600
10-5524-5319 Supplies & Expenses	540	1,192	975	997	997	1,325
10-5524-5623 Contribution to Friends of Band Shell	0	0	0	0	0	0
10-5524-5815 Capital Outlay	<u>0</u>	<u>4,304</u>	<u>8,500</u>	<u>2,125</u>	<u>4,750</u>	<u>0</u>
	1,990	7,366	10,875	4,535	7,447	3,025
					<b>-72.18%</b>	<b>(7,850)</b>

	2011	2012	2013	2013	2013	2014
	ACTUAL	ACTUAL	BUDGET	Year to Date 09/30/13	ESTIMATE	REQUEST

**LEISURE ACTIVITIES EXPENDITURES - GENERAL FUND**

**GROUNDS DEPARTMENT**

10-5551-5111 Salaries	148,241	140,084	147,085	103,159	147,085	158,168
10-5551-5151 Social Security	11,155	10,084	11,252	7,812	11,252	12,100
10-5551-5152 Retirement	13,342	5,586	6,812	5,081	7,170	7,170
10-5551-5156 Health, Life & Disability Ins.	21,443	22,575	22,940	19,507	33,000	33,518
10-5551-5157 Unemployment Compensation	0	0	500	0	0	500
10-5551-5220 Utilities	10,114	14,988	11,294	8,348	11,294	11,294
10-5551-5225 Telephone	155	395	300	222	300	300
10-5551-5311 Supplies & Expenses	3,447	3,651	5,300	4,035	5,000	5,600
10-5551-5315 Safety & Training	1,265	1,211	1,500	937	1,500	1,500
10-5551-5351 Gas & Oil	13,414	12,788	14,000	10,608	14,000	14,000
10-5551-5381 Repairs & Maint. - Parks	6,774	6,754	13,000	7,592	11,000	13,000
10-5551-5382 Repairs & Maint. - Equip.	7,648	7,990	6,500	8,932	9,000	8,000
10-5551-5383 Trees & Landscaping Supp.	8,340	13,635	11,900	6,731	11,900	12,500
10-5551-5815 Capital Outlay	<u>6,792</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,500</u>
	252,129	239,741	252,383	182,965	262,501	280,150

Percent/Dollar Change Over 2013 Budget

**11.00%**

**27,767**

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>Year to Date</b>	<b>ESTIMATE</b>	<b>REQUEST</b>
				<b>09/30/13</b>		

**CONSERVATION & DEVELOPMENT EXPENDITURES - GENERAL FUND**

**COMMUNITY EVENTS & PROGRAMS**

10-5611-5817 Tourism Promotion and Development	11,100	0	0	0	0	0
10-5611-5620 Downtown Hanging Baskets & Flags	0	0	4,000	4,000	4,000	4,000
10-5611-5623 Contribution to Delavan Historical Soci	0	4,000	0	0	0	0
10-5611-5624 Fireworks and July 4th Celebration	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>2,080</u>	<u>2,080</u>	<u>15,000</u>
	11,100	4,000	9,000	6,080	6,080	19,000

**ROOM TAX**

10-5621-5620 Contribution to Downtown Hanging Bas	0	1,000	0	0	0	0
10-5621-5622 Contr. to Chamber of Commerce	30,000	0	0	0	0	0
10-5621-5623 Contribution to Delavan Historical Soc	7,000	0	0	0	0	0
10-5621-5624 Fireworks and July 4th Celebration	<u>13,564</u>	<u>12,940</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	50,564	13,940	0	0	0	0

Percent/Dollar Change Over 2013 Budget **0.00%** **0**

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>Year to Date</b>	<b>ESTIMATE</b>	<b>REQUEST</b>
				<b>09/30/13</b>		
<b>DEBT SERVICE COSTS and TRANSFERS</b>						
10-5900-5910 Operating Transfer to TIF	0	0	0	0	0	0
10-5900-5915 Transfer to Debt Service for Delbrook	0	0	208,165	208,165	208,165	211,771
10-5900-5917 Transfer to Debt Service Fund	2,230,543	2,113,767	1,740,033	1,740,033	1,740,033	1,442,755
10-5900-5918 Transfer to Capital Projects Fund	0	331,500	627,564	28,535	656,099	351,241
10-5900-5929 Transfer to Library Appr	<u>333,669</u>	<u>306,975</u>	<u>306,975</u>	<u>306,975</u>	<u>306,975</u>	<u>306,975</u>
	2,564,212	2,752,242	2,882,737	2,283,708	2,911,272	2,312,742
<b>TOTAL EXPENDITURES - GENERAL FUND</b>	<u>8,471,473</u>	<u>8,343,563</u>	<u>8,496,374</u>	<u>6,454,398</u>	<u>8,589,362</u>	<u>8,343,514</u>
					<b>-1.80%</b>	<b>(152,860)</b>



	2011	2012	2013	2013	2013	2014
	ACTUAL	ACTUAL	BUDGET	Year to Date 09/30/13	ESTIMATE	REQUEST
<b>FUND 15 Expenditures</b>						
15-5523-5111 Salaries	195,837	202,217	204,724	145,469	188,223	208,076
15-5523-5151 Social Security	14,764	15,190	15,662	11,114	14,465	15,918
15-5523-5152 Retirement	9,710	5,710	6,399	4,515	6,399	6,275
15-5523-5156 Health, Life & Disability Ins.	31,245	32,615	33,214	24,025	33,214	33,063
15-5523-5157 Unemployment Compensation Benefits	28,548	21,256	21,000	19,038	23,640	25,000
15-5523-5215 Cart Lease	54,167	52,494	53,900	53,537	53,571	54,500
15-5523-5220 Utilities-Clubhouse	13,096	15,303	16,000	20,640	16,219	17,000
15-5523-5221 Course Utilities-Water	40,051	57,167	38,000	5,571	29,039	32,000
15-5523-5222 Course Utilities-Gas & Electric	7,685	8,292	6,000	3,568	5,501	6,500
15-5523-5225 Telephone	1,042	1,273	1,100	583	1,100	1,200
15-5523-5247 Clubhouse Repairs	42,661	4,793	5,000	5,514	5,514	5,000
15-5523-5250 Legal and Auditing	200	0	1,000	50	0	500
15-5523-5311 Clubhouse - Supplies & Exp.	5,080	3,094	2,700	3,371	3,173	2,500
15-5523-5312 Course - Supplies & Expenses	1,881	2,432	2,000	2,620	2,920	1,700
15-5523-5313 Driving Range Supplies & Expenses	0	867	750	350	350	750
15-5523-5315 Safety Supplies	180	96	500	0	200	500
15-5523-5325 Seminars & Training	1,000	970	1,500	1,391	1,391	1,400
15-5523-5341 Turf Supplies	38,614	35,284	45,850	31,108	37,855	44,525
15-5523-5345 Credit Card Service Charges	7,350	12,134	10,200	9,041	10,009	11,000
15-5523-5351 Gas & Oil	30,874	32,669	32,000	21,353	28,689	30,000
15-5523-5362 Course Maintenance	21,519	13,257	22,825	15,578	15,941	21,950
15-5523-5511 Insurance	8,004	8,286	11,500	9,711	11,500	12,000
15-5523-5518 Cafeteria Plan Administration	196	292	280	115	280	280
15-5523-5731 State Sales Tax	28,557	28,706	32,665	26,169	24,704	33,000
15-5523-5807 Interest Exp-Capital Lease	0	0	0	0	0	0
15-5523-5814 Course Outlay	71,426	71,426	71,425	71,426	71,425	71,425
15-5523-5851 2006 G.O. Bond Interest	54,370	0	0	0	0	0
15-5523-5852 2006 G. O. Bond Principal	0	48,332	0	0	0	0
15-5523-5854 Transfer to Fund 40 Capital Projects	8,309	0	10,000	0	0	0
15-5523-5885 Friends of Delbrook Exp	332	6,457	0	413	413	0
15-5523-5900 Emergency Repairs	0	27,290	0	0	0	0
15-5523-5901 Reserve Fund	0	0	10,911	0	0	560
	716,697	707,900	657,105	486,270	585,734	636,622



	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>Year to Date</b>	<b>ESTIMATE</b>	<b>REQUEST</b>
				<b>09/30/13</b>		
<b>FRIENDS OF DELBROOK</b>						
<b>Friends Fundraising</b>						
16-4800-4885 Friends of Delbrook Fundraising	0	0	0	0	3,531	7,500
<b>Friends Expenses</b>						
16-5523-___ Friends Transfer to Capital Improv.	0	0	0	0	0	10,000

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>Year to Date</b>	<b>ESTIMATE</b>	<b>REQUEST</b>
				<b>09/30/13</b>		
<b>COMMUNITY PARKLAND FEES</b>						
<b>Parkland Fees</b>						
23-4100-4111 Parkland Fees	0	0	0	0	0	0
23-4100-4140 Transfer from Fund Balance	0	0	0	0	0	0
23-4400-4881 Refund Prior Year's Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	0	0	0
<b>Community Park Expenses</b>						
23-5111-5135 Veterans Park	0	75	145,000	0	0	145,000
23-5111-5140 Yadon Park	0	0	0	0	0	0
23-5111-5142 Fest Park	0	0	5,000	0	0	22,000
23-5111-5145 Misc Parkland Expenses	0	0	0	0	0	0
23-5111-5150 Phoenix Park	<u>7,803</u>	<u>35,821</u>	<u>0</u>	<u>(845)</u>	<u>(845)</u>	<u>0</u>
	7,803	35,896	150,000	(845)	(845)	167,000

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>Year to Date</b>	<b>ESTIMATE</b>	<b>REQUEST</b>
				<b>09/30/13</b>		
<b>ARBORETUM FUND</b>						
<b>Arboretum Revenues</b>						
24-4800-4805 Arboretum Revenue	5,580	6,189	5,000	4,673	4,700	5,000
24-4800-4811 Interest on Temporary Investment	1,867	841	700	617	650	700
24-4800-4825 Arboretum Donations	0	0	0	2,009	2,009	0
24-4900-4911 Transfer in from Fund Balance	0	0	0	0	0	0
	7,447	7,030	5,700	7,298	7,359	5,700
<b>Arboretum Expenses</b>						
24-5500-5501 Park and Rec Fundraising Exp	0	0	0	5,145	0	0
24-5500-5503 Arboretum Expenses	<u>14,113</u>	<u>1,798</u>	<u>50,000</u>	<u>3,284</u>	<u>3,000</u>	<u>3,000</u>
	14,113	1,798	50,000	8,428	3,000	3,000

	2011	2012	2013	2013	2013	2014
	ACTUAL	ACTUAL	BUDGET	Year to Date 09/30/13	ESTIMATE	REQUEST

**TAX INCREMENTAL DISTRICT NUMBER FOUR REVENUES - TID #4 PROJECT FUND**

**TAXES**

25-4800-4811 Interest Income	22,122	8,900	8,000	948	1,800	3,000
25-4800-4812 TID 4 Tax Increment	1,955,455	530,721	480,369	507,702	507,702	700,000
25-4800-4813 Exempt Computer Aid	997	497	1,000	4,132	4,132	4,000
25-4800-4815 Lake Lawn Watermain SA	114,351	(0)	0	0	0	0
25-4800-4817 TIF #4 Water Impact Fees	601	18,307	0	49	0	0
25-4800-4818 TIF #4 Sewer Impact Fees	104	36	0	8	0	0
25-4800-4839 Interest on Special Assessment	<u>13,757</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	2,107,386	558,461	489,369	512,839	513,634	707,000

**OTHER REVENUES**

25-4900-4901 Premium on Debt						
25-4900-4910 Transfer in from Fund 10	52,525	0	0	0	0	0
25-4900-_____ Cash Balance Applied	0	0	0	0	0	0
25-4900-4916 Sale of Land	0	0	0	0	0	0
25-4900-4920 Proceeds from Borrowing	<u>3,360,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	3,412,525	0	0	0	0	0

**TOTAL REVENUES - TID #4 PROJECT FUND**      5,519,911      558,461      489,369      512,839      513,634      707,000

Percent/Dollar Change Over 2013 Budget      **44.47%**      **217,631**

	2011	2012	2013	2013	2013	2014
	ACTUAL	ACTUAL	BUDGET	Year to Date 09/30/13	ESTIMATE	REQUEST

**TAX INCREMENTAL DISTRICT NUMBER FOUR EXPENDITURES - TID #4 PROJECT FUND**

**TID #4 EXPENDITURES - CITY PROJECTS**

25-5400-5401 Land Acquisition	0	0	0	0	0	0
25-5400-5402 STH 50 Improvements	0	80	0	0	0	0
25-5400-5403 Industrial Park #6 Improvements <i>Grading \$75,000</i>	0	0	75,000	1,495	0	75,000
25-5400-5404 Engineering	0	0	0	0	0	0
25-5400-5405 Legal/Auditing/Professional	15,077	18,520	25,000	2,945	7,500	20,000
25-5400-5408 Marketing/Commissions <i>(WCEDA - \$1,000)</i> <i>(Land Sale Commissions - \$76,500)</i>	0	6,000	77,500	1,000	3,200	77,500
25-5400-5412 Water Storage Tank	791,808	293,254	0	0	0	0
25-5400-5414 Development Incentives	0	0	0	0	0	0
25-5400-5415 Organization/Administrative	39,858	39,320	38,671	38,671	38,671	38,998
25-5400-5417 Expenditures for TIF Projects	<u>0</u>	<u>0</u>	<u>0</u>	<u>482</u>	<u>482</u>	<u>0</u>
	846,743	357,174	216,171	44,593	49,853	211,498

**DEBT SERVICE - TIF #4**

25-5800-5801 Debt Discount	0	0	0	0	0	0
25-5800-5802 Debt Issuance Costs	<u>60,507</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	60,507	0	0	0	0	0

	2011	2012	2013	2013	2013	2014
	ACTUAL	ACTUAL	BUDGET	Year to Date 09/30/13	ESTIMATE	REQUEST
<b>DEBT SERVICE - TIF #4</b>						
25-5811-5803 2003 GO TIF #4 Principal#24	250,000	275,000	300,000	300,000	300,000	0
25-5811-5804 2005 GO TIF #4 Principal #26	400,000	3,300,000	0	0	0	0
25-5811-5805 2007 GO TIF #4 Principal #29	175,000	200,000	200,000	200,000	200,000	200,000
25-5811-5806 2007 WRB TIF #4 Prin	0	(9,260)	97,230	0	97,230	101,860
25-5811-5807 2008 GO TIF #4 Principal #31	235,000	245,000	255,000	255,000	255,000	265,000
25-5811-5808 2009 Safe Drink Water Prin #34	(0)	0	43,795	43,795	43,795	44,964
25-5811-5809 2011C Refunding TIF #4 Principal #38	0	235,000	210,000	210,000	210,000	215,000
25-5811-5813 2003 GO TIF #4 Interest #24	22,738	14,519	5,025	5,025	5,025	0
25-5811-5814 2005 GO TIF #4 Interest #26	111,150	52,425	0	0	0	0
25-5811-5815 2007 GO TIF #4 Interest #29	116,002	108,502	100,502	100,502	100,502	92,502
25-5811-5816 2007 WRB TIF #4 Interest	85,690	94,579	84,949	42,474	84,949	81,060
25-5811-5817 2008 GO TIF #4 Interest #31	68,083	61,419	54,103	54,103	54,103	46,104
25-5811-5818 2009 Safe Drink Water Int #34	24,637	23,514	22,361	11,473	22,361	21,177
25-5811-5819 2011C Refunding TIF #4 Interest #38	0	56,990	73,813	73,813	73,813	69,563
	1,488,298	4,657,688	1,446,778	1,296,184	1,446,778	1,137,229
<b>TOTAL EXPENDITURES - TID #4</b>	<b><u>2,395,548</u></b>	<b><u>5,014,862</u></b>	<b><u>1,662,949</u></b>	<b><u>1,340,777</u></b>	<b><u>1,496,631</u></b>	<b><u>1,348,726</u></b>
				Percent/Dollar Change Over 2013 Budget	<b>-18.90%</b>	<b>(314,223)</b>

	2011	2012	2013	2013	2013	2014
	ACTUAL	ACTUAL	BUDGET	Year to Date 09/30/13	ESTIMATE	REQUEST

**TAX INCREMENTAL DISTRICT NUMBER FIVE REVENUES - TID #5 PROJECT FUND**

**TAXES**

34-4800-4812 TID 5 Tax Increment	0	0	0	0	0	0
34-4800-4813 Exempt Computer Aid	0	0	0	0	0	0
34-4800-_____ Grant Proceeds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,000</u>	<u>0</u>
	0	0	0	0	20,000	0

**TAX INCREMENTAL DISTRICT NUMBER FIVE EXPENDITURES - TID #5 PROJECT FUND**

**TID #5 EXPENDITURES - CITY PROJECTS**

34-5400-5415 Legal/Auditing/Professional	0	42,062	0	7,623	20,000	0
34-5400-5420 Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>54</u>	<u>54</u>	<u>0</u>
	0	42,062	0	7,677	20,054	0

Percent/Dollar Change Over 2013 Budget **0.00%** **(7,677)**





	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>Year to Date</b>	<b>ESTIMATE</b>	<b>REQUEST</b>
				<b>09/30/13</b>		
<b>Fire Impact Fees</b>						
35-4100-4151 Fire Facilities Impact Fees	0	1,577	0	8,988	7,006	0
35-4800-4811 Interest Income	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	1,577	0	8,988	7,006	0
<b>Fire Impact Expenses</b>						
35-5621-5621 Miscellaneous Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	0	0	0

	2011	2012	2013	2013	2013	2014
	ACTUAL	ACTUAL	BUDGET	Year to Date 09/30/13	ESTIMATE	REQUEST
<b>CAPITAL EQUIPMENT &amp; PROJECTS FUND REVENUES</b>						
40-4100-4152 Room Tax	-	308,177	280,816	157,141	336,954	450,000
40-4200-4255 Contribution from Lake Comus Rehab	15,649	36,750	-	-	-	0
40-4200-_____ DOT Reimburse Hwy 50 Land Acq.			-	-	-	275,000
40-4200-4263 Payment From Town-Borg Bridge	0	0	5,000	-	1,500	6,000
40-4200-4265 Utility Contract Reimburse	0	0	-	(10,338)	-	0
40-4200-_____ State Aid-Gen Trans Aids	0	0	-	-	-	435,000
40-4200-4269 Pentair Fire Dept Grant	0	0	-	-	-	0
40-4200-4270 MDT Grant	1,475	0	-	-	-	-
40-4200-4275 Fire Turnout Gear Grant	0	0	-	-	-	0
40-4500-4559 Water & Sewer Contribution	0	11,717	6,500	-	6,500	0
40-4800-4808 DNR SAG Grant/Greenspace	0	0	-	-	-	0
40-4800-4809 WEDC Planning Grant	0	0	-	-	-	-
40-4800-4811 Interest	8,994	7,322	3,000	116	2,000	3,000
40-4800-4812 Loan Proceeds	1,502,450	0	-	-	-	0
40-4800-4813 Rental of 611 Ann St	0	1,000	-	-	-	0
40-4800-4814 Special Assessment Revenue	19,457	25,431	15,142	24,789	24,421	24,000
40-4800-4817 Special Assessment Interest	-	3,758	3,060	3,108	3,108	2,800
40-4800-4820 Sale of Property/Easements	-	-	-	85,032	85,032	-
40-4800-4821 Fire Station Loan Proceeds	2,770,000	-	-	-	-	-
40-4800-_____ Land Contract Sale of Safety Bldg	-	-	-	-	-	13,534
40-4800-4881 Refund Prior Year's Expenses	-	-	-	-	-	-
40-4900-4812 Transfer in from Fund Balance	-	-	213,913	-	-	-
40-4900-4909 Transfer in from Friends-Delbrook	8,309	6,457	10,000	-	-	10,000
40-4900-4910 Transfer in from Gen Fund (Hydrant & Levy Allocation)	0	331,500	627,569	28,535	656,099	351,241
	4,326,334	732,112	1,165,000	288,384	1,115,614	1,570,575

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>Year to Date</b>	<b>ESTIMATE</b>	<b>REQUEST</b>
				<b>09/30/13</b>		
<b>PUBLIC FACILITIES</b>						
40-5330-5815 Maintenance Facilities	0	4,790	100,000	1,822	40,000	27,000
40-5330-5816 Municipal Building	0	0	13,000	11,094	11,200	7,000
40-5330-5817 Safety Building	0	27,695	-	-	-	0
40-5330-5818 Library	0	27,515	31,000	28,341	28,000	34,500
40-5330-5820 Mill Pond Building Repair/Renovation	0	0	-	-	-	0
40-5330-5829 Pentair Fire Dept Grant Exp	<u>5,127</u>	<u>410</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0</u>
	5,127	60,410	144,000	41,257	79,200	68,500
<b>VEHICLES and EQUIPMENT</b>						
40-5331-5815 Fire Department Vehicles and Equipme	0	22,182	-	-	-	0
40-5331-5816 Public Works Vehicles and Equipment	0	177,996	6,000	5,959	6,000	160,000
40-5331-5817 Parks Vehicles and Equipment	0	39,990	15,000	49,714	-	70,000
40-5331-5818 Delbrook Vehicles and Equipment	<u>0</u>	<u>0</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0</u>
	0	240,168	21,000	55,673	6,000	230,000

	2011	2012	2013	2013	2013	2014
	ACTUAL	ACTUAL	BUDGET	Year to Date 09/30/13	ESTIMATE	REQUEST
<b>CONSTRUCTION FUND EXPENSES</b>						
40-5400-5423 RR Corridor Storm Water Environment	5,865	1,343	-	-	-	11,000
40-5400-5428 Site #8 Remediation	20,385	0	-	-	-	0
40-5400-5429 Site #7 Remediation	25,180	0	-	-	-	0
40-5400-5430 Site #3 Remediation	10,142	0	-	-	-	0
40-5400-5436 2nd Street Storm Sewer (Masonic Lodge)	2,700	2,700	-	-	-	0
40-5400-5444 Highway 50 Wis-Wright	34,784	33,884	180,000	7,822	20,000	250,000
40-5400-5448 Pedestrian Sidewalk and Bikeway Syte	0	0	34,000	432	34,000	34,000
40-5400-5453 Geneva/Wright St Traffic Signal Update	0	60	-	-	-	0
40-5400-5454 Building Improvements	0	0	-	-	-	0
40-5400-5455 Fire Dept Vehicles & Equipment	6,850	0	-	-	-	0
40-5400-5456 Street Improvements	407,468	1,117,770	749,000	405,997	700,000	790,000
40-5400-5457 Public Works Vehicles & Equipment	0	3,708	-	-	-	0
40-5400-5458 Parks Vehicles & Equipment	0	0	-	-	-	0
40-5400-5459 Parks Improvements	0	1,057	-	-	-	53,000
40-5400-5460 Delbrook Improvements	(0)	0	25,000	-	-	149,000
40-5400-5461 Stormwater Improvements	1,402	96,027	-	1,432	-	26,000
40-5400-5462 Buildings	2,581,173	2,975	-	-	-	0
40-5400-5463 Delbrook Equipment	0	0	-	-	-	0
40-5400-5464 Bridge Improvements	0	1,516	12,000	-	3,000	20,000
40-5400-5490 Garden Meadows Improvements	0	9,345	-	-	-	0
40-5400-5999 Other Projects	<u>5,903</u>	<u>2</u>	<u>0</u>	<u>48</u>	<u>0</u>	<u>152,000</u>
	3,101,850	1,270,386	1,000,000	415,731	757,000	1,485,000

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>Year to Date</b>	<b>ESTIMATE</b>	<b>REQUEST</b>
				<b>09/30/13</b>		
<b>DEBT ISSUANCE COST</b>						
40-5900-5920 Debt Discount	19,390	0	-	-	-	0
40-5900-5921 Debt Issuance Expense	63,399	0	-	-	-	0
40-5900-5930 Transfer Out	132,821	15,559	-	-	-	0
40-5900-5999 Transfer Out	<u>0</u>	<u>3,325</u>	<u>0</u>	<u>0</u>	-	<u>0</u>
	215,610	18,884	-	-	-	-
<b>TOTAL CAPITAL EQUIPMENT &amp; PROJECTS FUND</b>	<b>3,322,587</b>	<b>1,589,848</b>	<b>1,165,000</b>	<b>512,660</b>	<b>842,200</b>	<b>1,783,500</b>
					<b>53.09%</b>	<b>618,500</b>
						Percent/Dollar Change Over 2013 Budget

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>Year to Date</b>	<b>ESTIMATE</b>	<b>REQUEST</b>
				<b>09/30/13</b>		
<b>CDBG GRANT PROGRAM</b>						
<b>CDBG Commercial Revenues</b>						
60-4800-4811 Interest Earned	32	4	0	38	38	0
60-4800-4865 Loan Repayments	<u>0</u>	<u>1,543</u>	<u>0</u>	<u>11,267</u>	<u>11,267</u>	<u>0</u>
	32	1,547	0	11,305	11,305	0
<b>CDBG Construction Fund Expenses</b>						
60-5400-5401 Loan Recipients Payments	0	(7)	76,732	0	0	76,732
60-5400-5402 CDBG Program Administration	<u>3</u>	<u>7</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	3	0	76,732	0	0	76,732
<b>SKATE BOARD PARK</b>						
<b>Skate Board Park Revenues</b>						
70-4800-4850 Skateboard Park Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	0	0	0
<b>Skate Board Park Expenses</b>						
70-5500-5520 Skateboard Park Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	0	0	0

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>Year to Date</b>	<b>ESTIMATE</b>	<b>REQUEST</b>
				<b>09/30/13</b>		
<b>TOURISM SPECIAL REVENUE</b>						
<b>Tourism Special Revenue</b>						
71-4100-4153 Room Tax Revenue (70% of 2%)	0	88,704	82,800	56,666	94,808	94,808
71-4900-4912 Transfer In from Fund Balance	0	0	0	0	0	0
71-4900-4999 Transfer In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	88,704	82,800	56,666	94,808	94,808
<b>Tourism Special Revenue Expenses</b>						
71-5621-5622 Tourism Services - Chamber	0	5,319	8,160	8,161	8,161	9,480
71-5621-5623 Promotion/Development (1st Round)	0	13,300	27,145	26,978	26,978	42,269
71-5621-5624 Promotion/Development (2nd Round)	0	17,605	50,214	26,895	26,895	47,651
71-5621-5625 Transfer to Betterment of Delavan Lake	0	0	3,264	3,264	3,264	4,740
71-5900-5930 Transfer to General Fund	<u>6,440</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	6,440	36,224	88,783	65,298	65,298	104,140
<b>D.A.R.E</b>						
<b>D.A.R.E. Special Revenue</b>						
72-4900-4912 Transfer in from Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	0	0	0
<b>D.A.R.E. Expenses</b>						
72-5211-5393 DARE Expenses	<u>0</u>	<u>164</u>	<u>0</u>	<u>0</u>	<u>7,590</u>	<u>0</u>
	0	164	0	0	7,590	0

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>Year to Date</b>	<b>ESTIMATE</b>	<b>REQUEST</b>
				<b>09/30/13</b>		
<b>PARK AND REC FUNDRAISING</b>						
<b>Park and Rec Fundraising/Donations</b>						
73-4800-4821 Grants	0	0	0	0	0	0
73-4800-4822 Sign Board Program	0	0	2,000	0	0	2,000
73-4800-4825 Park and Rec Fundraising	<u>9,176</u>	<u>7,627</u>	<u>5,500</u>	<u>3,582</u>	<u>5,343</u>	<u>5,500</u>
	9,176	7,627	7,500	3,582	5,343	7,500
<b>Park and Rec Fundraising Expenses</b>						
73-5500-5501 Park and Rec Fundraising Expense	6,833	9,654	5,250	0	5,145	5,250
73-5500-5511 Sign Board Program	0	0	0	0	0	0
73-5500-5521 Phoenix Park Sign	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	6,833	9,654	5,250	0	5,145	5,250
<b>ORA RICE BEQUEST FOR PARK DEPARTMENT</b>						
<b>Ora Rice Park Expenses</b>						
74-5500-5521 Ora Rice Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	0	0	0

	2011	2012	2013	2013	2013	2014
	ACTUAL	ACTUAL	BUDGET	Year to Date 09/30/13	ESTIMATE	REQUEST
<b>POLICE DONATIONS</b>						
<b>Police Donations</b>						
75-4300-4311 Police Seized Property	1,291	10,000	0	1,524	1,524	0
75-4300-4312 Federal Forfeited Property	1,720	0	0	521	52	0
75-4300-4313 Miscellaneous Donations	<u>1,800</u>	<u>0</u>	<u>0</u>	<u>2,443</u>	<u>2,443</u>	<u>0</u>
	4,811	10,000	0	4,487	4,019	0
<b>Police Donations</b>						
75-5211-5382 Federal Forfeited Property Expense	0	0	0	0	0	0
75-5211-5353 Police Seized Property Expense	450	0	0	0	0	0
75-5211-5384 Miscellaneous Expenses	<u>2,569</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,250</u>
	3,019	0	0	0	0	7,250
<b>FIRE DONATIONS</b>						
<b>Fire Donations</b>						
76-4900-4466 Donations	0	0	3,000	0	0	0
76-4900-4910 Transfer In from Forfeited Property	0	0	0	0	0	0
76-4900-4911 FEMA Grant	0	0	0	8	8	0
76-4900-4912 Hose Grant	0	0	0	0	0	0
76-4900-4999 Transfer from Other Funds	<u>0</u>	<u>3,325</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	3,325	3,000	8	8	0
<b>Fire Donations (Expense)</b>						
76-5500-5580 Fire Dept Exp Donations	0	0	10,000	0	0	0
76-5500-5581 FEMA Grant Expenses	0	0	0	0	0	0
76-5500-5582 Hose Grant Expenses	0	0	0	0	0	0
76-5500-5583 Pentair Grant	<u>0</u>	<u>1,736</u>	<u>0</u>	<u>7,742</u>	<u>7,742</u>	<u>0</u>
	0	1,736	10,000	7,742	7,742	0

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>Year to Date</b>	<b>ESTIMATE</b>	<b>REQUEST</b>
				<b>09/30/13</b>		

**BETTERMENT OF DELAVAN LAKE**

**Betterment of Delavan Lake**

77-4900-4999 Transfer In From Tourism	<u>0</u>	<u>0</u>	<u>3,264</u>	<u>3,264</u>	<u>3,264</u>	<u>4,740</u>
	0	0	3,264	3,264	3,264	4,740

**Betterment of Delavan Lake**

77-5300-_____ Testing of Delavan Lake	0	0	0	0	0	2,300
77-5300-5815 Expenditures - Capital	125,000	0	0	0	0	0
77-5900-5910 Transfer to Tourism	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	125,000	0	0	0	0	2,300



	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 Year to Date 09/30/13	2013 ESTIMATE	2014 REQUEST
<b>DEBT SERVICE PRINCIPAL &amp; INTEREST - TAX SUPPORTED</b>						
95-5811-5901 2011 Fire Station Building #36	0	0	0	0	0	180,000
95-5811-5902 2007 GO Note Principal #29	100,000	150,000	150,000	150,000	150,000	200,000
95-5811-5904 2003 GO Prin. Refund #21	0	0	0	0	0	0
95-5811-5905 2003 GO Principal #23	180,000	185,000	195,000	195,000	195,000	0
95-5811-5906 2005 G.O. Principal #26	500,000	1,500,000	0	0	0	0
95-5811-5907 2008 G.O. Principal #30	570,000	350,000	365,000	365,000	365,000	375,000
95-5811-5909 2006 G.O. Delbrook Prin. #28	155,000	160,000	0	0	0	0
95-5811-5910 2005 G.O. Land Recycle Prin	57,350	57,350	57,350	57,350	57,350	57,350
95-5811-5911 2009 G.O. Principal #32	100,000	100,000	100,000	100,000	100,000	100,000
95-5811-5912 2011B GO Principal #37	0	280,000	100,000	100,000	100,000	100,000
95-5811-5918 2010A GO Note Prin #35	427,685	450,000	460,000	460,000	460,000	150,000
95-5811-5919 2006 G.O. Delbrook Interest #28	55,371	49,365	0	0	0	0
95-5811-5921 2011 Fire Station Building #36	19,971	75,680	75,680	75,680	75,680	74,420
95-5811-5922 2007 GO Interest #29	53,498	48,498	42,498	42,498	42,498	35,498
95-5811-5923 2003 G O Interest #21	0	0	0	0	0	0
95-5811-5925 2003 Bans Refunding #23	16,660	10,453	3,608	3,608	3,608	0
95-5811-5927 2008 G.O. Interest #30	100,863	87,063	76,338	76,338	76,338	64,769
95-5811-5929 2005 G.O. Note Interest #26	55,125	23,625	0	0	0	0
95-5811-5931 2009 G.O. Interest #32	26,438	24,563	22,413	22,413	22,413	19,963
95-5811-5932 2011B GO Interest #37	0	39,337	52,580	52,580	52,580	51,580
95-5811-5937 2005 G.O. Land Recycle (DNR) Int	4,301	4,014	3,728	3,728	3,728	3,441
95-5811-5938 2010A GO Note Interest #35	<u>24,913</u>	<u>42,445</u>	<u>35,840</u>	<u>35,840</u>	<u>35,840</u>	<u>30,735</u>
	2,447,174	3,637,392	1,740,035	1,740,033	1,740,035	1,442,755
<b>DEBT ISSUANCE COSTS</b>						
95-5900-5910 Transfer to Delbrook Fund	0	0	208,165	208,165	208,165	211,771
95-5900-5910 Transfer to General Fund	<u>0</u>	<u>0</u>	<u>75,860</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	284,025	208,165	208,165	211,771
<b>TOTAL EXPENDITURES - DEBT SERVICE</b>	<b>2,447,174</b>	<b>3,637,392</b>	<b>2,024,060</b>	<b>1,948,198</b>	<b>1,948,200</b>	<b>1,654,526</b>

Percent/Dollar Change Over 2013 Budget

**-18.26%**

**(369,533)**

## BUDGET DETAIL

<b>2014 Budget</b>
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**TAXES - GENERAL FUND**

10-4100-4111	<b>General Property Taxes</b>		5,342,752
	Property tax supporting Operations	3,179,231	
	Plus New Construction (.94%)	49,754	
	Plus Fire Station Debt covered in Debt Service Fund	-	
	Property tax supporting Debt Service	1,654,526	
	Less Fire Station Debt covered in Debt Service Fund	-	
	Property Tax Supporting Capital Improvement Program	713,661	
	Less Reallocation to Fire Station Debt	(254,420)	
10-4100-4131	<b>Property Tax from Utility</b>		465,480
	Tax equivalent from Water & Sewer Utility		
10-4100-4132	<b>Payment in Lieu of Taxes</b>		31,040
10-4100-4151	<b>Room Tax Penalty &amp; Interest</b>		0
	Penalties for late filing of quarterly room tax fees		
10-4100-4152	<b>Room Tax</b>		0
	8% Total Room Tax - 6% plus 30% of 2% City		
	Capped at \$110,000, additional revenues allocated to CIP.	110,000	
	Adjustment for allocation of the \$110,000 to CIP in lieu of the transferring of the like amount of freed up levy to CIP.	(110,000)	
10-4100-4153	<b>Tourism, Promotion &amp; Development</b>		0
	70% of 2% tax on lodging to be used for tourism		
	Moved to Special Revenue Fund 71		
10-4100-4154	<b>Fee in Lieu of Room Tax</b>		0
10-4100-4191	<b>Interest on Pers. Prop. Tax</b>		<u>250</u>
	Penalty for late payment of personal property tax		
			<b>5,839,522</b>

## BUDGET DETAIL

		2014 Budget
<b>INTERGOVERNMENTAL REVENUES - GENERAL FUND</b>		
10-4200-4221	<b>State Shared Revenues</b>	351,782
	Shared Revenue	344,939
	Utility Payment	6,843
10-4200-4223	<b>State Fire Insurance Tax</b>	24,000
	Fire Dues Payment from State	
10-4200-4251	<b>State Aid-State Owned Facil.</b>	67,172
	State Aid for WSD facilities (projected reduction due to one time adjustment in 2013 resulting from construction of Fire Station)	
10-4200-4252	<b>Federal COPS Grant</b>	0
10-4200-4253	<b>Federal Grant - Homeland Security</b>	0
10-4200-4254	<b>State Aid-Law Enforcement</b>	3,040
	(2013 payment will be \$160/officer x19 officers)	
10-4200-4265	<b>State Aid-Local Streets</b>	226,603
	General Transportation Aids	595,038
	Less Reallocation to CIP - Road Program	(435,000)
	Connecting Highway Aids	66,565
10-4200-4266	<b>State Aid-Expenditure Restraint Program</b>	185,000
10-4200-4267	<b>State Aid - Computer</b>	45,000
	State Aid for Exempt Personal Property - Computers	
10-4200-4270	<b>State Aid-Recycling</b>	25,000
	Recycling Grant	
10-4200-4275	<b>Shared Services-Police</b>	497,500
	Base contract Fee	495,000
	Estimated Adjustment - Contract Negotiations Impact	2,500
10-4200-4279	<b>Shared Services-DD/Recreation</b>	5,000
10-4200-4280	<b>Shared Services-Recreation</b>	14,000
		<b>1,444,097</b>

## BUDGET DETAIL

<b>2014 Budget</b>
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### REGULATION & COMPLIANCE REVENUES-GENERAL FUND

10-4300-4311	<b>Liquor &amp; Malt Beverage Licenses</b>	15,250
	Class A Liquor (Stores) \$600; Class B Liquor (Bars) \$600	
	Class B Beer (Restaurants) \$100; Class C Wine (Restaurants) \$100	
	Wholesale \$25; Reserve Liquor (1-time fee) \$10,000 (State allowed maximum)	
	Publication Fee \$25	
10-4300-4312	<b>Operators Licenses</b>	5,000
	\$40 per year or \$60.00 for 2 year license (Increased 9/2009)	
10-4300-4313	<b>Refuse Hauler Licenses</b> (Increased 12/2007)	5,750
	Grade 1 - \$1,250 Grade 2- \$250	
	Grade 3 - \$400 Grade 4 - \$30	
10-4300-4316	<b>Cigarette Licenses</b>	1,500
	\$100 per establishment (Stated allowed maximum)	
10-4300-4317	<b>Weights &amp; Measures</b>	5,600
	Reimbursement for State Checking Accuracy & Permit Fee (adopted 1/2008)	
10-4300-4321	<b>Cable T.V. License</b>	70,000
	Franchise fee based on 5% of Cable Services	
10-4300-4332	<b>Dog Licenses</b>	600
	\$25.00 per dog or \$15.00 if spayed or neutered. (Increased 12/2012)	
	\$15/\$9 of fee goes to County	
10-4300-4341	<b>Sundry Licenses</b>	3,300
	Direct Seller \$25.00	
	Amusement Devices \$20.00 per device (Increased 12/2007)	
10-4300-4349	<b>Landlord Licensing</b> (Increase 12/2007)	27,000
	Annual issuance with inspections on three year cycle	25,400
	Proposed increase in fees and penalties for no shows at scheduled inspections	1,600
10-4300-4350	<b>Plumbing Permits</b>	4,500
10-4300-4351	<b>Building Permits</b> (Fees amended 12/2007)	50,000
10-4300-4352	<b>Electrical Permits</b>	9,000
10-4300-4353	<b>Zoning Permits</b>	2,500
10-4300-4354	<b>Erosion Control Permits</b>	1,000
10-4300-4355	<b>Utility Excavations</b>	300
10-4300-4361	<b>Court Penalties &amp; Costs</b>	166,000
	Court fines less State and County fees (Amended 7/2011)	
10-4300-4362	<b>Parking Fines</b>	32,000
	Parking fines (Increased 10/2008)	
10-4300-4363	<b>Stray Dog Fines</b>	0
	Fine for Police pickup of dogs	
10-4300-4365	<b>False Alarm Penalties</b>	4,000
	Accelerating fees for false burglar and fire alarms	
	First three alarms are at no cost (Increased 12/2007)	
		<b>403,300</b>

## BUDGET DETAIL

<b>2014 Budget</b>
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**PUBLIC CHARGES FOR SERVICES - GENERAL FUND**

10-4400-4419	<b>Miscellaneous General Income</b>	4,500
	Photocopy fees at \$.25 per page and Miscellaneous	
10-4400-4420	<b>Real Estate Status Reports</b>	5,000
	\$25 fee for Real Estate Status Reports	
10-4400-4421	<b>Police Services Reimbursed School Security</b>	68,000
	Reimbursement for High School Liaison Officer and Dare Officer	
10-4400-4423	<b>Police Services Reimbursed Walworth Co.</b>	1,000
	Reimbursement for drug unit	
10-4400-4424	<b>911 Reimburse from Wal Co</b>	0
	Reimbursement for 911 trunk lines and for 911 cellular mapping equip	
10-4400-4425	<b>Professional Services Reimbursed</b>	0
	Cost Recovery for City Planner	-
	Cost Recover for City Engineer	-
	Cost Recovery for City Attorney	-
10-4400-4426	<b>Zoning Review Application Fees</b>	1,000
	\$250 fee for Plan Commission/Council review of CUP; Plats (Increased 12/2007)	
10-4400-4441	<b>Snow &amp; Ice Control</b>	5,000
	Billing for shoveling sidewalks upon complaint	
10-4400-4459	<b>Public Works Revenues</b>	10,000
	R-O-W fees for driveways.	
	Proceeds from sale of surplus property and Charges for Copies of Public Works Docs	
10-4400-4460	<b>Sponsor Board Program</b>	0
	( Moved to Fund 73)	
10-4400-4462	<b>Beach Revenues</b>	8,500
	Mill Pond fees Daily \$2.00; Family Pass \$43.75	
10-4400-4466	<b>Park/Rec Donations</b>	0
	Miscellaneous Donations	
10-4400-4467	<b>Adult Recreation Programs</b>	18,000
10-4400-4468	<b>Youth Recreation Programs</b>	29,000
10-4400-4469	<b>Special Event Sponsorship Revenue</b>	5,200
10-4400-4471	<b>Bulletin Advertisement Revenue</b>	3,000
10-4400-4472	<b>Misc Park Revenue</b>	0
10-4400-4473	<b>Concessions</b>	4,500
	Mill Pond Concessions for summer swim	
10-4400-4474	<b>Adult Summer Rec Programs</b>	0
	Men's Softball, Church Softball and Aerobics	
10-4400-4475	<b>Youth Summer Rec Programs</b>	0
	Baseball, Softball, Safesitter	
10-4400-4476	<b>Youth School Year Rec Programs</b>	0
	Basketball, Volleyball, Soccer, Flag Football & Swim Lesson	
10-4400-4477	<b>Adult Winter Rec Programs</b>	0
	Water Aerobics, Lap Swim, Volleyball, Senior Programs & Trips	

## BUDGET DETAIL

<b>2014 Budget</b>
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10-4400-4479	<b>Park Rentals</b>	4,500
	Lions, Fes, & Springs Shelters, Gazebo at Congdon & Arboretum	
10-4400-4480	<b>Sports Camps</b>	0
	Football, Basketball Camps Run by High School Staff	
10-4400-4481	<b>Weed Control</b>	8,000
	Charge for City Contractor to Mow Noxious weeds	
10-4400-4491	<b>Finance Charges on Accounts Receivable</b>	4,000
10-4400-4492	<b>Professional Services Admin Fee</b>	<u>2,500</u>
		<b>181,700</b>

## BUDGET DETAIL

<b>2014 Budget</b>
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**INTERGOVERNMENTAL CHARGES FOR SERVICES - GENERAL FUND**

10-4500-4538	<b>Administrative Support - TID #4</b>	38,998
	See attached Schedule A	
10-4500-4539	<b>Administrative Support W &amp; S</b>	165,477
	See attached Schedule A	
10-4500-____	<b>Maintenance Support Water &amp; Sewer (lawn care)</b>	<u>2,500</u>
		<b>206,974</b>

**PUBLIC IMPROVEMENT REVENUES - GENERAL FUND**

10-4600-4612	<b>Curb &amp; Gutter Assessments</b>	0
10-4600-4614	<b>Sidewalk Assessments</b>	0
10-4600-4639	<b>Interest On Special Assessments</b>	<u>0</u>
		<b>0</b>

**COMMERCIAL REVENUES - GENERAL FUND**

10-4800-4811	<b>Interest on Temp. Investments</b>	16,000
	Checking and Misc Interest	
10-4800-4812	<b>Insurance Dividend</b>	0
10-4800-4822	<b>Rental Property Income</b>	13,500
	Rental at Safety Building \$1,450/month	-
	Rental at 119 S 4th House \$625/month	-
	Rental of Railroad Corridor \$150/month	1,800
	Rental to Hunters Service \$516/month	6,200
	Rental of Farm property \$180/acre	5,500
10-4800-4840	<b>Gain/Loss on Investment</b>	0
10-4800-4861	<b>Sale of City Property</b>	25,000
	Sale of Surplus Property - cars, office equipment, etc.	25,000
		-
10-4800-4865	<b>Repayment of Costs</b>	
10-4800-4869	<b>Insurance Claims</b>	0
	Revenue from Insurance Claims	
10-4800-4881	<b>Refund Prior Year's Expense</b>	<u>0</u>
		<b>54,500</b>

**OTHER REVENUES APPLIED - GENERAL FUND**

10-4900-4940	<b>Transfer In from General Fund Balance</b>	0
10-4900-4950	<b>Transfer in from Capital Equipment</b>	0
10-4900-4995	<b>Transfer in from Debt Service to cover Fire Station Interest</b>	0
10-4900-4997	<b>Transfer In from Special Revenue - Room Tax Fund 71</b>	<u>0</u>
		<b>0</b>

## BUDGET DETAIL

<b>2014 Budget</b>
------------------------

### CITY COUNCIL

10-5111-5111	<b>Salaries</b>		14,400
10-5111-5151	<b>Social Security</b>		1,650
10-5111-5311	<b>Aldermen Supplies</b>		400
10-5111-5325	<b>Seminars and Conferences</b>		450
10-5111-5329	<b>Dues &amp; Subscriptions</b>		2,900
	<i>League of WI Municipalities Dues</i>	2,220	
	<i>Chamber of Commerce</i>	580	
	<i>Downtown Business Association</i>	100	
	<i>Walworth Co Economic Development Alliance moved to TIF 4</i>	-	
10-5111-5332	<b>Expense Allowance</b>		<u>7,200</u>
			<b>27,000</b>

## BUDGET DETAIL

<b>2014 Budget</b>
------------------------

**MUNICIPAL COURT**

10-5121-5111	Salaries		38,912
10-5121-5115	Contracted Services		0
10-5121-5151	Social Security		2,976
10-5121-5152	Retirement		1,831
10-5121-5156	Health, Life & Disability Ins.		7,884
	Health Employee Share	-	
10-5121-5218	Court TIPPS Support		5,460
	Computer Software Maintenance, TIPPS and DOT Interface	4,368	
	TIPPS Intercept License Fee payable 2012-2014	1,092	
10-5121-5225	Telephone		150
10-5121-5311	Office Supplies	-	400
	NCR Forms	300	
	Envelopes	100	
10-5121-5312	Postage		900
10-5121-5315	Interpreting		1,500
	Deaf or Spanish		
10-5121-5329	Dues, Subs. & Seminars		2,765
	Wisconsin Municipal Judges Assoc. Dues	100	
	Wisconsin Supreme Court Dues	625	
	Court Clerk's Association Dues	40	
	Continuing Education Seminar-Judge	1,500	
	Court Clerk's Convention	500	
10-5121-5332	Mileage Reimbursement		250
			<b>63,028</b>

## BUDGET DETAIL

<b>2014 Budget</b>
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### MAYOR'S OFFICE

10-5131-5111	<b>Salaries</b>		3,600
10-5131-5149	<b>Expense Allowance</b>		3,000
10-5131-5151	<b>Social Security</b>		505
10-5131-5325	<b>Mayor's Promotions</b>		1,000
	<i>Promotions</i>	1,000	
10-5131-5326	<b>Seminars &amp; Conferences</b>		<u>100</u>
			<b>8,205</b>

## BUDGET DETAIL

<b>2014 Budget</b>
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**ADMINISTRATOR'S OFFICE**

10-5132-5111	Salaries		91,731
10-5132-5123	Deferred Compensation		13,000
10-5132-5151	Social Security		8,241
10-5132-5152	Retirement		7,541
10-5132-5156	Health, Life & Disability Ins.		1,061
10-5132-5311	Supplies & Expenses		200
	<i>Computer Supplies</i>	-	
	<i>Business Meetings/Mileage (outside Walworth County)</i>	-	
10-5132-5312	Postage		40
10-5132-5320	Economic Development Expenses		75
	<i>Prospect Meetings</i>	-	
10-5132-5325	Seminars & Conferences		1,780
	<i>ICMA Conference</i>	-	
	<i>WCMA Conference</i>	1,100	
	<i>IPELRA/WEDA Conferences</i>	400	
	<i>WCMA Meetings</i>	-	
	<i>Seminars (Ehlers/IPELRA/WGFOA Seminar/Workshops)</i>	280	
10-5132-5329	Dues & Subscriptions		1,340
	<i>ICMA Dues</i>	850	
	<i>WCMA Dues</i>	155	
	<i>IPELRA</i>	160	
	<i>WGFOA</i>	25	
	<i>WEDA</i>	150	
	<i>Rotary (Dues portion only \$30/quarter)</i>	-	
10-5132-5332	Car Allowance		3,000
			<b>128,009</b>

## BUDGET DETAIL

<b>2014 Budget</b>
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**DIRECTOR OF FINANCE OFFICE**

10-5135-5111	<b>Salaries</b>		81,538
10-5135-5151	<b>Social Security</b>		6,467
10-5135-5152	<b>Retirement</b>		5,918
10-5135-5156	<b>Health, Life &amp; Disability Ins.</b>		15,958
10-5135-5311	<b>Supplies &amp; Expenses</b>		200
10-5135-5312	<b>Postage</b>		200
10-5135-5325	<b>Seminars &amp; Conferences</b>		1,500
	<i>WGFOA Conference</i>	550	
	<i>Seminars/Wortshops</i>	200	
	<i>Wisconsin League of Municipalities</i>	750	
10-5135-5329	<b>Dues &amp; Subscriptions</b>		605
	<i>GFOA</i>	170	
	<i>WGFOA Conference</i>	25	
	<i>IPELRA</i>	160	
	<i>Subscriptions</i>	250	
10-5135-5332	<b>Car Allowance</b>		<u>3,000</u>
			<b>115,386</b>

## BUDGET DETAIL

<b>2014 Budget</b>
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**CITY CLERK'S OFFICE**

10-5141-5111	<b>Salaries</b>		74,130
10-5141-5151	<b>Social Security</b>		5,671
10-5141-5152	<b>Retirement</b>		5,189
10-5141-5156	<b>Health, Life &amp; Disability Ins.</b>		10,610
10-5141-5311	<b>Office Supplies</b>		1,120
	<i>Printer Toners</i>	250	
	<i>Court Reporter for Board of Review</i>	150	
	<i>PO Box Annual Rental \$120 (every other year)</i>	120	
	<i>Federal Express</i>	100	
	<i>Postage Meter Rental</i>	500	
	<i>Misc. Office Supplies</i>	-	
10-5141-5312	<b>Postage</b>		3,000
10-5141-5321	<b>Printing &amp; Publications</b>		7,500
	<i>Official Newspaper</i>	6,650	
	<i>Fixed Asset Annual Update</i>	850	
10-5141-5325	<b>Seminars &amp; Training</b>		1,800
	<i>District V Meetings</i>	100	
	<i>Continuing Education - Clerk &amp; Deputy</i>	100	
	<i>Clerk &amp; Deputy WMCA Training for Certification</i>	1,500	
	<i>Mileage</i>	100	
10-5141-5329	<b>Dues &amp; Subscriptions</b>		100
	<i>IIMC</i>	-	
	<i>WI Municipal Clerks Association</i>	100	
10-5141-5399	<b>Elections</b>		9,990
	<i>February Primary- 4 workers @ \$140; 1Chief @ \$165</i>	725	
	<i>Spring Election-April - 6 workers at \$140, 3-Chief @\$165</i>	1,335	
	<i>August Primary - 7 workers at \$140, 3-Chief@ \$165</i>	1,475	
	<i>November Election - 9 workers at \$140, 3-Chief@\$165</i>	1,755	
	<i>Nursing Home Voting</i>	200	
	<i>Supplies</i>	700	
	<i>Election official training (3 officials)</i>	600	
	<i>Maintenance on Voting Machines</i>	200	
	<i>Ballot Printing 20 cents per ballot &amp; Coding</i>	3,000	
			<b>119,110</b>

## BUDGET DETAIL

<b>2014 Budget</b>
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**CITY TREASURER'S OFFICE**

10-5156-5111	<b>Salaries</b>		66,511
10-5156-5151	<b>Social Security</b>		5,088
10-5156-5152	<b>Retirement</b>		4,656
10-5156-5156	<b>Health, Life &amp; Disability Ins.</b>		10,306
10-5156-5312	<b>Postage</b>		3,000
10-5156-5313	<b>Collection Variance</b>		0
10-5156-5319	<b>Office Supplies</b>		3,940
	<i>4000 Tax Bill Envelopes</i>	300	
	<i>W-2's Etc</i>	185	
	<i>Payroll Checks</i>	500	
	<i>Payable Checks</i>	720	
	<i>Deposit Slips</i>	75	
	<i>Cash book</i>	80	
	<i>Printer cartridges</i>	400	
	<i>Trans Tech-Tax Program (Wal.Co. paying first year est. \$600 for 2015)</i>	-	
	<i>A/R Support</i>	1,180	
	<i>Tax Collection Supplies</i>	300	
	<i>Miscellaneous</i>	200	
10-5156-5325	<b>Seminars</b>		1,675
	<i>Training for Treasurer and Deputy for Certifications</i>	1,500	
	<i>ACS End of Year Training</i>	75	
	<i>Misc Seminars or Workshops</i>	100	
10-5156-5329	<b>Dues &amp; Subscriptions</b>		<u>80</u>
	<i>MTAW Annual Dues</i>	80	
	<i>MTA Dues</i>	-	
			<b>95,256</b>

## BUDGET DETAIL

<b>2014 Budget</b>
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### CITY ATTORNEY'S OFFICE

10-5161-5212	City Atty. - Retainer & Fees	45,000
10-5161-5215	Cost Recovery of Legal Fees	0
10-5161-5219	Prosecution of Cases	<u>25,000</u>
		<b>70,000</b>

## BUDGET DETAIL

<b>2014 Budget</b>
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### CROSSING GUARDS

10-5165-5111	<b>Salaries</b>	4,482
10-5165-5151	<b>Social Security</b>	343
10-5165-5319	<b>Supplies &amp; Expenses</b>	<u>150</u>
		<b>4,975</b>

## BUDGET DETAIL

<b>2014 Budget</b>
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**CITY BUILDINGS**

10-5171-5221	Municipal Bldg - Water & Sewer	2,400
10-5171-5222	Municipal Bldg - Electric	32,000
10-5171-5224	Municipal Bldg - Gas	6,500
10-5171-5225	Municipal Bldg - Telephone	2,700
10-5171-5247	Municipal Bldg - Repairs & Maint.	28,100
	<i>Maintenance contract - Sprinkler -Yearly Inspection/Backflow</i>	400
	<i>Maintenance Contract - Roofing inspection and repairs</i>	12,500
	<i>Maintenance Contract Smoke Detector's - Clean and Test</i>	600
	<i>Emergency Generator Maintenance Contract</i>	2,500
	<i>Painted Police Floor Waxing \$300 annually</i>	300
	<i>Elevator Maintenance Contract \$140 per month &amp; State permit</i>	1,800
	<i>Garbage Service</i>	400
	<i>Heating/Cooling Agreement</i>	3,700
	<i>Uninterruptible Power Supply Maintenance Agreement</i>	2,500
	<i>Pesticide Application</i>	400
	<i>Phone System Maintenance Contract</i>	1,000
	<i>Building Repair</i>	2,000
10-5171-5319	Municipal Bldg - Supplies	14,000
10-5171-_____	Municipal Bldg - Cleaning Service	28,000
10-5171-5353	Municipal Bldg - Mach. Mt. & Supp.	5,000
	<i>Includes Postage Machine, copiers, fax machine, etc</i>	
10-5171-5418	Fourth Street Rental Utility	300
10-5171-5420	Ann Street Property Electric	0
	<i>Storage buldings</i>	
10-5171-5421	Safety Building - Water & Sewer	0
10-5171-5422	Safety Building - Electric	0
10-5171-5424	Safety Building - Gas	0
10-5171-5447	Safety Building - Maintenance	0
10-5171-5813	Mausoleum Repair/Improvement	500
10-5171-5815	Municipal Bldg - Capital Outlay	0
10-5171-5816	Safety Building - Capital Outlay	0
		119,500

## BUDGET DETAIL

<b>2014 Budget</b>
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**DATA PROCESSING**

10-5181-5214	<b>AS400 Support &amp; Maintenance</b>		11,460
	AS 400 Hardware Support	1,550	
	Financial Software	2,795	
	Payroll Software	2,660	
	Cash Register Software	1,400	
	Accounts Receivable Software	1,215	
	Network Connection	1,840	
10-5181-5216	<b>Technical Support IT</b>		11,795
	Routine Services	8,000	
	Installation and Programming of new computers	3,795	
10-5181-5226	<b>Website &amp; Internet Charges</b>		8,000
10-5181-5293	<b>Computer Software Purchases/Repairs</b>		6,960
	Purchases/Repairs	1,500	
	Purchase 5 new computers	5,010	
	Server Warranty	450	
	Upgrade required by April 2014 to be able to integrate to Windows 7-Last phase		
10-5181-5313	<b>Supplies-AS400</b>		850
10-5181-5315	<b>Video Services</b>		5,500
10-5181-5815	<b>Capital Outlay</b>		0
			<b>44,565</b>

## BUDGET DETAIL

<b>2014 Budget</b>
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### INSURANCE

10-5194-5511	Liability & Property	66,400
10-5194-5514	Employee Fidelity Bonds	1,400
10-5194-5515	Worker's Compensation	107,408
10-5194-5516	Insurance Deductibles	4,500
10-5194-5517	Public Officials Liability	4,815
10-5194-5518	Cafeteria Plan Administration	<u>3,317</u>
		<b>187,840</b>

## BUDGET DETAIL

<b>2014 Budget</b>
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**MISCELLANEOUS GENERAL GOVERNMENT**

10-5197-5157	<b>Unemployment Compensation</b>		0
10-5197-5213	<b>Independent Auditing</b>		54,000
10-5197-5215	<b>Accounting Services</b>		6,000
10-5197-5216	<b>Labor Relations Consultant</b>		9,000
10-5197-5217	<b>Special Counsel</b>		5,000
10-5197-5220	<b>City Engineer</b>		7,000
10-5197-5310	<b>Recruitment Expense</b>		0
10-5197-5315	<b>Safety Committee</b>		2,100
	Membership/National & WI Safety Councils	-	
	New Hire Hepatitis Vaccine	250	
	General Training	1,150	
	Tandom DOT Drug Screens	350	
	First Aid Kits/ Trucks	200	
	Hearing Exams	150	
10-5197-5734	<b>Employee Relations</b>		2,700
	Service Awards	1,200	
	Flowers and Memorials	500	
	Employee Event(s)	1,000	
10-5197-5756	<b>Bad Debts Expense</b>		0
10-5197-5761	<b>Add'l Expenses Prior Years</b>	-	1,000
10-5197-5791	<b>Reserve for Contingencies</b>		75,000
	Employee Training	2,500	
	Tuition Reimbursement Program - 75% Reimbursement of one class (4 credit hour max) per semester (max 2 semesters). Includes tuition and books and is contingent on achieving a grade of C or better. Based on current per credit hour of Whitewater and UW Madison (Whitewater \$316/credit hour UW Madison \$484/credit hour = maximum \$300/credit hour. Estimate \$2,500/participating employee/year assume 5 employees participating at maximum cost.	12,500	
	Implementation of Classification and Compensation Plan	60,000	
10-5197-5811	<b>Property Assessment</b>		12,000
	Assessor Annual Fees	9,000	
	Manufacturing Assessment due to State of Wisconsin-\$3,000	3,000	
10-5197-5813	<b>Rescue Squad</b>		0
	(Moved to new account 10.5225.5813 in Public Safety)	-	
10-5197-5815	<b>Capital</b>		<u>0</u>
			<b>173,800</b>

## BUDGET DETAIL

<b>2014 Budget</b>
------------------------

**POLICE DEPARTMENT**

10-5211-5111	<b>Salaries</b>		1,539,339
10-5211-5112	<b>Salaries - Overtime</b>		16,275
10-5211-5121	<b>Police Security</b>		0
10-5211-5122	<b>Salaries - Reserves</b>		122,599
10-5211-5126	<b>Comp Time Taken</b>		0
10-5211-5128	<b>Comp Time Pay Out</b>		12,171
10-5211-5151	<b>Social Security</b>		129,548
10-5211-5152	<b>Retirement</b>		245,611
10-5211-5156	<b>Health, Life &amp; Disability Ins.</b>		366,514
10-5211-5157	<b>Unemployment</b>		0
10-5211-5225	<b>Telephone</b>		7,240
	<i>A T &amp; T monthly and repairs</i>	2,000	
	<i>AT &amp; T MDC Links</i>	3,000	
	<i>A T &amp; T Cellular Trunks</i>	2,000	
	<i>Long Distance</i>	240	
10-5211-5226	<b>Teletype</b>		14,000
	<i>Time System - State of Wisconsin</i>	8,020	
	<i>Criminal Information Bureau</i>	5,630	
	<i>Repairs and maintenance</i>	350	
10-5211-5312	<b>Postage</b>		1,500
10-5211-5319	<b>Office Supplies</b>		3,500
	<i>Copy Paper, Printer Toner, Office Supplies</i>	800	
	<i>Business Cards</i>	400	
	<i>Office and Court supplies; Office Chair, Digital Cameras</i>	1,300	
	<i>Stamps, etc.</i>	100	
	<i>Printing - Citation Books, etc.</i>	900	
10-5211-5329	<b>Dues &amp; Conferences</b>		670
	<i>Chief's Office - Police Association Meetings</i>	300	
	<i>Chief's Conference</i>	370	
	<i>Dues</i>	-	
10-5211-5332	<b>Vehicle Expense Allowance</b>		3,036
10-5211-5346	<b>Uniform Allowance</b>		30,155
	<i>Contractual Clothing Allowance 22 Full Time @ \$650</i>	14,300	
	<i>Clothing Allowance 4 Dispatchers @ \$275</i>	1,100	
	<i>Reserves</i>	2,925	
	<i>Vests 22 @ \$175</i>	3,850	
	<i>Replacement of Gear and Initial Issuance for New Hires (Badges, sterile gloves, radio cases)</i>	7,980	
10-5211-5351	<b>Gas &amp; Oil</b>		68,000
	<i>9 Vehicles</i>		

## BUDGET DETAIL

<b>2014 Budget</b>
------------------------

10-5211-5352	<b>Vehicle Maintenance</b>		8,000
	<i>5-Marked Cars Each - Brakes, Tires, Battery, Transmission Front End Alignment, Tune-up, Lube Job, Unplanned Exp</i>	6,000	
	<i>3-Unmarked Cars Each - Brakes, Tires Battery, Transmission, Front End Alignment, Tune-up, Lube Job, Unplanned Exp</i>	2,000	
10-5211-5353	<b>Equipment Maintenance</b>		35,000
	<i>Police radio equipment maintenance</i>	4,000	
	<i>TIPPS Support</i>	15,899	
	<i>Gen Com - Plantronics headsets</i>	200	
	<i>Digital Voice Recorders</i>	200	
	<i>Copy, Fax and Shredder maintenance</i>	2,000	
	<i>Squad Car Equipment mounting Installation</i>	-	
	<i>In-House Computer System Repairs</i>	1,200	
	<i>Police Doppler Radar Repairs</i>	500	
	<i>Police Voice Logger Repair Maintenance</i>	900	
	<i>Squad Car Emergency Equipment - light, siren, etc.</i>	801	
	<i>Squad Lettering</i>	-	
	<i>Meteorlogix Service &amp; Connection</i>	2,800	
	<i>Radio Repairs</i>	3,000	
	<i>UPS Maintenance</i>	2,500	
	<i>Government surplus property</i>	1,000	
10-5211-5393	<b>Community Relations</b>		300
	<i>Child identification fingerprinting</i>	100	
	<i>Crime prevention</i>	50	
	<i>School Promotional Items</i>	100	
	<i>Community Events</i>	50	
10-5211-5395	<b>Training</b>		9,000
	<i>22 Officers Cert. &amp; Conference @200 each</i>	4,400	
	<i>Crime prevention @ schools</i>	50	
	<i>School</i>	50	
	<i>Officer Wisconsin training &amp; standards recertification</i>	1,000	
	<i>Dispatcher training x 4 dispatchers</i>	800	
	<i>Reloads for firearms certification</i>	700	
	<i>County Range</i>	400	
	<i>Supervisor's Schools</i>	500	
	<i>Field Training Officer Hours</i>	800	
	<i>Tactical firearms lights</i>	300	
10-5211-5396	<b>Investigative Expenses</b>		3,250
	<i>Criminal Investigation supplies</i>	250	
	<i>Camera Repairs</i>	100	
	<i>Towing Impounded Vehicles</i>	400	
	<i>Lab tests &amp; Analysis Reports</i>	2,500	

## BUDGET DETAIL

		<b>2014 Budget</b>	
10-5211-5399	<b>Supplies and Expenses</b>		5,000
	<i>Spanish and deaf interpreters</i>	1,000	
	<i>New Officer testing (written tests State of Wis)</i>	500	
	<i>Officer lab tests</i>	1,200	
	<i>Petty cash</i>	200	
	<i>State of WI Muni/Traffic Citation Books</i>	1,000	
	<i>AED Supplies</i>	1,100	
10-5211-5815	<b>Capital Outlay</b>		113,775
	<i>Squad Cars (full cost of 3 vehicles; anticipated revenue from sale of existing vehicles\$18,000)</i>	76,970	
	<i>Removal &amp; Installation of Equipment in new squads</i>	8,400	
	<i>Squad Lettering</i>	1,000	
	<i>Fully operational File Server</i>	12,000	
	<i>Mobile Data Computers</i>	6,600	
	<i>PC upgrade - PD portion of third phase of upgrade</i>	8,805	
10-5211-5999	IGA Related Expenses	0	<b>2,734,483</b>

## BUDGET DETAIL

<b>2014 Budget</b>
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### FIRE DEPARTMENT

10-5221-5111	<b>Salaries</b>		63,160
10-5221-5151	<b>Social Security</b>		6,258
10-5221-5152	<b>Retirement</b>		11,025
10-5221-5157	<b>Fire Department Inspections</b>		18,120
10-5221-5225	<b>Telephone</b>		1,510
10-5221-5247	<b>Repairs &amp; Maintenance</b>		41,680
	<i>Apparatus Repairs and Maintenance</i>	23,750	
	<i>Tires for Truck 4</i>	5,330	
	<i>AV &amp; Computer Repairs and Maintenance</i>	1,850	
	<i>Equipment Repairs and Maintenance</i>	5,200	
	<i>PPE &amp; SCBA</i>	2,150	
	<i>Radios and Pagers</i>	3,400	
10-5221-5311	<b>Supplies and Maintenance</b>		4,070
	<i>Office Supplies</i>	1,100	
	<i>Building Supplies</i>	1,220	
	<i>Towels &amp; Mats</i>	1,450	
	<i>Misc Supplies</i>	300	
10-5221-5319	<b>Operating Materials &amp; Supplies</b>		13,240
	<i>Hose</i>	1,000	
	<i>7 SCBA cylinders</i>	7,795	
	<i>Equipment Supplies</i>	3,370	
	<i>PPE &amp; SCBA Supplies</i>	650	
	<i>Gas Deterctor</i>	425	
10-5221-5332	<b>Vehicle Expense Allowance</b>		540
	<i>Chief Car Allowance</i>	300	
	<i>Assistant Chief Car Allowance</i>	240	
10-5221-5351	<b>Gas &amp; Oil</b>		3,500
10-5221-5395	<b>Training</b>	-	2,400
	<i>Training Expenses</i>	1,850	
	<i>Training Aids</i>	250	
	<i>Travel Reimbursement</i>	300	
10-5221-5399	<b>Department Operations</b>		8,780
	<i>Quarterly Department Operations</i>	4,500	
	<i>Disability Insurance</i>	4,280	
10-5221-5400	<b>Physicals &amp; EKG'S for Each Member</b>		400
	<i>Physicals</i>	400	
10-5221-5448	<b>Fire Station - Water &amp; Sewer</b>		1,800
10-5221-5449	<b>Fire Station - Electric</b>		7,000
10-5221-5450	<b>Fire Station - Gas</b>		5,700

## BUDGET DETAIL

<b>2014 Budget</b>
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10-5221-5451	<b>Fire Station - Maintenance</b>		5,370
	<i>Emergency Generator Maintenance</i>	815	
	<i>Sprinkler Certification</i>	250	
	<i>HVAC Service Contract</i>	2,210	
	<i>Softener Salt</i>	100	
	<i>Overhead Door Maintenance</i>	400	
	<i>Alarm Monitor Maintenance</i>	180	
	<i>Furnace Filters</i>	275	
	<i>Carpet Cleaning</i>	540	
	<i>Window Washing</i>	600	
10-5221-5812	<b>Fire Station - Capital Outlay</b>		0
			<b>194,553</b>

## BUDGET DETAIL

<b>2014 Budget</b>
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**EMS Services**

10-5225-5813

**Rescue Squad**

*Annual Contract Payment*

96,000  
*96,000*

**96,000**

## BUDGET DETAIL

		<b>2014 Budget</b>
<b>BUILDING INSPECTOR</b>		
10-5231-5111	<b>Salaries</b>	81,279
10-5231-5117	<b>Commercial Electrical Inspection</b>	2,500
10-5231-5151	<b>Social Security</b>	6,218
10-5231-5152	<b>Retirement</b>	5,690
10-5231-5156	<b>Health, Life &amp; Disability Ins.</b>	24,827
10-5231-5225	<b>Telephone</b>	100
	<i>Cellular One (1 phone)</i>	
10-5231-5311	<b>Office Supplies</b>	500
	<i>Zoning Code &amp; Maps</i>	150
	<i>Construction Forms</i>	100
	<i>State Forms</i>	50
	<i>State Seals</i>	100
	<i>Office Supplies</i>	100
10-5231-5312	<b>Postage</b>	750
10-5231-5325	<b>Seminars and Training</b>	1,900
	<i>Continuing Education</i>	
	<i>UW Wisconsin Zoning Administrator Training</i>	
	<i>Mileage</i>	
10-5231-5329	<b>Dues &amp; Subscriptions</b>	325
	<i>Building Code Subs/Articles</i>	125
	<i>Administrative Code Updates</i>	200
10-5231-5332	<b>Car Allowance</b>	0
10-5231-5351	<b>Gas &amp; Oil</b>	600
	<i>Gas &amp; Oil 1 Vehicle</i>	600
10-5231-5352	<b>Vehicle Maintenance</b>	500
	<i>Miscellaneous</i>	500
10-5231-5812	<b>Professional Services</b>	10,000
	<i>Miscellaneous</i>	10,000
10-5231-5813	<b>Cost Recovery</b>	0
10-5231-5815	<b>Capital Outlay</b>	
		-
		<b>135,189</b>

## BUDGET DETAIL

2014 Budget
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### HYDRANT RENTAL

10-5235-5593	Hydrant Rental	0
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### WEIGHTS AND MEASURES

10-5246-5246	Weights & Measures	4,800
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### SIREN MAINTENANCE

10-5253-5253	Siren Maintenance (Maint., and utilities)	1,500
10-5253-5815	Capital Outlay	<u>0</u>
		1,500

### DAM INSPECTION Dam Inspection & Maintenance

10-5254-5254	<i>WIS DNR Dam Owner Requirement O &amp; M Plan and Emergency Action Plan for both dams</i>	6,000
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## BUDGET DETAIL

2014 Budget
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### BRIDGE INSPECTION

10-5256-5256	<b>Bridge Inspection</b>	950
	<i>Bi-Annual Review (on odd years) with County billing every year</i>	
10-5256-5815	<b>Capital Outlay</b>	

### COUNTY JAIL DETENTION

10-5261-5261	<b>County Jail Detention</b>	14,000
	<i>Charges for Confinement on Warrants or Posting Bond</i>	

## BUDGET DETAIL

<b>2014 Budget</b>
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**CITY GARAGE**

10-5311-5221	<b>Water &amp; Sewer</b>		900
10-5311-5222	<b>Electric</b>		2,600
10-5311-5224	<b>Gas</b>		7,000
10-5311-5225	<b>Telephone</b>		150
10-5311-5319	<b>Supplies</b>		4,600
	<i>Degreaser</i>	300	
	<i>Welding Supplies</i>	500	
	<i>Small Tools</i>	300	
	<i>Towel Service</i>	800	
	<i>Janitorial Supplies</i>	400	
	<i>First Aid Supplies</i>	300	
	<i>Mechanic Tool Allowance</i>	1,800	
	<i>Miscellaneous Supplies</i>	200	
10-5311-5351	<b>Gas &amp; Oil</b>		42,000
10-5311-5353	<b>Machinery Repairs</b>		30,000
	<i>Snow Plow Blades</i>	4,000	
	<i>2 Loader Tires</i>	3,500	
	<i>Loader Cutting Edge</i>	1,500	
	<i>Miscellaneous Equipment Repairs</i>	21,000	
10-5311-5365	<b>Garage - Repairs</b>		2,000
	<i>Preventative Maintenance Contract for Roof</i>	800	
	<i>Preventative Maintenance Contract for Furnaces</i>	800	
	<i>Misc. repairs</i>	400	
10-5311-5815	<b>Capital Outlay</b>		0
			89,250

## BUDGET DETAIL

<b>2014 Budget</b>
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**DIRECTOR OF PUBLIC WORKS OFFICE**

10-5329-5111	<b>Salaries</b>		191,722
10-5329-5151	<b>Social Security</b>		14,956
10-5329-5152	<b>Retirement</b>		13,686
10-5329-5156	<b>Health, Life &amp; Disability Ins.</b>		32,458
10-5329-5225	<b>Telephone</b>		1,200
	<i>Cell Phones - (3)</i>	900	
	<i>Long Distance</i>	300	
10-5329-5311	<b>Supplies &amp; Maintenance</b>		1,000
	<i>Office Supplies</i>	500	
	<i>Maintenance Supplies</i>	500	
10-5329-5312	<b>Postage</b>		1,700
10-5329-5325	<b>Seminars &amp; Training</b>		200
10-5329-5329	<b>Dues &amp; Subscriptions</b>		700
	<i>Administrative Code Update</i>	450	
	<i>Miscellaneous</i>	250	
10-5329-5332	<b>Vehicle Allowance</b>		3,800
10-5329-5351	<b>Gas &amp; Oil</b>		2,400
10-5329-5352	<b>Vehicle Maintenance</b>		700
10-5329-5812	<b>Professional Services</b>		10,000
	<i>GIS Updates</i>	8,000	
	<i>Miscellaneous Engineering Expenses</i>	2,000	
10-5329-5813	<b>Cost Recovery Expenses - Engineering</b>		0
10-5329-5815	<b>Capital Outlay</b>		0
			<b>274,522</b>

## BUDGET DETAIL

<b>2014 Budget</b>
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**STREET DEPARTMENT**

10-5331-5111	Salaries	338,938
10-5331-5151	Social Security	25,928
10-5331-5152	Retirement	23,725
10-5331-5156	Health, Life & Disability Ins.	54,131
10-5331-5319	Supplies & Expenses	4,200
	Weed Killer	300
	Paints	100
	Barricade Flashers + Batteries	200
	Guardrail and Posts	100
	Lumber	200
	Protective Clothing	400
	Cement	200
	Nuts and Bolts	700
	Grass Seed	200
	Work Shoes	1,500
	Snow Fence and Posts	200
	Miscellaneous Supplies	100
10-5331-5325	Training and Certifications	300
10-5331-5371	Street Maint. Materials	21,000
	Blacktop	12,500
	Crackfiller	7,500
	Sand and Gravel	1,000
10-5331-5372	Public Fire Protection	2,500
	Parking lots and vacant parcels	-
10-5331-5373	Snow & Ice Control	53,000
	Salt - State Contract @ \$67.35/ton for 675 tons	45,450
	Liquid De-Icer	7,550
10-5331-5374	Traffic Control	16,000
	Electrical 8 Locations	7,500
	Maintenance Contract	3,200
	Repairs	2,300
	Replace incandescent bulbs w/LED	3,000

## BUDGET DETAIL

		<b>2014 Budget</b>
10-5331-5375	<b>Street Signs &amp; Markings</b>	8,000
	<i>Glass Beads</i>	300
	<i>Paint</i>	1,200
	<i>Signs</i>	3,500
	<i>Hired Painting (Walworth County)</i>	3,000
10-5331-5376	<b>Street Lights - Service</b>	90,000
10-5331-5377	<b>Street Light Maintenance</b>	10,000
10-5331-5378	<b>Tree &amp; Brush Control</b>	2,500
	<i>Tree Service</i>	2,500
10-5331-5380	<b>Storm Sewers</b>	2,000
	<i>Castings</i>	700
	<i>Public Fire Protection for basins 6 x \$160</i>	1,000
	<i>Cement, block</i>	300
10-5331-5381	<b>Landfill</b>	3,000
	<i>Landfill Commercial Areas, City Garage (new State fee) (Includes additional weekly pick up May-October)</i>	1,500
	<i>Waste Oil</i>	200
	<i>Tires (new State fee)</i>	700
	<i>Concrete - Blacktop</i>	600
10-5331-5382	<b>Digger's Hotline</b>	1,200
	<i>Service Contract</i>	1,000
	<i>Supplies</i>	200
10-5331-5383	<b>Equipment Rental</b>	7,500
	<i>Equipment Rental from Water Department</i>	2,500
	<i>Crackfilling Machine</i>	2,000
	<i>Private Trucking for Snow Hauling</i>	1,500
	<i>Crack Router</i>	1,500
10-5331-5400	<b>Downtown Flag Display</b>	600
10-5331-5815	<b>Capital Outlay - Fund 40</b>	
		<b>664,522</b>

## BUDGET DETAIL

<b>2014 Budget</b>
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**RECYCLING CENTER/COMPOST CENTER**

10-5332-5111	<b>Salaries</b>		61,433
10-5332-5151	<b>Social Security</b>		4,700
10-5332-5152	<b>Retirement</b>		4,187
10-5332-5156	<b>Health, Life &amp; Disability Ins.</b>		9,200
10-5332-5240	<b>Purchased Repairs &amp; Main.</b>		4,100
	<i>Leaf Vacuum and Chippers</i>	1,500	
	<i>Sweeper Brooms</i>	2,600	
10-5332-5290	<b>Purchased Services &amp; Printing</b>		400
	<i>Newspaper Notices</i>		
10-5332-5291	<b>Purchased Services Other</b>		10,000
	<i>Nieuwenhuis Bros. Hauling</i>	4,500	
	<i>Gifford Tree Service (compost)</i>	5,500	
10-5332-5310	<b>Office Supplies</b>		100
10-5332-5325	<b>Promotions</b>		500
	<i>Materials for schools for Earth Day and Halloween</i>		
10-5332-5340	<b>Operating Supplies</b>		250
	<i>Diesel Fuel, Oil etc for Leaf Vacs and Chippers</i>		
10-5332-5350	<b>Repair &amp; Maintenance</b>		1,400
10-5332-5383	<b>Equipment Rental</b>		3,600
	<i>Weekly rental for 1 Chipper</i>	800	
	<i>Two Week Vactron Rental for Catchbasins</i>	2,800	
10-5332-5510	<b>Insurance</b>		<u>3,000</u>
			<b>102,869</b>

## BUDGET DETAIL

2014 Budget
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### HEALTH OFFICER

10-5411-5383

#### Weed Control

*Ordered mowing of private properties*

3,500

3,500

## BUDGET DETAIL

		<b>2014 Budget</b>
<b>RECREATION</b>		
10-5521-5111	<b>Salaries</b>	122,662
10-5521-5151	<b>Social Security</b>	9,613
10-5521-5152	<b>Retirement</b>	5,847
10-5521-5156	<b>Health, Life &amp; Disability Ins.</b>	23,428
10-5521-5158	<b>Graduate Assistant Program</b>	0
10-5521-5225	<b>Telephone</b>	300
	<i>Cell Phone</i>	-
	<i>Office Long Distance</i>	300
10-5521-5247	<b>Building Maintenance</b>	450
	<i>Fest Field Bathrooms annual start-up/shut-down</i>	450
	<i>Miscellaneous Maintenance</i>	-
10-5521-5312	<b>Postage</b>	2,900
10-5521-5319	<b>Supplies &amp; Expenses</b>	8,200
	<i>Program Guide (3)</i>	4,800
	<i>Office Supplies</i>	1,250
	<i>Misc. Newspaper Ads/Marketing flyers</i>	600
	<i>Staff shirts</i>	200
	<i>Copy machine maintenance</i>	200
	<i>Professional Services (Interpreting, etc.)</i>	1,000
	<i>Postmaster for Bulk Mailing</i>	150
10-5521-5325	<b>Seminars &amp; Conferences</b>	975
	<i>WPRA Conference</i>	500
	<i>Association Dues</i>	200
	<i>Misc. Training</i>	275
10-5521-5332	<b>Vehicle Expense Allowance</b>	3,000
	<i>\$250.00 per month - Director</i>	3,000
10-5521-5351	<b>Gas &amp; Oil</b>	850
	<i>Rec Pickup Truck</i>	550
	<i>Field Maintenance ATV</i>	300
10-5521-5352	<b>Vehicle Maintenance</b>	600
	<i>Rec Pickup Truck</i>	300
	<i>Field Maintenance ATV</i>	300

## BUDGET DETAIL

		2014 Budget
10-5521-5384	<b>Athletic Fields</b>	12,200
	<i>Ballfield Mixes (soil cond., drying agent, paint, chalk)</i>	3,500
	<i>Fest Field Light Replacement</i>	2,400
	<i>Rolling at Vets, Fest and Yadon</i>	450
	<i>Volleyball Sand</i>	400
	<i>Replacement Bases</i>	300
	<i>Limestone for warning tracks</i>	500
	<i>Field Paint</i>	750
	<i>Seed/fertilizer</i>	1,100
	<i>Electricity</i>	900
	<i>Tools/scoreboard maintenance</i>	200
	<i>Portable Toilets</i>	700
	<i>Fence Repairs</i>	1,000
10-5521-5731	<b>State Sales Tax</b>	400
	<i>Concessions Sales Tax</i>	400
10-5521-5767	<b>Youth Recreation Programs</b>	8,900
	<i>Sports Camps-Football, Basketball, Tennis, Etc</i>	2,000
	<i>Instructional T-Ball</i>	50
	<i>Coed T-Ball League</i>	700
	<i>Coach Pitch League</i>	1,000
	<i>Traveling Youth Baseball/Softball</i>	1,500
	<i>Youth Trips</i>	400
	<i>Safe Sitter</i>	300
	<i>Tennis Program</i>	150
	<i>Red Cross Training (lifeguard/CPR)</i>	500
	<i>Flag Football</i>	200
	<i>Youth V-Ball</i>	100
	<i>Instructional Sports</i>	200
	<i>Youth Basketball Program</i>	1,300
	<i>New Programs</i>	500
10-5521-5768	<b>Adult Recreation Programs</b>	2,000
	<i>Men's Softball Leagues</i>	400
	<i>Church Softball</i>	650
	<i>Water Aerobics</i>	-
	<i>Beach Volleyball</i>	150
	<i>Coed 2 on 2 V-Ball</i>	200
	<i>Senior Citizen Programming</i>	300
	<i>Yoga</i>	-
	<i>New Programs</i>	300
10-5521-5769	<b>Special Events</b>	5,200
	<i>Movies in the Park (\$350 per movie)</i>	1,500
	<i>Daddy Daughter</i>	3,000
	<i>New Programs</i>	700
10-5521-5784	<b>Sports Camps</b>	0
	<i>Football and Basketball Camps</i>	-

## BUDGET DETAIL

			2014 Budget
10-5521-5785	<b>Summer Adult Programs</b>		0
	<i>Men's Softball Leagues</i>	-	
	<i>Church Softball League</i>	-	
	<i>Water Aerobics</i>	-	
	<i>Beach Volleyball</i>	-	
	<i>New Programs</i>	-	
10-5521-5786	<b>Summer Youth Programs</b>		0
	<i>Instructional T-Ball</i>	-	
	<i>T-Ball League</i>	-	
	<i>Coach Pitch</i>	-	
	<i>Traveling Youth Baseball/Softball</i>	-	
	<i>Youth Trips</i>	-	
	<i>Safe Sitter</i>	-	
	<i>Tennis Program</i>	-	
	<i>New Programs</i>	-	
10-5521-5787	<b>Youth School Year Recreation Program</b>		0
	<i>Lifeguard &amp; CPR</i>	-	
	<i>Red Cross Training</i>	-	
	<i>Flag Football</i>	-	
	<i>Youth V-Ball</i>	-	
	<i>Instructional Sports</i>	-	
	<i>Youth Basketball</i>	-	
	<i>Safe Sitter</i>	-	
	<i>Daddy Daughter</i>	-	
	<i>New Programs</i>	-	
	<b>Adult School Year Recreation Programs</b>		
	<i>Coed 2 on 2 V-Ball</i>	-	
	<i>Senior Citizen Programming</i>	-	
	<i>Yoga</i>	-	
	<i>New Programs</i>	-	
10-5521-5815	<b>Capital Outlay</b>		0
			207,525

## BUDGET DETAIL

<b>2014 Budget</b>
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**RECREATION - MILL POND & AQUATICS**

10-5522-5111	<b>Salaries</b>		21,560
10-5522-5151	<b>Social Security</b>		1,650
10-5522-5220	<b>Utilities</b>		4,500
	<i>Mill Pond Rec Building</i>	4,500	
10-5522-5225	<b>Telephone</b>		150
	<i>Mill Pond Rec Building</i>	150	
10-5522-5247	<b>Building Maintenance</b>		3,400
	<i>Mill Pond Rec Building Cleaning Supplies</i>	700	
	<i>Alarm</i>	300	
	<i>Misc. Maintenance</i>	1,000	
	<i>Mill Pond Building Repairs</i>	1,400	
10-5522-5319	<b>Supplies &amp; Expenses</b>		4,500
	<i>Water Quality Controls</i>	600	
	<i>Fecal Testing</i>	150	
	<i>Yearly Lifeguard Training</i>	200	
	<i>Weed Treatment</i>	1,400	
	<i>Signs (safety)</i>	125	
	<i>Miscellaneous Supplies</i>	300	
	<i>First Aid/Medical Supplies</i>	525	
	<i>Lifeguard Uniforms</i>	600	
	<i>Grading Sand</i>	600	
10-5522-5343	<b>Concession Supplies</b>		4,500
10-5522-5787	<b>Ice Skating Program</b>		0
		-	
10-5522-5815	<b>Capital Outlay</b>		2,000
	<i>Purchase refrigerator for concessions</i>	-	
			<b>42,260</b>

**RECREATION - PHOENIX PARK BAND SHELL**

10-5524-5220	<b>Utilities</b>		1,100
	<i>Electric, Water and Sewer</i>		
10-5524-5247	<b>Building Maintenance</b>		600
	<i>Cleaning Supplies</i>	100	
	<i>Misc. Maintenance</i>	500	
10-5524-5319	<b>Supplies &amp; Expenses</b>		1,325
	<i>Porta Pottie</i>	800	
	<i>Signs</i>	200	
	<i>Miscellaneous Supplies</i>	325	
10-5524-5623	<b>Contribution to Friends of Band Shell</b>		0
10-5524-5815	<b>Capital Outlay</b>		0
			<b>3,025</b>

## BUDGET DETAIL

<b>2014 Budget</b>
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**GROUNDS DEPARTMENT**

10-5551-5111	<b>Salaries</b>		158,168
10-5551-5151	<b>Social Security</b>		12,100
10-5551-5152	<b>Retirement</b>		7,170
10-5551-5156	<b>Health, Life &amp; Disability Ins.</b>		33,518
10-5551-5157	<b>Unemployment Compensation</b>		500
10-5551-5220	<b>Utilities</b>		11,294
10-5551-5225	<b>Telephone</b>		300
10-5551-5311	<b>Supplies &amp; Expenses</b>		5,600
	<i>Janitorial Equipment and Supplies</i>	1,200	
	<i>Shop Supplies</i>	900	
	<i>Flags</i>	600	
	<i>Garbage Service</i>	2,000	
	<i>Congdon Port-a-Pottie</i>	400	
	<i>Tower Park Port-a-Pottie (May - September)</i>	300	
	<i>Staff Shirts</i>	200	
10-5551-5315	<b>Safety &amp; Training</b>		1,500
	<i>Boots (2 x \$200)</i>	400	
	<i>Training</i>	300	
	<i>Confined Space/ Res. Equipment</i>	300	
	<i>PPE</i>	500	
10-5551-5351	<b>Gas &amp; Oil</b>		14,000

## BUDGET DETAIL

		<b>2014 Budget</b>
10-5551-5381	<b>Repairs &amp; Maint. - Parks</b>	13,000
	<i>Swing Replacemen</i>	250
	<i>Plumbing Startup/Shutdown</i>	1,800
	<i>General Fence repair</i>	1,600
	<i>Playground Safety wood fibers</i>	2,000
	<i>Paint, lumber, fountains, bleachers, picnic tables, bldg repai</i>	1,750
	<i>Parking Lot Seal Coating</i>	1,500
	<i>Park Sign Repair &amp; Replacemen</i>	2,300
	<i>Picnic Tables &amp; Benches Repair and Replacemen</i>	1,800
10-5551-5382	<b>Repairs &amp; Maint. - Equip.</b>	8,000
	<i>Mowers, trucks, bobcat, trailers, snow blowers, misc. Power tools</i>	8,000
10-5551-5383	<b>Trees &amp; Landscaping Supp.</b>	12,500
	<i>Street Trees</i>	1,500
	<i>Downtown Trees Growth Lease</i>	300
	<i>Bedding Plants</i>	2,000
	<i>Grass Seed</i>	750
	<i>Herbicide, Fertilizer and Chemical Additives</i>	3,000
	<i>Ice Melt</i>	400
	<i>Pruning Tools and Saws</i>	800
	<i>Stump grinding</i>	250
	<i>General Landscape supplies</i>	1,000
	<i>Trail Top dressing</i>	2,500
10-5551-5815	<b>Capital Outlay - Parks</b>	<u>2,500</u>
	<i>Repair of Springs Park Fireplace</i>	2,500
		<b>280,150</b>

## BUDGET DETAIL

<b>2014 Budget</b>
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**COMMUNITY EVENTS**

10-5611-5817	Tourism Promotion and Development	0
10-5611-5620	Downtown Hanging Baskets & Flags	4,000
10-5611-5623	Contribution to Delavan Historical Society	0
10-5611-5624	Fireworks and July 4th Celebration	15,000
		<b>19,000</b>

**TRANSFERS TO OTHER FUNDS**

10-5900-5915	Transfer to Debt Service for Delbrook Debt Service	-	211,771
10-5900-5917	Transfer Out - Debt Service Fund Transfer to Fund 95 Debt Service		1,442,755
10-5900-5918	Transfer Out - Capital Projects Transition of Fire Protection Charge from Levy to User Charge	<i>462,000</i>	351,241
	Portion of Levy previously used to cover debt service	<i>459,241</i>	
	Adj CIP Levy tr \$110,000 - Room Tax Reallocation to CIP	<i>(110,000)</i>	
	Adj CIP Levy Tr - GTA Allocation to CIP	<i>(435,000)</i>	
	Adj CIP Tr to cover \$25,000 of PD Capital included in GF	<i>(25,000)</i>	
10-5900-5929	Transfer Out to Library		<u>306,975</u>
			<b>2,312,742</b>

## BUDGET DETAIL

<b>2014 Budget</b>
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**DELBROOK GOLF COURSE**

15-5523-5111	Salaries		208,076
15-5523-5151	Social Security		15,918
15-5523-5152	Retirement		6,275
15-5523-5156	Health, Life & Disability Ins.		33,063
15-5523-5157	Unemployment Compensation Benefits		25,000
15-5523-5215	<b>Cart Lease</b>		54,500
	Club Car	51,000	
	Repair	2,000	
	Outing Carts	1,500	
15-5523-5220	<b>Utilities-Clubhouse</b>		17,000
15-5523-5221	<b>Course Utilities-Water</b>		32,000
15-5523-5222	<b>Course Utilities-Gas &amp; Electric</b>		6,500
15-5523-5225	<b>Telephone</b>		1,200
15-5523-5247	<b>Clubhouse Repairs</b>		5,000
	Plumbing Repairs	1,250	
	Air Conditioning	1,250	
	Heating	1,250	
	Misc Repairs	1,250	
15-5523-5250	<b>Legal And Auditing</b>		500
15-5523-5311	<b>Clubhouse - Supplies &amp; Exp.</b>		2,500
	Scorecards & Miscellaneous Printing	200	
	Wil Kil	100	
	Pencils	-	
	Office Supplies	700	
	Office Computer	500	
	Membership Supplies	200	
	Advertising and Dues	200	
	Restroom and Cleaning Supplies	600	
15-5523-5312	<b>Course - Supplies &amp; Expenses</b>		1,700
	Tee Markers	-	
	Putting Cups	200	
	Paper Cups	200	
	Flags and Flagsticks	500	
	Towels	100	
	Signs, Rope, Stakes	200	
	Misc Supplies	200	
	Rakes	300	
15-5523-5313	<b>Driving Range Supplies &amp; Expenses</b>		750
	Range Balls	750	
15-5523-5315	<b>Safety Supplies</b>		500
	Misc Supplies	500	

## BUDGET DETAIL

		<b>2014 Budget</b>
15-5523-5325	<b>Seminars &amp; Training</b>	1,400
	<i>GCSA Dues</i>	500
	<i>PGA Dues</i>	500
	<i>PGA Dues Assistant</i>	400
15-5523-5341	<b>Turf Supplies</b>	44,525
	<i>Fertilizer for Fairways</i>	15,250
	<i>Fertilizer for Tees and Surroundings</i>	-
	<i>Fertilizer for Greens</i>	-
	<i>Fungicide for Greens, Tees, Fairways</i>	16,275
	<i>Rough Herbicide and Fertilizer</i>	5,000
	<i>Green Wetting Agent</i>	-
	<i>Poanna Control Greens</i>	-
	<i>Misc. Chemicals &amp; Supplies</i>	1,500
	<i>Bunker sand</i>	1,500
	<i>Topdressing/Aerifying</i>	5,000
15-5523-5345	<b>Credit Card Service Charges</b>	11,000
15-5523-5351	<b>Gas &amp; Oil</b>	30,000
15-5523-5362	<b>Course Maintenance</b>	21,950
	<i>Equipment Repair</i>	4,000
	<i>Reel sharpening</i>	3,750
	<i>Replacement Reels</i>	-
	<i>WiFi to Shop</i>	600
	<i>Truck Repair</i>	2,000
	<i>Parts</i>	1,500
	<i>Irrigation Supplies</i>	2,000
	<i>Irrigation Computer and Service Plan</i>	3,100
	<i>Materials</i>	2,500
	<i>Building Maintenance</i>	1,000
	<i>Flowers and Mulch</i>	500
	<i>Miscellaneous</i>	1,000
15-5523-5511	<b>Insurance</b>	12,000
15-5523-5516	<b>Health Insurance Deductible</b>	
15-5523-5518	<b>Cafeteria Plan Administration</b>	280
15-5523-5731	<b>State Sales Tax</b>	33,000
15-5523-5807	<b>Interest Expense - Capital Lease</b>	
15-5523-5814	<b>Course Outlay-Equipment Lease - Principal &amp; Interest</b>	71,425
15-5523-5854	<b>Transfer to Fund 40 Capital Projects</b>	0
15-5523-5901	<b>Reserve Fund</b>	0
15-5811-5909	<b>2006 G. O. Bond Interest</b>	175,000
15-5811-5919	<b>2006 G. O. Bond Principal</b>	<u>36,771</u>
<i>Total</i>		<b>847,833</b>

## BUDGET DETAIL

<b>2014 Budget</b>
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**LIBRARY**

**REVENUE**

29-4300-4364	Fees and Fines	12,000
29-4400-4419	Misc General Income	0
29-4500-4235	Youth Program Contributions	0
29-4500-4529	City Library Appropriation	306,975
29-4500-4532	Library System Appro-County	174,761
29.4500.4540	Transfer from Fund Balance	0
		<b>493,736</b>

**EXPENDITURES**

29-5511-5111	Salaries	236,295
29-5511-5151	Social Security	18,074
29-5511-5152	Retirement	14,125
29-5511-5156	Health, Life & Disablility Ins.	30,031
29-5511-5220	Utilities	20,000
29-5511-5225	Telephone	4,200
	<i>Ameritech and Public Pay Phone</i>	3,000
	<i>Internet Connections</i>	1,200
29-5511-5250	Legal and Auditing	500
29-5511-5251	Retirement Payout	5,671
29-5511-5311	Supplies & Expenses	12,946
	<i>Office Supplies</i>	3,326
	<i>Materials Processing Supplies</i>	1,451
	<i>Maintenance Agreement Copier</i>	1,700
	<i>Maintenance Agreement Microfilm/fisch Reader</i>	1,000
	<i>Printing Charges</i>	530
	<i>Postage</i>	600
	<i>Chiildren's Room Puzzles/Games</i>	150
	<i>Lease Copier</i>	4,189
29-5511-5326	System Fees	13,953
	<i>Sky River</i>	2,677
	<i>SIRSI Fees</i>	4,176
	<i>Lakeshores Service Charges</i>	7,100
29-5511-5325	Seminars & Conferences	3,475
	<i>Conference/Director</i>	1,000
	<i>Conference/Staff</i>	975
	<i>Training/Staff</i>	1,000
	<i>Board Expenses</i>	500

## BUDGET DETAIL

		2014 Budget
29-5511-5329	<b>Dues &amp; Subscriptions</b> <i>American Library Association</i> <i>Wisconsin Library Association</i> <i>Library Journal Magazine</i>	600
29-5511-5330	<b>Periodicals</b> <i>Magazine , Newspaper and Microfilm</i>	5,000
29-5511-5331	<b>Programming</b> <i>Children's Summer Program</i> <i>Programs Children</i> <i>Adult Programming</i> <i>Tent</i>	11,000
29-5511-5335	<b>Materials Acquisition</b> <i>Adult Books</i> <i>Childrens Books</i> <i>Audio Books</i>	64,200
29-5511-5336	<b>AV Materials</b> <i>Adult AV materials</i> <i>Children AV materials</i>	12,800
29-5511-5337	<b>Computer Maintenance</b> <i>Computer updates, tech support and software</i>	6,000
29-5511-5511	<b>Insurance</b>	3,500
29-5511-5518	<b>Flex Spending Administration</b>	948
29-5511-5813	<b>Building Maintenance</b> <i>Heating/Cooling Agreement</i> <i>Cleaning Supplies</i> <i>Garbage</i> <i>Elevator Maintenance Agreement</i> <i>Carpet Cleaning/Waxing</i> <i>Window Cleaning</i> <i>Bathroom and Mat Service</i> <i>Building Repair</i> <i>Light Bulbs</i> <i>Roof Maintenance Agreement</i> <i>Grounds Maintenance</i> <i>Fire Alarm Monitoring (ADT)</i> <i>Cleaning Service Contract</i> <i>Administrator Adjustment</i>	30,418
29-5511-5815	<b>Capital Outlay</b>	0
		<b>493,736</b>

<b>Profit &amp; Loss Summary 2008- 2012 (Actual) 2013 (Projected), 2014 (Requested)</b>							
<b>Divisions</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
<b>Water Department Operations</b>							
Source of Supply	31,249	127,333	78,172	63,354	34,660	89,650	52,614
Pumping Expenses	114,329	118,704	136,955	123,030	118,556	121,570	121,508
Water Treatment	87,524	80,191	72,285	77,956	67,116	69,702	68,939
Transmission & Distribution	220,392	241,888	327,540	264,910	223,131	234,679	264,431
Customer Accounts Expenses	48,801	45,869	47,135	48,190	57,821	38,408	51,921
Administrative & General	271,108	277,985	325,846	282,480	270,030	342,908	384,631
<b>Total Water Department Operations</b>	<b>773,403</b>	<b>891,970</b>	<b>987,933</b>	<b>859,920</b>	<b>771,314</b>	<b>896,917</b>	<b>944,044</b>
Taxes	293,704	323,040	413,105	428,782	474,839	493,452	493,706
Depreciation	214,650	229,088	275,460	356,447	372,034	402,000	417,000
<b>Total:</b>	<b>1,281,757</b>	<b>1,444,098</b>	<b>1,676,498</b>	<b>1,645,149</b>	<b>1,618,187</b>	<b>1,792,369</b>	<b>1,854,750</b>
<b>Operational Revenues</b>	1,595,270	1,601,881	1,656,922	1,793,570	1,876,922	1,795,699	1,812,458
<b>Interest Income</b>	212,665	166,188	140,350	118,280	119,582	112,138	107,287
<b>Interest Expense</b>	249,968	173,029	234,196	277,137	272,799	290,341	264,097
<b>Net Profit/(Loss)</b> (Excluding Debt Service)	<b>276,210</b>	<b>150,942</b>	<b>(113,422)</b>	<b>(10,436)</b>	<b>105,518</b>	<b>(174,873)</b>	<b>(199,102)</b>
<b>Capital Expenditures</b>	<b>240,453</b>	<b>591,596</b>	257,323	139,249	356,963	209,572	469,000
<b>Capital Expenditures-TIF &amp; Impact</b> <b>Funded</b>	<b>307,410</b>	<b>3,965,942</b>	244,419	833,472	308,688	-	-

<b>Profit &amp; Loss Summary 2008- 2012 (Actual) 2013 (Projected), 2014 (Requested)</b>							
<b>Divisions</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
<b>Sewer Department Operations</b>							
WalCoMet Expense	1,084,345	1,147,509	1,180,148	1,153,597	1,281,879	1,380,948	1,442,425
Operating Expense	53,660	68,837	75,478	72,404	75,882	82,901	84,461
Maintenance Expense	65,309	171,231	78,674	82,532	84,868	77,119	83,868
Customer Accounts Expense	41,144	38,254	40,169	40,694	68,599	38,582	69,533
Administrative & General	170,352	166,544	157,175	165,687	164,223	168,359	206,594
Other Operating Expense	8,656	9,137	8,897	9,327	10,004	10,228	12,122
<b>Total Sewer Department Operations</b>	<b>1,423,466</b>	<b>1,601,512</b>	<b>1,540,541</b>	<b>1,524,241</b>	<b>1,685,455</b>	<b>1,758,137</b>	<b>1,899,003</b>
Depreciation	107,519	107,320	106,415	107,450	108,465	108,000	118,000
<b>Total:</b>	<b>1,530,985</b>	<b>1,708,832</b>	<b>1,646,956</b>	<b>1,631,691</b>	<b>1,793,920</b>	<b>1,866,137</b>	<b>2,017,003</b>
<b>Operational Revenues</b>	1,426,006	1,432,950	1,604,733	1,638,414	1,640,536	1,716,307	1,914,627
<b>Interest Income</b>	38,686	18,464	9,272	5,385	5,845	149	200
<b>Interest Expense</b>	768	-	-	-	-	-	-
<b>Net Profit/(Loss)</b> (Excluding Debt Service)	<b>(67,061)</b>	<b>(257,418)</b>	<b>(32,951)</b>	<b>12,108</b>	<b>(147,539)</b>	<b>(149,681)</b>	<b>(102,176)</b>
<b>Capital Expenditures</b>	<b>98,545</b>	206,644	86,921	83,910	103,139	74,154	130,000
<b>Capital Expenditures-TIF &amp; Impact</b> <b>Funded</b>	-	-	-	-	26,232	269,973	-

## WATER & SEWER ADMINISTRATIVE SUPPORT

	2014 Salary & Benefits	x	Percent of Time	=	Water/Sewer Cost
<b>PERSONNEL</b>					
City Administrator	124,574		30.00%		37,372
Director of Finance (DOF)	113,942		58.00%		66,086
City Clerk	71,644		1.45%		1,039
City Treasurer	62,605		5.00%		3,130
Offset Utility Clerk I	(64,250)		3.52%		(2,262)
Offset Utility Clerk II	(64,186)		3.35%		(2,150)
Deputy Clerk/Treasurer	47,912		40.00%		19,165
Public Works Assistant 1	65,328		0.40%		261
Public Works Assistant 2	57,153		20.00%		11,431
Public Works Admin Asst	59,492		0.60%		<u>357</u>
<b>TOTAL PERSONNEL COST</b>					<b>134,430</b>
<b>OFFICE EXPENSES</b>					
DOF Expenses	5,505		50%		2,753
Telephone	2,700		22%		594
Electric	32,000		22%		7,040
Gas	6,500		22%		1,430
Water & Sewer	2,400		22%		528
City Hall Building Insurance	2,000		22%		440
Janitorial Service	28,000		22%		6,160
Machine Maintenance & Supplies	5,000		22%		1,100
Repairs and Maintenance	28,100		22%		6,182
Supplies	14,000		22%		3,080
Vehicle Maintenance	700		20%		140
Website and Internet	8,000		20%		<u>1,600</u>
<b>TOTAL OFFICE EXPENSES</b>					<b>31,047</b>
<b>TOTAL COST FOR WATER AND SEWER ADMINISTRATIVE SUPPORT</b>					<b>165,477</b>

## TID #4 ADMINISTRATIVE SUPPORT

	2014 Salary & Benefits	x	Percent of Time	=	TID 4 Cost
<b>PERSONNEL</b>					
City Administrator	124,574		4.00%		4,983
Director of Finance	113,942		4.00%		4,558
City Clerk	71,644		5.00%		3,582
Deputy Clerk/Treasurer	47,912		5.00%		2,396
City Treasurer	62,605		5.00%		3,130
Public Works Director	104,391		5.00%		5,220
Public Works Assistant 1	65,328		5.00%		3,266
Public Works Assistant 2	57,153		5.00%		2,858
Public Works Admin Asst	59,492		5.00%		2,975
Building & Zoning Expenses	88,268		4.00%		3,531
Office Supplies, Postage, etc.	2,500				2,500
<b>TOTAL TID #4 ADMINISTRATIVE SUPPORT</b>					<b>38,998</b>

**ATTACHMENT B - PAYROLL WORKSHEET**

T	POSITION	LA	Stire	alth	LIFE	2012	2013	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	
		See	See	See	INS.	RATE	RATE	RATE	REG.	OVER	REG	OVER	LONG/	PROJ.	SOCIAL	WIS.	Health	LIFE	DIS.	SALARY &
		Codes	des	des	RATES	YEAR/	YEAR/	YEAR/	HOUR	TIME	PAY	EXP.	OTHR	ANNUAL	SEC.	RETIRE.	INS.	INS. &	INS.	BENEFITS
		low	low	low		HOUR	HOUR	HOUR						PAY		City	City			
Aldermen	Alderman	E	0	0	0.00	2,400	2,400	2,400			2,400	1,200	0	3,600	275	0	0	0	0	3,875
Aldermen	Alderman	E	0	0	0.00	2,400	2,400	2,400			2,400	1,200	0	3,600	275	0	0	0	0	3,875
Aldermen	Alderman	E	0	0	0.00	2,400	2,400	2,400			2,400	1,200	0	3,600	275	0	0	0	0	3,875
Aldermen	Alderman	E	0	0	0.00	2,400	2,400	2,400			2,400	1,200	0	3,600	275	0	0	0	0	3,875
Aldermen	Alderman	E	0	0	0.00	2,400	2,400	2,400			2,400	1,200	0	3,600	275	0	0	0	0	3,875
Aldermen	Alderman	E	0	0	0.00	2,400	2,400	2,400			2,400	1,200	0	3,600	275	0	0	0	0	3,875
									0	0	14,400	7,200	0	21,600	1,650	0	0	0	0	23,250
	<b>Municipal Court</b>																			
Ritchie	Judge	E	0	0	0.00	12,751	12,751	12,751			12,751		0	12,751	975	0	0	0	0	13,726
Jeffrey	Court Clerk	P	2	2	0.00	16.77	16.77	16.77	1,560	0	26,161	0	0	26,161	2,001	1,831	7,854	30	0	37,877
									1,560	0	38,912	0	0	38,912	2,976	1,831	7,854	30	0	51,603
	<b>Mayor's Office</b>																			
Nieuwenhuis	Mayor	E	0	0	0.00	3,600	3,600	3,600			3,600	3,000	0	6,600	505	0	0	0	0	7,105
									0	0	3,600	3,000	0	6,600	505	0	0	0	0	7,105
	<b>Administrator's Office</b>																			
Pieroni	Admin.	F	2	1	48.67	90,000	90,000	90,000			90,000	16,000	1,731	107,731	8,241	7,541	0	584	477	124,574
									0	0	90,000	16,000	1,731	107,731	8,241	7,541	0	584	477	124,574
	<b>Director of Finance Office</b>																			
Vacant	Finance Dir	F	2	2	48.67	0	0	80,000			80,000	3,000	1,538	84,538	6,467	5,918	15,958	584	477	113,942
									0	0	80,000	3,000	1,538	84,538	6,467	5,918	15,958	584	477	113,942

**ATTACHMENT B - PAYROLL WORKSHEET**

T	POSITION	LA	St	alth	LIFE	2012	2013	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	
		See	See	See	INS.	RATE	RATE	RATE	REG.	OVER	REG	OVER	LONG/	PROJ.	SOCIAL	WIS.	Health	LIFE	DIS.	SALARY &
		Codes	des	des	RATES	YEAR/	YEAR/	YEAR/	HOUR	TIME	PAY	EXP.	OTHR	ANNUAL	SEC.	RETIRE.	INS.	INS. &	INS.	BENEFITS
		low	low	low		HOUR	HOUR	HOUR						PAY		City	City			
<b>City Clerk's Office</b>																				
Kitzman	Clerk	F	2	1	26.68	55,171	55,171	55,171			55,171		1,061	56,232	4,302	3,936	6,562	320	292	71,644
Stewart	Deputy	SF	2	1	5.02	17.21	17.21	17.21	1,040	0	17,898	0	0	17,898	1,369	1,253	3,281	60	95	23,956
									1,040	0	73,069	0	1,061	74,130	5,671	5,189	9,843	380	387	95,600
<b>City Treasurer's Office</b>																				
Wiese	Treasurer	F	2	1	4.61	47,696	47,696	47,696			47,696		917	48,613	3,719	3,403	6,562	55	253	62,605
Stewart	Deputy	SF	2	1	5.02	17.21	17.21	17.21	1,040	0	17,898	0	0	17,898	1,369	1,253	3,281	60	95	23,956
									1,040	0	65,594	0	917	66,511	5,088	4,656	9,843	115	348	86,561
<b>Crossing Guards</b>																				
X Guard	X Guard 3	P	0	0	0.00	12.45	12.45	12.45	360		4,482	0	0	4,482	343	0	0	0	0	4,825
									360	0	4,482	0	0	4,482	343	0	0	0	0	4,825

**ATTACHMENT B - PAYROLL WORKSHEET**

T	POSITION	LA	St	alth	LIFE	2012	2013	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014		
		See	See	See	INS.	RATE	RATE	RATE	REG.	OVER	REG	OVER	LONG/	PROJ.	SOCIAL	WIS.	Health	LIFE	DIS.	
		Codes	des	des	RATES	YEAR/	YEAR/	YEAR/	HOUR	TIME	PAY	EXP.	OTHR	ANNUAL	SEC.	RETIRE.	INS.	INS. &	INS.	
		low	low	low		HOUR	HOUR	HOUR						PAY		City	City			
																				SALARY & BENEFITS
<b>Police Department</b>																				
O'Neill	Police Chief	F	4	2	47.04	78,015	78,015	78,015			78,015	3,036	1,500	82,551	6,315	14,116	16,208	564	414	120,168
Hansen	Asst Chief	F	4	2	10.51	71,219	73,000	73,000			73,000	0	1,404	74,404	5,692	12,723	16,208	126	378	109,531
Strohm	Lieutenant	F	4	2	34.63	33.07	68,786	68,786			68,786	0	1,323	70,109	5,363	11,989	16,208	416	365	104,449
Wiese	Lieutenant	F	4	2	6.43	31.15	67,793	67,793			67,793	0	1,304	69,097	5,286	11,816	16,208	77	347	102,831
Riebe	Lieutenant	F	4	1	38.22	29.98	67,793	67,793			67,793	0	1,304	69,097	5,286	11,816	6,562	459	330	93,550
Flitcroft	Lieutenant	F	4	2	5.46	29.98	67,793	67,793			67,793	0	1,304	69,097	5,286	11,816	16,208	66	324	102,796
Bilskey	Detective	F	4	2	6.24	29.63	29.63	30.55	2,080	40	63,544	1,833	0	65,377	5,001	11,179	16,208	75	325	98,166
Alonzo	Detective	F	4	2	5.38	29.63	29.63	30.55	2,080	40	63,544	1,833	0	65,377	5,001	11,179	16,208	65	325	98,156
Reichert	Patrol Officer	F	4	1	39.40	28.23	28.23	28.87	2,080	40	60,050	1,732	1,177	62,959	4,816	10,766	6,562	473	311	85,887
Hackett	Patrol Officer	F	4	0	8.78	28.23	28.23	28.87	2,080	40	60,050	1,732	1,177	62,959	4,816	10,766	0	105	310	78,956
Demarasse	Patrol Officer	F	4	2	4.61	28.23	28.23	29.11	2,080	40	60,549	1,747	0	62,295	4,766	10,652	16,208	55	310	94,286
Markley	Patrol Officer	F	4	2	4.54	28.23	28.23	29.11	2,080	40	60,549	1,747	0	62,295	4,766	10,652	16,208	54	311	94,287
Milligan	Patrol Officer	F	4	2	5.04	28.23	28.23	29.11	2,080	40	60,549	1,747	0	62,295	4,766	10,652	16,208	60	310	94,291
Michalek	Patrol Officer	F	4	0	5.04	28.23	28.23	29.11	2,080	40	60,549	1,747	0	62,295	4,766	10,652	0	60	311	78,085
Smith	Patrol Officer	F	4	2	4.87	28.23	28.23	28.87	2,080	40	60,050	1,732	0	61,782	4,726	10,565	16,208	58	295	93,634
Schroeder	Patrol Officer	F	4	2	5.12	28.23	28.23	28.87	2,080	40	60,050	1,732	0	61,782	4,726	10,565	16,208	61	311	93,653
Kristalidis	Patrol Officer	F	4	1	3.12	23.55	23.55	27.41	2,080	40	57,013	1,645	0	58,657	4,487	10,030	6,562	37	247	80,021
Baca	Patrol Officer	F	3	1	1.68	0.00	21.33	22.94	2,080	40	47,715	1,376	0	49,092	3,756	8,395	6,812	20	235	68,310
Anderberg	Patrol Officer	F	3	2	2.10	0.00	21.33	22.94	2,080	40	47,715	1,376	0	49,092	3,756	4,958	15,708	0	235	73,749
Kendall	Patrol Officer	F	3	2	3.70	0.00	21.33	22.94	2,080	40	47,715	1,376	0	49,092	3,756	4,958	15,708	0	235	73,749
Mair	Patrol Officer	F	3	2	3.24	0.00	21.33	22.94	2,080	40	47,715	1,376	0	49,092	3,756	4,958	15,708	0	235	73,749
Sulzer	Patrol Officer	F	3	2	3.78	0.00	21.33	22.94	2,080	40	47,715	1,376	0	49,092	3,756	4,958	15,708	0	235	73,749
Vacant	Patrol Officer	F				0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0	0	0
Brown	Lead Dispatch	F	2	2	20.12	19.95	19.95	19.95	2,080	20	41,496	599	0	42,095	3,220	2,947	16,208	241	220	64,931
Pepper	C. Dispatch	F	2	1	10.82	19.33	19.33	19.33	2,080	20	40,206	580	0	40,786	3,120	2,855	6,562	130	213	53,666
Longoria	C. Dispatch	F	2	2	5.90	19.33	19.33	19.33	2,080	20	40,206	580	0	40,786	3,120	2,855	16,208	71	213	63,253
Hubertz	C. Dispatch	F	2	2	2.95	19.33	19.33	19.33	2,080	20	40,206	580	0	40,786	3,120	2,855	16,208	35	213	63,217
Severt	Secretary	F	2	2	10.30	18.50	18.50	18.50	2,080	0	38,480	0	0	38,480	2,944	2,694	16,208	124	204	60,654
Reserve Disp	Reserve Disp	P	2	0	0.00	16.53	16.53	16.53	2,225	0	36,779	0	0	36,779	2,814	2,575	0	0	0	42,168
Reserves	Reserves-Special Events	P	3	0	5.00	19.39	19.39	19.39	<u>4,426</u>	<u>0</u>	85,820	0	0	<u>85,820</u>	<u>6,565</u>	<u>8,668</u>	0	<u>100</u>	0	101,153
									50,331	720	1,651,445	31,482	10,493	1,693,420	129,548	245,611	355,220	3,532	7,762	2,435,093

**ATTACHMENT B - PAYROLL WORKSHEET**

T	POSITION	LA	fire	alth	LIFE	2012	2013	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	
		See	See	See	INS.	RATE	RATE	RATE	REG.	OVER	REG	OVER	LONG/	PROJ.	SOCIAL	WIS.	Health	LIFE	DIS.	SALARY &
		Codes	des	des	RATES	YEAR/	YEAR/	YEAR/	HOUR	TIME	PAY	EXP.	OTHR	ANNUAL	SEC.	RETIRE.	INS.	INS. &	INS.	BENEFITS
		low	low	low		HOUR	HOUR	HOUR						PAY		City	City			
<b>Fire Department</b>																				
Flood	Fire Chief	P	0	0	0.00	3,680	3,680	3,680			3,680	300	0	3,980	304	0	0	0	0	<u>4,284</u>
O'Neill	As. Fire Chief	P	0	0	0.00	3,450	3,450	3,450			3,450	240	0	3,690	282	0	0	0	0	<u>3,972</u>
Inspections	Inspections	P	0	0	0.00	19,000	17,520	18,120			18,120	0	0	18,120	1,386	0	0	0	0	<u>19,506</u>
Other Salaries	Other Salaries	P	0	0	0.00	54,880	56,030	56,030			<u>56,030</u>	0	0	<u>56,030</u>	<u>4,286</u>	0	0	0	0	<u>60,316</u>
									0	0	81,280	540	0	81,820	6,258	0	0	0	0	<u>88,078</u>
																				0
<b>Building Inspection Office</b>																				
																				0
Walling	Bldg Inspector	F	2	2	9.36	62,465	62,465	62,465	2,080	0	62,465	0	0	62,465	4,779	4,373	16,208	112	331	<u>88,268</u>
Hackett	Admin.Asst.	F	2	2	1.82	18.09	18.09	18.09	<u>1,040</u>	0	<u>18,814</u>	0	0	<u>18,814</u>	<u>1,439</u>	<u>1,317</u>	<u>8,104</u>	<u>22</u>	<u>50</u>	<u>29,746</u>
									3,120	0	81,279	0	0	81,279	6,218	5,690	24,312	134	381	<u>118,014</u>

**ATTACHMENT B - PAYROLL WORKSHEET**

T	POSITION	LAST	S	I	R	LIFE	2012	2013	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014		
							RATE	RATE	RATE	REG.	OVER	REG	OVER	LONG/	PROJ.	SOCIAL	WIS.	Health	LIFE	DIS.	SALARY &
		Codes	des	des	des	RATES	YEAR/	YEAR/	YEAR/	HOUR	TIME	PAY	EXP.	OTHR	ANNUAL	SEC.	RETIRE.	INS.	INS. &	INS.	BENEFITS
		low	low	low			HOUR	HOUR	HOUR						PAY		City	City			
<b>Public Works Director's Office</b>																					
Wendorf	D P.W.	F	2	2	19.27	71,219	71,219	71,219			71,219	3,795	1,370	76,384	5,843	5,347	16,208	231	378		104,391
Weckel	Pub Wks 1	F	2	1	23.87	24.41	24.41	24.41	2,080		50,773	0	0	50,773	3,884	3,554	6,562	286	269		65,328
Zeimetz	Pub Wks 2	F	2	0	7.20	23.82	23.82	23.82	2,080		49,546	0	0	49,546	3,790	3,468	0	86	263		57,153
Janitor	Janitor	F	2	2	11.29	15.49	15.49	15.49	0		0	0	0	0	0	0	0	0	0		0
Hackett	Admin. Asst	F	2	2	1.82	18.09	18.09	18.09	1,040	0	18,814	0	0	18,814	1,439	1,317	8,104	22	50		29,746
									5,200	0	190,351	3,795	1,370	195,517	14,956	13,686	30,874	625	959		256,617
<b>Street Department</b>																					
Kitzman	Street Foreman	F	2	1	35.28	28.15	28.15	28.15	2,080	21	58,552	887	0	59,439	4,547	4,161	6,562	423	304		75,436
Sorenson	Mechanic	F	2	1	26.21	24.91	24.91	24.91	2,080	21	51,813	785	0	52,597	4,024	3,682	6,562	315	268		67,448
Sween	Util. Wrk	F	2	0	0.00	23.60	23.60	23.60	2,080	21	49,088	743	0	49,831	3,812	3,488	0	0	0		57,131
Vacant	Util. Wrk	F	2	2	13.99	23.60	23.60	23.60	1,560	21	36,816	743	0	37,559	2,873	2,629	12,281	168	254		55,764
Brotz	Util. Wrk	F	2	2	3.00	23.60	23.60	23.60	2,080	21	49,088	743	0	49,831	3,812	3,488	16,208	36	254		73,629
Klade	Util. Wrk	F	2	0	23.40	23.60	23.60	23.60	2,080	21	49,088	743	0	49,831	3,812	3,488	0	281	254		57,666
Soukup	Util. Wrk	F	2	2	13.20	23.60	23.60	23.60	2,080	21	49,088	743	0	49,831	3,812	3,488	16,208	158	242		73,739
Moehling	Util. Wrk	F	2	1	24.80	23.60	23.60	23.60	2,080	21	49,088	743	0	49,831	3,812	3,488	0	298	254		57,683
									16,120	168	392,621	6,132	0	398,750	30,504	27,912	57,821	1,679	1,831		518,497
Recycling	Recycling								(2,418)	(25)	(58,893)	(920)	0	(59,813)	(4,576)	(4,187)	(8,673)	(252)	(275)		(77,775)
									13,702	143	333,728	5,212	0	338,938	25,928	23,725	49,148	1,427	1,556		440,722
<b>Recycling Program</b>																					
Attendant	Attendant	P	0	0	0.00	9.00	9.00	9.00	180		1,620	0	0	1,620	124	0	0	0	0		1,744
Recycling	Recycling								2,418	25	58,893	920	0	59,813	4,576	4,187	8,673	252	275		77,775
									2,598	25	60,513	920	0	61,433	4,700	4,187	8,673	252	275		79,519

**ATTACHMENT B - PAYROLL WORKSHEET**

T	POSITION	LA	St	alth	LIFE	2012	2013	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014		
		See	See	See	INS.	RATE	RATE	RATE	REG.	OVER	REG	OVER	LONG/	PROJ.	SOCIAL	WIS.	Health	LIFE	DIS.	
		Codes	des	des	RATES	YEAR/	YEAR/	YEAR/	HOUR	TIME	PAY	EXP.	OTHR	ANNUAL	SEC.	RETIRE.	INS.	INS. &	INS.	
		low	low	low		HOUR	HOUR	HOUR						PAY		City	City		SALARY &	
																				BENEFITS
<b>Recreation Department</b>																				
Klug	Rec. Director	F	2	2	3.89	53,000	53,000	53,000			53,000	3,000	1,019	57,019	4,362	3,991	16,208	47	281	81,908
	Rec Supervisor	S	2	1	0.00	0.00	12.00	26,520			26,520	0	0	26,520	2,029	1,856	6,812	30	50	37,297
Swim Instruct	Swim Instructors	S	0	0	0.00	12.16	12.16	12.00	400		4,800	0	0	4,800	367	0	0	0	0	5,167
Lifeguard Tra	Lifeguard Trainer	S	0	0	0.00	0.00	7,400	3,200	0		3,200	0	0	3,200	245	0	0	0	0	3,445
Guards	Guards	S	0	0	0.00	8.70	8.70	8.75	630		5,513	0	0	5,513	422	0	0	0	0	5,935
Ballfield Crew	Ballfield Crew	S	0	0	0.00	8.72	8.72	8.75	560		4,900	0	0	4,900	375	0	0	0	0	5,275
Supervisor	Gym/Open Swim	S	0	0	0.00	11.60	11.60	11.50	160		1,840	0	0	1,840	141	0	0	0	0	1,981
CLC Program Leader		S	0	0	0.00	0.00	0.00	9.00	480		4,320	0	0	4,320	330	0	0	0	0	4,650
Adult Softball	Umpire	S	0	0	0.00	20.00	20.00	20.00	160		3,200	0	0	3,200	245	0	0	0	0	3,445
Adult Softball	Scorekeeper	S	0	0	0.00	10.00	10.00	10.00	80		800	0	0	800	61	0	0	0	0	861
Youth Softbal	Umpire	S	0	0	0.00	20.00	20.00	20.00	70		1,400	0	0	1,400	107	0	0	0	0	1,507
Adult Volleyb:	Supervisor	S	0	0	0.00	10.00	10.00	10.00	90		900	0	0	900	69	0	0	0	0	969
Youth Basket	Referee	S	0	0	0.00	15.00	15.00	15.00	40		600	0	0	600	46	0	0	0	0	646
Teen Basket:	Referee	S	0	0	0.00	25.00	25.00	25.00	20		500	0	0	500	38	0	0	0	0	538
Youth Baseb:	Supervisor	S	0	0	0.00	10.00	10.00	10.00	40		400	0	0	400	31	0	0	0	0	431
Sports	Instructor	S	0	0	0.00	10.00	10.00	10.00	80		800	0	0	800	61	0	0	0	0	861
Arts/Craft	Instructor	S	0	0	0.00	10.00	10.00	10.00	30		300	0	0	300	23	0	0	0	0	323
Adult Progran	Instructor	S	0	0	0.00	20.00	20.00	20.00	40		800	0	0	800	61	0	0	0	0	861
Adult Fitness	Instructor	S	0	0	0.00	20.00	20.00	20.00	80		1,600	0	0	1,600	122	0	0	0	0	1,722
Water Aerobic	Instructor	S	0	0	0.00	25.00	25.00	25.00	180		4,500	0	0	4,500	344	0	0	0	0	4,844
Tennis	Instructor	S	0	0	0.00	15.00	15.00	15.00	90		1,350	0	0	1,350	103	0	0	0	0	1,453
Flag Football	Instructor	S	0	0	0.00	20.00	20.00	20.00	20		400	0	0	400	31	0	0	0	0	431
									3,250	0	121,643	3,000	1,019	125,662	9,613	5,847	23,020	77	331	164,550
<b>Recreation-Mill Pond &amp; Aquatics</b>																				
Lifeguards	Life Guards	S	0	0	0.00	8.98	8.98	9.25	1,520		14,060	0	0	14,060	1,076	0	0	0	0	15,136
Managers	Manager	S	0	0	0.00	11.90	11.90	15.00	500		7,500	0	0	7,500	574	0	0	0	0	8,074
									2,020	0	21,560	0	0	21,560	1,650	0	0	0	0	23,210

**ATTACHMENT B - PAYROLL WORKSHEET**

T	POSITION	LA	St	alth	LIFE	2012	2013	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	
		See	See	See	INS.	RATE	RATE	RATE	REG.	OVER	REG	OVER	LONG/	PROJ.	SOCIAL	WIS.	Health	LIFE	DIS.	SALARY &
		Codes	des	des	RATES	YEAR/	YEAR/	YEAR/	HOUR	TIME	PAY	EXP.	OTHR	ANNUAL	SEC.	RETIRE.	INS.	INS. &	INS.	BENEFITS
		low	low	low		HOUR	HOUR	HOUR						PAY		City	City			
<b>Grounds Department</b>																				
Wichman	Gr.Foreman	F	2	2	25.74	24.91	24.91	24.91	2,080	21	51,813	785	0	52,597	4,024	3,682	16,208	309	268	<u>77,088</u>
Rangel	Util. Wrk	F	2	2	24.34	23.60	23.60	23.60	2,080	21	49,088	743	0	49,831	3,812	3,488	16,208	292	233	<u>73,864</u>
Seasonal 1	Wrkr 1(Mower Apr-Sept)	S	0	0	0.00	11.21	11.21	11.25	1,040		11,700	0	0	11,700	895	0	0	0	0	<u>12,595</u>
Seasonal 2	Wrkr 2(Mower May-Oct)	S	0	0	0.00	10.65	10.65	10.75	1,040		11,180	0	0	11,180	855	0	0	0	0	<u>12,035</u>
Seasonal 3	Wrkr 3(Utility-Apr-Sept)	S	0	0	0.00	10.93	10.93	11.00	1,040		11,440	0	0	11,440	875	0	0	0	0	<u>12,315</u>
Seasonal 4	Wrkr 4(Utility May-Oct)	S	0	0	0.00	8.74	8.74	10.50	1,040		10,920	0	0	10,920	835	0	0	0	0	<u>11,755</u>
Seasonal 5	Wrkr 5(Utility Flex-May-Oct)	S	0	0	0.00	8.74	8.74	10.00	560		5,600	0	0	5,600	428	0	0	0	0	<u>6,028</u>
Seasonal 6	Wrkr 6(LTC-May-Nov)	S	0	0	0.00	10.11	10.11	8.75	<u>560</u>		<u>4,900</u>	<u>0</u>	<u>0</u>	<u>4,900</u>	375	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,275</u>
									9,440	42	156,641	1,528	0	158,168	12,100	7,170	32,416	601	501	<u>210,956</u>
CITY TOTAL											3,068,496	75,677	18,129	3,162,300	241,912	331,051	567,161	8,341	13,454	4,324,219

**ATTACHMENT B - PAYROLL WORKSHEET**

T	POSITION	LA	St	alth	LIFE	2012	2013	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	
		See	See	See	INS.	RATE	RATE	RATE	REG.	OVER	REG	OVER	LONG/	PROJ.	SOCIAL	WIS.	Health	LIFE	DIS.	SALARY &
		Codes	des	des	RATES	YEAR/	YEAR/	YEAR/	HOUR	TIME	PAY	EXP.	OTHR	ANNUAL	SEC.	RETIRE.	INS.	INS. &	INS.	BENEFITS
		low	low	low		HOUR	HOUR	HOUR						PAY		City	City			
<b>FUND 15 - Delbrook</b>																				
<b>Delbrook Golf Course</b>																				
Piecha	Manager	S	2	2	12.14	45,211	45,211	45,211		0	45,211	0	0	45,211	3,459	3,165	16,208	146	235	<u>68,424</u>
Vacant	Clubhouse 1	S	0	0	0.00	9.02	9.02	9.02	1,100	0	9,922	0	0	9,922	759	0	0	0	0	<u>10,681</u>
Dase	Superintendent	S	2	2	4.03	41,082	44,434	44,434		0	44,434	0	0	44,434	3,399	3,110	16,208	48	218	<u>67,417</u>
Clubhouse 1	Pro Shop	S	0	0	0.00	10.00	10.00	10.00	1,000	0	10,000	0	0	10,000	765	0	0	0	0	<u>10,765</u>
Clubhouse St	Pro Shop	S	0	0	0.00	8.00	8.00	8.00	2,311	0	18,488	0	0	18,488	1,414	0	0	0	0	<u>19,902</u>
Grounds 1	Lead	S	0	0	0.00	11.25	11.25	11.25	1,422	0	15,998	0	0	15,998	1,224	0	0	0	0	<u>17,222</u>
Grounds 2	Part Staff	S	0	0	0.00	8.00	8.00	8.00	4,800	0	38,400	0	0	38,400	2,938	0	0	0	0	<u>41,338</u>
Grounds 3	Full Staff	S	0	0	0.00	9.75	9.75	9.75	<u>2,628</u>	<u>0</u>	<u>25,623</u>	<u>0</u>	<u>0</u>	<u>25,623</u>	<u>1,960</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>27,583</u>
									13,261	0	208,076	0	0	208,076	15,918	6,275	32,416	194	453	<u>263,332</u>
<b>Fund 29 - Library</b>																				
Vacant	Librarian	F	2	1	5.95	60,426	60,426	60,426			60,426	0	1,162	61,588	4,711	4,311	6,562	71	320	<u>77,563</u>
Schoofs	Youth Services	F	2	2	2.04	38,000	38,000	38,000			38,000	0	0	38,000	2,907	2,660	16,208	24	168	<u>59,967</u>
Yoss	Assist. Lib	P	0	0	9.18	11.25	10.80	10.80	1,040	0	11,232	0	0	11,232	859	0	0	110	0	<u>12,201</u>
Devoy	Assist. Lib	P	0	1	0.00	10.80	10.80	10.80	1,040	0	11,232	0	0	11,232	859	0	3,156	0	0	<u>15,247</u>
Noss	Assist. Lib	P	0	0	0.00	11.45	11.45	11.45	1,050	0	12,023	0	0	12,023	920	0	0	0	0	<u>12,943</u>
Bergstrom	Assist. Lib	P	2	0	0.00	13.81	13.81	13.81	1,456	0	20,107	0	0	20,107	1,538	1,407	0	0	0	<u>23,052</u>
Olson	Assist. Librarian	P	2	1	8.82	11.62	11.62	11.62	1,050	0	12,201	0	0	12,201	933	854	3,156	106	0	<u>17,250</u>
Gallagher	Assist. Librarian	P	2	0	0.00	10.80	10.80	10.80	1,040	0	11,232	0	0	11,232	859	786	0	0	0	<u>12,877</u>
Gleason	Assist. Librarian	P	2	0	0.00	10.80	10.80	10.80	1,040	0	11,232	0	0	11,232	859	786	0	0	0	<u>12,877</u>
Giller	Assist. Librarian	P	2	0	0.84	11.14	11.14	11.14	1,040	0	11,586	0	0	11,586	886	811	0	10	0	<u>13,293</u>
Hammerly	Assist. Librarian	P	2	0	0.00	10.80	10.80	10.80	1,190	0	12,852	0	0	12,852	983	900	0	0	0	<u>14,735</u>
Ballman	Assist. Lib	P	2	0	11.63	11.76	11.76	11.76	1,373	0	16,146	0	0	16,146	1,235	1,130	0	140	0	<u>18,651</u>
Williams	Page	P	2	0	9.54	8.80	8.80	8.80	780	0	6,864	0	0	6,864	525	480	0	0	0	<u>7,869</u>
Janitor	Janitor	F	2	2	11.29	15.49	15.49	15.49	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
									12,099	0	235,133	0	1,162	236,295	18,074	14,125	29,082	461	488	<u>298,525</u>
																				<u>0</u>
<b>ALL FUNDS TOTAL</b>											3,511,704	75,677	19,291	3,606,671	275,904	351,451	628,659	8,996	14,395	4,886,076

## ATTACHMENT B - PAYROLL WORKSHEET

	LAST YEAR	2012	2013	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014
	See Codes	See Rates	See Rates	See Rates	REG. HOUR	OVER TIME	REG. PAY	OVER EXP.	LONG/OTHR	ANNUAL PROJ.	SOCIAL SEC.	WIS. RETIRE.	Health INS.	LIFE INS. &	DIS. INS.	SALARY & BENEFITS	
T	POSITION	low	low	low	HOUR	HOUR	HOUR			PAY		City	City				

### PAYROLL WORKSHEET - CALCULATIONS USED

#### Life Insurance Rates Varies With Employee Base

Projected Non-Union Salary Increase	0.00%
Social Security	7.65%
Police Union Salary Increase ==>	0.00%
Public Works Salary Increase ==>	0.00%

#### Wisconsin Retirement Codes

	Total	Employer	Employee	Prior Service
Code 2 - Wis. Retire. - Regular	14.00%	7.00%	7.00%	0.0%
Code 3 - Wis. Retire - Protective New Hires	17.10%	10.10%	7.00%	0.0% new hires pay Employee portion
Code 4 - Wis. Retire - Protective	17.10%	17.10%	0.00%	0.0%

#### Health Insurance Codes

	2014	Total	Employer	Employee	
Code 0 - No Health Ins.					City pays 100% of lowest plan. Employee pays balance.
Code 1 - Health Ins. - Single	526	526	526	0	
Code 2 - Health Ins. - Family	1,309	1,309	1,309	0	
Code 3 - Police Single	526	526	526	0	
Code 4 - Police - Family	1,309	1,309	1,309	0	

#### Employee Class Codes

- Code F - Full-Time Employee
- Code SF - Shared Full-time (Serves 2 Departments)
- Code S - Seasonal Employee
- Code E - Elected by the People
- Code P - Part-time Year Round Employee
- Code T - Temporary Employee

## CAPITAL IMPROVEMENT SUMMARY

(Must exceed total project cost of \$5,000 and life expectancy of 10+ years)

	Request	Fund 40	Other Funds
<b>Public Facilities</b>	<b>68,500</b>	<b>68,500</b>	<b>0</b>
Street Dept - Expand salt dome apron (per DNR orders)	12,000	12,000	
Maintenance Facilities (Richmond Road) Design Services	15,000	15,000	
Municipal Building - Roof Repairs	7,000	7,000	0
Library - Masonry tuckpointing	8,500	8,500	
Library - Demolish house south of library	26,000	26,000	
<b>Vehicles and Equipment</b>	<b>230,000</b>	<b>230,000</b>	<b>0</b>
Street Department - replace 2002 Street Sweeper	160,000	160,000	0
Tractor for Parks Department	35,000	35,000	
6' Mower (Jake 628 63") for Parks Department	35,000	35,000	
<b>Street Improvements</b>	<b>1,040,000</b>	<b>1,040,000</b>	<b>0</b>
S Sixth Street - Geneva to Phoenix	183,000	183,000	0
Bauer Parkway - Geneva to Hobbs	104,000	104,000	0
Seventh Street - Phoenix to Holland	100,000	100,000	0
Autumn Drive - Whispering Pines to Tamarack	60,000	60,000	0
Racine Street - Wright to Sunshine	40,000	40,000	0
Parish Street - Fifth to Seventh	185,000	185,000	0
Phoenix Street - Park to Borg, spot repairs	70,000	70,000	0
Highway 50 - purchase right-of-way for widening project	250,000	250,000	0
Seal Coating of 10 City Blocks	48,000	48,000	0
<b>Storm Water Improvements</b>	<b>37,000</b>	<b>37,000</b>	<b>0</b>
Extend Coburn Street piping discharge	26,000	26,000	0
Railroad Corridor Storm Water Environmental	11,000	11,000	
<b>Bridge Improvements</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>
Borg Road Bridge (Design)	8,000	8,000	0
Washington St. bridge-concept engineering to replace ped. Crossing	6,000	6,000	
Lake Comus dam-complete DNR mandated Emergency Response Plan	6,000	6,000	
<b>Pedestrian Sidewalk and Bikeway Systems</b>	<b>34,000</b>	<b>34,000</b>	<b>0</b>
Annual Sidewalk Program (City-only)	4,000	4,000	0
Annual Sidewalk Program (Shared)	30,000	30,000	0
<b>Park Improvements</b>	<b>220,000</b>	<b>53,000</b>	<b>167,000</b>
Veterans Park Improvements	145,000	0	145,000
Fest Park Playground Renovation	75,000	53,000	22,000
<b>Delbrook Improvements</b>	<b>149,000</b>	<b>149,000</b>	<b>0</b>
Course Improvements	25,000	25,000	
Storm Water Project	20,000	20,000	0
Irrigation System - Pump Upgrade	29,000	29,000	
Parking Lot Improvement (Phase 1)	75,000	75,000	

**Other Projects**

	<b>152,000</b>	<b>152,000</b>	<b>0</b>
Phoenix Street and Faryl replace faulty underground power for Street Lights	19,000	19,000	
Traffic Signal - add EVP to N/S movement at Hobbs & Wright	8,000	8,000	
911 Upgrade	125,000	125,000	
<b>TOTAL</b>	<b>1,950,500</b>	<b>1,783,500</b>	<b>167,000</b>

## CAPITAL IMPROVEMENTS

<b>Goal</b>	Through its capital improvement program, the City is seeking to preserve and enhance the quality of life for the benefit of its residents, to encourage business retention and expansion and to promote tourism by investing sufficient resources to maintain and improve its public infrastructure.
<b>Strategic Objectives</b>	<ul style="list-style-type: none"> <li>➤ Maintain high quality streets as evidenced through achievement of our planned goal of a pavement PASER rating of 6.75 or above</li> <li>➤ Create a pedestrian friendly community by developing and maintaining sidewalk and bikeway systems that provide for uninterrupted connections to all activity generators including but not limited to schools, parks and other recreational areas, Delavan Lake, Lake Comus, Swan Creek, golf courses, churches, downtown and other commercial areas</li> <li>➤ Maintain stormwater management system that addresses flooding and water quality issues through the development of environmentally friendly retention/detention basins that incorporate natural planting and other “best practices” to reduce pollutants at our stormwater discharge points</li> <li>➤ Maintain, enhance and expand cultural and recreational assets including parks and recreation and library facilities to increase leisure and educational opportunities available to our residents, businesses and visitors within the community</li> <li>➤ Provide for new capital infrastructure improvements in response to new challenges and directions as well as to address changes in requirements of regulatory agencies</li> <li>➤ Provide a parking system in the downtown business district that meets the needs of residents, shoppers and businesses</li> <li>➤ Maintain and improve the infrastructure of the downtown business district in order to provide a supportive environment for private sector investment in the downtown.</li> <li>➤ Maintain water system to ensure effective delivery of water to customers for daily use and for fire fighting purposes</li> <li>➤ Maintain a tight sanitary sewer conveyance system that protects the environment and saves costs by reducing the amount of water coming into the system as a result of inflow and infiltration that then needs to be treated</li> </ul>

### **General Information**

The City of Delavan is committed to the maintenance of its infrastructure as evidenced through the development of a Multi-Year Infrastructure Program (“Five-Year which is being expanded to a Ten-Year Capital Plan”) that is updated in conjunction with the annual budget process. One of the primary obligations of municipal organizations is the reconstruction, rehabilitation, and maintenance of the capital infrastructure within the community. The foundation for a financially healthy community is an adequately maintained capital infrastructure that negates the need for and avoids the substantial financial impacts that result from significant infrastructure improvements that become necessary due to a lack of ongoing investment.

In developing the 2014 Budget and 2014 Multi-Year Capital Plan (“Capital Plan”), the focus was on providing for the continuation of the street maintenance program including the rehabilitation, or reconstruction as necessary, of water, sanitary sewer, and storm sewer mains located within the right-of-way of those streets included in the maintenance program proposed in each of the respective fiscal years. The 2014 budget also includes funding for property acquisition related to the State DOT project for improvements to Highway 50 and the engineering for reconstruction of the Borg Road bridge.

The Multi-Year Capital Plan planning process runs concurrently with the development of the annual Budget and is presented to the Common Council as part of the Budget. The Capital Plan developed in conjunction with the 2014 Budget identifies for each year covered in the plan the proposed projects and projected expenditures through 2018. It also includes projected funding sources and identifies those years in which the issues of bonds or the scaling back of proposed projects may be required. Projects included in the Plan are categorized as follows:

- Street Improvements
- Storm Water Improvements
- Bridge Improvements
- Pedestrian Sidewalk and Bikeway Systems
- Park Improvements
- Delbrook Golf Course Improvements
- Downtown Business Area Improvements/Redevelopment (Tax Increment Financing District #5)
- Public Facilities
- Vehicles and Equipment
- Water System Improvements
- Sanitary Sewer System Improvements
- Tax Increment Financing District #4
- Tax Increment Financing District #5

The projects in these program areas include substantial rehabilitations or reconstructions as well as new construction of infrastructure assets (*including but not limited to City buildings and related facilities, streets, sidewalks, right-of-ways, bikeways, water main, sanitary sewer main, storm sewer main, etc*). The purchase of equipment that is classified as a capital asset according to the City’s Capitalization Policy and has an estimated life of five years or more are also included in the Capital Plan and Budget. Vehicles, such as squad cars that are normally retained for periods less than five years are reflected as a capital outlay item in the applicable operating Department.

### ***Summary of Total Revenues***

The City had been funding its annual, recurring capital improvements, targeted at \$1.2M to \$1.5M annually, through bonds issuance for a ten (10) period. In FY 2012 the City implemented a plan to transition to the funding of the annual, recurring capital improvements on a cash basis. The multi-year plan included in the 2014 Budget reflects a capital program that is supported by projected annual revenues and use of CIP fund balance as well as use of the fund balance in the Special Revenue account related to Park impact fees. The following insert from the Capital Plan Summary provides information as to the funding of the Multi-Year Plan:

Projects	2014	2015	2016	2017	2018	2019	2020
<b>Total Projects - CIP/Special Rev</b>	<b>\$1,950,500</b>	<b>\$1,904,500</b>	<b>\$2,485,000</b>	<b>\$1,465,000</b>	<b>\$1,281,000</b>	<b>\$2,411,000</b>	<b>\$1,307,000</b>
<b>General Fund Tr - Tax Levy Allocation</b>	\$459,241	\$664,194	\$673,185	\$643,137	\$633,201	\$700,000	\$700,000
<b>General Fund Tr (in lieu of Fire Protection Payment)</b>	\$462,000	\$462,000	\$462,000	\$462,000	\$462,000	\$462,000	\$462,000
<b>Room Tax Allocation</b>	\$450,000	\$340,000	\$340,000	\$340,000	\$340,000	\$340,000	\$340,000
<b>State Aid - General Transportation Aids (GTA)</b>	\$435,000	\$0	\$0	\$0	\$0	\$0	\$0
<b>Adj for Direct Allocation of Additional Room Tax &amp; GTA Rev in lieu of a portion of Levy &amp; FP Transfers)</b>	(\$570,000)	\$0	\$0	\$0	\$0	\$0	\$0
<b>Grant Revenue Applied</b>	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0
<b>CIP Other Rev Applied (SSA, Interest, &amp; W&amp;S Payment, Public Safety Bldg mortgage proceeds)</b>	\$43,334	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
<b>Project Reimbursements</b>	\$281,000	\$0	\$30,000	\$0	\$0	\$0	\$0
<b>Donations/Fund Raising <sup>(1)</sup></b>	\$10,000	\$10,000	\$10,000	\$10,000			
<b>Surplus (Shortfall)</b>	(\$212,925)	(\$317,806)	(\$769,815)	\$196,137	\$305,201	(\$659,000)	\$276,000
<b>Carryover Applied</b>	\$0	\$0	\$0	(\$62,548)		\$438,790	(\$220,210)
<b>CIP Fund Balance Applied</b>	\$212,925	\$338,806	\$707,267	\$0			
<b>Balance(Shortfall) After Applied Carryover</b>	\$0	\$0	(\$62,548)	\$133,589	\$305,201	(\$220,210)	\$55,790
<b>Special Revenue Funds <sup>(2)</sup></b>	\$167,000	\$50,500	\$160,000	\$166,000	\$111,000	\$210,000	\$41,000

It is assumed that improvements to the park system will be primarily funded through Park Impact fees. The City has sufficient impact fees available to fund the improvements to Veteran's Park originally proposed for 2013 but is being carried over to 2014, and to fund a portion of the cost to replace the playground equipment in Fest Park. Unless there is an increase in residential development in the City which would generate additional Impact Fee revenues, future proposed projects may need to be deferred or another revenue source would need to be identified.

The renovation and expansion of the City's maintenance facilities on Richmond Road is proposed to commence in 2015. It was originally anticipated that bonds would be issued for this project. Per the direction of the Finance Committee, alternatives to allow this project to be undertaken on a cash basis are being explored. One option under consideration is possible adjustments to the 2015/2016 street programs to allow the City to move forward with this project without requiring the issuance of bonds.

**Summary of Total Expenditures**

Capital Improvement expenditures occur in several different accounting funds, including Capital Improvements, Tax Increment Financing (TIF), Water, Sewer, and certain Special Revenue Funds.

Those projects included in the 2014 Budget and Multi-Year Capital Plan are listed in the Ten-Year Capital Plan that is included as attachments to this document.

On the following pages, further detail on the City's capital improvement expenditures by category for 2014 is provided.

## Capital Improvements – Street Improvements

### ***Purpose and Description of Improvements***

The purpose of Street Improvements is to provide residents, businesses and visitors with high quality streets and associated infrastructure (i.e., storm sewers, curbs, and gutters). To accomplish this objective, the City has established a Multi-Year Infrastructure Improvement program that provides for the planned and comprehensive reconstruction and repair of City owned streets over a thirty-five (35) year cycle. A secondary purpose of the program is to accomplish the reconstruction or repair of water, sanitary sewer, and storm sewer main lines in conjunction with the reconstruction and repair of streets.

The Street Maintenance program was initiated by the City to reconstruct, if necessary, or repair if feasible, all City owned streets and associated infrastructure over a thirty-five (35) year cycle with the objective of stabilizing its PASER rating at 6.75. Maintenance activities such as seal coating and crack sealing, both of which extend the life of the pavement, are also included in the Capital Plan and Budget. Reconstruction is defined as the complete demolition of the road down to the bed, the replacement of the roadbed and the reconstruction of the road along with the associated storm sewer, and curbing. Road rehabilitation is defined as the repaving of the road and the repair and replacement of associated storm sewer and curbing. Road maintenance, under the Capital Plan, includes those pavement life extending programs commented on previously such as seal coating and crack sealing. On average the City has been able to reconstruct, repair or undertake life extending maintenance activities on approximately 1.8 lane miles or nine segments of street per year.

Also included as part of each replacement/repair project is the replacement and/or repair, if necessary, of water mains and sanitary sewers and related facilities located within the rights-of-way of the streets that are to be rebuilt. Reconstructing or repairing water, sewer, and storm sewer mains in conjunction with the reconstruction or repair of the roadway drastically reduces water and sewer main breaks and also reduces the need to tear up a road and then re-patch or repair a main line (the reconstruction or rehabilitation of water and sewer main is displayed in the Water System Improvements and Sanitary Sewer System Improvements sections of this section of the budget document). Tearing up a road and patching is a major contributor to early pavement failure.

*Street Improvements Performance Statistics, Actual 2011 through Proposed 2014*

	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
Number of Street Lane Miles Reconstructed or Rehabilitated	0.29	2.43	0.53	0.85
Number of Street Lane Miles Seal Coated	0.77	0.92	0.87	0.85

### ***Program Description for 2014***

The 2014 Budget includes the anticipated reconstruction, rehabilitation or maintenance of an estimated 0.85 lane miles of road at a cost of \$817,000. The reconstruction of these streets will also include the reconstruction or rehabilitation of approximately 600 linear feet of water main and the rehabilitation of sanitary sewer and storm sewer mains identified by televising as needing repair (the expenditures for these improvements are displayed under Storm Water Improvements, Water System Improvements and

Wastewater System Improvements). All curbing associated with these streets will be repaired, or demolished and reconstructed if repair is not feasible.

The 2014 budget also includes \$250,000 for purchasing right-of-way needed for future improvements to Geneva Street from Wisconsin to Wright/Borg.

**Impact on Operating Budgets**

Street Improvements have a significant short-term impact on the Public Works Administrative operating budget (Director of Public Works Office) because staff from the Department must plan and administer the projects. The Department contracts with a construction company to perform the work and staff must also administer this contract and inspect the work performed. About 50% of a staff position in PW Administrative operation budget is devoted to daily oversight and inspection during construction. This is in addition to the Director’s time allocated to these various aspects of these projects. Utilization of City Staff versus contracting for daily inspection services has resulted in significant savings to the City. The 2014 budget contemplates additional use of this position by the utility for both overseeing utility work undertaken in conjunction with the annual road program as well as stand-alone projects.

<b>Projected Impact on 2014 Operating Budget:</b>	Estimated in the \$27,000/yr range
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The long-term impact of the Street Improvement program is higher quality streets and reduced operating costs as the maintenance of the newly constructed street is less burdensome on Public Works maintenance crews (i.e., fewer potholes to fill, fewer complaints about deterioration of the street). In addition, future capital costs are reduced as the useful life of each reconstructed or rehabilitated street is extended. The rehabilitation of the water mains and sanitary sewers in conjunction with the Street Maintenance Program also reduces the probability of having to open up a street that has been recently reconstructed – an activity that can severely impact the lifespan of the roadway pavement.

<b>Projected Impact Long-term Operating Budget:</b>	Estimated net savings in the range of \$15,000/yr
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**Projected Future Funding Needs**

The Capital Plan for 2015-2018 assumes stabilization of construction costs for this four-year period and an annual expenditure level ranging from just under \$750,000 in 2015 to just over \$1.1M in 2016.

<b>Capital Improvements – Storm Water Improvements</b>
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**Purpose and Description of Improvements**

The purpose of storm water improvements is to provide conveyance and detention/retention facilities that mitigate flooding within the community. To the extent feasible, these systems are designed to also address the quality of the storm water that this being discharged to our waterways including Lake Comus, Delavan Lake and Turtle/Swan Creek.

The City’s storm water system includes 30.3 miles (160,000 linear feet) of storm water mains; 26 detention/retention areas of which 14 are under private ownership with the City having the ability to maintain and charge back costs of this maintenance if not addressed by the owner, 29 discharge points with 9 on Lake Comus, 3 on Delavan Lake, and 17 on Turtle/Swan Creek.

<i>Storm Water Improvements Performance Statistics, Actual 2011 through Proposed 2014</i>				
	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
Total added acres of storm water storage (detention/retention basin) capacity	0	2.1	0	0
Discharge points with water quality improvements completed	1	2	1	1
Linear Footage of storm water main installed	892	900*	700*	100*

**Program Description for 2014**

The 2014 budget includes the possible extension of the Coburn Street discharge piping to Swan Creek. Alternatively we could look at purchasing property to avoid the cost of extending the piping, which would also allow for connection of the Swan Creek hiking trail to Coburn Street.

Repairs to portions of storm sewer mains that service the other streets proposed for reconstruction are also contemplated in the budget. The dollars spent on these spot repairs are reflected in the amount budgeted under street improvements.

**Impact on Operating Budgets**

The impact to the 2014 operating budget should relate primarily to allocation of staff time to oversee and inspect the project.

<b>Projected Impact on 2014 Operating Budgets:</b>	Estimated in the \$5,000 range
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The long-term impact of this project on operating costs should be minimal.

<b>Projected Impact Long-term Operating Budget:</b>	Estimated in the \$500/yr range
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**Projected Future Funding Needs**

The Capital Plan for 2015-2018 assumes an additional storm water project in 2016 at a cost of \$150,000. This project involves the purchase of property, and design of a filtering system, at one of our large storm sewer discharge locations.

The City’s 2001 “Greater Delavan Area Stormwater Study” identified several areas throughout the City that would experience severe flooding damage when we have a major rain event. Some of the areas identified were: 300 block of Bradley Avenue, 400 block of S. Seventh Street, 400 block of S. Sixth Street, 200 block of E. Geneva Street, 500 block of E. Wisconsin Street, 200 block of N. Seventh Street, 300 block of N. Eighth Street, 500 block of N. Seventh Street, 200 block of S. Evergreen Drive, 400 block of W. Washington Street, 600 block of S. Second Street, 1000 block of E. Phoenix Street, and 400 block of W. Geneva Street. Potential solution to flooding of these areas will need to be addressed in the future.

## Capital Improvements – Bridge Improvements

### ***Purpose and Scope of Improvements***

The City has six local bridges within its corporate limits with responsibility for one of these bridges (located on Borg Road) being shared with the Town of Delavan.

All bridges are inspected bi-annually. The annualized cost associated with these mandated inspections is included in the Operating Budget for the Street Division of Public Works. The objective is to make sure that these structures are structurally sound and to proactively identify and take action on maintenance issues to extend the life of the structure. Another objective is to also ensure that when reconstruction is required, consideration be given to long-term objectives relating to both vehicular traffic and pedestrian/ bikeway connections.

<u>Bridge Projects, Sufficiency Ratings, 2000 through 2012</u>						
	<u>2000</u>	<u>2002</u>	<u>2004</u>	<u>2008</u>	<u>2010</u>	<u>2012</u>
Walworth Avenue bridge over Swan Creek	95.2	97.1	95.4	95.4	95.4	95.4
Richmond Road bridge over Swan Creek	99.7	99.7	98.7	95.1	69.0	69.0
Richmond Road bridge over Turtle Creek	18.1	99.5	99.7	99.6	99.6	99.6
Terrace Street bridge over Turtle Creek	96.6	88.4	83.7	77.5	75.1	73.8
Washington Street bridge over Swan Creek	85.1	85.1	79.6	86.7	75.5	75.5
Borg Road bridge over Swan Creek	--	78.3	--	64.7	47.4	--

### ***Project Descriptions for 2014***

The City has included in its 2014 budget \$8,000 to cover the local share of the cost for engineering services relating to the proposed reconstruction of the Borg Road bridge. The Town of Delavan per an intergovernmental agreement executed in 2011, will reimburse 50% of this cost. Also included in the 2014 budget is \$6,000 to begin the engineering for recommended improvements to the Washington Street bridge, and \$6,000 to prepare a DNR mandated Emergency Response Plan for the Lake Comus dam.

### ***Impact on Operating Budget***

2014 Bridge inspection costs have a minimal impact on the operating budget. This impact relates to the averaged annual reimbursement to Walworth County for costs associated with their retained engineering firm to perform the required inspections.

Projected Impact on 2014 Operating Budget:	Estimated at Less than \$1,000
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The ultimate reconstruction of the bridge should have a positive impact on the maintenance budget in that dollars annually needed for repairs should be reduced.

Projected Impact Long-term Operating Budget:	Reduced maintenance costs estimated at \$1,000 /year for at least the first 10 years after reconstruction
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**Projected Future Funding Needs**

The Capital Plan includes \$60,000 in funding for the recommended improvements to the Washington Street bridge, to cover the complete local cost of construction.

<b>Capital Improvements – Pedestrian Sidewalk and Bikeway Systems</b>
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**Purpose and Description of Improvements**

The City’s Pedestrian Sidewalk Programs were established to provide a safe, well-maintained system of walkways throughout the City. The objective of the Bikeway program is more regional with a focus on connections to existing or proposed systems outside the corporate boundaries of the City.

The sidewalk program has three components; the maintenance of existing sidewalks (currently the City has 281,560 linear feet of sidewalk), infill of sidewalk to create a continuous walkway and the extension of additional new sidewalk in areas currently not served by a sidewalk system. The City has been successful in budgeting dollars for the 1<sup>st</sup> two components of the program. The funding for a more comprehensive approach to the extension of our walkway system has been a little more challenging.

In terms of the Bikeway system, the City has a basic bikeway plan that was adopted as part of the overall comprehensive plan. This plan is reviewed in conjunction with proposed projects to consider implementation or at least safeguard the routes that are identified in the plan. Funding for the implementation of the plan is not available at this time.

The first component of the City’s Pedestrian Sidewalk Programs is the demolition and reconstruction of existing sidewalk that are in poor condition. The order of improvements for existing sidewalks is based on a criteria review of the sidewalks condition performed by the Public Works staff on a five-year rotation. Sidewalks are repaired based upon Council resolution R-490 that defines the acceptable criteria for the City to pay 50% of the repair cost.

The infill and sidewalk connections are addressed as part of the Street improvement program. This program gives priority to walkways that will provide access to public spaces, including parks and schools, with emphasis on heavily traveled roadways.

<i>Pedestrian Sidewalk and Bikeway Programs, Performance Statistics, 2011 through Proposed 2014</i>				
	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
<i>Length in Feet of Sidewalk Repaired (Grinding/Mudjacking)</i>	510	672	800*	650*
<i>Length in Feet of New Sidewalk Installed</i>	2,137	95	642	200*

**Project Descriptions for 2014**

It is estimated that approximately 650 linear feet of sidewalk will be rehabilitated or reconstructed in 2014. It is assumed that new sidewalks will be included with the reconstruction of Bauer Parkway.

**Estimated Cost of 2014 Program**

The 2014 Budget includes \$34,000 for the sidewalk program. \$30,000 of this expense is for the work undertaken under the City’s program where the cost for undertaking sidewalks ordered repaired is shared 50/50. As such \$15,000 in revenues is contemplated. In addition, \$4,000 is budgeted for those sidewalks needing repair that are on or adjacent to City-owned properties.

**Impact on Operating Budget**

Pedestrian Sidewalk Programs have a moderate short-term and long-term impact on operating budgets. The maintenance aspects of this program could actually decrease maintenance costs in that a strong maintenance program significantly reduces our liability exposure in this area. The adding of additional sidewalk will increase the amount of total sidewalk that the City is required to maintain and as such will impact maintenance costs in the future. In addition, these programs require the allocation of staff time to coordinate and administer these programs. For example, Public Works staff annually inspects 20% of the sidewalks within the City to determine the appropriate order of rehabilitation, including notifying property owners of the need for repair. Public Works staff must also contract for and then administer the contract for the actual work to be performed.

Projected Impact on 2014 Operating Budget:	Estimated at Less than \$1,000
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The maintenance of the sidewalks has a positive effect on the long-term operating budget in that well-maintained sidewalks reduce potential future liabilities for the City as litigation costs related to trip and fall incidents by pedestrians are reduced. This positive impact on operational costs may be offset as additional new sidewalks are added to address both safety and livable community objectives and which will then need to be maintained in the future.

Projected Impact Long-term Operating Budget:	Estimated at \$39,000 annually
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**Projected Future Funding Needs**

The Capital Plan assumes, on average, the retention of the amount of dollars allocated to these programs at the \$39,000 per year level.

<b>Capital Improvements – Park Improvements</b>
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**Purpose and Description of Improvements**

The City has a park system that includes 20 parks, encompassing approximately 200 acres of land. A brief description of each of these parks follows:

**C.C. Congdon Park (29.6 acres)**

This park serves as the eastern gateway to the City. It is located in the City’s business park on Geneva Street at I-43. The park includes shoreline fishing, picnic facilities, a 0.9-mile walking trail, ornamental gardens, a gazebo, and a large stormwater retention pond.

**Deckert Park (1.3 acres)**

This facility is located at the intersection of Ray Street and Center Street on the City’s northeast side. The park includes playground equipment and picnic facilities as well as some open area for play.

***Delavan Fest Park (4.5 acres)***

This park is located on Faryl Avenue on the City's southeast side. The park offers a lighted and fenced baseball diamond with a lighted scoreboard, volleyball courts, picnic tables, restrooms, parking, playground equipment, and a small concession stand.

***Gormley Park (0.3 acre)***

This park is located within the intersection of Walworth Avenue, Racine Street and 8th Street. The park includes planted vegetation and a fountain.

***Horton Park (1.6 acres)***

This facility, located immediately north of Walworth Avenue near the Mill Pond, is the site of the historic Circus Colony. The facility includes a historic marker and picnic facilities.

***Latimer Park (0.8 acre)***

This park is located at the intersection of Iowa Street, Ninth Place, and Wisconsin Street. Facilities include a heavily used tennis court and picnic facilities.

***Wilma H. Lauterbach Park (6.9 acres)***

This facility is located on the southeast side of the City on the southern end of Madison Drive, west of Park Avenue. Facilities include playground equipment, two half-court basketball courts, a tennis court, open area and an asphalt trail.

***Miller Park (3 acres)***

This park is located north of High Street. This park includes picnic facilities, playground equipment, a sledding hill and a scenic overlook of Comus Lake and the Ned Hollister Conservancy Area.

***Phoenix Park (3.3 acres)***

This park is located on one square block at Main, Washington, Second and Wisconsin Streets. The park includes picnic facilities, playground equipment, and a newly built band shell.

***Ray Court Park (0.3 acre)***

This park is located on Ray Street on the City's north side. The small park is a grassy open area, surrounded by trees, with a picnic table. It is unmarked and relatively unknown to City residents.

***Springs Park (33.3 acres)***

This community park is located at the south end of Terrace Street on Swan Creek. The park is divided into two areas. The upper Springs Park area (the southern part) includes playground equipment, a horseshoe pit, picnic facilities, a shelter with a drinking fountain and fireplace, grills and restrooms. The lower Springs Park area (to the north) includes two softball fields and hiking trails throughout the wooded area along Swan Creek.

***Terrace Park (8.4 acres)***

This park is a beautiful community entryway feature that greets people as they enter the City from the west along STH 11. The park is a grassed area with shade trees. The DNR has done a shoreline restoration project along Swan Creek within the park. Interpretive signage and passive recreation trails exist in the park.

***Tower Park (0.5 acre)***

This park is located on the north side of Walworth Ave at the water tower site in downtown Delavan. The park includes benches and a collection of circus-related statues, including a drinking fountain shaped like a lion, that highlight the important role the circus played in the City's history.

***Veterans Memorial Park (25 acres)***

This park is located north of Walworth Avenue between Terrace Street and Vine Street at the western edge of Comus Lake. Swan Creek runs within the park. This heavily used park includes the Mill Pond Recreation

Building and swimming facility, a floating pier, two baseball diamonds, playground equipment, picnic facilities, a concession stand, a shelter and restrooms, and a new basketball court.

***W. Gordon Yadon Park (12.9 acres)***

This facility is located on the west side of the City between Whispering Pines Drive and Autumn Drive. Facilities include an open-air shelter, picnic tables, playground equipment, a walking path and decorative gardens. The park also houses a large water tower.

**OTHER RECREATIONAL FACILITIES**

***Andy's Park***

This is a skate/bike park found in Veterans Memorial Park and includes lights and a sound system. Specific features of Andy's Park include: 4' quarter pipe, 12' wide; 9' wall ride, 12' wide; 5' mini-half pipe, 24' wide w/ extensions & roll-in; and more.

***Ben Dibble Nature Trail***

This area was dedicated to the city in 1962 as a natural plant and wildlife area. It includes a ¾-mile long wood chip trail that begins at the northeast corner of the Lange Arboretum and extends along the Comus Lake shoreline.

***Paul Lange Arboretum (24.6 acres)***

This facility is located on the north shore of Comus Lake along Terrace Street. This heavily used special-use facility includes a 1.5 mile long nature trail, benches, a shade arbor, and a boat launch. The facility includes parking with ten standard stalls and four stalls for auto with boat trailers.

***Mill Pond***

This swimming facility includes the Mill Pond Recreation Building, swimming pond, beach, beach play equipment and picnic facilities. It is located in Veterans Memorial Park.

***Ned Hollister Conservancy (9 acres)***

This recreational area is located on High Street immediately north of Miller Park and west of Spring Grove Cemetery. This specialized area includes a variety of rare plant life and a boardwalk trail.

***Ora Rice Arboretum (6.1 acres)***

This facility serves as a northerly expansion of Lange Arboretum north of Comus Lake.

***Rudy Lange Sledding Hill (1.4 acres)***

This area is part of Terrace Park. It is a popular sledding hill, located north of Washington Street at its intersection with Terrace Street. The hill is lighted throughout the winter and provides a 335-foot long sledding area.

***Swan Creek Recreational Trails***

The Swan Creek Recreational Trail System is located along Swan Creek and Comus Lake. This graveled pedestrian and bike pathway currently connects the Paul Lange Arboretum, Veteran's Memorial Park, Terrace Park, the Rudy Lange Sledding Hill, and Lower and Upper Springs Park. It is a winding trail that provides various benches and rest areas, several restroom facilities, and periodic signs and maps to guide trail users.

***Larson Property Donation***

This is undeveloped parkland owned by the City and intended to accommodate future recreation and natural wetland opportunities.

**OTHER SITES**

**Old Settler's Cemetery (2 acres)**

This historic cemetery is located north of McDowell Street at Third Street. The cemetery has a historical marker, benches and a limestone pathway. Some notable residents from the City's history were interred here.

These facilities significantly enhance the quality of life in Delavan. In order to preserve these parks as assets, these facilities and the improvements within these park areas need to be maintained. It is also important to ensure that they are meeting the needs of the community and provide for the renovation and/or modifications as necessary to meet these needs.

<i>Park Improvement Projects, Performance Statistics, 2011 through Proposed 2014</i>				
	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
Dollars Spent on Capital Projects	\$18,000	\$34,000	\$0	\$225,000*

**Project Descriptions for 2014**

The 2014 budget includes continuation of improvements to Veteran's Park, specifically providing funding for the construction of new restrooms. \$145,000 is included in the budget for this project. Consideration is also being given to the possible expansion of the American Legion building to accommodate the new restrooms as well as amenities necessary to move forward the concept included in the Downtown Delavan Strategic Plan of creating a cycling trailhead and a water sports hub in the vicinity of the Downtown area. Also included is \$75,000 for the replacement of the Fest Park playground system. Funding for the work proposed at Veteran's Park is to come from existing Park Impact fee revenues which were paid to the City in past years as permits for new residential buildings were issued. Use of both Capital Improvement Fund and Park Impact Fee revenues to cover the cost of the Fest Park playground is proposed.

**Impact on Operating Budget**

There should be no major impact to the operating budget from these facilities as they are upgrades to current amenities at the parks.

Projected Impact on 2014 Operating Budget:	Estimated at less than \$500
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Long term these projects should not impact the operating budget more than what the current facilities do. In fact the impact should be lower with more vandal resistant and efficient facilities and amenities.

Projected Impact Long-term Operating Budget:	Estimated at less than \$500/year
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**Projected Future Funding Needs**

The Capital Plan includes dollars for improvements and replacement elements to a number of the parks over the next four years. As proposed at this time, ability to proceed with these projects will be contingent on receipt of additional impact fees or the identification of alternative funding source.

<b>Capital Improvements – Delbrook Golf Course</b>
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**Purpose and Scope of Improvements**

The City has made a significant investment in its 27 hole golf course. This facility provides golfing opportunities to both area residents and those visiting our community. In order to ensure it remains a asset to the community, a positive golf experience must be offered. This is achieved through the maintance of the course and related facilities and the establishment of a competitive fee structure. Current and proposed capital investment in the course is reflected in the multi-year Capital Plan.

<i>Golf Course Improvements, Performance Statistics, 2011 through Proposed 2014</i>				
	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
Bunkers Improved	4	2	0	6
Bunkers Eliminated	6	1	0	4

**Project Descriptions for 2014**

Four projects are proposed for 2014 and include upgrades to irrigation system pumps, reuse of non-potable water for watering, continued implementation of the Bunker Renovation plan, and a full depth resurfacing of the half of the parking lot (other half to be addressed in 2015).

*Irrigation System – Pump Upgrade:* Although not included in previous Capital Improvement Requests the issues with the irrigation system in 2012 has brought to light the need for upgrading the pumps and computer system in the Pump House and Superintendent Dase has recommended that upgrades to the pumps be set as the priority. This system was installed in 1999 and other than emergency repairs no upgrades have been made to the system since that time. The pump house system has been inspected by Irrigation Protection Specialists and a recommendation and quote has been provided for needed upgrades to the system. The cost for the recommended upgrades to the pumps and computer system is \$29,000. It was originally recommended that this project be approached in two phases. The first phase, proposed for 2014, was to include (3) 6” check valves, modification of the existing 25hp pump for external check valves and motor starting protection which will trip a breaker at start up prior to burning out a motor. Phase monitor, premium surge protection, temperature sensors and regulators was also included. Cost for these upgrades to the pumps were estimated at \$7,000. The second phase was estimated to cost \$22,000 and was proposed for 2015. Based on the fact that system failures continued to occur in late September/early October, with the pumps working only two out of ten days, and the potential devastating impact to turf conditions if such failures were to occur during summer months, a decision was made to include \$29,000 in the 2014 Capital Budget to allow for the undertaking of the entire project in 2014.

*Storm Water Project:* At the 2012 Goal Planning Session the identification of a “green” or grey water alternative the reduces or eliminates Delbrook’s reliance on City water for irrigation purposes was defined as a priority goal. Various options are currently under consideration. The 2014 budget includes \$20,000 to advance this objective.

*Bunker Renovations:* The purpose of the bunker renovation and elimination program is to address issues that have been identified by the customer base as a deterrent in choosing Delbrook as an option for golf outings, leagues or general play. The program is also designed to address maintenance issues and reduces the maintenance costs in this labor-intensive area of the golf course. The bunker renovations correct stone contamination and drainage issues while the removal of others eliminates the need to maintain out of play bunkers.

The Bunker Renovation Plan has been budgeted at \$25,000 in the Capital Improvement Plan. Of this amount Delbrook is responsible for \$10,000 which is to be raised by donations or fund raising efforts through the Friends of Delbrook program. In 2012 Friends of Delbrook was able to contribute \$6,456 or 64.57%. The total amount authorized for this project was adjusted accordingly to \$16,143. The \$25,000 budgeted is the maximum amount that is to be spent annually on this project. The actual amount authorized, not to exceed \$25,000, will be based on the amount of funds raised and the corresponding percentage provided by the City with availability of funds determining the scope of work.

In 2013 the Delbrook Golf Commission discussed the option of reserving donated matching funds until the fall of 2014. Doing so will allow for the opportunity to raise additional funds that can be used as the “match” in 2014. The focus for the next phase of renovations will be the bunkers on the North Course. Because of the isolated nature of these holes and staging needs of the contractor, it would be beneficial to complete all bunkers in this area at one time. By reserving funds over the two year time period, savings will be achieved from one contractor mobilization rather than multiple transportation fees required. Having all bunkers done at one time will also reduce interruption of play in this area and enhance the conditions on these holes immediately upon completion rather over a longer time period.

*Resurfacing of parking lot:* The first impression someone gets of Delbrook is when they pull into the parking lot. At this time that impression is one of a run down facility due to the condition of the lot. Fortunately the improvements to the course and areas around the clubhouse dispell this impression and the question returns to why such a rundown parking lot for a facility like this. The resurfacing of the parking lot will also allow for new parking stall lines to be painted. Utilizing available space properly will allow for greater parking, an issue that is faced as larger outings are being recruited. The current proposal is to complete this project over a two year period at an estimated cost of \$75,000 in 2014 and \$75,000 in 2015. The parking lot improvements will need to be done during a time that the course is open. By splitting the project into two phases the disruption of business and parking availability will be somewhat minimized.

***Impact on Operating Budget***

Each of these projects will have a different impact on operating costs. The upgrades to the pumps may not save dollars directly but will allow us to avoid future costs associated with emergency repairs to the pumps and potential damage to the course while the system is down.

Similarly the resurfacing of the parking lot is not a direct revenue producer but does effect the overall impression of Delbrook. The impressions and expectations of Delbrook customers play a role in demand and therefore the ability to recruit golfers and groups. The increase or decrease in demand also effects the pricing structure and ultimately revenue.

The expenditures budgeted in the 2014 Budget for the bunker renovations should reduce operating cost and will also have a positive impact on revenues as the golf experience is enhanced. In terms of the storm water project, it is estimated that even with only a 10% reduction in use of Citywater for irrigation purposes a \$3,000 to \$3,500 annual savings should be realized.

Projected Impact on 2014 Operating Budget:	Reduced labor and fuel costs estimated at \$1,250 and reduce water purchase costs by an estimated \$5,000 to \$10,000
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The long-term impact of the expenditures budgeted in 2014 will not only continue to reduce maintenance cost but also address a course condition that has been identified as a concern by customers when considering Delbrook as an option.

Projected Impact Long-term Operating Budget:	Reduces future maintenance costs estimated at \$1,250/ year. The effect on revenue is difficult to project due to numerous variables. However, any course improvements enhance the ability to increase or retain the customer base. Savings on water costs will continue to increase as rates for water increase
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**Projected Future Funding Needs**

The Multi-Year Capital Plan includes the continuation of the Bunker renovation program through 2017. At this time there are approximately 35 bunkers that need to be renovated or eliminated. Based on available funding which determines the rate bunkers can be renovated or eliminated it is anticipated the renovation program will need to continue 8 to 12 years.

The possible dredging of the existing irrigation basin to remove mud which is clogging the intake piping of the irrigation pumps will also need to be considered at some point in the future.

2014 will be the last year of the five year equipment lease for the maintenance fleet. At this time various options are being investigated. Traditionally, the equipment lease and/or purchase costs have been a line item in the Delbrook operational budget.

Additional capital improvement areas not covered elsewhere in this section that will need to be addressed in the next five to ten years include:

- Replacement of Tee Signs – proposed in 2016 at an estimated cost of \$5,000
- Material Holding Pad – proposed in 2016 at an estimated cost of \$10,000
- Barrier Netting Around the Range - proposed in 2018 at an estimated cost of \$20,000
- Drainage Issues on #8 North and #3 Middle - proposed in 2016 at an estimated cost of \$5,000
- Installation of an Equipment Wash Station - proposed in 2018 at an estimated cost of \$25,000
- Clubhouse Modernization – proposed in 2019 at an estimated cost of \$300,000
- Irrigation System Upgrade – proposed in 2020 at an estimated cost of \$250,000

<b>Capital Improvements – Public Facilities</b>
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**Purpose and Description of Improvements**

The City has numerous facilities that it maintains including the Municipal Building which houses the Police Department as well as the Municipal Court, and General Government, Public Works, Parks and Recreation and Water and Sewer Utilities administrative personnel, the new Fire Station, the Street department maintenance complex on Richmond Road, the Park department maintenance garages, the Recreation Center building, and numerous Parks buildings and restrooms. Additionally the City also maintains the former Safety Building which it intends to sell in the future and a house on S. Fourth Street which is proposed for demolition in 2014 and will be utilized in the future for additional parking and/or expansion area for the Library.

<u>Facility Improvements, Performance Statistics, Actual 2011 through Proposed 2014</u>				
	<b><u>FY 2011</u></b>	<b><u>FY 2012</u></b>	<b><u>FY 2013</u></b>	<b><u>FY 2014</u></b>

New Fire Station	\$2,600,000			
Expansion/Consolidation of Maintenance Facilities on Richmond Road			\$10,000	\$15,000*
Equipment		\$50,000	\$40,000	

**Project Descriptions 2014**

The budget includes funds for the completion of the master plan for the Richmond Road maintenance facility which is currently home to the Public Works and Utilities maintenance staff and is the future home of the Parks Maintenance staff. Other projects relating to Public Facilities proposed in 2014 include expansion of the salt dome apron (required by the DNR), Municipal Building roof repairs, and tuck-pointing repairs to the exterior brickwork of the library. Also included in the budget is the demolition of the house owned by the City, adjacent to the library.

**Impact on Operating Budget**

The expenditures budgeted in 2014 should not have any significant effect on the operating budgets. Staff time will need to be allocated to oversee and provide input into the planning for the renovation and expansion of the Richmond Road facility. Tuck-pointing of the library brickwork is expected to enhance the weatherproofing of the structure.

Projected Impact on 2014 Operating Budget:	No Change
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The long-term impact of the expenditures budgeted in 2014 is minimal. Too early to determine impact of the changes at the Richmond Road site that will include replacing and renovating existing older facilities. As such some operating costs may go down but having overall more square footage to maintain may offset any potential savings.

Projected Impact Long-term Operating Budget:	Limited impact anticipated at this time
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**Projected Future Funding Needs**

The Capital Plan contemplates the renovation and expansion of the City’s maintenance facilities to accommodate consolidation of all maintenance operations, including Parks, at the Richmond Road site in 2015 and concurrently reserve the Waterworks Drive, former Parks garage, for other possible uses.

<b>Capital Improvements – Vehicles and Equipment</b>
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**Purpose and Description of Improvements**

The City maintains a fleet of 41 licensed vehicles, divided by department as follows:

Police – seven (7) SUV’s and three (3) cars (replacement of which are normally addressed in the Police Department operating budget based on the number of years that these vehicles are retained by the City).

Public Works Administration – one (1) SUV and two (2) pickup trucks.

Fire – one (1) ladder truck, two (2) pumper trucks, one (1) command truck, two (2) pickups trucks.

Public Works Streets – six (6) dump plow trucks, five (5) pickup trucks, one (1) aerial truck, and one (1) parts car.

Parks – two (2) pickup trucks.

Recreation – one (1) pickup truck.

Utility – one (1) 1995 Ford Vactor, a 1997 Ford 1-ton Dump Truck, a 2004 Ford E350 Equipment Truck, a 2005 John Deere Backhoe 301G, a 2007 Ford F-250 Pickup, a 2008 Ford F-250 Pickup, a 2009 Ford F750 Tank Truck, and a 2011 Ford F-250 Meter Truck.

Delbrook – one (1) pick up truck.

Additionally this area covers the purchases of larger or more expensive pieces of equipment that meet the CIP cost and “life” requirements.

***Project Descriptions for 2014***

The City budget includes the purchase of both a 6’ replacement mower and a compact tractor. The tractor will be used primarily for spraying on all City owned property. The Street Department will be replacing our Street Sweeper, with an EPA compliant model. The Utility budget does not include any vehicle replacements in 2014.

***Impact on Operating Budget***

In that the current Parks ATV unit was not operational in 2012, no change in the operating budget as a result of this purchase is anticipated.

Projected Impact on 2014 Operating Budget:	No change
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The long-term impact of the expenditures budgeted in 2014

Projected Impact Long-term Operating Budget:	Some increase in maintenance costs as new equipment ages
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***Projected Future Funding Needs***

The Capital Plan contemplates the purchase of a new fire pumper in 2016. Further evaluation of equipment that may have cross departmental uses will be required prior to proceeding with these purchases.

<b>Capital Improvements – Water System Improvements</b>
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***Purpose and Description of Improvements***

The maintenance and improvement of the City’s water system is an important aspect of the overall capital improvement program in the City. This system supplies drinking water to metered customers, has an average daily consumption of gallons, and includes miles of Water Main and gallons of storage. The capacity, structural integrity and general condition of the storage facilities, well houses and pumps, water mains, and service lines are critical to the City’s continued ability to supply its customers with clean, high quality drinking water and to provide adequate pressure for fire suppression.

Water system improvements include the construction, reconstruction, or rehabilitation of any part of the water distribution system, including water main, water main valve, water service lines, wells, and storage facilities. The construction, reconstruction, or rehabilitation of water mains is typically completed in conjunction with the Street Maintenance Program. Coordination between these programs is essential to prolong the useful life of City streets (if a street surface is disturbed to repair a water main, this has a negative impact on the integrity of the street and may lead to quicker deterioration).

<u>Water System Improvements, Performance Statistics, 2011 through Proposed 2014</u>				
	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
Linear feet of water main line reconstructed or rehabilitated	N/A	1,638	1,200	2,100
Number of hydrant replacements	1	6	3	6
Number of Service Replacements	21	43	26	43
Number of Meter/Remote Transmitters Replacements – Automated Meter Reading	FY 2008-2011 2,281	606	N/A	N/A

**HISTORICAL AGE OF WATER MAINS**

**TOTAL LINEAR FEET OF WATER MAINS = 291,942**

	<i>Linear Feet installed</i>	<i>% of Total</i>
<b>Prior to 1900</b>	<b>10,628</b>	<b>3.6%</b>
<b>Between 1900-1925</b>	<b>10,528</b>	<b>3.6%</b>
<b>Between 1925-1950</b>	<b>23,657</b>	<b>8.1%</b>
<b>After 1951</b>	<b>247,129</b>	<b>84.7%</b>

**Project Descriptions for 2014**

The 2014 budget includes 600 feet of water main replacements, two hydrant replacements and sixteen water service replacements in conjunction with the Road Program. Specific areas impacted include S. Sixth Street, Geneva to Phoenix and Seventh Street, Phoenix to Holland. The 2014 budget also includes 1,500 feet of water main replacement, four hydrants, and twenty seven water services on Franklin Street, between Terrace and Well #5.

**Estimated Cost of 2014 Programs**

The 2014 budget for Water Main Replacement Program includes the engineering and construction costs for the replacement of water mains, hydrants and services as previously described with costs totaling of \$446,000.

**Impact on Operating Budget**

Water System Improvements have a moderate short-term impact on the operating budgets of the Water Utility for the planning and administration of the projects. The Departments contracts for the design, engineering, and construction of the project; however, staff must administer the contract and inspect the work performed.

<b>Projected Impact on 2014 Operating Budget:</b>	N/A
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<b>Projected Impact Long-term Operating Budget:</b>	N/A
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***Projected Future Funding Needs***

The Water Utility rate structure annually includes approximately \$400,000 to be used for capital improvements projects. These include both replacement projects in conjunction with the annual street program as well as utility capital replacements projects and equipment replacements. Current long-range plans indicate that in 2016 the Water Utility, according to projected replacements in conjunction with the DOT E. Geneva Street Project may require additional funding. The estimated amount is unknown at this time, as Construction for Street Projects has not been determined that far in advance.

<b>Capital Improvements – Sanitary Sewer System Improvements</b>
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***Purpose and Description of Improvements***

The maintenance and improvement of the City’s sanitary sewer conveyance system is an important aspect of the overall capital improvement program in the City.

Sanitary Sewer System Improvements include the construction, reconstruction, or rehabilitation of sanitary sewer main. The treatment of the waste is handled through Walworth County Metropolitan Sewer District. The construction, reconstruction, or rehabilitation of sanitary sewer mains is typically completed in conjunction with the Street Maintenance Program. Coordination between these programs is essential to prolong the useful life of City streets (if a street surface is disturbed to repair a sewer main, this has a negative impact on the integrity of the street and may lead to quicker deterioration).

Another area of significant capital improvement expenditures in the Sanitary Sewer System is Inflow and Infiltration Repairs. These repairs include the construction of detention areas to store excess runoff in the event of a major rainfall; this is necessary to prevent sewage backups into resident’s basements and surcharges at manhole locations. Inflow and Infiltration also impacts the charges the City Sewer Utility (through its customer base) has to pay WalCoMet.

<i>Sanitary Sewer System Improvements, Performance Statistics, 2011 through Proposed 2014</i>				
	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
Linear Feet of Sanitary Sewer Main Reconstructed or Rehabilitated	176	969	1,670	2,000

**HISTORICAL AGE OF SEWER MAINS**

**TOTAL LINEAR FEET OF SEWER MAINS = 232,118**

	<u>Linear Feet Installed/Or Relined</u>	<u>% of Total</u>
Prior to 1900	-0-	
Between 1900-1925	22,703*	9.7 % *2,622 linear feet have been relined
Between 1925-1950	41,038*	17.6% *4,857 linear feet have been relined
After 1951	170,047*	72.7% *9,965 linear feet have been relined

\*\* A total of 17,444 linear feet of sewer mains have been relined.

***Project Descriptions for 2014***

In 2014, the budget provides for 2,000 feet of Sewer Main relining projected for Park Avenue, between E. Geneva and Phoenix, one line on McDowell Street between Fifth and Seventh, two liners on S. Seventh between Walworth and Grove and four lines on Brook Lane.

***Estimated Cost of 2014 Program***

The 2014 budget for the 2014 for Sewer Pipe liner project and miscellaneous sewer repair work totals \$130,000. The Mound Road Sanitary Sewer project costs of \$122,000 include \$15,000 in engineering costs and \$107,000 construction.

***Impact on Operating Budget***

The Wastewater System Improvements have a moderate net short-term impact on the Sewer Utility operating budget because staff must plan and administer the projects. The Utility contracts for the design, engineering, and construction of the project staff must, however, administer the contract and inspect the work performed.

<b>Projected Impact on 2014 Operating Budget:</b>	N/A
<b>Projected Impact Long-term Operating Budget:</b>	N/A

***Projected Future Funding Needs***

The Sewer Utility annually budgets from reserves approximately \$130,000 to be used for funding of capital replacement/lining projects. The Capital Plan contemplates in 2015, the Installation of a gravity sanitary sewer main on Mound road from Hallberg five hundred feet to the west in an unsewered section of Mound Road. This project is planned to be done in conjunction with a Road program.

**Capital Improvements – TIF 4**

***Purpose and Description of Improvements***

Utility projects financed with TIF 4 funds include the following: Well #7, Radium Treatment at Well #6, East Side Booster Station, Business Park #6 Water improvements, Mound Road Water Main, and Lake Lawn Lodge Water Main installation. A 2007 Mortgage Revenue Bond was issued for these projects. TIF #4 is responsible for paying 92.6% of this debt. \$ 554,325 was also funded from water Impact Fee reserves for the aforementioned projects.

In 2008, the Water Utility applied and received approval for funding from the Safe Drinking Water Loan Program for construction of the North Water Treatment Facility. The facility was completed in 2010 at a

cost of \$2,654,012 with funding from SDWF of \$2,530,477. The SDWF debt service payments are being paid with 38.8% TIF funding and 61.2% Impact Fees funding.

In 2011-2012, construction of the East Side Water Tower was completed at a cost of\$ 1,142,160. Funding for this project was 95% TIF and 5% Impact Fees.

In addition to utility improvements significant road improvements and related costs were also undertaken.

The original TIF 4 Project plan listed several development dependant projects, including Marsh Road improvements and “Airport roadway” construction as two of the largest uncompleted projects.

<i>Capital Improvements, Performance Statistics, 2011 through Proposed 2014</i>				
	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
Redevelopment Investments within District – Public (Utility Projects Only)	\$1,138,480	\$754,922	\$387,238	
Redevelopment Investments within District – Private (TO BE ADDED IN 2015)				

The City is continues to monitor the need to move forward with additional utility projects contemplated in the TIF project plan. Based on the current economy the private investment in this area that was to be encouraged through these infrastructure improvements have been slow coming. The City is however well positioned for positive development in terms of both industrial and commercial opportunities once the economy improves.

**Project Descriptions for 2014**

The 2014 budget includes funding for the leveling of a 17-acre site located in the City’s industrial park that was created using TIF funding.

**Impact on Operating Budget**

The expenditures budgeted in 2014 will not have a significant impact on the 2014 operating budget. There will be some staff time allocated to oversee the site grading work.

Projected Impact on 2013 Operating Budgets:	Less than \$1,000
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Unless the City moves forward with the expansion of the industrial park, there should be no long-term impact of these improvements in that once the property is purchased from the City maintenance responsibility for the property will transfer to the new owners.

Projected Impact Long-term Operating Budget:	No change
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**Projected Future Funding Needs**

The Capital Plan also contemplates postponing until 2020 the installation of the East Side Water Main Loop, between Mound Road and Highway 50 which is estimated at a total cost of \$862,000, \$362,000 from operating revenues and \$500,000 TIF #4 to be constructed in 2015.

## Capital Improvements – TIF 5

***Purpose and Description of Improvements***

The City established an additional TIF district (TIF #5) in 2012. This District includes encompasses commercial areas along Seventh Street from Geneva Street to Walworth Street and along Walworth Street from Seventh Street to just west of Terrace Street. As proposed, projects benefiting TIF 5 are to be undertaken as TIF revenues become available. Based on the fact that this is a newly established TIF and that it will take time before significant incremental revenues are generated, no capital projects within TIF #5 are proposed in 2014.

<i>Capital Improvements, Performance Statistics, 2011 through Proposed 2014</i>				
	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
Redevelopment Investments within District – Public	N/A	N/A	N/A	TBD
Redevelopment Investments within District – Private	N/A	N/A	N/A	TBD

***Project Descriptions for 2014***

No capital projects proposed in 2014.

***Impact on Operating Budget***

No capital projects proposed in 2014.

Projected Impact on 2013 Operating Budgets:	N/A
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Projected Impact Long-term Operating Budget:	N/A
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***Projected Future Funding Needs***

As increment is generated projects contemplated in the TIF #5 Project Plan and in the Downtown Strategic Plan approved in May 2013 will be undertaken.

City of Delavan Recommended  
Ten-Year Capital Plan

Department	Projects	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total	
Police	Other Tally & 911 Mapping	\$125,000										\$125,000	
	General Fund - Police Dispatch		\$67,500									\$67,500	
	Sub-Total - Police Dept	\$125,000	\$67,500									\$192,500	
Fire	Equipment		\$750,000			\$620,000						\$1,370,000	
	Sub-Total - Fire Dept	\$0	\$750,000			\$620,000						\$1,370,000	
	Public Works	Street Improvements	\$1,640,000	\$142,000	\$1,139,000	\$892,000	\$887,000	\$822,000	\$881,000	\$950,000	\$990,000	\$690,000	\$9,413,000
	Public Works	Professional Improvements	\$24,000	\$37,000	\$37,000	\$37,000	\$38,000	\$39,000	\$40,000	\$40,000	\$40,000	\$40,000	\$382,000
	Public Works	Bridge Replacements	\$20,000	\$0	\$40,000								\$60,000
	Public Works	Building Repairs/Improvements			\$50,000								\$50,000
	Public Works	Storm Sewer Improvements	\$37,000		\$150,000								\$187,000
	Public Works	Storage Replacement	\$15,000	\$450,000									\$465,000
	Public Works	General Solid Waste Room	\$12,000										\$12,000
	Public Works	Municipal Building Roof	\$7,000										\$7,000
Public Works	Street Light Upgrade	\$10,000										\$10,000	
Public Works	Traffic Signal	\$9,000										\$9,000	
Sub-Total - Street	\$1,662,000	\$1,229,000	\$1,356,000	\$1,029,000	\$925,000	\$881,000	\$821,000	\$890,000	\$1,000,000	\$1,000,000	\$1,000,000	\$10,423,000	

PW Equipment	Single Sweeper	160,000										\$160,000
PW Equipment	Low-Boiler Leaf Vac			554,000								\$554,000
PW Equipment	Tractor			236,000								\$236,000
PW Equipment	Roll Loader			850,000					995,000			\$1,745,000
PW Equipment	Tractor with plow			320,000	\$40,000	\$30,000			\$45,000		\$45,000	\$440,000
PW Equipment	Dump truck with plow			\$150,000	\$160,000	\$170,000				\$175,000		\$655,000
PW Equipment	Roll-on/Off Equipment	\$160,000	\$175,000	\$72,000	\$190,000	\$190,000	\$200,000	\$95,000	\$45,000	\$75,000	\$45,000	\$1,407,000

Parks & Recreation	Ball Field ATV										\$15,000	\$15,000
Parks & Recreation	Rescue & Boat Rescuer	\$35,000		\$30,000	\$30,000					\$50,000	\$30,000	\$175,000
Parks & Recreation	Tractor	\$20,000										\$20,000
Parks & Recreation	Watermark Park Upgrade**	\$148,000	\$15,000			\$40,000	\$16,000					\$219,000
Parks & Recreation	Park Park Improvements	\$75,000	\$0	\$100,000	\$66,000	\$10,000						\$351,000
Parks & Recreation	Recreation Center - Piggins	\$16,000		\$20,000								\$36,000
Parks & Recreation	Park Park and accounts**		\$0						\$200,000			\$200,000
Parks & Recreation	General facility improvements**	\$8,000	\$10,000									\$18,000
Parks & Recreation	Complex Park Improvements				\$33,000			\$75,000				\$108,000
Parks & Recreation	Watermark Park Improvements**			\$100,000		\$125,000						\$225,000
Parks & Recreation	Watermark**											\$100,000
Parks & Recreation	Park Improvements and Planning**	\$11,000	\$30,000		\$8,000			\$30,000				\$69,000
Parks & Recreation	Park Cleanup Replacements	\$400,000						\$25,000	\$40,000			\$465,000
Parks & Recreation	Park Cleanup			\$45,000				\$40,000		\$25,000		\$110,000
Parks & Recreation	Roll-Over				\$35,000	\$45,000						\$80,000
Parks & Recreation	Tree Inventory					\$35,000						\$35,000
Sub-Total - Parks & Recreation	\$290,000	\$450,000	\$785,000	\$196,000	\$111,000	\$270,000	\$41,000	\$75,000	\$300,000	\$70,000		\$1,873,000

Department	Projects	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total	
Outlook	Car/Patio - Sand Blasting **	\$25,000	\$25,000	\$25,000								\$100,000	
	Outlook	Parking Lot Resurfacing	\$75,000	\$75,000									\$150,000
	Outlook	Club House Rehabilitation						\$300,000					\$300,000
	Outlook	Liquor Pump System	\$20,000										\$20,000
	Outlook	Storm Water Project	\$20,000										\$20,000
	Outlook	Tractor System						\$750,000					\$750,000
	Outlook	Gas Signs		\$5,000									\$5,000
	Outlook	Storage Assets					\$20,000						\$20,000
	Outlook	Garage Reding				\$15,000							\$15,000
	Outlook	Wash Station					\$25,000						\$25,000
	Outlook	Internal Paths			\$10,000								\$10,000
	Sub-Total Outlook	\$140,000	\$100,000	\$40,000	\$40,000	\$40,000	\$300,000	\$250,000	\$0	\$0	\$0	\$0	\$1,040,000
	Library	Repositioning	\$8,500										\$8,500
	Library	Building Renovation			\$10,000								\$10,000
	Library	Book Distribution	\$26,000										\$26,000
Sub-Total - Library	\$34,500		\$10,000									\$44,500	

<b>Total Projects - Capital Plan</b>		\$1,900,000	\$1,804,000	\$2,485,000	\$1,465,000	\$1,281,000	\$2,471,000	\$1,307,000	\$1,760,000	\$1,475,000	\$1,170,000	\$16,544,000
General Fund Tr - Tax Levy Allocation	\$459,241	\$664,194	\$673,185	\$443,131	\$633,201	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$6,972,958
General Fund Tr - In lieu of Fire Insurance Payment	\$462,000	\$462,000	\$462,000	\$462,000	\$462,000	\$462,000	\$462,000	\$462,000	\$462,000	\$462,000	\$462,000	\$4,620,000
Room Tax Allocation	\$450,000	\$340,000	\$340,000	\$340,000	\$340,000	\$340,000	\$340,000	\$340,000	\$340,000	\$340,000	\$340,000	\$3,310,000
Water and General Transportation Aids (OT A)	\$435,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$435,000
Adj for Direct Allocation of Additional Room Tax & OT A Rev in lieu of a portion of Levy & FP (Transfer)	(\$870,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$870,000)
Grant Revenue Applied	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000
CFP Other Rev Applied (aka, venue & 1st Expense - Public Safety/Police/Manager - Revenue)	\$43,334	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$403,334
Project Reimbursements	\$20,000	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,000
Reimbursements - Milling**	\$24,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$160,000
Surplus (Shortfall)	(\$212,000)	(\$217,000)	(\$139,875)	\$16,137	\$205,201	(\$658,000)	\$176,000	\$507,000	\$317,000	\$452,000		\$62,782
Carryover Applied	\$0	\$0	\$0	(\$80,548)			\$458,790	(\$220,210)				\$1,258,938
CFP Fund Balance Applied	\$213,000	\$338,000	\$372,807	\$0								\$1,258,938
Balance(Shortfall) After Applied Carryover	\$0	\$0	(\$82,548)	\$133,659	\$205,201	(\$200,210)	\$65,790	(\$97,210)	\$317,000	\$452,000		\$1,331,790
Special Revenue Funds**	\$167,000	\$50,000	\$166,000	\$111,000	\$210,000	\$41,000	\$115,000	\$250,000	\$25,000	\$25,000		\$1,875,790
												\$17,990,562
												\$17,918,541

Department	Projects	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
Water Utility	Equipment	\$20,000	\$20,000									\$40,000
	Water Utility	\$118,000	\$113,000	\$389,000	\$636,000	\$770,000	\$380,000	\$164,000				\$3,960,000
	Water Utility	\$330,000	\$0	\$42,000								\$372,000
Sub-Total - Water Utility	\$468,000	\$233,000	\$431,000	\$636,000	\$770,000	\$380,000	\$164,000	\$194,000	\$20,000	\$20,000	\$0	\$2,623,000
Sewer Utility	Equipment											\$0
	Sewer Utility	\$130,000	\$172,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$1,342,000
	Sub-Total - Sewer Utility	\$130,000	\$172,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$1,342,000
<b>Total Projects - Water &amp; Sewer</b>		\$598,000	\$405,000	\$561,000	\$766,000	\$900,000	\$510,000	\$324,000	\$230,000	\$230,000	\$230,000	\$3,965,000
<b>Water Revenues &amp; Applied Balance</b>		\$469,000	\$25,000	\$162,000	\$422,000	\$646,000	\$203,000	\$398,000	\$184,000	\$20,000	\$20,000	\$2,813,000
<b>Sewer Revenue &amp; Applied Balance</b>		\$130,000	\$172,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$1,342,000

Department	Projects	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
TIF #4	Industrial Park - Lot 17 Grading	\$75,000										\$75,000
	Industrial Park - Sewer Containment							\$800,000				\$800,000
	Water main Lapping							\$500,000				\$500,000
TIF #5	Building Rehabilitation						\$100,000					\$100,000
TIF												\$0
Sub-Total - TIF		\$75,000	\$0	\$0	\$0	\$0	\$100,000	\$1,300,000	\$0	\$0	\$0	\$1,475,000
<b>Total Projects - TIF</b>		\$75,000	\$0	\$0	\$0	\$0	\$100,000	\$1,300,000	\$0	\$0	\$0	\$1,475,000

<b>All Departments</b>	<b>Total Project Costs</b>	\$2,624,000	\$2,161,000	\$2,797,000	\$2,017,000	\$2,077,000	\$2,844,000	\$3,129,000	\$1,474,000	\$1,635,000	\$1,275,000	\$21,874,000
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Capital Improvement Plan

Project Information

Project Snapshot

**Title** Aram Library - Tuckpointing  
**Project #**  
**Account #**  
**Location** Aram Library  
**Department** Public Works  
**Type** Infrastructure  
**Useful Life** 15-20 Years  
  
**FY 14 Total Cost: \$8,500.00**



Description

Removal of loose mortar from the exterior brickwork and tuckpointing new mortar to waterproof the building envelope.

Justification

Continued water penetration of the brick work will lead to failure of the brick facing.

Capital Expenditures	Prior	2014	2015	2016	2017	2018	Total
Project Cost	-	8,500	-	-	-	-	8,500
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>Total Expenditures:</b>	<u>-</u>	<u>8,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,500</u>

Funding Sources	Prior	2014	2015	2016	2017	2018	Total
CIP - Fund Balance	-	8,500	-	-	-	-	-
CIP - Grants							
CIP- Other Revenues							
CIP - Bond Proceeds							
Utility - Impact/ Connection Fees							
Utility - Other Revenues							
Utility - Bond Proceeds							
Special Revenue Funds	-		-	-	-	-	-
<b>Total Funding Sources:</b>	<u>-</u>	<u>8,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Impact on Operating Budget

Capital Improvement Plan

Project Information

Project Snapshot

**Title** Demolish - 119 S Fourth Street  
**Project #**  
**Account #**  
**Location** Adjacent to Library  
**Department** Public Works  
**Type**  
**Useful Life** Forever  
**FY 14 Total Cost: \$26,000.00**



Description

Demolition of the house that the City purchased in 2008 to allow for expansion of the library parking lot. Backfill of the foundation removal will include gravel material to allow for future paving of the proposed parking lot.

Justification

The house was initially rented out with the tenant responsible for repairs and maintenance, as the City did not wish to continue spending funds on a structure purchased to demolish. The house has sat empty for over a year.

Capital Expenditures	Prior	2014	2015	2016	2017	2018	Total
Project Cost	-	26,000	-	-	-	-	26,000
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>Total Expenditures:</b>	<u>-</u>	<u>26,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,000</u>

Funding Sources	Prior	2014	2015	2016	2017	2018	Total
CIP - Fund Balance	-	26,000	-	-	-	-	26,000
CIP - Grants							-
CIP- Other Revenues							-
CIP - Bond Proceeds							-
Utility - Impact/ Connection Fees							-
Utility - Other Revenues							-
Utility - Bond Proceeds							-
Special Revenue Funds	-		-	-	-	-	-
<b>Total Funding Sources:</b>	<u>-</u>	<u>26,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,000</u>

Impact on Operating Budget

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Capital Improvement Plan

Project Information

Project Snapshot

Title Street Sweeper Replacement  
 Project #  
 Account #  
 Location Maintenance Garage  
 Department Public Works  
 Type  
 Useful Life 10-15 Years  
 FY 14 Total Cost: \$160,000.00



Description

Replacement of our 12 year old mechanical sweeper, with a vacuum style model capable of collecting smaller debris more effectively.

Justification

Our current sweeper has begun to experience larger repair issues and been out of service several times this past year. A vacuum model will also be able to clean smaller areas our current equipment cannot handle.

Capital Expenditures	Prior	2014	2015	2016	2017	2018	Total
Project Cost	-	160,000	72,000	190,000	190,000	320,000	932,000
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total Expenditures:	-	160,000	72,000	190,000	190,000	320,000	932,000

Funding Sources	Prior	2014	2015	2016	2017	2018	Total
CIP - Fund Balance	-	160,000	72,000	190,000	190,000	320,000	932,000
CIP - Grants							-
CIP- Other Revenues							-
CIP - Bond Proceeds							-
Utility - Impact/ Connection Fees							-
Utility - Other Revenues							-
Utility - Bond Proceeds							-
Special Revenue Funds	-	-	-	-	-	-	-
Total Funding Sources:	-	160,000	72,000	190,000	190,000	320,000	932,000

Impact on Operating Budget

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Capital Improvement Plan

**Project Information** **Project Snapshot**

**Title** Park Vehicles - 6' Mower & Tractor  
**Project #**  
**Account #**  
**Location**  
**Department** Parks and Recreation  
**Type** Vehicles/Equipment  
**Useful Life** Small Vehicles: 8-10 Yrs  
 Large Vehicles/ Equipment: 10-12 Yrs  
**FY 14 Total Cost: \$70,000.00**



**Description**

Replacement of the 6' Mower. This mower is used extensively in the summer and has been involved in winter snow removal. We are seeing more and more repairs to this unit and are seeing it deteriorate. With the purchase of this unit we are looking to purchase a broom attachment for a different mower so that we will be able to reduce the use and purchase cost of this unit. Purchase of a tractor. This will be used extensively for spraying in our parks.

**Justification**

The mower is in need of replacement as we are seeing some of the repairs add up, and it is becoming difficult to find some of the replacement parts that are needed for the unit. In addition, we are looking to save costs by using one of our lesser used mowers in the winter for snow removal instead of this unit. We will still need to purchase a broom for the other mower with part of this budget. The tractor will be used heavily for spraying in the parks. Currently we have to borrow from another department and because we need ideal weather conditions, we have not been able to spray at times because the equipment is not available.

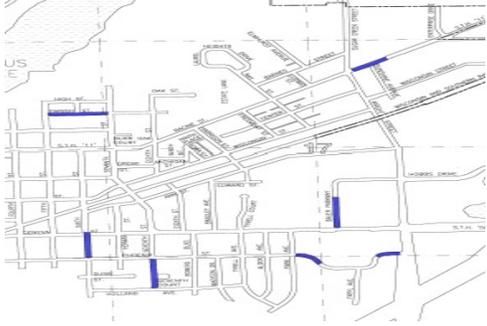
Capital Expenditures	Prior	2014	2015	2016	2017	2018	Total
6' Mower	-	30,000	-	-	-	-	30,000
Broom Attachment	-	5,000	-	-	-	-	5,000
Tractor	-	35,000	-	-	-	-	35,000
<b>Total Expenditures:</b>	<b>-</b>	<b>70,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>70,000</b>

Funding Sources	Prior	2014	2015	2016	2017	2018	Total
CIP - Fund Balance	-	70,000	-	-	-	-	-
CIP - Grants							
CIP- Other Revenues							
CIP - Bond Proceeds							
Utility - Impact/ Connection Fees							
Utility - Other Revenues							
Utility - Bond Proceeds							
Special Revenue Funds	-	-	-	-	-	-	-
<b>Total Funding Sources:</b>	<b>-</b>	<b>70,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Impact on Operating Budget**

Vehicles will be funded through the Capital Plan and will have a positive affect on the operating budget as maintenance costs will decrease.

**City of Delavan, Wisconsin  
FY2014 Capital Improvement Plan**

Project Information		Project Snapshot
<b>Title</b>	Annual Street Program	
<b>Project #</b>		
<b>Account #</b>		
<b>Location</b>	Various City Locations	
<b>Department</b>	Public Works/Utilities	
<b>Type</b>	Infrastructure	
<b>Useful Life</b>	20-30 Years	
<b>FY 14 Total Cost: \$817,000.00</b>		

**Description**

The annual street program includes the upgrading of approximately six blocks of roads and related utility/infrastructure improvements. Specific improvements proposed in 2014 include Sixth Street from Geneva Street to Phoenix Street including storm sewer improvements to reduce flooding; Bauer Parkway from Geneva Street towards Hobbs Drive; Seventh Street from Phoenix Street to Holland Avenue; Autumn Drive from Whispering Pines Drive to Tamarack Street; Racine Street from Wright Street to Sunshine Avenue; Parish Street from Fifth Street to Seventh Street; Phoenix Street from Park Avenue to Borg Road; Washington Street from Cummings Street to Elm Street.

**Justification**

To maintain a safe and reliable network of roads for those traveling throughout the City. In order to reduce the need to open/cut the new pavement, improvements to the City's water distribution and sewer conveyance systems are coordinated with the street rehabilitation program. Additionally sidewalk improvements needed in these areas are also considered with the objective of providing a safe and continuous pedestrian walkway system throughout the City.

Capital Expenditures	Prior	2014	2015	2016	2017	2018	Total
Construction	-	702,000	-	-	-	-	702,000
Design	-	65,000	-	-	-	-	65,000
Proj. Mgmt	-	50,000	-	-	-	-	50,000
<b>Total Expenditures:</b>	<b>-</b>	<b>817,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>817,000</b>

Funding Sources	Prior	2014	2015	2016	2017	2018	Total
CIP - Fund Balance	-	817,000	-	-	-	-	817,000
CIP - Grants	-	-	-	-	-	-	-
CIP- Other Revenues	-	-	-	-	-	-	-
CIP - Bond Proceeds	-	-	-	-	-	-	-
Utility - Impact/ Connection Fees	-	-	-	-	-	-	-
Utility - Other Revenues	-	-	-	-	-	-	-
Utility - Bond Proceeds	-	-	-	-	-	-	-
Special Revenue Funds	-	-	-	-	-	-	-
<b>Total Funding Sources:</b>	<b>-</b>	<b>817,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Impact on Operating Budget**

Streets will be funded through the Capital Plan and over time operating budget may see slight decrease due to less maintenance being necessary as the conditions of the roadway improve.

Capital Improvement Plan

Project Information

Project Snapshot

**Title** Borg Road Bridge  
**Project #**  
**Account #**  
**Location** Borg Road  
**Department** Public Works  
**Type** Infrastructure  
**Useful Life** 50 Years  
  
**FY 14 Total Cost: \$8,000.00**



Description

Replacement of the load-posted bridge structure over the Swan Creek outlet from Delavan Lake, with a new bridge with wider shoulders to allow for pedestrians and bicyclists. The project agreement with the Department of Transportation calls for 80% federal funding.

Justification

Present structure is located half in the City and half in the Town of Delavan, with an agreement to equally share in the local expenses. The bridge has experienced holes through the deck twice in the past four years.

Capital Expenditures	Prior	2014	2015	2016	2017	2018	Total
Project Cost	8,000	20,000	-	60,000	-	-	88,000
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>Total Expenditures:</b>	<u>8,000</u>	<u>20,000</u>	<u>-</u>	<u>60,000</u>	<u>-</u>	<u>-</u>	<u>88,000</u>

Funding Sources	Prior	2014	2015	2016	2017	2018	Total
CIP - Fund Balance	8,000	20,000	-	60,000	-	-	88,000
CIP - Grants							-
CIP- Other Revenues							-
CIP - Bond Proceeds							-
Utility - Impact/ Connection Fees							-
Utility - Other Revenues							-
Utility - Bond Proceeds							-
Special Revenue Funds							-
	-	-	-	-	-	-	-
<b>Total Funding Sources:</b>	<u>8,000</u>	<u>20,000</u>	<u>-</u>	<u>60,000</u>	<u>-</u>	<u>-</u>	<u>88,000</u>

Impact on Operating Budget

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**City of Delavan, Wisconsin  
FY2014 Capital Improvement Plan**

Project Information		Project Snapshot
<b>Title</b>	<b>Annual Sidewalk Program</b>	
<b>Project #</b>		
<b>Account #</b>		
<b>Location</b>	<b>Various City Locations</b>	
<b>Department</b>	<b>Public Works</b>	
<b>Type</b>	<b>Infrastructure</b>	
<b>Useful Life</b>	<b>20-30 Years</b>	
<b>FY 14 Total Cost: \$34,000.00</b>		

**Description**

This program orders replacement of sidewalk squares that are trip hazards or are extremely deteriorated. An area of the City will be selected that will allow for the 50/50 program to those residents and businesses to make improvements.

**Justification**

To establish and maintain a safe and continuous pedestrian walkway system throughout the City. This program allows for repairs to City sidewalks that will reduce safety hazards.

Capital Expenditures	Prior	2014	2015	2016	2017	2018	Total
Construction	-	34,000	37,000	37,000	37,000	37,000	182,000
Design	-	-	-	-	-	-	-
Proj. Mgmt	-	-	-	-	-	-	-
<b>Total Expenditures:</b>	<u>-</u>	<u>34,000</u>	<u>37,000</u>	<u>37,000</u>	<u>37,000</u>	<u>37,000</u>	<u>182,000</u>

Funding Sources	Prior	2014	2015	2016	2017	2018	Total
CIP - Fund Balance	-	34,000	37,000	37,000	37,000	37,000	182,000
CIP - Grants							-
CIP- Other Revenues							-
CIP - Bond Proceeds							-
Utility - Impact/ Connection Fees							-
Utility - Other Revenues							-
Utility - Bond Proceeds							-
Special Revenue Funds	-	-	-	-	-	-	-
<b>Total Funding Sources:</b>	<u>-</u>	<u>34,000</u>	<u>37,000</u>	<u>37,000</u>	<u>37,000</u>	<u>37,000</u>	<u>182,000</u>

**Impact on Operating Budget**

Sidewalk will be funded through the Capital Plan and not directly affect the operating budget, however reducing trip hazards will limit our liability exposure.

**City of Delavan, Wisconsin  
FY2014 Capital Improvement Plan**

**Project Information** **Project Snapshot**

**Title** Veterans Park Improvments  
**Project #**  
**Account #**  
**Location** Veteran's Park  
**Department** Parks & Recreation  
**Type** Infrastructure  
**Useful Life** 20-30 Years



**FY 13 Total Cost: \$145,000.00**

**Description**

As part of the ongoing continuation of the Veteran's Park Master Plan, it has been identified that the restroom facilities need to be addressed and changed. All other updates have been put on hold or changed. Money for this project would address the installation of a restroom facility in Veteran's Park as well as the hook-up for water/sewer and electric. We have pushed this project back to search for grant money and also investigate adding a facility for recreational opportunities extended to Lake Comus.

**Justification**

The restroom facility in Veteran's Park is very old, in extremely poor condition and not ADA compliant. The master plan for the park has been adjusted to address the needs of the park while still remaining fiscally responsible. We are also looking at recreational opportunities on Lake Comus for the future and tying that into the use of this facility.

<b>Capital Expenditures</b>	<b>Prior</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>Total</b>
Project Cost	-	145,000	-	-	-	-	145,000
	-	-	-	-	-	-	-
<b>Total Expenditures:</b>	<u>-</u>	<u>145,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>145,000</u>

<b>Funding Sources</b>	<b>Prior</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>Total</b>
CIP - Fund Balance	-	-	-	-	-	-	-
CIP - Grants							
CIP- Other Revenues							
CIP - Bond Proceeds							
Utility - Impact/ Connection Fees							
Utility - Other Revenues							
Utility - Bond Proceeds							
Special Revenue Funds	-	145,000	-	-	-	-	145,000
<b>Total Funding Sources:</b>	<u>-</u>	<u>145,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Impact on Operating Budget**

Capital Improvement Plan

Project Information

Project Snapshot

**Title** Fest Park Improvements  
**Project #**  
**Account #**  
**Location**  
**Department** Parks and Recreation  
**Type** Playground  
**Useful Life** 15-20 years



**FY 14 Total Cost: \$75,000.00**

Description

The replacement of the Fest Park Playground. Existing playground equipment did not meet current safety standards and was very old and falling apart. Parts of it had to be removed in the past and it recently got to the point where we were worried about the safety of the equipment and had to remove it. At the time of the replacement, we will also be looking to address some of the ADA accessibility issues at the park as well.

Justification

This park is one of our most heavily used parks, especially during the summer. We have a large amount of youth baseball, men's and church softball and adult volleyball at this park. All of these programs bring a large amount of kids and families to watch their other family members at these games. In addition to that there are a lot of people that come here with their families to play on the field and enjoy the park on other times as well. With the condition of the playground the way it was, it is time to replace this structure. While replacing this, we will also be addressing some of the ADA accessibility issues at the park with pathways.

Capital Expenditures	Prior	2014	2015	2016	2017	2018	Total
Playground	-	75,000	-	-	-	-	75,000
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>Total Expenditures:</b>	<b>-</b>	<b>75,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,000</b>

Funding Sources	Prior	2014	2015	2016	2017	2018	Total
CIP - Fund Balance	-	53,000	-	-	-	-	-
CIP - Grants							
CIP- Other Revenues							
CIP - Bond Proceeds							
Utility - Impact/ Connection Fees							
Utility - Other Revenues							
Utility - Bond Proceeds							
Special Revenue Funds	-	22,000	-	-	-	-	22,000
<b>Total Funding Sources:</b>	<b>-</b>	<b>75,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Impact on Operating Budget

Playground will be funded through the Capital Plan and with Park Impact Funds.

**City of Delavan, Wisconsin  
FY2014 Capital Improvement Plan**

**Project Information**

**Project Snapshot**

**Title** Course Improvements  
**Project #**  
**Account #**  
**Location** North Golf Course  
**Department** Delbrook Golf Course  
**Type** Infrastructure  
**Useful Life** 15-20 Years  
**FY 14 Total Cost: \$25,000.00**



**Description**

Sand bunkers will be excavated and a clay liner be placed on the floor of the bunkers. During excavation the drainage tile will be replaced and connected to the existing take away pipe should it be undamaged. New sand will then be placed into the bunkers and smoothed to a four inch depth, after shrinkage. Since, Delbrook deals with the same supplier as the contractors, for the sand to be used, Delbrook will purchase the sand for this project rather than incur the mark up from the contractor. Other sand bunkers determined not to be instrumental in play of particular holes will be removed and reshaped.

**Justification**

The purpose of the program is to address issues that have been identified by the customer base as a deterrent in choosing Delbrook as an option for golf outings, leagues or general play. The program is also designed to addresses maintenance issues and reduces the maintenance costs in this labor-intensive area of the golf course. The bunker renovations correct stone contamination and drainage issues while the removal of others eliminates the need to maintain out of play bunkers.

<b>Capital Expenditures</b>	<b>Prior</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>Total</b>
Project Cost	24,172	25,000	25,000	25,000	25,000	-	124,172
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>Total Expenditures:</b>	<u>24,172</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>124,172</u>

<b>Funding Sources</b>	<b>Prior</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>Total</b>
CIP - Fund Balance	-	15,000	15,000	15,000	-	-	<u>45,000</u>
CIP - Grants							
CIP- Other Revenues							
CIP - Bond Proceeds							
Fund Raising- Donations to Friends of Delbrook		10,000	10,000	10,000			
Utility - Other Revenues							
Utility - Bond Proceeds							
Special Revenue Funds							
<b>Total Funding Sources:</b>	<u>-</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Impact on Operating Budget**

The long-term impact of the expenditures budgeted in 2014 will not only continue to reduce maintenance cost but also address a course condition that has been identified as a concern by customers when considering Delbrook as an option.

Capital Improvement Plan

Project Information

Project Snapshot

**Title** Storm Water Project  
**Project #**  
**Account #**  
**Location**  
**Department** Delbrook Golf Course  
**Type** Infrastructure  
**Useful Life** 20-25 Years



**FY 14 Total Cost: \$20,000.00**

Description

This project would divert storm water to the irrigation pond at Delbrook to supplement municipal water for irrigation purposes. The project would entail redirecting storm water from east of Second Street through underground piping to the pond located just west of Second Street on the golf course.

Justification

The need for Delbrook to reduce or eliminate reliance on City water for irrigation purposes has been defined as a priority goal. A “green” or grey water option that reduces or eliminates the use of municipal water was defined as an alternative. Although this project will not supply all of the water needs for Delbrook it will reduce reliance on municipal water and reduce the amount needed to be purchased.

Capital Expenditures	Prior	2014	2015	2016	2017	2018	Total
Project Cost	-	20,000	-	-	-	-	20,000
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>Total Expenditures:</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>

Funding Sources	Prior	2014	2015	2016	2017	2018	Total
CIP - Fund Balance	-	20,000	-	-	-	-	20,000
CIP - Grants							
CIP- Other Revenues							
CIP - Bond Proceeds							
Utility - Impact/ Connection Fees							
Utility - Other Revenues							
Utility - Bond Proceeds							
Special Revenue Funds	-	-	-	-	-	-	-
<b>Total Funding Sources:</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>

Impact on Operating Budget

The amount of redirected storm water that can be utilized for irrigation purposes will have a direct impact on the amount of municipal water needed thereby reducing irrigation costs.

Capital Improvement Plan

Project Information

Project Snapshot

**Title** Irrigation Pump System Upgrade  
**Project #**  
**Account #**  
**Location**  
**Department** Delbrook Golf Course  
**Type** Infrastructure  
**Useful Life** 15-20 Years



**FY 14 Total Cost: \$29,000.00**

Description

Update the 1999 Watertronics pump station. A steel assembly mounting inside an existing motor control enclosure. The panel is designed to operate 3 main pumps with existing VFD control systems. Mounted on the back of the assembly will be a SIGMA PLC, power supply, surge protection, relays, breakers and terminal blocks. A color touch screen is included for mounting on the existing control enclosure door. The control package is capable of interfacing with existing ancillary equipment. The upgrade will also include (3) 6" check valves, modification of existing 25hp plumbing for external check valve, phase monitor, premium surge protector, temp sensors and regulators.

Justification

In late September into early October, 2013 system failures have occurred with the pumps. The cause of the failures have yet to be determined but can not be isolated to the check valves and motors. The potential impact of such failures during summer months can be devastating to turf conditions. Based on recent incidents of system failure a complete system upgrade of the antiquated system will allow for interfacing with the main irrigation system.

Capital Expenditures	Prior	2014	2015	2016	2017	2018	Total
Project Cost	-	29,000	-	-	-	-	29,000
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>Total Expenditures:</b>	<b>-</b>	<b>29,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,000</b>

Funding Sources	Prior	2014	2015	2016	2017	2018	Total
CIP - Fund Balance	-	29,000	-	-	-	-	-
CIP - Grants							
CIP- Other Revenues							
CIP - Bond Proceeds							
Utility - Impact/ Connection Fees							
Utility - Other Revenues							
Utility - Bond Proceeds							
Special Revenue Funds							
	-	-	-	-	-	-	-
<b>Total Funding Sources:</b>	<b>-</b>	<b>70,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Impact on Operating Budget

The interface capabilities allows for enhanced monitoring of irrigation practices with the potential of water conservation and associated cost savings and reduce potential unexpected repair cost to an out of date system.

Capital Improvement Plan

Project Information

Project Snapshot

**Title** Parking Lot Resurface  
**Project #**  
**Account #**  
**Location**  
**Department** Delbrook Golf Course  
**Type** Infrastructure  
**Useful Life** 20-25 Years



**FY 14 Total Cost: \$75,000.00**

Description

The specifics of parking lot resurfacing is not the expertise of Delbrook staff and should be approached as any other city owned public parking lot. From a business stand point the first impression someone gets of Delbrook is when they pull into the parking lot. The current proposal is to complete this project over a two year period. The parking lot improvements will need to be done during a time that the course is open. By splitting the project into two phases the disruption of business and parking availability will be somewhat minimized.

Justification

The resurfacing of the parking lot is not a direct revenue producer but does effect the overall impression of Delbrook. The resurfacing of the parking lot will also allow for new parking stall lines to be painted. Utilizing available space properly will allow for greater parking an issue that is faced as larger outings are being recruited.

Capital Expenditures	Prior	2014	2015	2016	2017	2018	Total
Project Cost	-	75,000	75,000	-	-	-	150,000
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>Total Expenditures:</b>	<b>-</b>	<b>75,000</b>	<b>75,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>

Funding Sources	Prior	2014	2015	2016	2017	2018	Total
CIP - Fund Balance	-	75,000	75,000	-	-	-	150,000
CIP - Grants							
CIP- Other Revenues							
CIP - Bond Proceeds							
Utility - Impact/ Connection Fees							
Utility - Other Revenues							
Utility - Bond Proceeds							
Special Revenue Funds	-	-	-	-	-	-	-
<b>Total Funding Sources:</b>	<b>-</b>	<b>75,000</b>	<b>75,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>

Impact on Operating Budget

The impressions and expectations of Delbrook customers play a role in demand and therefore the ability to recruit golfers and groups. The increase or decrease in demand also effects the pricing structure and ultimately revenue.

Capital Improvement Plan

Project Information

Project Snapshot

**Title** Street Light Repair  
**Project #**  
**Account #**  
**Location** Phoenix Street  
**Department** Public Works  
**Type** Infrastructure  
**Useful Life** 20-25 Years  
  
**FY 14 Total Cost: \$19,000.00**



Description

Replacement of underground power lines and light pole foundations for the street lights on Phoenix Street from Park Avenue to Borg Road and on Faryl Avenue. Current wiring is direct buried, replacement will be within PVC conduit.

Justification

Present aluminum wiring has been patched and repaired numerous times over the past ten years, however, the power remains unreliable. As this is both a curvy and busy roadway, adjacent to high-density residential, it is an important safety concern.

Capital Expenditures	Prior	2014	2015	2016	2017	2018	Total
Project Cost	-	19,000	-	-	-	-	19,000
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>Total Expenditures:</b>	<b>-</b>	<b>19,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,000</b>

Funding Sources	Prior	2014	2015	2016	2017	2018	Total
CIP - Fund Balance	-	19,000	-	-	-	-	19,000
CIP - Grants							-
CIP- Other Revenues							-
CIP - Bond Proceeds							-
Utility - Impact/ Connection Fees							-
Utility - Other Revenues							-
Utility - Bond Proceeds							-
Special Revenue Funds							-
	-	-	-	-	-	-	-
<b>Total Funding Sources:</b>	<b>-</b>	<b>19,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,000</b>

Impact on Operating Budget

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Capital Improvement Plan

Project Information

Project Snapshot

**Title** Traffic Signal Upgrade  
**Project #**  
**Account #**  
**Location** Wright and Hobbs  
**Department** Public Works  
**Type** Infrastructure  
**Useful Life** 15-20 Years  
  
**FY 14 Total Cost: \$8,000.00**



Description

Addition of Emergency Vehicle Pre-emption (EVP) detectors to the existing signals at the Wright and Hobbs intersection.

Justification

With the relocation of the Fire Department to 811 Ann Street, Medix Ambulance to 1436 Mound Road, and Paratech Services on Hallberg Street; this intersection is encountering more usage by responding emergency vehicles.

Capital Expenditures	Prior	2014	2015	2016	2017	2018	Total
Project Cost	-	8,000	-	-	-	-	8,000
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>Total Expenditures:</b>	<b>-</b>	<b>8,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,000</b>

Funding Sources	Prior	2014	2015	2016	2017	2018	Total
CIP - Fund Balance	-	8,000	-	-	-	-	8,000
CIP - Grants							-
CIP- Other Revenues							-
CIP - Bond Proceeds							-
Utility - Impact/ Connection Fees							-
Utility - Other Revenues							-
Utility - Bond Proceeds							-
Special Revenue Funds							-
	-	-	-	-	-	-	-
<b>Total Funding Sources:</b>	<b>-</b>	<b>8,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,000</b>

Impact on Operating Budget

Capital Improvement Plan

Project Information

Project Snapshot

**Title** 911 Upgrade  
**Project #**  
**Account #**  
**Location** Police Department  
**Department** Public Safety  
**Type**  
**Useful Life** 5-10 Years  
**FY 14 Total Cost: \$125,000.00**



Description

This purchase will allow Delavan to continue 911 calls being received after a phase one cut off mandated by the FCC in February, 2014. AT&T will not support the present 911 answering point mapping and tracking of 911 emergency calls located in the Delavan Dispatch center. This FCC mandate is required nationwide to allow smartphone technology to be retrieved by 911 centers.

Justification

911 answering point hardware and software support products that are included 911 power mapping 1 year of software support and that year 1 cost has been included in the total. Also will receive one year of hardware warranty, which begins at the cut-over of the new system as required to continue 911 calls being received by Delavan after a phase one cut off mandated by the FCC. Delavan will not receive support of the present system in 2014.

Capital Expenditures	Prior	2014	2015	2016	2017	2018	Total
Project Cost	-	125,000	-	-	-	-	125,000
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>Total Expenditures:</b>	<u>-</u>	<u>125,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>125,000</u>

Funding Sources	Prior	2014	2015	2016	2017	2018	Total
CIP - Fund Balance	-	125,000	-	-	-	-	125,000
CIP - Grants							-
CIP- Other Revenues							-
CIP - Bond Proceeds							-
Utility - Impact/ Connection Fees							-
Utility - Other Revenues							-
Utility - Bond Proceeds							-
Special Revenue Funds	-		-	-	-	-	-
<b>Total Funding Sources:</b>	<u>-</u>	<u>125,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>125,000</u>

Impact on Operating Budget

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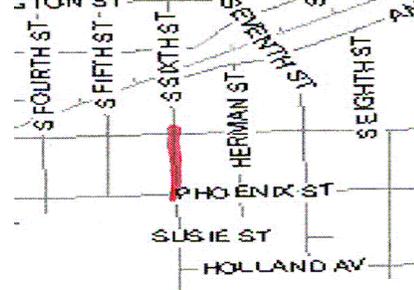
Capital Improvement Plan

Project Information

Project Snapshot

**Title** S. Sixth Street Water Main Project  
**Project #**  
**Account #**  
**Location** S. Sixth Street, Phoenix to Geneva  
**Department** Water Utility  
**Type** Infrastructure  
**Useful Life** 85-100 Years

Annual Street Program



**FY 14 Total Cost: \$98,000.00**

Description

This project includes the replacement of a 6" water main with an 8" water main and the replacement of 10 water services and 2 fire hydrants on S. Sixth Street from Phoenix Street to Geneva Street.

Justification

The water main replacement project on S. Sixth Street is being completed because the utility has experienced numerous water main breaks in this area.

Capital Expenditures	Prior	2014	2015	2016	2017	2018	Total
Construction	-	83,300	-	-	-	-	83,300
Design	-	7,350	-	-	-	-	7,350
Proj. Mgmt	-	7,350	-	-	-	-	7,350
<b>Total Expenditures:</b>	<b>-</b>	<b>98,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>98,000</b>

Funding Sources	Prior	2014	2015	2016	2017	2018	Total
CIP - Fund Balance	-	-	-	-	-	-	-
CIP - Grants	-	-	-	-	-	-	-
CIP- Other Revenues	-	-	-	-	-	-	-
CIP - Bond Proceeds	-	-	-	-	-	-	-
Utility - Impact/ Connection Fees	-	-	-	-	-	-	-
Utility - Operating Rev.	-	98,000	-	-	-	-	98,000
Utility - Bond Proceeds	-	-	-	-	-	-	-
Special Revenue Funds	-	-	-	-	-	-	-
<b>Total Funding Sources:</b>	<b>-</b>	<b>98,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>98,000</b>

Impact on Operating Budget

The S. Sixth Street Water Main Project will be funded with water operating revenues and is constructed in conjunction with a Public Works Street project.

Capital Improvement Plan

Project Information		Project Snapshot
<b>Title</b>	Sanitary Sewer Pipe Lining Project	
<b>Project #</b>		
<b>Account #</b>		
<b>Location</b>	Various City Locations	
<b>Department</b>	Sewer Utility	
<b>Type</b>	Wastewater	
<b>Useful Life</b>	40+ Years	
<b>FY 2014-2018 Annual Total Budgeted Cost: \$80,000.00</b>		

**Description**

In 2014, the Sewer Utility plans to install approximately 2,000 linear feet of sewer pipe liner on Park Avenue between E. Geneva and Phoenix, one line on McDowell Street between Fifth and Seventh, two liners on S. Seventh Street between Walworth and Grove, and four lines on Brook Lane. Sanitary Sewer Lining will allow the City to limit the quantity of I/I that gets to WalCoMet and minimize the costs associated with treatment of uncontaminated water.

**Justification**

Keeping the uncontaminated water out of the sanitary sewer eliminates the cost associated with treatment. Identifying the most significant sources of I/I will allow the Utility to use the resources available in the most cost effective manner possible. Sanitary Sewer Lining will allow the Utility to limit the quantity of I/I that gets into the sanitary sewers.

Capital Expenditures	Prior	2014	2015	2016	2017	2018	Total
Sewer Lining	53,125	77,000	77,000	77,000	77,000	77,000	438,125
Proj. Design	3,450	3,000	3,000	3,000	3,000	3,000	18,450
<b>Total Expenditures:</b>	<b>56,575</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>456,575</b>

Funding Sources	Prior	2014	2015	2016	2017	2018	Total
CIP - Fund Balance	-	-	-	-	-	-	-
CIP - Grants							
CIP - Other Revenues							
CIP - Bond Proceeds							
Utility - Impact/ Connection Fees							
Utility - Operating Rev.	56,575	80,000	80,000	80,000	80,000	80,000	456,575
Utility - Bond Proceeds							
Special Revenue Funds	-	-	-	-	-	-	-
<b>Total Funding Sources:</b>	<b>56,575</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>456,575</b>

**Impact on Operating Budget**

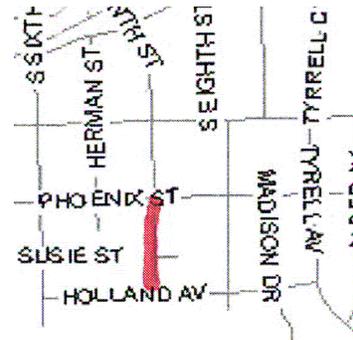
Reducing the flow to WalCoMet will significantly reduce volume of inflow and infiltration and ultimately reduce the expenditure to WalCoMet.

**FY Capital Improvement Plan**

**Project Information**

**Project Snapshot**

**Title** Seventh Street Water Services Replacement Project  
**Project #**  
**Account #**  
**Location** Seventh Street, Phoenix to Holland  
**Department** Water Utility  
**Type** Infrastructure  
**Useful Life** 85-100 Years



**FY 14 Total Cost: \$18,000.00**

**Description**

This project includes the replacement of a 6 water services on Seventh Street from Phoenix Street to Holland Avenue.

**Justification**

The water services are being replaced inconjunction with a Public Works Street Project.

Capital Expenditures	Prior	2014	2015	2016	2017	2018	Total
Construction	-	15,300	-	-	-	-	15,300
Design	-	1,350	-	-	-	-	1,350
Proj. Mgmt	-	1,350	-	-	-	-	1,350
<b>Total Expenditures:</b>	<b>-</b>	<b>18,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,000</b>

Funding Sources	Prior	2014	2015	2016	2017	2018	Total
CIP - Fund Balance	-	-	-	-	-	-	-
CIP - Grants	-	-	-	-	-	-	-
CIP- Other Revenues	-	-	-	-	-	-	-
CIP - Bond Proceeds	-	-	-	-	-	-	-
Utility - Impact/ Connection Fees	-	-	-	-	-	-	-
Utility - Operating Rev.	-	18,000	-	-	-	-	18,000
Utility - Bond Proceeds	-	-	-	-	-	-	-
Special Revenue Funds	-	-	-	-	-	-	-
<b>Total Funding Sources:</b>	<b>-</b>	<b>18,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,000</b>

**Impact on Operating Budget**

The Seventh Street Water Service Replacement Project will be funded with water operating revenues.

**Capital Improvement Plan**

**Project Information**

**Project Snapshot**

**Title** Franklin St. Water Main Project ( Utility Project )  
**Project #**  
**Account #**  
**Location** Franklin St, Terrace to ent. Well #5  
**Department** Water Utility  
**Type** Infrastructure  
**Useful Life** 85-100 Years



**FY 14 Total Cost: \$330,000.00**

**Description**

This project includes the replacement of a 6" water main with an 8" water and the replacement of 27 services and 5 hydrants on Franklin Street from Terrace Street to the entrance of Well #5.

**Justification**

The water main replacement project on Franklin Street is being completed because the utility has experienced numerous water main breaks in this area.

Capital Expenditures	Prior	2013	2014	2015	2016	2017	Total
Construction	-	-	-	280,500	-	-	280,500
Design	-	-	-	24,750	-	-	24,750
Proj. Mgmt	-	-	-	24,750	-	-	24,750
<b>Total Expenditures:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>330,000</b>	<b>-</b>	<b>-</b>	<b>330,000</b>

Funding Sources	Prior	2013	2014	2015	2016	2017	Total
CIP - Fund Balance	-	-	-	-	-	-	-
CIP - Grants	-	-	-	-	-	-	-
CIP- Other Revenues	-	-	-	-	-	-	-
CIP - Bond Proceeds	-	-	-	-	-	-	-
Utility - Impact/ Connection Fees	-	-	-	-	-	-	-
Utility - Operating Rev.	-	-	330,000	-	-	-	330,000
Utility - Bond Proceeds	-	-	-	-	-	-	-
Special Revenue Funds	-	-	-	-	-	-	-
<b>Total Funding Sources:</b>	<b>-</b>	<b>-</b>	<b>330,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>330,000</b>

**Impact on Operating Budget**

The Franklin Street Water Main Project will be funded with water operating revenues.

**Project Information**

**Project Snapshot**

**Title** Orion Laptop  
**Project #**  
**Account #**  
**Location**  
**Department** Water Utility  
**Type** Utility Billing  
**Useful Life** 5-10 Years



**FY 2014 Total Cost: \$11,250.00**

**Description**

The Orion Mobile Reading Laptop equipment is an automated meter reading system. This system incorporates a global positioning system (GPS) to display the location of the reading vehicle on a map while reading meters. The mobile transceiver and receiver capture meter readings from endpoints installed on each meter. The meter information is then captured by the laptop system and displayed on the laptop screen and downloaded to the billing software.

**Justification**

The Orion Mobile Reading Laptop equipment will improve efficiency for the collection of meter readings which will be beneficial as the Utility moves forward to monthly billing. The unit is also capable of storing all customer meter routes, a faster data processor and will allow reading of meters with one employee in one day.

Capital Expenditures	Prior	2014	2015	2016	2017	2018	Total
Orion Laptop		11,250					11,250
Proj. Design							
Total Expenditures:							<u>11,250</u>

Funding Sources	Prior	2014	2015	2016	2017	2018	Total
CIP - Fund Balance							
CIP - Grants							
CIP- Other Revenues							
CIP - Bond Proceeds							
Utility - Impact/ Connection Fees							
Utility - Operating Rev.		11,250					11,250
Utility - Bond Proceeds							
Special Revenue Funds							
Total Funding Sources:		<u>11,250</u>					<u>11,250</u>

**Impact on Operating Budget**

The Orion Laptop will be funded with Utility Operating Revenues.

# Attachment D

## Debt Service Schedule

### 2005 \$648,433 Land Recycling Loan

Description: 2005 G. O. Note for the purpose of refunding expenses  
in the Ann Street Corridor

Original Amount: \$648,433 +92,082.06 95.5811.5910

Interest Rate: 0 Service Fee .05% Loan #27 95.5811.5937

Years: 2005-2025

G.O. Debt				Principal
<u>Year</u>	<u>Principal</u>	<u>Admin Fee</u>	<u>Total</u>	<u>Remaining</u>
05-01-2014	57,350	3,441	60,791	630,845
05-01-2015	57,350	3,154	60,504	573,495
05-01-2016	57,350	2,867	60,217	516,146
05-01-2017	57,350	2,581	59,930	458,796
05-01-2018	57,350	2,294	59,644	401,446
05-01-2019	57,350	2,007	59,357	344,097
05-01-2020	57,350	1,720	59,070	286,747
05-01-2021	57,350	1,434	58,783	229,397
05-01-2022	57,350	1,147	58,497	172,048
05-01-2023	57,350	860	58,210	114,698
05-01-2024	57,350	574	57,923	57,348
05-01-2025	<u>57,350</u>	<u>287</u>	<u>57,636</u>	<u>(1)</u>
	688,196	22,366	710,562	

**2006 G.O. Refunding \$1,965,000**

Description: 2006 GO Refunding of 1999 Golf Course Mortgage Revenue Bonds  
for the Golf Course Construction Project

Original Amount: \$1,965,000

Interest Rate: 4.06913%

Years: 2006-2018

Loan # 28

**Golf Course Debt**

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal Remaining</u>	CUSIP
11/01/14	175,000	36,771	211,771	760,000	245,770
11/01/15	180,000	29,990	209,990	580,000	LA8
11/01/16	185,000	23,015	208,015	395,000	LB6
11/01/17	195,000	15,800	210,800	200,000	LC4
11/01/18	<u>200,000</u>	<u>8,000</u>	<u>208,000</u>	0	LD2
	935,000	113,576	1,048,576		LE0

**2007 G.O. Note \$4,900,000**

Description: 2007 GO Note to fund TIF 4, and Capital Projects

Original Amount: \$4,900,000

Interest Rate: 3.81626%

95.5811.5902

Years: 2007-2017

Loan # 29

95.5811.5922

<b>G.O. Debt</b>	<b>\$ 1,562,453</b>			Principal
Year	Principal	Interest	Total	Remaining
03-01-14	200,000	35,498	235,498	787,453
03-01-15	250,000	26,498	276,498	537,453
03-01-16	250,000	16,498	266,498	287,453
03-01-17	287,453	5,749	<u>293,202</u>	0
	987,453	84,243	1,071,696	

<b>TOTAL</b>	<b>\$ 4,900,000</b>			Principal
Year	Principal	Interest	Total	Remaining
03-01-14	400,000	128,000	528,000	3,000,000
03-01-15	450,000	111,000	561,000	2,550,000
03-01-16	750,000	87,000	837,000	1,800,000
03-01-17	<u>1,800,000</u>	<u>36,000</u>	<u>1,836,000</u>	0
	3,400,000	362,000	3,762,000	

<b>TIF #4 Debt</b>	<b>\$ 3,337,547</b>			Principal
Year	Principal	Interest	Total	Remaining
03-01-14	200,000	92,502	292,502	2,212,547
03-01-15	200,000	84,502	284,502	2,012,547
03-01-16	500,000	70,502	570,502	1,512,547
03-01-17	<u>1,512,547</u>	<u>30,251</u>	<u>1,542,798</u>	0
	2,412,547	277,757	2,690,304	

25.5811.58	<b>CUSIP</b>
25.5811.58	<b>245,770</b>
	<b>LM2</b>
	<b>LNO</b>
	<b>LP5</b>
	<b>LQ3</b>

**2007 Waterworks System Mortgage Revenue Bonds \$2,550,000**

Description: 2007 WRB to fund TIF 4 Projects (Not GO Debt)

Original Amount: \$2,550,000

Interest Rate: 4.15%

92.6% TIF

Years: 2007-2027

Loan # 33

25.5811.5806

25.5811.5816

<b>TIF #4 Debt</b>					<b>TOTAL</b>			
Year	Principal	Interest	Total	Principal Remaining	Year	Principal	Interest	Total
12-01-14	101,860	81,060	182,920	1,971,900	12-01-14	110,000	87,538	197,538
12-01-15	106,490	76,985	183,475	1,865,410	12-01-15	115,000	83,138	198,138
12-01-16	111,120	72,726	183,846	1,754,290	12-01-16	120,000	78,538	198,538
12-01-17	115,750	68,281	184,031	1,638,540	12-01-17	125,000	73,738	198,738
12-01-18	120,380	63,651	184,031	1,518,160	12-01-18	130,000	68,738	198,738
12-01-19	125,010	58,715	183,725	1,393,150	12-01-19	135,000	63,408	198,408
12-01-20	129,640	53,590	183,230	1,263,510	12-01-20	140,000	57,873	197,873
12-01-21	138,900	48,275	187,175	1,124,610	12-01-21	150,000	52,133	202,133
12-01-22	148,160	42,580	190,740	976,450	12-01-22	160,000	45,983	205,983
12-01-23	157,420	36,468	193,888	819,030	12-01-23	170,000	39,383	209,383
12-01-24	166,680	29,975	196,655	652,350	12-01-24	180,000	32,370	212,370
12-01-25	175,940	23,057	198,997	476,410	12-01-25	190,000	24,900	214,900
12-01-26	185,200	15,756	200,956	291,210	12-01-26	200,000	17,015	217,015
12-01-27	<u>194,460</u>	8,070	<u>202,530</u>	96,750	12-01-27	<u>210,000</u>	<u>8,715</u>	218,715
	1,977,010	679,189	2,656,199			2,135,000	733,465	

**2008 \$4,330,000 G. O.Promissory Note**

Description: 2008 G.O. \$1,223,177 for the purpose of refunding 2001 Note

\$3,011,938 for the purpose of financing 2008 Street Projects

Original Amount: \$4,330,000

Interest Rate: 3.4353%

95.5811.5907

Years: 2008-2018

Loan #30

95.5811.5927

**G.O. Debt**

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal Remaining</u>	<u>CUSIP</u>
03/01/14	375,000	64,769	439,769	1,705,000	245,770 LW0
03/01/15	400,000	52,175	452,175	1,305,000	LX8
03/01/16	415,000	38,413	453,413	890,000	LY6
03/01/17	430,000	23,625	453,625	460,000	LZ3
03/01/18	<u>460,000</u>	<u>8,050</u>	<u>468,050</u>	<u>0</u>	MA7
	2,080,000	187,031	2,267,031		

**2008B \$2,630,000 G. O.Promissory Note**

Description: 2008 G.O. \$2,630,000 for the purpose of TIF#4 Construction Costs

Original Amount: \$2,630,000

Interest Rate: 3.45510%

25.5811.5807

Years: 2008-2018

Loan #31

25.5811.5817

**TIF Debt**

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal Remaining</u>	<u>CUSIP</u>
03/01/14	265,000	46,104	311,104	1,170,000	245,770 MG4
03/01/15	275,000	37,393	312,393	895,000	MH2
03/01/16	285,000	27,868	312,868	610,000	MJ8
03/01/17	300,000	17,330	317,330	310,000	MK5
03/01/18	<u>310,000</u>	<u>5,890</u>	<u>315,890</u>	<u>0</u>	ML3
	1,435,000	134,584	1,569,584		

**2009 \$1,065,000 G. O.Promissory Note**

Description: 2009 G.O. \$1,065,000 for the purpose of financing street projects and capital equipment.

Original Amount: \$1,065,000

Interest Rate: 3.14349%

95.5811.5911

Years: 2009-2019

Loan #32

95.5811.5931

**G.O. Debt**

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	Principal <u>Remaining</u>	<i>CUSIP</i>
03/01/14	100,000	19,963	119,963	565,000	245,770
03/01/15	105,000	17,166	122,166	460,000	MR0
03/01/16	110,000	13,965	123,965	350,000	MS8
03/01/17	115,000	10,363	125,363	235,000	MT6
03/01/18	115,000	6,453	121,453	120,000	MU3
03/01/19	<u>120,000</u>	<u>2,220</u>	122,220	0	MVI
	665,000	70,129	735,129		MW9

**2009 Safe Drinking Water Loan**

(Not GO Debt)

Description: 2009 WRB to fund TIF 4 and Utility Projects

Original Amount: \$2,739,708

Interest Rate: 2.668%

38.8% TIF

Years: 2009-2028

Loan # 34

25.5811.5808

25.5811.5818

Tif #4	\$ 1,063,007			Principal	TOTAL	\$ 2,739,708		
Year	Principal	Interest	Total	Remaining	Year	Principal	Interest	Total
05-01-14	44,964	21,177	66,140	771,252	5-01-14	115,886	54,579	170,465
05-01-15	46,163	19,961	66,124	725,089	5-01-15	118,977	51,446	170,424
05-01-16	47,395	18,713	66,108	677,694	5-01-16	122,152	48,230	170,382
05-01-17	48,659	17,432	66,091	629,034	5-01-17	125,411	44,927	170,338
05-01-18	49,958	16,116	66,074	579,077	5-01-18	128,757	41,537	170,293
05-01-19	51,291	14,766	66,056	527,786	5-01-19	132,192	38,056	170,248
05-01-20	52,659	13,379	66,038	475,127	5-01-20	135,719	34,482	170,201
05-01-21	54,064	11,955	66,019	421,063	5-01-21	139,340	30,812	170,152
05-01-22	55,506	10,494	66,000	365,557	5-01-22	143,057	27,045	170,103
05-01-23	56,987	8,993	65,980	308,570	5-01-23	146,874	23,177	170,052
05-01-24	58,508	7,452	65,960	250,062	5-01-24	150,793	19,207	169,999
05-01-25	60,069	5,870	65,939	189,994	5-01-25	154,816	15,130	169,946
05-01-26	61,671	4,246	65,918	128,323	5-01-26	158,946	10,944	169,891
05-01-27	63,317	2,579	65,896	65,006	5-01-27	163,187	6,647	169,834
05-01-28	<u>65,006</u>	<u>867</u>	<u>65,873</u>	(0)	5-01-28	167,541	<u>2,235</u>	169,776
	816,216	174,000	990,216			2,103,649	448,454	

**2010 \$2,435,000 G. O.Promissory Note Series 2010 A**

Description: 2010 G.O. \$2,435,000 for the purpose of financing street projects and capital equipment and refunding the 2003 Notes.

Original Amount: \$2,435,000

Interest Rate: 2.77670%

95.5811.5918

Years: 2010-2020

Loan #35

95.5811.5938

**G.O. Debt**

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal Remaining</u>	<u>CUSIP</u>
03/01/14	150,000	30,735	180,735	970,000	245,770 NA6
03/01/15	150,000	27,660	177,660	820,000	NB4
03/01/16	155,000	23,995	178,995	665,000	NC2
03/01/17	160,000	19,580	179,580	505,000	ND0
03/01/18	165,000	14,540	179,540	340,000	NE8
03/01/19	170,000	9,010	179,010	170,000	NF5
03/01/20	<u>170,000</u>	<u>3,060</u>	<u>173,060</u>	0	NG3
	1,120,000	128,580	1,248,580		

**2011 \$2,770,000 G. O. Fire Station Building Bonds, Series 2011**

Description: 2011 G.O. \$2,770,000 for the purpose of financing  
the building of the Fire Station

Original Amount: \$2,770,000

Interest Rate: 3.07458%

95.5811.5901

Years: 2011-2026

Loan #36

95.5811.5921

**G.O. Debt**

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal Remaining</u>	<u>CUSIP</u>
03/01/14	180,000	74,420	254,420	2,590,000	245,770
03/01/15	180,000	71,720	251,720	2,410,000	NJ7
03/01/16	185,000	68,523	253,523	2,225,000	NK4
03/01/17	190,000	64,675	254,675	2,035,000	NL2
03/01/18	195,000	60,245	255,245	1,840,000	NM0
03/01/19	205,000	55,240	260,240	1,635,000	NN8
03/01/20	210,000	49,635	259,635	1,425,000	NP3
03/01/21	220,000	43,395	263,395	1,205,000	NQ1
03/01/22	225,000	36,608	261,608	980,000	NR9
03/01/23	235,000	29,360	264,360	745,000	NS7
03/01/24	240,000	21,640	261,640	505,000	NT5
03/01/25	250,000	13,430	263,430	255,000	NU2
03/01/26	<u>255,000</u>	<u>4,590</u>	<u>259,590</u>	0	NV0
	2,770,000	593,480	3,363,480		

**2011 \$3,055,000 G. O. Promissory Notes, Series 2011B**

Description: 2011 G.O. \$3,055,000 for the purpose of financing street, storm sewer, bridge improvements, street equipment, public safety building and fire station projects; renovation and expansion of maintenance facilities, golf course and library improvements and refinancing the GO Promissory Notes, Series 2005

Original Amount: \$3,055,000

Interest Rate: 2.0529050% 95.5811.5912

Years: 2011-2021 Loan #37 95.5811.5932

<b>G.O. Debt</b>					<i>CUSIP</i>
<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal Remaining</u>	245,770
3/01/2014	100,000	51,580	151,580	2,575,000	PG1
3/01/2015	100,000	50,580	150,580	2,475,000	PH9
3/01/2016	100,000	49,480	149,480	2,375,000	PJ5
3/01/2017	100,000	48,130	148,130	2,275,000	PK2
3/01/2018	400,000	43,880	443,880	1,875,000	PL0
3/01/2019	605,000	34,330	639,330	1,270,000	PM8
3/01/2020	620,000	21,615	641,615	650,000	PN6
3/01/2021	<u>650,000</u>	<u>7,475</u>	<u>657,475</u>	0	PP1
	2,675,000	307,070			

**2011 \$3,360,000 G. O. Bonds Series 2011C**

Description: 2011 G.O. \$3,055,000 for the purpose of refinancing

GO Promissory Notes, Series 2005 for TIF #4

Original Amount: \$3,360,000

Interest Rate: 2.3541772%

25.5811.5809

Years: 2011-2021

Loan #38

25.5811.5819

**G.O. Debt**

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal Remaining</u>	<u>CUSIP</u>
3/01/2014	215,000	69,563	284,563	2,700,000	PS5
3/01/2015	215,000	65,263	280,263	2,485,000	PT3
3/01/2016	220,000	60,913	280,913	2,265,000	PU0
3/01/2017	225,000	56,463	281,463	2,040,000	PV8
3/01/2018	230,000	51,625	281,625	1,810,000	PW6
3/01/2019	235,000	46,100	281,100	1,575,000	PX4
3/01/2020	240,000	40,163	280,163	1,335,000	PY2
3/01/2021	250,000	34,038	284,038	1,085,000	PZ9
3/01/2022	260,000	27,500	287,500	825,000	QA3
3/01/2023	265,000	20,444	285,444	560,000	QB1
3/01/2024	275,000	12,675	287,675	285,000	QC9
3/01/2025	<u>285,000</u>	<u>4,275</u>	289,275	0	QD7
	2,915,000	489,019			

Total Equalized Value 1/1/13	<u>568,470,900</u>
5% Debt Limit	28,423,545
Total G.O. Debt Outstanding 12/31/13	<u>18,683,196</u>
Total G.O. Debt Available	<u>9,740,349</u>

General Obligation Debt By Fund - Summary

General Purpose				Principal	TIF #4 (includes WRB)				Principal
Year	Principal	Interest	Total	Remaining	Year	Principal	Interest	Total	Remaining
2014	1,337,350	317,176	1,654,526	10,583,299	2014	826,824	310,405	1,137,228	8,728,949
2015	1,422,350	278,943	1,701,293	9,160,949	2015	842,653	284,104	1,126,757	7,886,296
2016	1,457,350	236,755	1,694,105	7,703,600	2016	1,163,515	250,721	1,414,236	6,722,781
2017	1,534,803	190,502	1,725,305	6,168,797	2017	2,201,956	189,756	2,391,713	4,520,824
2018	1,592,350	143,461	1,735,811	4,576,447	2018	710,338	137,282	847,620	3,810,487
2019	1,157,350	102,807	1,260,157	3,419,098	2019	411,301	119,581	530,881	3,399,186
2020	1,057,350	76,030	1,133,380	2,361,748	2020	422,299	107,131	529,430	2,976,887
2021	927,350	52,304	979,653	1,434,398	2021	442,964	94,267	537,231	2,533,923
2022	282,350	37,754	320,104	1,152,049	2022	463,666	80,573	544,240	2,070,257
2023	292,350	30,220	322,570	859,699	2023	479,407	65,905	545,312	1,590,850
2024	297,350	22,214	319,563	562,349	2024	500,188	50,102	550,289	1,090,662
2025	307,350	13,717	321,066	255,000	2025	521,009	33,203	554,211	569,654
2026	<u>255,000</u>	<u>4,590</u>	<u>259,590</u>	(0)	2026	246,871	20,002	266,873	322,783
	11,920,649	1,506,475	13,427,124		2027	257,777	10,649	268,426	65,006
					2028	<u>65,006</u>	<u>867</u>	<u>65,873</u>	(0)
						9,555,773	1,754,548	11,310,321	

<b>All Fund G.O. Debt (Excludes WRB)</b>				<b>Principal</b>
<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Remaining</u>
2014	2,017,350	525,345	2,542,694	16,665,846
2015	2,112,350	466,100	2,578,450	14,553,496
2016	2,462,350	396,037	2,858,387	12,091,147
2017	3,572,350	294,546	3,866,895	8,518,797
2018	2,132,350	200,976	2,333,326	6,386,447
2019	1,392,350	148,907	1,541,257	4,994,098
2020	1,297,350	116,193	1,413,542	3,696,748
2021	1,177,350	86,341	1,263,691	2,519,398
2022	542,350	65,254	607,604	1,977,049
2023	557,350	50,664	608,014	1,419,699
2024	572,350	34,889	607,238	847,349
2025	592,350	17,992	610,341	255,000
2026	255,000	4,590	259,590	(0)
2027	0	0	0	(0)
2028	0	0	0	(0)
	18,683,196	2,407,835	21,091,031	

<b>All Fund Debt</b>				<b>Principal</b>
<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Remaining</u>
2014	2,164,173	627,581	2,791,755	19,312,248
2015	2,265,003	563,047	2,828,050	17,047,245
2016	2,620,865	487,476	3,108,341	14,426,381
2017	3,736,759	380,258	4,117,017	10,689,621
2018	2,302,687	280,744	2,583,431	8,386,934
2019	1,568,650	222,388	1,791,038	6,818,284
2020	1,479,649	183,161	1,662,810	5,338,635
2021	1,370,314	146,571	1,516,885	3,968,322
2022	746,016	118,328	864,344	3,222,306
2023	771,757	96,125	867,882	2,450,549
2024	797,537	72,315	869,853	1,653,012
2025	828,358	46,919	875,278	824,654
2026	501,871	24,592	526,463	322,782
2027	257,777	10,649	268,426	65,006
2028	65,006	867	65,873	(0)
	21,476,421	3,261,023	24,737,445	