# 2016 Budget

## Common Council

Mayor Mel Nieuwenhuis
Alderman Wm. Bruce DeWitt
Alderman Gary Stebnitz
Alderman Ron Henriott
Alderman Ryan Schroeder
Alderman Chris Phillips
Alderman Jeff Johnson

City Administrator Denise Pieroni
Finance Director Kelly Hayden

# CITY OF DELAVAN
# BUDGET FOR FISCAL YEAR 2016

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PUBLISH 10/22/15

# CITY OF DELAVAN - 2016 BUDGET SUMMARY

THE CITY OF DELAVAN'S DETAIL BUDGET SUMMARY IS AVAILABLE FOR PUBLIC INSPECTION AT THE MUNICIPAL BUILDING, 123 S. SECOND STREET, FROM 7:30 AM TO 4:30 PM, MONDAY THROUGH FRIDAY. THE PUBLIC HEARING ON THE 2016 BUDGET WILL BE HELD AT 6:30 PM ON NOVEMBER 10, 2015 AT THE MUNICIPAL BUILDING LOCATED AT 123 S. SECOND STREET.

Dated this 22nd day of October, 2015 - Susan Kitzman, City Clerk

| | 2015 BUDGET | 2015 ESTIMATE | 2016 BUDGET | % CHANGE INCREASE (DECREASE) |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Taxes (other than property taxes) | 526,290 | 500,299 | 499,500 | |
| Intergovernmental Revenues | 1,046,997 | 1,061,835 | 819,450 | |
| Regulation and Compliance | 218,850 | 210,931 | 218,150 | |
| Fines, Forfeitures and Penalties | 186,000 | 146,529 | 182,200 | |
| Public Charges for Services | 172,200 | 166,197 | 174,250 | |
| Intergovernmental Charges for Services | 669,952 | 679,468 | 590,000 | |
| Public Improvements | - | - | - | |
| Commercial Revenues | 66,500 | 112,358 | 91,900 | |
| Other Revenues Applied | 30,000 | 30,000 | - | 0 |
| **TOTAL REVENUES** | **2,916,789** | **2,907,617** | **2,575,450** | **-11.70%** |
| **EXPENDITURES** | | | | |
| General Government | 1,066,270 | 964,103 | 952,700 | |
| Public Safety | 3,290,466 | 3,284,615 | 3,507,937 | |
| Public Works | 1,191,005 | 1,192,405 | 1,275,040 | |
| Parks and Recreation | 519,056 | 496,806 | 551,991 | |
| Debt Service and Transfers | 2,437,115 | 2,423,444 | 2,133,863 | |
| **TOTAL EXPENDITURES** | **8,503,912** | **8,361,372** | **8,421,531** | **-0.97%** |
| Excess (Deficiency) of Revenue over Expenditures | (5,587,123) | (5,453,755) | (5,846,081) | |
| Local Property Tax Levy | 5,365,031 | 5,365,031 | 5,495,637 | 2.43% |
| Net [illegible]us or (Deficit) | (222,092) | (88,724) | (350,444) | |
| | - | | | |
| Fund Balance - January 1st | 2,144,465 | 2,179,604 | 2,090,880 | |
| Fund Balance - December 31st | 1,922,373 | 2,090,880 | 1,740,436 | |

**2016 PROPOSED BUDGET**
**ALL FUNDS OF THE CITY**

| | General Fund | Cap Equip & Proj. Fund | Delbrook | TIF #4 | TIF #5 | Long Term Debt | Library | Water | Sewer | Special Revenue | Totals |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Total Revenues | 8,071,087 | 1,320,732 | 808,985 | 607,616 | 1,325 | 1,605,863 | 496,198 | 1,827,707 | 1,865,000 | 211,794 | 16,816,307 |
| Total Expenditures | 8,421,531 | 2,087,700 | 808,985 | 1,069,489 | 34,500 | 1,645,863 | 496,198 | 1,997,348 | 1,905,780 | 237,124 | 18,704,518 |
| Excess (Deficiency) | (350,444) | (766,968) | - | (461,873) | (33,175) | (40,000) | 1 | (169,641) | (40,780) | (25,330) | (1,822,101) |
| Balance- January 1st | 2,090,880 | 1,098,783 | (162,239) | (1,109,116) | (79,215) | 40,193 | 112,936 | 3,090,711 | 1,068,386 | 580,797 | 6,732,116 |
| Balance- December 31st | 1,740,436 | 331,815 | (162,239) | (1,570,989) | (112,390) | 193 | 112,937 | 2,921,070 | 1,027,606 | 555,467 | 3,260,832 |
| Property Tax | 3,128,386 | 477,437 | - | - | | 1,582,839 | 306,975 | - | | | 5,495,637 |

**IMPACT FEES**

| | Fire | Water | Sewer | Park |
|---|---|---|---|---|
| Projected Revenue | - | - | - | - |
| Projected Expenditures | 23,024 | 210,404 | 105,000 | 100,000 |
| Balance- January 1st | 23,024 | | | 162,195 |
| Balance- December 31st | - | | | 62,195 |

**CITY OF DELAVAN PROPERTY TAXES**

| | 2015 | 2016 | % OF CHANGE INCREASE (DECREASE) |
|---|---|---|---|
| General Fund | 2,957,781 | 3,128,387 | 5.77% |
| Capital Projects | 411,610 | 477,437 | 15.99% |
| Library | 306,975 | 306,975 | 0.00% |
| Debt Service | 1,688,665 | 1,582,838 | -6.27% |
| **TOTAL** | 5,365,031 | 5,495,637 | 2.43% |

**T[illegible]Y'S OUTSTANDING DEBT ON 12/31/15** **14,758,497**

November 17, 2015

Dear Community Stakeholders,

It is my privilege to present on behalf of the Common Council the FY 2016 Operating Budget and Capital Improvement Plan (CIP) that was approved by the Common Council on November 17, 2015. The approved Operating Budget and Capital Improvements Plan, excluding Tax Increment Financing District (TID #4 & TID #5) Funds, totals $15,461,517. Our goal was to present a budget that provided for an equitable level of funding for both general operations and maintenance of our infrastructure and capital assets. Over the next several 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

Based on the 2016 approved spending plan (excluding TID #4 & #5) and as illustrated in the Summary of Expenditures and Percent Allocation by Category (Attachment I), projected resources to be used to fund operations is trending below the 70% maximum target (estimated at 63.69% for 2016). Projected resources to be used to fund capital infrastructure improvements and vehicle and equipment purchases (includes resources to be used to fund capital projects and related expenditures proposed in the Water and Sewer and Special Revenue Funds) are estimated at 18.20%. Projected resources to be used to fund Debt Service are estimated at 12.67%. Since 2012 the percentage of allocated resources to fund debt has decreased. This trend is consistent with the Common Council 2012 initiative to transition to a funding methodology providing for the payment of annual reoccurring projects such as the street program and vehicle and equipment capital purchases on a cash basis, and limiting use of debt for the funding of significant non-reoccurring 40 to 50 year-life projects such as new buildings.

***Priority Goals***

In July 2015, 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 2016 Operating and Capital budget. It was the consensus of the Council that for 2016 the focus needed to be placed on city-wide economic development. A number of 2015 priority goals relating to Policies and Procedures and Service Enhancements/Capital Improvements were carried and two goals relating to these areas were added. The Council's expectation as to the percentage of time that the City Administrator should allocate to each of the categorical area was also added. As a result of this process 7 "priority" goals relating to Policies and Procedures, Economic Development and Service Enhancements/Capital Improvements, were identified and included:

*Policies and Procedures (Allocation of Time: 20%)*

1. Reduce reliance on debt through continued implementation of 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)

2. Maintain 2015 tax levy at the amount levied in 2014 (adjusted for new construction)
3. Develop and implement employee evaluation process

*Economic Development (Allocation of Time: 60%) 20% downtown revitalization, 40% business development, 30% residential development and 10% marketing)*

1. Develop and implement an economic strategy focusing on the expansion of the City's residential, commercial and manufacturing base consistent with the following distribution of the City Administrator's time to be allocated to this priority area:

   a. Downtown Revitalization - 20%
   Long-term through implementation of Downtown Strategic Plan & short-term by establishing the maintenance of this area as a priority

   b. Business Development – 40%
   Identify businesses that would either complement or diversify the City's existing commercial and industrial base. Identify what is necessary to attract these businesses and take steps necessary to enhance the City's chances of their recruitment. Provide support to a newly constituted economic development corporation to assist with retention and recruitment efforts. Target the filling of vacant commercial spaces and new development in the industrial park

   c. Residential Development – 30%
   Identify needs and potential residential development options to meet these needs. Identify developers with proven track records of successfully developing the option that is being pursued

   d. Marketing – 10%
   Develop recommendation for changes to the Room Tax allocation process that is in compliance with the changes in the statute relating to that portion of the Room Tax revenues to be spent on tourism marketing/promotion and tourism related development.

*Service Enhancements/Capital Improvements (Allocation of Time: 20%)*

1. Continue Public Safety Strategic Task Force whose objective is to develop a long-term plan to ensure continuation of quality public safety services (Fire, Paramedic and Police) including shared services
2. 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)
3. Develop a new Park and Open Space Plan that is consistent with the development and financial goals and objectives of the City and that will allow the City to compete for grant funding that will expedite implementation of the plan
4. Establish task force to begin development of a long range plan for the future expansion of the library and the transition of this facility into a cultural center for the community

The proposed 2016 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 2016 budget.

*Policies and Procedures:* 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, excluding Water and Sewer and TID projects, is $1.5M to $1.8M.

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 (2015 changes in the State Statutes that go into effect in 2017 will have a negative impact on this revenue source. The Capital Plan 10 year summary of revenues includes revised projections to reflect these changes); 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 (based on the estimated year end General Fund Balances for 2015 and 2016, no transfer of unreserved balances are projected).

The estimated cost of the 2016 capital plan (excluding Water and Sewer and TIF projects) is under $2.16 M. The three designated revenues sources should generate in 2016 a little under $1.2M, with the remaining funding coming from other CIP revenues, CIP fund balance and Park Impact Fees. No new debt is proposed. A projection of levy allocations from 2015/16 – 2026/27, 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 $1.45M depending on whether the debt service payments on the Fire Station are covered under the current levy or through a separate debt service allocation. For 2015 a portion of this debt is being added to the levy. The general levy dollars that are projected to become available are proposed to be used in 2016 for General Fund operations.

New construction is projected to generate an additional $107 of revenue. Additionally the net of other General Fund revenues are projected to decline. To address this situation, a portion of the debt service for the 2011 fire station construction project is being added to the levy and as noted above the general levy capacity freed up by this action will be used to fund General Fund operations. As such the goal to keep the levy at its 2014 level, adjusted for new construction, was not attainable.

The 2016 budget includes dollars for the implementation of the City's performance base compensation plan approved in 2015.

*Economic Development:* Downtown revitalization continues to be addressed in the budget and Capital Plan 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. New street trees have been purchased and continuing to thrive at the nursery. It is expected that these trees will be ready for transplanting in the spring of 2016. The 2016 budget also provides for the continuation of the Lake Comus Paddle Sports program that was initiated in 2014. This program is included along with Mill Pond operations in a separate enterprise fund.

To address longer-term objectives for downtown revitalization, a Downtown Tax Incremental Financing District (TID #5) was established in 2012 and a related Downtown Strategic Plan was approved in May 2013. 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. Due to declining values, the TIF has yet to generate any increment. The projects to date have

been completed primarily through temporary transfers from the CIP Fund. The next major project in this area as identified in the 10-Year Capital Plan is the reconstruction of Park Place and Main Street from Walworth Avenue to McDowell and renovations to Tower Park in 2018.

In furtherance of the Common Council's goal to expand our commercial and industrial base throughout the City, TIF #4 includes funds for marketing and for a limited amount of work on sites to make them more marketable.

*Service Enhancements/Capital Improvements* The 2016 budget includes funding for the start-up of an in-house EMS volunteer unit to support the City's contracted paramedic service per the recommendation of the Public Safety Strategic Task Force that was established in 2014. The budget also includes the carryover of funds to cover the cost of the development of a new Park and Open Space Plan. Once the plan is completed, grant funding for certain projects will be pursued. In 2016 a task force to study options for transitioning, through an expansion project, the library to a cultural center is to be established. In 2017 The Capital Plan includes dollars to retain a consultant to work with the task force to take the objectives and concepts identified in 2016 to determine space requirements and alternatives and related costs to move this concept forward.

***Organizational and Community Challenges for 2016***

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 has been and continues to be our ability to maintain 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.

In order to balance the 2016 General Fund operating budget a portion of the debt service payments for the new fire station is being added to the levy as post-2005 debt. The savings from the 2015 refunding are also being used to free up levy dollars to support General Fund Operations. Additionally, use of just over $340,000 of Fund Balance is proposed. The City continues to work on structural changes within the organization to reduce the impact of increased costs of operations. With each year the number options available for implementation are reduced. This situation is and needs to continue to be closely monitored.

Other related challenges include:

- Reduced State shared revenues. Although most of the revenues received from the state seem to have stabilized, a further decrease in state aid for local streets in 2016 is projected.
- 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. Based on the proposed 2016 budget the General Fund undesignated reserves is projected to be just over 20% which is above the City's established minimum of 15% but reduced from its projected 2015 year-end balance which is just below the City's established maximum of 25%. Unless 2016 expenditures come in well below or revenues come in considerably higher than the amounts budgeted, the City will have limited ability to use undesignated reserves in 2017 to balance its General Fund operating budget.
- Stabilizing levy in light of shared revenue reductions and/or stagnation 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 2016 Budget***

The 2016 Budget addresses the challenges presented above by establishing budgetary objectives that align with, but do not fully achieve, the priority goals established by the Council in July 2015. The budgetary objectives for 2016 include:

- Funding of operations in the General Fund through the use of operating revenues net of transfers and application of fund balance to cover non-reoccurring costs, capital projects and certain contingencies. A portion of the proposed use of undesignated reserves is to cover operating costs that in the future may need to be covered by a portion of the levy freed-up as debt is retired.
- Funding of the 2016 capital plan on a cash basis generated from dedicated revenue sources and fund balance.
- Continuation of the transition to a 10-year capital plan.
- Funding of the implementation of performance based compensation system consistent with the objectives of the classification and compensation study report approved in 2015.
- 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.
- Seeking to limit any increase in the amount of the 2015 levy to the allowable adjustment for new construction which was not attainable given a new construction increase of $107.00.

***Revenue and Expenditure Summary for FY 2013 Actual through 2016 Budget***

The following summaries identify total revenues and expenditure inclusive of the FY 2013 Actuals through the FY 2016 Budget. Enterprise Funds, as well as TIF #4 & #5, are reflected in separate charts.

**Revenue & Expenditure Summary - FY 2013 Actual through FY 2016 Requested**

**All Funds Excluding Enterprise Funds (Water, Sewer, Water Sports, & Delbrook) & TIF #4 & #5**

| | FY 2013 Actual | FY 2014 Actual | FY 2015 Budgeted | FY 2015 Estimate | FY 2016 Request |
|---|---|---|---|---|---|
| Total Revenues (Net of Transfers) | 9,524,502 | 10,668,413 | 9,383,047 | 11,294,913 | 9,525,037 |
| Total Expenditures (Net of Transfers) | 8,490,144 | 9,440,276 | 9,988,564 | 11,051,152 | 10,568,358 |
| Revenues Over(Under) Expenditures | 1,034,358 | 1,228,137 | (605,517) | 243,761 | (1,043,322) |

## Revenue & Expenditure Summary - FY 2013 Actual through FY 2016 Requested
## TIF #4 (Established in 2003)

| | FY 2013 Actual | FY 2014 Actual | FY 2015 Budget | FY 2015 Estimate | FY 2016 Request |
|---|---|---|---|---|---|
| Total Revenues | 513,220 | 2,956,580 | 564,436 | 1,434,892 | 607,616 |
| Total Expenditures | 1,048,453 | 3,270,751 | 1,088,145 | 1,799,083 | 1,069,489 |
| Revenues Over(Under) Expenditures | (535,233) | (314,172) | (523,709) | (364,191) | (461,873) |

## Revenue & Expenditure Summary - FY 2013 Actual through FY 2016 Requested
## TIF #5 (Established in 2012)

| | FY 2013 Actual | FY 2014 Actual | FY 2015 Budget | FY 2015 Estimate | FY 2016 Request |
|---|---|---|---|---|---|
| Total Revenues | - | 1,603 | 1,603 | 201,546 | 1,325 |
| Total Expenditures | 16,536 | 21,622 | 51,000 | 205,300 | 34,500 |
| Revenues Over(Under) Expenditures | (16,536) | (20,019) | | (3,754) | (33,175) |

## Revenue & Expenditure Summary - FY 2013 Actual through FY 2016 Requested
## Water Utility

| | FY 2013 Actual | FY 2014 Actual | FY 2015 Budget | FY 2015 Estimate | FY 2016 Request |
|---|---|---|---|---|---|
| Total Revenues | 1,964,163 | 1,872,188 | 1,865,797 | 1,840,787 | 1,827,707 |
| Total Expenditures (Includes Depreciation) | 1,950,626 | 1,931,431 | 2,532,952 | 2,345,253 | 1,997,348 |
| Revenues Over(Under) Expenditures | 13,537 | (59,242) | (667,155) | (504,466) | (169,641) |

## Revenue & Expenditure Summary - FY 2013 Actual through FY 2016 Requested
## Sewer Utility

| | FY 2013 Actual | FY 2014 Actual | FY 2015 Budget | FY 2015 Estimate | FY 2016 Request |
|---|---|---|---|---|---|
| Total Revenues | 1,816,573 | 1,945,159 | 1,975,200 | 1,916,681 | 1,865,000 |
| Total Expenditures (Includes Depreciation) | 1,871,320 | 1,799,437 | 2,006,701 | 1,708,340 | 1,905,780 |
| Revenues Over(Under) Expenditures | (54,747) | 145,722 | (31,501) | 208,341 | (40,780) |

**Operating Revenue & Expenditure Summary - FY 2013 Actual through FY 2016 Requested**
**Delbrook Golf Course**

| | FY 2013 Actual | FY 2014 Actual | FY 2015 Budget | FY 2015 Estimate | FY 2016 Request |
|---|---|---|---|---|---|
| Total Revenues | 611,045 | 620,612 | 630,300 | 602,131 | 615,375 |
| Total Expenditures (Depreciation & Debt Not Included) | 599,122 | 588,544 | 630,300 | 571,748 | 615,375 |
| Revenues Over(Under) Expenditures | 11,923 | 32,068 | - | 30,383 | - |

**Revenue & Expenditure Summary - FY 2013 Actual through FY 2016 Requested**
**Water Sports Fund**

| | FY 2013 Actual | FY 2014 Actual | FY 2015 Budget | FY 2015 Estimate | FY 2016 Request |
|---|---|---|---|---|---|
| Total Revenues | - | - | 15,000 | 19,659 | 17,700 |
| Total Expenditures (Includes Depreciation) | - | - | 48,184 | 39,172 | 48,534 |
| Revenues Over(Under) Expenditures | - | - | (33,184) | (19,513) | (30,834) |

***Revenue and Expenditure Highlights of the Proposed 2016 Budget***

The services and programs included in the 2016 Budget have produced a program with the following financial characteristics:

**REVENUES:**

Total City FY 2016 revenues across all Funds including Water and Sewer are estimated at $14,459,760. Revenues from the 2015 property tax levy are projected to increase due to the addition of $130,499 of post-2005 debt and $107 of 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 increase by approximately $20,000. Hotel/Motel Tax revenues are projected at the same level of our year-end estimate for 2015. 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 2016 capital plan.

**EXPENDITURES:**

Total City FY 2016 expenditures across all funds including Water and Sewer (excluding depreciation) are estimated at $16,565,506. Of this total, just over $3M is attributable to capital improvement initiatives and TIF projects and just over $2.8M is attributed to debt service that includes approximately $1.6M in General Debt, $880,000 TIF #4 Debt, $119,000 in Water Utility Debt and $200,000 in Debt relating to Delbrook.

*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. Since 2013, communities have been allowed some adjustment in expenditures without impacting their eligibility for this payment. Based on the allowable adjustment, the City total 2016 General Fund expenditures, excluding transfers to debt service, must be under $6,835,775 to be eligible for this payment. The City's actual adjustment is reflected in the chart provided below:

| Wisconsin Department of Revenue - Expenditure Restraint Calculation | | | | |
|---|---|---|---|---|
| | 2013 | 2014 | 2015 Budget | 2016 Budget |
| **General Fund (GF) Budget Comparison** | | | | |
| Budgeted Expenditures | 8,496,374 | 8,393,514 | 8,503,912 | 8,413,531 |
| Budgeted Transfers to Debt Service | 1,948,198 | 1,654,526 | 1,688,665 | 1,582,839 |
| Net General Fund Budget Operating Expenditures | 6,548,176 | 6,738,988 | 6,815,247 | 6,830,692 |
| **GF Budget Adjustments for Transfer of Service** | N/A | N/A | N/A | N/A |
| **GF Budget Change Calculation:** | | | | |
| 2016 Adjusted GF Budgeted Expenditures | | | 6,830,692 | |
| 2015 Adjusted GF Budgeted Expenditures | | | 6,815,247 | |
| GF Budget Dollar Change | | | 15,445 | |
| GF Budget Percent Change | | | 0.23% | |
| Maximum % Change of Expenditures Allowed | | | 0.30% | |
| Maximum level of expenditures allowed under restraint program: | | | | 6,835,775 |
| Expenditure Reduction Required(negative # - no reduction required): | | | | (5,083) |

Of the total amount budgeted in the General Fund for operating expenditures ($6,279,668), 72%, up from 69% in 2015, is used to fund wages and benefits.

- General Government – the total amount budgeted for General Government is down $113,570. This reduction is due primarily to the change in the administrative staff time allocations and the methodology used to recover that portion of this cost relating to Utilities and TIF #4. In 2015, recovery was done through both an administrative support calculation and direct allocation. For 2016, administrative support payments have been eliminated (but for TIF #4 office expense of $1,500) and all costs are charged directly the applicable cost center. As such the revenues from Administrative Support, but for the $1,500 have gone away.

  Municipal Court budget is down due to the reallocation of 25% of the part-time municipal court clerk's time to Utilities in that she now serves as back-up to the front desk during certain hours. A new HR Division has been established and includes transfer of certain related HR costs previously allocated to either the City Treasurer or Miscellaneous General Government. Additionally one-time funding for Common Council strategic planning process has also been included in this budget. The amount budgeted for auditing and accounting services has been reduced by $8,500 to reflect the savings realized as a result of staff assuming more responsibility for year-end entries, pre-audit clean-up of accounts and preparing work papers in advance of the auditors coming on site. The amount budgeted for Assessor Services has been increased in that the City's current assessor is retiring and the City will be going out for proposals and anticipates an increase in the amount that will be charged. The amount budgeted for insurance has been reduced to reflect 2015 actual cost adjusted for the projected increase due to a change in our Worker's Compensation experience modifier. The amount budgeted for Miscellaneous General Government has decreased significantly due to the reallocation of expenses to other divisions. This budget does include a contingency of $46,000 for employee performance based adjustments.

- Public Safety – the total amount budget for Public Safety is up approximately $209,471. New divisions have been added for Police Reserve and Dispatch. The majority of the increase is in the combined total of these police divisions and relate primarily to increases in wages and benefits. The EMS Division budget has also increased ($27,000) as a result of the proposed start-up of an in-house EMS unit to

support contracted paramedic services. Consistent with 2015, three (3) new squad cars with related equipment are proposed for purchase in 2016 at a cost of $99,000. The 2016 budget for the Fire Department reflects a $3.00 per session increase in the training stipend.

- Public Works – the total amount budgeted for Public Works is up approximately $84,000. A significant portion of this increase relates to changes in health insurance coverage ($39,000). As a result of a required change in the method of disposal, refuse and recycling has gone up significantly ($12,000). Costs for the Recycling Center have increased in that the dumpster requires replacement ($4,000).
- Leisure Activities – the total amount budgeted for Leisure Activities is up around $33,000. A significant portion of this increase relates to several larger maintenance projects including: Congdon Garden Gazebo Painting ($2,100), Springs Park sewer lateral replacement ($7,000), Phoenix Park bandshell roof repair ($6,000). Additionally the implementation of the classification and compensation study impacted wages in the Recreation Division.
- Debt Service & Transfers – a savings was realized through the 2015 refunding. The related balance in the Debt Fund will be used to cover a portion of the 2016 debt payments.

*Library*

- Amount requested from the City has been retained at the level budgeted for 2015

*Water*

- The total amount budgeted for 2016 in the Water operational fund budget is down $535,000. Substantial capital maintenance projects were completed in 2015 and no major maintenance projects are planned in 2016.

*Sewer*

- The total amount budgeted for the Sewer fund is down around $100,000. Over half of this savings is attributed to a projected reduction in what is to be paid to WalCoMet in 2016 for treating the City's wastewater. The remaining savings was due to a change in the allocation between water and sewer expenses. Sewer operations are generally about 25% of the total Utility budget, however certain expenses were being allocated 50%-50%. These allocations are being adjusted in 2016.

*Delbrook Golf Course*

- Amount budgeted for unemployment compensation has been reduced to reflect 2015 actual experience. Provides for a slight decrease in the amount budgeted for water to better reflect actual usage. Establishes reserve for potential additional savings from reduced water usage once the "grey water" irrigation project goes on line in 2016.

*Water Sports*

- The total amount budgeted for the Water Sports fund is up approximately $350. The Water Sports fund is projected an increase in the revenue stream, which will potentially produce some additional charges for sales tax expenses.

*Capital Improvements*

- General Capital improvements proposed for 2016 total $2,157,700 with $2,057,700 budgeted in the Capital Improvement Fund and $100,000 budgeted in the Community Parkland Special Revenue for completion of the improvements to Mill Pond facilities.
- Water system improvements funded by the Utility totaling $397,000 are proposed in 2016. Based on the streets selected no water main replacements in conjunction with the Road Program in 2016 is proposed. The budget does include, as a standalone project, the replacement of watermain along Phoenix Street from Bowers to Park.

- Sewer system improvements totaling $130,000 are proposed for 2016 in conjunction with the annual sewer lining program. Also proposed as a sewer Impact Fee project, is the installation of a flow monitoring station on Borg Road at an estimated cost of $105,000 which will facilitate future development.
- Projects budgeted in TID #4 include the grading of lot 17 in the industrial park at a cost of $75,000.
- Projects budgeted in TID #5 include $25,000 to develop a design concept for upgrades to Tower Park and Park Place and completion of several traffic calming and pedestrian safety measures included in the 2015 budget.

***Estimated Impact on Levy***

Below is a listing of actual City levy rates from 2005/06 – 2014/15 and the estimated rate for 2015/16 (2015 levy is extended in December 2015 and taxes generated from this levy are recorded as revenues in 2016).

**City of Delavan Mill Rates**
**Actuals 2005/06 - 2014/15 & Projected 2015/2016**

| | Total Levy TID (Out) | Total Levy TID (In) | Assessed Value | Mill Rate |
|---|---|---|---|---|
| **2005/2006** | 4,644,834 | 4,677,923 | 437,021,700 | 10.70410 |
| **2006/2007** | 4,941,845 | 5,058,172 | 614,405,500 | 8.23263 |
| **2007/2008** | 5,169,258 | 5,852,345 | 676,434,500 | 8.65175 |
| **2008/2009** | 5,218,946 | 5,843,875 | 679,068,300 | 8.60572 |
| **2009/2010** | 5,218,946 | 5,902,461 | 657,138,900 | 8.98206 |
| **2010/2011** | 5,218,946 | 5,934,446 | 645,262,600 | 9.19695 |
| **2011/2012** | 5,238,517 | 5,430,467 | 595,546,555 | 9.11846 |
| **2012/2013** | 5,292,998 | 5,485,999 | 588,331,100 | 9.32468 |
| **2013/2014** | 5,342,752 | 5,614,745 | 547,516,300 | 10.25494 |
| **2014/2015** | 5,365,031 | 5,586,064 | 550,780,800 | 10.14208 |
| **2015/2016** | 5,495,637 | 5,747,818 | 544,747,300 | 10.55135 |

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 25.86 versus a last year rate of 25.09. This represents an approximate 3% increase in the mill rate before credits.

***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 & maximum fund balance as established in the Budget & Financial Policies section of the Budget.

**Revenue & Expenditure Summary - FY 2013 Actual through FY 2016 Requested**

**General Fund**

| | FY 2013 Actual | FY 2014 Actual | FY 2015 Budget | FY 2015 Estimate | FY 2016 Request |
|---|---|---|---|---|---|
| Revenues | 8,729,655 | 8,201,350 | 8,281,820 | 8,272,648 | 8,071,087 |
| Expenditures | 8,636,707 | 8,187,303 | 8,503,912 | 8,361,372 | 8,413,531 |
| Revenues Over(Under) Expenditures | 92,948 | 14,046 | (222,092) | (88,724) | (342,444) |
| Projected Year-End Unreserved Fund Balance | | | | 2,090,880 | 1,748,436 |
| Fund Balance Min (15% of Expenditures including Transfers): | | | | | 1,262,030 |
| Fund Balance Max (25% of Expenditures including Transfers): | | | | | 2,103,383 |
| Transfer to CIP (Fund Balance Exceeding Max) | | | | | |

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

***Conclusion***

The 2016 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

Denise M. Pieroni
City Administrator

## Attachment I

## Summary of Expenditures-Net of Transfers and % Allocation by Category

| Fund | EXPENDITURES | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Estimate | 2016 Request | % Allocation 2016 | % Allocation 2015 |
|---|---|---|---|---|---|---|---|---|
| | **Operating** | | | | | | | |
| 100 | General Fund | 5,725,435 | 5,874,561 | 6,066,797 | 5,937,928 | 6,279,668 | | |
| 290 | Library | 479,113 | 476,790 | 495,243 | 509,171 | 496,198 | | |
| 610 | Water (w/out Depr) | 1,249,264 | 1,253,823 | 1,862,368 | 1,694,725 | 1,333,080 | | |
| 620 | Sewer (w/out Depr) | 1,761,196 | 1,687,313 | 1,888,701 | 1,595,540 | 1,793,780 | | |
| 640 | Water Sports | - | - | 48,184 | 39,172 | 48,534 | | |
| 650 | Delbrook Golf Course | 690,750 | 677,545 | 615,251 | 571,748 | 600,119 | | |
| | Total Operating | **9,905,758** | **9,970,032** | **10,976,544** | **10,348,284** | **10,551,379** | **63.69%** | **66.36%** |
| | Without TIF #4 & 5 | **9,905,758** | **9,970,032** | **10,976,544** | **10,348,284** | **10,551,379** | **68.24%** | **71.28%** |
| | **Capital** | | | | | | | |
| 400 | CIP | 827,429 | 1,713,142 | 1,654,500 | 1,649,109 | 2,057,700 | | |
| 430 | Park Impact Fees | (845) | 2,996 | 110,000 | 15,173 | 100,000 | | |
| 440 | TIF #4 | 47,726 | 43,516 | 192,845 | 20,495 | 189,902 | | |
| 445 | TIF #5 | 16,536 | 21,622 | 51,959 | 205,300 | 34,500 | | |
| 610 | Water | | | $238,000 | $239,130 | 397,000 | | |
| 620 | Sewer | | | $130,000 | $98,690 | 235,000 | | |
| | Total Capital | **890,846** | **1,781,276** | **2,377,304** | **2,227,897** | **3,014,102** | **18.20%** | **14.37%** |
| | Without TIF #4 & 5 | **826,584** | **1,716,138** | **2,132,500** | **2,002,102** | **2,789,700** | **18.04%** | **13.85%** |
| | **Special Revenue** | | | | | | | |
| 210 | CDBG Grant Program | - | - | 89,600 | 50,000 | 20,000 | | |
| 212 | D.A.R.E | - | 250 | 7,000 | 140 | 7,200 | | |
| 240 | Park & Recreation Fundraising | 5,145 | 4,638 | 5,050 | 4,578 | 5,800 | | |
| 242 | Arboretum (Includes Ora Rice Bequest) | 5,879 | 2,805 | 5,000 | 4,000 | 4,000 | | |
| 244 | Skate Board Park | - | - | 15,000 | 5,654 | - | | |
| 246 | Police Donations | - | 8,544 | 1,000 | 26,060 | - | | |
| 248 | Fire Donations | 41,092 | 16,699 | 14,000 | 14,098 | 14,000 | | |
| 250 | Friends of Delbrook | - | 11,017 | - | 4,171 | - | | |
| 271 | Tourism Promotion/ Development | 67,180 | 114,233 | 104,631 | 124,357 | 111,000 | | |
| 277 | Betterment-Delavan Lake | - | - | 2,300 | - | - | | |
| | Total Special Revenue | **119,296** | **158,186** | **243,581** | **233,058** | **162,000** | **0.98%** | **1.47%** |
| | Without TIF #4 & 5 | **119,296** | **158,186** | **243,581** | **233,058** | **162,000** | **1.05%** | **1.58%** |
| | **Debt Service** | | | | | | | |
| 300 | General | 1,632,952 | 1,437,440 | 1,718,665 | 3,539,060 | 1,645,863 | | |
| 440 | TIF #4 | 1,000,727 | 3,264,799 | 895,300 | 1,778,588 | 879,587 | | |
| 610 | Water | | | 118,962 | 118,962 | 118,965 | | |
| 650 | Delbrook | 75,557 | 45,779 | 209,990 | 771,413 | 193,610 | | |
| | Total Debt Service | **2,709,236** | **4,748,018** | **2,942,917** | **6,208,022** | **2,838,025** | **17.13%** | **17.79%** |
| | Debt W/O TIF #4 | **1,708,509** | **1,483,219** | **2,047,617** | **4,429,434** | **1,958,438** | **12.67%** | **13.30%** |
| | Total - All Funds | **13,625,136** | **16,657,512** | **16,540,346** | **19,017,261** | **16,565,506** | **100%** | **100%** |
| | Total - W/O TIF #4 & 5 | **12,560,147** | **13,327,574** | **15,400,242** | **17,012,878** | **15,461,517** | **100%** | **100%** |

## Attachment II
## Actual and Projected Levy Allocations from 2011/12 through 2026/27

| Allocations | Actual 2011/12 | Actual 2012/13 | Actual 2013/14 | Actual 2014/15 | Projected 2015/16 | Projected 2016/17 | Projected 2017/18 |
|---|---|---|---|---|---|---|---|
| General Operations | 3,105,179 | 3,124,750 | 3,192,723 | 3,242,477 | 3,264,756 | 3,264,863 | 3,264,863 |
| General Operations (New Construction) | 19,571 | 54,481 | 49,754 | 22,279 | 107 | - | - |
| Debt Payments Covered by General Levy | 2,113,767 | 1,948,198 | 1,641,034 | 1,688,665 | 1,452,339 | 1,422,303 | 1,447,556 |
| Capital Projects | - | 165,569 | 459,241 | 411,610 | 477,437 | 507,473 | 482,220 |
| Debt Service (Post 7/1/2005) [Fire Station - Effective 2015/16 Increase Levy to Reflect Debt Service Payments on Bond Issue] | - | - | - | | 130,499 | 254,675 | 255,245 |
| Levy Capacity (Available for Operations or Additional Capital or Debt/Debt Restructuring) | - | - | - | - | 170,498 | 170,498 | 170,498 |
| Total Levy | 5,238,517 | 5,292,998 | 5,342,752 | 5,365,031 | 5,495,636 | 5,619,812 | 5,620,382 |
| Total Levy less Fire Station Bond Issue Payments | 5,238,517 | 5,292,998 | 5,342,752 | 5,365,031 | 5,365,137 | 5,365,137 | 5,365,137 |
| Total Debt Payments | 2,113,767 | 1,948,198 | 1,641,034 | 1,688,665 | 1,582,838 | 1,676,978 | 1,702,801 |

| Allocations | Projected 2018/19 | Projected 2019/20 | Projected 2020/21 | Projected 2021/22 | Projected 2022/23 | Projected 2023/24 | Projected 2024/25 | Projected 2025/26 | Projected 2026/27 |
|---|---|---|---|---|---|---|---|---|---|
| General Operations | 3,264,863 | 3,264,863 | 3,264,863 | 3,264,863 | 3,264,863 | 3,264,863 | 3,264,863 | 3,264,863 | 3,264,863 |
| General Operations (New Construction) | - | - | - | - | - | - | - | - | - |
| Debt Payments Covered by General Levy | 999,917 | 873,745 | 716,258 | 58,496 | 58,210 | 57,923 | 57,636 | - | - |
| Capital Projects | 840,118 | 966,895 | 1,120,622 | 1,165,000 | 1,206,000 | 1,250,000 | 1,295,000 | 1,345,000 | 1,395,000 |
| Debt Service (Post 7/1/2005) [Fire Station - Effective 2015/16 Increase Levy to Reflect Debt Service Payments on Bond Issue] | 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) | 260,239 | 259,634 | 263,394 | 876,778 | 836,064 | 792,351 | 747,638 | 755,274 | 705,274 |
| Total Levy | 5,625,377 | 5,624,772 | 5,628,532 | 5,626,745 | 5,629,497 | 5,626,777 | 5,628,567 | 5,624,727 | 5,365,137 |
| Total Levy less Fire Station Bond Issue Payments | 5,365,137 | 5,365,137 | 5,365,137 | 5,365,137 | 5,365,137 | 5,365,137 | 5,365,137 | 5,365,137 | 5,365,137 |
| Total Debt Payments | 1,260,157 | 1,133,380 | 979,653 | 320,104 | 322,570 | 319,563 | 321,066 | 259,590 | - |

## Attachment III
## Fund Balance Summary

| | General Fund Unreserved Fund Balance | Delbrook Unrestricted Net Assets | Library | CIP | General Debt Service Fund | Fire Impact | CDBG | Park Impact Fees | Arboretum (Includes Ora Rice Bequest) | D.A.R.E |
|---|---|---|---|---|---|---|---|---|---|---|
| **Fiscal Year 2015** | | | | | | | | | | |
| Beginning Fund Balance (2014 Audit) | **2,179,604** | **(192,622)** | **124,765** | **1,415,705** | **37,365** | **15,757** | **116,367** | **177,368** | **95,555** | **7,340** |
| Estimated Revenues | 8,272,648 | 1,373,544 | 497,342 | 1,274,237 | 3,541,888 | 7,267 | 100 | - | 7,164 | - |
| Estimated Expenditures | 8,361,372 | 1,343,161 | 509,171 | 1,649,109 | 3,539,060 | - | 50,000 | 15,173 | 4,000 | 140 |
| Revenues Over(Under) Expenditures | (88,724) | 30,383 | (11,829) | (374,872) | 2,828 | 7,267 | (49,900) | (15,173) | 3,164 | (140) |
| Projected Ending Fund Balance | **2,090,880** | **(162,239)** | **112,936** | **1,040,833** | **40,193** | **23,024** | **66,467** | **162,195** | **98,719** | **7,200** |
| **Fiscal Year 2016** | | | | | | | | | | |
| Beginning Fund Balance | **2,090,880** | **(162,239)** | **112,936** | **1,040,833** | **40,193** | **23,024** | **66,467** | **162,195** | **98,719** | **7,200** |
| Estimated Revenues | 8,071,087 | 808,985 | 496,198 | 1,320,732 | 1,605,863 | - | - | - | 6,400 | - |
| Estimated Expenditures | 8,413,531 | 808,985 | 496,198 | 2,057,700 | 1,645,863 | 23,024 | 20,000 | 100,000 | 4,000 | 7,200 |
| Revenues Over(Under) Expenditures | (342,444) | - | 1 | (736,968) | (40,000) | (23,024) | (20,000) | (100,000) | 2,400 | (7,200) |
| Projected Ending Fund Balance | **1,748,436** | **(162,239)** | **112,937** | **303,865** | **193** | **-** | **46,467** | **62,195** | **101,119** | **-** |

| | Tourism Promotion/ Development | Skate Board Park | Park & Recreation Fundraising | Police Donations/ Forfeitures | Fire Donations | EMS Donations | Library Donations | Betterment Delavan Lake | Delbrook Donations | Water Sports |
|---|---|---|---|---|---|---|---|---|---|---|
| **Fiscal Year 2015** | | | | | | | | | | |
| Beginning Fund Balance (2014 Audit) | **140,795** | **18,019** | **12,879** | **23,810** | **12,816** | - | **199,412** | **42,957** | **1,150** | - |
| Estimated Revenues | 101,000 | - | **4,703** | 2,250 | 18,004 | - | 1,000 | 5,934 | 3,600 | 39,172 |
| Estimated Expenditures/Designated | 124,357 | 5,654 | 4,578 | 26,060 | 14,098 | - | 1,000 | - | 4,171 | 39,172 |
| Revenues Over(Under) Expenditures | (23,357) | (5,654) | 125 | (23,810) | 3,906 | - | - | 5,934 | (571) | - |
| Projected Ending Fund Balance | **117,438** | **12,365** | **13,004** | - | **16,722** | - | **199,412** | **48,891** | **579** | - |
| **Fiscal Year 2016** | | | | | | | | | | |
| Beginning Fund Balance | **117,438** | **12,365** | **13,004** | - | **16,722** | - | **199,412** | **48,891** | **579** | - |
| Estimated Revenues | 101,000 | - | 4,000 | - | 16,620 | 25,590 | 1,000 | 5,050 | 3,600 | 48,534 |
| Estimated Expenditures/Designated | 111,000 | - | 5,800 | - | 14,000 | 25,590 | 1,000 | - | - | 48,534 |
| Revenues Over(Under) Expenditures | (10,000) | - | (1,800) | - | 2,620 | - | - | 5,050 | 3,600 | - |
| Projected Ending Fund Balance | **107,438** | **12,365** | **11,204** | - | **19,342** | - | **199,412** | **53,941** | **4,179** | - |

Note: Does not include Special Revenue Funds relating to Specific Developments (1st Real Estate and Garden Meadows) and Interal Service Fund for Deposits

# BUDGET AND FINANCIAL POLICIES

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 are 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*

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 the second Monday in October 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 two (2) previous years, the budgeted and projected actual expenditures/expenses for the current 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, Library, Delbrook, Water and Sewer).
    f. Detailed payroll worksheets identifying wages and benefits by position.
    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 including the work's estimated impact on operating budgets , illustrates the expenditure budget for the budget period, and forecasts, for a minimum of a ten (10) year period future capital project funding needs.

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 the operating budget of any Fund is balanced through the applying of fund balance/undesignated reserves.

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***

1. To secure and maintain investment grade credit ratings, meet seasonal shortfalls in cash flow, reduce susceptibility to emergency or unanticipated expenditures or to revenue shortfalls, fund annual/reoccurring capital purchases/projects without incurring debt, the City shall provide for unreserved/undesignated fund/cash balances in each of its major funds with the exception of any Tax Incremental Financing District ("TIF" or "TID"). 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 minimum cash balance target for this Fund at 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 City will maintain a minimum Undesignated/Unreserved cash balance (Net Position adjusted for Net Investment in Capital Assets, Restricted Assets and Other Non-Restricted –Non-Current Assets) in the Water Utility Fund that is sufficient to provide financial resources necessary for the water utility to address operating and capital needs in the event of an emergency or a significant decline in user fees or another major revenue source. As such, the City has set as its minimum cash balance target for this Fund at an amount equal to 15% of the Water Utility operating and interest expenditures (including depreciation) adjusted to include the amount required to fund the utility's capital plan (including capital maintenance) for a five (5) year period. The maximum year-end cash balance for the water utility has been set at an amount equal to 25% of water utility operating expenditures again adjusted by the amount required to fund the utility's capital plan (including capital maintenance) for a five (5) year period. Any dollars generated in excess of the amount necessary to establish these cash reserves shall, by action of the Common Council, be used one of the following purposes: (1) fund reserve for identified future system related improvements or upgrades and/or (2) smooth out impact of future water rate adjustments.

6. The City will maintain a minimum Undesignated/Unreserved cash balance (Net Position adjusted for Net Investment in Capital Assets, Restricted Assets and Other Non-Restricted –Non-Current Assets) in the Sewer Utility Fund that is sufficient to provide financial resources necessary for the sewer utility to address operating and capital needs in the event of an emergency or a significant decline in user fees or another major revenue source. As such, the City has set as its minimum cash balance target for this Fund at an amount equal to 15% of the Sewer Utility operating and interest expenditures (including depreciation) adjusted to include the amount required to fund the utility's capital plan (including capital maintenance) for a five (5) year period. The maximum year-end cash balance for the sewer utility has been set at an amount equal to 25% of sewer utility operating expenditures again adjusted by the amount required to fund the utility's capital plan (including capital maintenance) for a five (5) year period. Any dollars generated in excess of the amount necessary to establish these cash reserves shall, by action of the Common Council, be used one of the following purposes: (1) fund reserve for identified future system related improvements or upgrades and/or (2) smooth out impact of future adjustments in the City sewer rate.

7. 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.

8. 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.

9. 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.

10. 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.

g. Water Utility - A balanced budget in the Water Utility Fund is defined as revenues equal to or exceeding estimated operating expenditures including depreciation and interest charges.

h. Sewer Utility - A balanced budget in the Sewer Utility Fund is defined as revenues equal to or exceeding estimated operating expenditures including depreciation and interest charges.

### *Revenues*

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*

1. The City will strive to fund all operating expenditures in a particular Fund from the operating revenues 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
        - Capital
        - Inter-fund Charges

### *Capital Projects*

1. The City will develop a multi-year plan for capital projects. This plan will identify projects likely to be constructed within a ten year time period and will also identify the likely source of funding for these projects. A project included in the Capital Plan and funded by dollars designated for capital projects normally exceed an individual or system value of $5,000 and either has an estimated life of or extends the estimated life of a capital asset by five (5) or more years. For projects or purchases proposed in direct response to a "priority goal" established by the Common Council for the applicable budget period total program/project costs may be considered in determining whether thresholds are meet. Funding of studies relating to a capital project or capital asset is also appropriate. Use of funds designated for capital projects/assets to fund operating costs is strongly discourage and should only be considered in conjunction with the furtherance of priority goals established by the Common Council for the budget year under consideration.

2. The City will attempt to support recurring capital projects (such as the annual street/water & sewer main maintenance programs) and capital equipment 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 and are not covered under

a reoccurring annual program 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*

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*

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 areas of General Government included in this narrative are listed in the Summary under Expenditures by Budgetary Division. Weight & Measures and County Jail which relate to Public Safety are also included in this narrative in that they directly tied to responsibilities of the City Clerk and the Municipal Court, respectively.

## Highlights & Initiatives

- *FY 2016 Budget:* *$ 862,946*
  *FY 2015 Budget:* *$ 956,665* *Percent Change: 9.80% Decrease*
- In 2015 the Municipal Court Clerk was assigned a work space in the front office area. The majority of her hours are spent at this location. This change has resulted in more efficient servicing of individuals needing assistance relative to the court process. It also allows this position to assist in servicing the front desk when the Front Desk Clerk is busy or scheduled off. As a result of this change 25% of the wages and benefits for the Municipal Clerk have been allocated to the Water and Sewer Utility and the 2nd part-time Front Desk Clerk position originally proposed has been eliminated from the budget.
- Legal Services has been reduced to more accurately reflect actual 2014 and projected 2015 expenditure levels.
- The Water and Sewer Utilities have been incorporated into the City financials as separate Funds. This change allows shared costs to be directly charged to the appropriate expense accounts in the respective fund. As a result of this change in the way certain expenses are processed, some divisions such as City Administrator and Finance Director have experienced significant changes in their respective expenditure levels.
- An HR Department has been established and has absorbed certain cost previously charged to the City Treasurer and Miscellaneous Government.
- IT and Web Services Division includes $8,000 for moving forward with an electronic records/agenda management system.
- Provides for on-site training of support staff on certain modules of the financial software system with the objective of more fully utilizing our software capabilities and reducing realized on separately created spreadsheets which increases the chances of errors.
- Provides funding for final implementation of the compensation study as it relates to positions that were below the minimum of their respective approved range and for performance based increases for regular, non-represented employees. Also in the contingency fund is $10,000 for strategic planning.
- Reflects adjustments to the Election and Assessor Divisions as a result of additional elections in 2016 and the required change in assessors in that the City's current assessor is retiring.
- Reflects an $8,500 reduction in the Auditing Division as a result of the additional work that is being undertaken by staff relative to this process.
- *FY 2016 Proposed Staffing Level:* *3.4 Full-Time* *1.2 Part-Time* *0 Part-Time Hours*
  *FY 2015 Actual Staffing Level:* *3.9 Full-Time* *1.4 Part-Time* *0 Part-Time Hours*

*(Elected Officials and Independent Contractors are not included in Staffing Levels; Staffing levels adjusted to reflect only that portion of the positions assigned to General Fund functions.)*

### *Expenditures by Budgetary Division*

The following is a comparison chart by budgetary division of the percent change in the amounts budgeted in 2015 and 2016.

| General Government | 2015 | 2016 | % Change |
|---|---|---|---|
| City Council | 26,741 | 26,965 | 0.84% |
| Municipal Court | 60,940 | 53,045 | -12.96% |
| Legal Services | 79,000 | 74,000 | -6.33% |
| Mayor's Office | 8,205 | 8,205 | 0.00% |
| City Administrator | 127,708 | 89,181 | -30.17% |
| City Clerk | 91,386 | 96,720 | 5.84% |
| HR Department | 3,200 | 9,950 | 210.94% |
| Elections | 6,560 | 10,670 | 62.65% |
| IT and Webservices | 45,416 | 44,172 | -2.74% |
| Auditing | 51,000 | 42,500 | -16.67% |
| Director of Finance | 76,297 | 94,406 | 23.73% |
| City Treasurer | 78,237 | 61,632 | -21.22% |
| Assessor | 12,000 | 18,000 | 50.00% |
| Risk Management | 162,475 | 156,200 | -3.86% |
| Misc. General Government | 108,700 | 65,500 | -39.74% |
| Judgments and Losses | 0 | 0 | 0.00% |
| Weights & Measures | 4,800 | 4,800 | 0.00% |
| County Jail Detention | 14,000 | 7,000 | -50.00% |
| **General Government Total** | **956,665** | **862,945** | **-9.80%** |

### *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.

***General Government – Performance Standard Actual 2011 - 2013, Projected 2014 and Estimated 2015***

| | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 |
|---|---|---|---|---|---|
| Enhanced communication with General Public: | | | | | |
| • Visits to Web-Site | 52,720 | 65,928 | 99,840 | 138,337 | 160,000 |
| • Visitors to Web-Site | 37,270 | 48,579 | 61,968 | 61,627 | 80,000 |
| • Utilization of Calendar to access meeting materials | 2,848 | 9,758 | 8,989 | 12,638 | 15,000 |
| Business retention & recruitment efforts | | | | | |
| • Staff Coordinated Business Visitations | 0 | 4 | 2 | 3 | 10 |
| Municipal Court Fines/Forfeitures | | | | | |
| • Budgeted | 210,000 | 176,000 | 166,000 | 158,500 | 155,000 |
| • Collected | 162,644 | 160,000 | 157,500 | 120,000 | |

### *Accomplishments and Performance Statistics*

During the 2014 Goal Setting for 2015, the following objectives were identified that related General Government. These objectives and a discussion of the extent to which they were accomplished follows:

| 2015 Objectives | Extent of Accomplishment and Discussion |
|---|---|
| **Economic Development - Downtown Revitalization:** Promote downtown revitalization long-term through implementation of Downtown Strategic Plan & short-term through the establishment of the maintenance of this area as a priority with specified budget and specific maintenance projects (including the clean-up of alleys) to be 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). | Continued Implementation of the Downtown Strategic Plan through its five (5) Action Teams. Redevelopment of Hotel – progress, although slow continues. Storefront Marketing Team is maintaining a listing of vacant downtown spaces that are available for purchase or lease. This Team is now become more involved in identifying preferred uses. Relating to Comus Lake Access & Paddle Sports Hub, hours of operation for the Paddle Sports program were expanded and participation & revenues more than doubled in 2015. The City's 2 proposed Downtown Historic Districts have been approved at the State level and are currently awaiting approval at the Federal level. TIF values continue to struggle. Based on sales data from the last two years, the assessor is reviewing and adjusting these values.<br><br>Related to maintenance, alley on north side of Walworth from 2nd to 3rd Street has been cleaned and letters to adjoining property and business owners advising them of their responsibility to keep it clean are in the process of being sent. Replacement street trees (type selected per the recommendation of the DBA) purchased in 2013 continue to grow. Targeting 2016 for planting of these to replace current trees in the Downtown area along Walworth Avenue. Efforts to improve general maintenance of the downtown area relative to brick repair, weeding and general clean-up are also continuing.<br><br>City participated in the Walldog Public Art event which served as a conduit for encouraging downtown property owners to undertake maintenance on their buildings and enhanced the appearance of the downtown through the historic murals that were created |
| **Economic Development – Develop and Implement a more formal business recruitment and retention program:** to include a business liaison process. Identify incentives and the parameters for these incentives that can be used to support business recruitment and retention. Establish public/private partnerships to facilitate the development of a regional/national anchor in the City with the initial focus being on the 200+ acre site adjacent to Hwy 43 | Met with developer interested in pursuing a two or more unit building it they can secure a lease in advance of building for at least one of the spaces. Working with an existing industry to address their need for rail. Continue to work with two prospects considering locating in the industrial park. Periodic follow-up with owners of the 200+ acre site alone Hwy 43 for updates on potential development of the site. Discussions with other property owners on residential development opportunities |
| **Policies/Procedures -Reduce Reliance on Debt:** Reduce Reliance on Debt through continued implementation of 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) | The 2015 capital plan was funded with designated revenue sources and fund balance; no new debt was proposed or issued |
| **Policies/Procedures** - Maintain 2014 tax levy at the | Achieved this objective for the 2014 levy. Each year it is become |

| | |
|---|---|
| amount levied in 2013 (adjusted for new construction) | more of a challenge to continue to meet this objective |
| **Policies/Procedures** – Develop both a detailed definition of what constitutes a CIP project and CIP Funding eligibility factors and a global versus departmental approach to the development and management of the Capital Plan (CIP) and funding allocations | The Budget and Financial Policies Section of the 2015 Budget was updated to provide further clarification as to what constitutes a capital project/expenditure and, as such, can be paid for with dollars designated for capital projects |
| **Policies/Procedures** - Pursue boundary agreements with neighboring towns (communities) to ensure future development consistent with the City's Comprehensive Plan | Held discussions with the Town of Delavan on potential terms. Based on the parameters identified in these discussions decision made to not pursue an agreement. Town of Darien has indicated interest in possibly pursuing an agreement |
| **Service/Projects – Public Safety Services:** Continue Public Safety Strategic Task Force whose objective is to develop a long-term plan to ensure continuation of quality public safety services (Fire, Paramedic and Police) including shared services | The Public Safety Strategic Planning Task Force continues to meet. Some success at initiating discussions with our neighbors. Proposed and implemented plan to support contract paramedic services with a volunteer program |
| **Service/Projects – Property Maintenance:** 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) | Continued monitoring and enforcement efforts initiated in 2013 |
| **Service/Projects – Park & Open Space Plan:** Develop a new Park and open Space Plan that is consistent with the development and financial goals and objectives of the City and that will allow the City to compete for grant funding that will expedite implementation of the plan | Objective is to finalize RFP in 2015 and complete study in 2016 in advance of the commencement of the 2017 Budget process |

Other General Government accomplishments in 2015 include:

- Consolidation of "city" and "utility" financial systems for more effective utilization of support staff and enhanced internal controls
- Enhancements to IT including the transition to an off-site server for housing the City's financial software, migration to the cloud for email service and migration to a virtual servicer IT functions housed locally
- Completed Classification and Compensation Study and 1st phase of implementation

***Initiatives for 2016 and Beyond***

In August of 2015 the City Council approved a number of strategic objectives for 2016 which are identified in the budget transmittal letter. 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:

- Cultivate Development opportunities throughout the community, targeting commercial and industrial as well as residential areas.
- Implement employee evaluation and performance based compensation system and finalize new employee personnel policies manual.

- 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 and maintain effective relationships with community organizations and other units of local government, as well as regional, state, and federal public agencies.
- 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
- Merge the City and Utility into one Audit Report and one MDA report filed on behalf of both the City and the Utility.
- Develop programs and/or process/procedures to enhance internal communications at all levels of the organization
- 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 part-time Reserve Officer hours of 3,400 (number of part-time officers vary – currently estimated at 10). The 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 the City's 911 Dispatch Center and the State of Wisconsin. Patrol vehicles are also equipped with Automatic Defibrillators and 100% of our Officers receive CPR certifications and re-certifications.

Added Narcan an overdose intervention drug to all marked squads cars in 2015. Narcan blocks the effects of heroin and other drugs in overdose cases. This allows offices to administer this life saving drug to victims if they arrive at the scene in advance of the EMS team.

Since January 1, 2013, the City of Delavan has been providing police services to the Village of Darien through an intergovernmental agreement. This cooperative effort reflects the shared beliefs 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. In 2013 the total number of full-time sworn officers was increased to provide for the staffing necessary to service 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 50,000 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.

## Highlights & Initiatives

- *FY 2016 Budget: $2,965,403*
  *FY 2015 Budget: $2,776,706* *Percent Change: 6.8 % 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.

| | | Full -Time | Part- Time |
|---|---|---|---|
| • *FY 2016 Actual Staffing Level:* | *Police* | *23* | *3,400 hrs. (approx.)* |
| | *Dispatchers* | *4* | *2,200 hrs. (approx.)* |
| | *Admin Asst.* | *1* | |
| • *FY 2015 Actual Staffing Level:* | *Police* | *23* | *4,018 hrs. (approx.)* |
| | *Dispatchers* | *4* | *1,483 hrs. (approx.)* |
| | *Admin Asst.* | *1* | |

***Expenditures by Budgetary Division***

| Police Department | 2015 | 2016 | % Change |
|---|---|---|---|
| **Police Operations** | | | |
| Wages & Benefits | 2,382,084 | 2,301,330 | -3.39% |
| Operating Expenses | 189,855 | 191,450 | 0.84% |
| Capital Outlay | 96,000 | 99,000 | 3.13% |
| **Subtotal Operations:** | ***2,667,939*** | ***2,591,780*** | **-2.85%** |
| **Police Reserves** | | | |
| Wages & Benefits | 103,792 | 80,411 | -22.53% |
| Operating Expenses | 0 | 2,925 | 100.00% |
| **Subtotal Reserves:** | ***103,792*** | ***83,336*** | **-19.71%** |
| **Subtotal Police** | **2,771,731** | **2,675,116** | **-3.49%** |
| **Crossing Guards** | | | |
| Wages & Benefits | 4,825 | 4,825 | 0.00% |
| Operating Expenses | 150 | 150 | 0.00% |
| **Subtotal Crossing Guards:** | **4,975** | **4,975** | **0.00%** |
| **Police Dispatch** | | | |
| Wages & Benefits | Inc In PD | 283,412 | 100.00% |
| Operating Expenses | Inc In PD | 1,900 | 100.00% |
| **Subtotal Dispatch:** | **0** | **285,312** | **100.00%** |
| **Total Police Department:** | **2,776,706** | **2,965,403** | **6.80%** |

***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.

***Police Department – Performance Standard Actual 2012 – 2014, Projected 2015 & Estimated 2016***

| | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 |
|---|---|---|---|---|---|
| **Overtime** | **17,411** | **19,313** | **24,546** | **35,578** | **25,139** |
| **Compensatory Time Taken** | **30,594** | **21,678** | **12,000** | | |
| **Compensatory Time Paid-Out** | **Inc Above** | **Inc. Above** | **12,171** | **13,382** | **14,000** |
| **Reserve Pay Sworn** | **153,241** | **142,292** | **151,000** | **103,792** | **83,336** |
| **Reserve Pay Dispatch** | **Inc Above** | **Inc. Above** | **Inc Above** | **Inc. Above** | |
| **Traffic Initiative** | | | | | |
| **Operate w/o Valid D.L.** | **74** | **82** | **73** | **85** | |
| **Operate After Suspension** | **103** | **132** | **83** | **80** | |
| **Operate After Revocation** | **48** | **54** | **43** | **55** | |

***Accomplishments 2015***

| 2015 Objectives | Extent of Accomplishments and Discussion |
|---|---|
| Increase police patrol in residential subdivisions to reduce theft from vehicles during hours of darkness | Daily foot patrol of residential areas and subdivisions was 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 | Portable "speed sign" unit deployed in residential areas three (3) times in 2015 |
| Continue the use of Tax Intercept Program for unpaid parking tickets. | Continued use has resulted in a more efficient collection process. |

***Initiatives for 2016 and Beyond***

- Initiate a written evaluation process for supervisors and employees.
- Switch to a performance based salary scale for exempt employees.
- Continue evaluating 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 may also make us more attractive to other jurisdictions who may be considering shared services
- Continue to foster positive relationships with business owners throughout the City through increases in hand checks to businesses during hours of closure and foot patrol
- Increase officer presence during hours of business operations to ensure safe vehicle driving skills by enforcing U turns violations in the downtown area and which support positive shopping experience for those visiting the downtown
- 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
- Continue public education programs as part of an overall crime prevention program
- Increase traffic enforcement of bicycle and skate board riding in the downtown area to maintain pedestrian safety

# FIRE/EMS DEPARTMENT

***General Information***

The City of Delavan Fire Department operates as a volunteer department. Currently the Fire Department has currently thirty-five (35) members including the Fire Chief. Members of the department that respond to a call, with the exception of the Chief, receive a stipend which varies based on the type of call to which they are responding. Training sessions are held twice per month (except for the three summer months during which only one session per month is held) with each session running from 1.5 to 3 hours. In addition to the per call stipend, Fire Officers, including the Chief, Assistant Chief, Captains (3) and Lieutenants (2), receive a small monthly administrative stipend in symbolic recognition of their additional administrative responsibilities.

The Department is the first responder to all fire calls within the 5.2 square miles of the City. Additionally, the Department is a member of and responds to calls for service received through MABAS Division 103 as well as supports neighboring departments through other mutual aid responses. On average, the Department responds to over 200 calls per year.

The Department is funded primarily through the property tax levy and other General Fund revenue sources including revenues from the two percent (2%) State Fire Insurance Tax collected and distributed by the State Department of Commerce for funding of activities relating to fire inspections, firefighter training and fire education. On average, the two percent fire dues have accounted for annual revenues of about $24,000. Additionally the Department also receives Fire Impact Fees in conjunction with new development. Total fees generated in 2007 and 2008 were about $30,400. Total fees generated during the period of 2009 – 2012 were less than $5,000. From Actual 2013 through Projected 2014, impact fee revenues are averaging $7,000/year. Since its inception approximately $79,000 has raised from Fire Impact Fees. These revenues are currently being used to off-set a portion of the debt service costs relating to the fire station that was built in 2011.

The City of Delavan certainly provides a high quality of service for a very low cost to the citizens of the community. On an annual basis, stipends and wages account for 30% to 39% of the total budget. The variance is due to a number of factors including fluctuation in the number and types of emergency calls, the number of training sessions held and increases and decreases in other operating expenses. Based on the number of members on the department the amount of dollars spent annually for training is low. This is due to the Department's ability to use its members to conduct a significant portion of the training.

## Highlights & Initiatives

- In a study by McGrath Consulting Group, Inc. completed in December 2009, 60 hours of training per member was recommended. In order to achieve this level of training per member, in 2012 training was increased to twice per month. Since 2013, annual budgets, including the 2016 budget, have included funds to provide employee stipends for this additional training. Additionally in 2016 the stipend paid for attending these training opportunities is being increased from $15.00 to $18.00 per training in order to reward members who make attendance at the trainings a priority.

  With the permission of The McGrath Consulting Group, Inc the following is their observations of the City of Delavan Fire Department training program.

  McGrath stated in their report: "*"The fire department maintains excellent training records including what training each member attends annually, what classes are taught each year, who teaches the classes, 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 2015 this information was used to formulate the recommendation on the purchase of the pumper with an elevated master stream to assist in maintaining this rating 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."*

- Effective in 2015 and continuing in 2016, Department assumed oversight responsibility for the contract for Emergency Medical Services provided by Medix Ambulance Service.
- In July 2014 Medix EMS response crews moved into the Fire Station. As a result of this 24/7 use of the building, utility and building maintenance line items were increased. The EMS response crews have assumed responsibility for maintaining the station resulting in a decrease in related stipends.
- Provides initial funding in the EMS budget to establish an EMT volunteer team to support Medix and to open up future opportunities to more effectively utilize the paramedic level service that Medix provides to the community.

### *Expenditures by Budgetary Division*

| **Fire Operations** | 2015 | 2016 | % Change |
|---|---|---|---|
| Wages & Benefits | 83,144 | 91,544 | 10.10% |
| Operating Expenses | 102,820 | 100,474 | -2.28% |
| Capital Outlay | 15,100 | 11,500 | -23.84% |
| **Total Fire Operations:** | **201,064** | **203,518** | **1.22%** |
| **Fire Inspections** | | | |
| Wages & Benefits | 14,496 | 15,605 | 7.65% |
| Operating Expenses | 0 | 0 | 0.00% |
| **Total Fire Inspections** | **14,496** | **15,605** | **7.65%** |
| **Subtotal Fire Department** | **215,560** | **219,123** | **1.65%** |
| **EMS** | | | |
| Wages & Benefits | 0 | 9,827 | 100.00% |
| Operating Expenses | 0 | 17,695 | 100.00% |
| Contract Service Charges | 132,000 | 132,000 | 0.00% |
| **Subtotal EMS** | **132,000** | **159,522** | **20.85%** |
| **Total Fire/EMS Department** | **347,560** | **378,645** | **8.94%** |

### *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 2012 – 2014, Projected 2015 and Estimated 2016***

| | FY 2012 | FY 2013 | FY 2014 | FY2 015 | FY 2016 |
|---|---|---|---|---|---|
| Year Training Per Member | 79 Hrs. | 96 Hrs. | 106 Hrs. | 109 Hrs. | 109 Hrs. |
| Number of Persons receiving Public Education | 439 | 471 | 650 | 833 | 1000 |
| Fire Inspections | 1407 | 1334 | 1540 | 1571 | 1560 |
| EMS Division | | | | | |
| *In-House* | | | | | |
| WI EMT Basic Certified Members | N/A | N/A | N/A | N/A | 10 |
| *Medix* | | | | | |
| Average Response time from time dispatched to time on-scene | N/A | N/A | N/A | N/A | 6 min |
| Contract EMS Staff representation At DRD monthly trainings | N/A | N/A | N/A | N/A | 75% |

### *Accomplishments 2015*

- Developed a plan providing for the replacement of one pumper with a new unit with an elevated master stream pumping and extended the useful life of the aerial as a front line apparatus to 2023. Also provides for a back-up unit meeting the ISO pumping requirements. Received authorization for the new pumper with elevated master stream which will be delivered in 2016.
- In lieu of purchasing a new unit was able to upgraded existing hand-held thermal imager to achieve objective of having each crew has access to an imager.
- In furtherance of the City Council's goal to increase cooperative efforts amongst local Fire Departments developed and implemented a joint training initiative with the Town of Delavan, Village of Sharon and Village of Walworth.
- Changed command staff structure to provide for a Captain of EMS in lieu of a Fire Lieutenant and filed this new command positon.
- Developed Draft EMS Operations Plans – Obtained Council authorization to move forward with an EMT volunteer unit to support Medix and to investigate options to allow more effective utilization of Paramedic level services through use of EMT volunteer unit.

### *Initiatives for 2016 and Beyond*

- West Side Station – Long term goal is to expand fire department operations to the west side of the City to reduce response times and improve outcomes of incidents to ISO standards. This will also allow for the allocation of additional space at the Ann Street station for ambulances and related equipment. Ability to move forward with this station as a shared project could move up the target date for implementation.

- Explorer Program – Implement a program that will allow teenagers in high school that are interested in fire science and the fire service to get exposure to the job.
- Submit and obtain approval of the City of Delavan Operational Plan for Emergency Medical Services (EMS) from the State of Wisconsin; implement EMS first responder program including the coordination of the required training and commence patient care by in-house staff.
- Recruitment – Develop strategies and tactics to help recruit and retain membership for both the Fire and EMS divisions.
- Continue to strengthen relationships with local EMS and Fire Departments to support MABAS (Mutual aid) and to expand shared services/equipment opportunities.
- Monitor training efforts by Medix to familiarize contract staff on City streets and building locations to enhance emergency response times and assist with this effort by providing Medix staff the opportunity to attend fire inspections and to ride along with police officers while on patrol.

# 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**

- *FY 2016 Budget:* *$ 1,520,684*
  *FY 2015 Budget:* *$ 1,466,810* *Percent Change: 3.67 % Increase*

- Provides for the sharing of labor with the Utility in lieu of filling the vacancy created by internal promotions in 2014. Net effect of the shared relationship on the operating budgets is the allocation of 90% of one FTE position to the General Fund and 35% of one FTE position to Utilities. Hours are to be allocated based on the work flow of each of the respective areas. Budgeting in total for a little over one full-time FTE reflects annual variations in workflow and assignment. The majority of the hours allocated to Streets will be used during the winter months in conjunction with snow and ice control activities.
- 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 46% of these two program components costs.
- Maintains our annual street pavement seal coating costs within the construction fund, as previously recommended by the Public Works Committee.
- Proposes updating of our vehicle maintenance equipment for better utilization of our Mechanic's time and expertise, allowing for proper maintenance of our vehicle fleet by providing rotational replacement of a 2003 pickup truck and plow, a 1992 mid-size tractor and mower and a 1993 leaf box insert. Also provides for engine replacement in our 1998 end loader.
- Includes oversight & coordination of capital construction projects to allow for reconstruction on Geneva Street from Fourth to Third; the resurfacing of Whispering Pines Drive from Autumn to Turtle Creek, Wisconsin Street from Fourth to Second; along with engineering for future projects such as the consolidation of our maintenance facilities (Parks, Streets & Utilities) and the planned replacement for our salt storage enclosure structure.
- Provides for the coordination of downtown brick repairs and other streetscape maintenance.
- Includes coordination of kitchen updates at Delbrook, along with the Mill Pond restrooms.
- Maintains the private contractual janitorial services for the Municipal Building and Aram Library.
- Assumes completion of the land acquisition process that has been initiated in conjunction with the WisDOT Highway 50 widening project and full reimbursement for City expenditures relating to the acquiring of the land and easements in 2015.
- *FY 2016 Proposed Staffing Level:* *12.90 Full-Time* *1 Part-Time* *180 Part-Time Hours*
  *FY 2015 Current Staffing Level:* *12.60 Full-Time* *1 Part-Time* *180 Part-Time Hours*
  *FY 2014 Staffing Level:* *12.75 Full-Time* *1 Part-Time* *180 Part-Time Hours*
  *FY 2013 Staffing Level:* *14 Full-Time* *1 Part-Time* *180 Part-Time Hours*

***Expenditures by Budgetary Division***

The following is a comparison chart by budgetary division of the percent change between the amounts budgeted 2015 and 2016.

| Public Works | 2015 | 2016 | % Change |
|---|---|---|---|
| Building and Zoning | 138,155 | 139,489 | 0.97% |
| Siren Maintenance | 1,500 | 1,700 | 13.33% |
| Dam & Bridge Inspection | 7,745 | 2,900 | -62.56% |
| Mechanic & City Garage | 92,974 | 94,572 | 1.72% |
| Director of Public Works | 266,783 | 271,270 | 1.68% |
| Engineering | 17,000 | 17,000 | 0.00% |
| Street Maintenance | 607,694 | 665,513 | 9.51% |
| Street Lighting | 100,000 | 100,000 | 0.00% |
| Storm Sewer | 2,000 | 2,000 | 0.00% |
| Recycling/Compost | 99,554 | 119,685 | 20.22% |
| Municipal Buildings | 127,700 | 100,600 | -21.22% |
| Mausoleum | 500 | 500 | 0.00% |
| Properties held for Resale | 205 | 455 | 121.95% |
| Weed Control | 5,000 | 5,000 | 0.00% |
| **Department Total** | **1,466,810** | **1,520,684** | **3.67%** |

### *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.

***Public Works – Performance Standard actual 2012 – 2014, Projected 2015 and Estimated 2016***

| | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 |
|---|---|---|---|---|---|
| Preparation & submittal of available and reasonably obtainable funding grants for roadways, bridges and environmental brownfields cleanup. | $40,000 LRIP<br>$450,000 LRIP-D | $275,000 STP-U | $23,000 LRIP | $20,000 BRLF<br>$450,000 STP-U | $220,000 LRIP-D |
| Implementation of new personnel policies and procedures increasing productivity and reducing direct and indirect OT expenses related to Streets maintenance: | | | | | |
| • Overtime Hours | 156 | 0 | 56 | 75 | 50 |
| • Compensatory Time Payout | 290 | 276 | 280 | 250 | 250 |
| Inspection and maintenance enforcement of rental housing standards | | | | | |
| • Units annually inspected | 612 | 747 | 677 | 605 | 718 |
| • Units requiring corrective action, re-inspections, or no-shows | 308 | 213 | 240 | 160 | 225 |

### *Accomplishments*

During the 2014 Goal Setting for 2015, 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:

| 2015 Objectives | Extent of Accomplishment and Discussion |
|---|---|
| Advance the bridge replacement for Borg Road. | Agreements to cover 90% of the $450,000 replacement costs were obtained, and engineering design was completed. |
| Continue the Highway 50 project planning. | Property acquisitions were completed at 100% reimbursement of our expenses. |
| Advance the relocation of the Parks & consolidation of maintenance facilities at the Richmond Road site from planning to design level. | Conceptual plans are nearing completion based upon recent sub-soil investigations. |
| Maintenance of Downtown street amenities. | Roadway bricks were repaired, and sidewalk brick inlays were updated. |
| Continue application for roadway repair funding assistance. | Reimbursement was requested for 2015 funding granted for Sugar Creek Street. Application was submitted for Mound Road assistance. |
| Update the penalty charges for the Landlord Licensing Inspection Program to reduce number of "no-shows" to pre-scheduled appointments. | The incremental penalty charges that were enacted in 2014 for "no-shows" have resulted in fewer repeats and less disruption to tenants. |

***Initiatives for 2016 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 amenities 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 – Phoenix Park Bandshell, Grounds Department and the newly established Water Sports enterprise fund (which encompasses the former Recreation – Mill Pond & Aquatics division as well as the Lake Comus paddle sports program that was established in 2014),

## *Highlights & Initiatives*

- ***FY 2016 Budget Expenditures: $ 600,525***
  ***FY 2015 Budget Expenditures: $ 567,240 Percent Change: 5.87% Increase***

  **For comparative purposes these numbers include the Community Programs, Mill Pond and Paddle Sports Programs*

  ***FY 2016 Budget Revenue: $ 131,784***
  ***FY 2015 Budget Revenue: $ 131,884 Percent Change: - 0.08% Decrease***

  **For comparative purposes these numbers include the Community Programs, Mill Pond and Paddle Sports Programs*
- Reflects revenue adjustments per the terms of the renewal of a new Intergovernmental Agreement (IGA) with the Village and Town of Darien originally executed in 2015 and implemented effective January 1, 2016. Revenue from this program will go from $19,000 in 2015 to $17,000 from 2016 through 2018
- Reflects the continuation of offering recreation services for the Community Learning Center Program with the Delavan-Darien School District
- Resources have been adjusted for Mill Pond building repairs predicated on the large scale repairs that are included in the capital budget
- $700 has been earmarked for Holiday Lights/Decorations in that the Chamber of Commerce is no longer providing the lights for this annual program
- Reflects the operation and management of the Delavan Paddle Sports Program. Both revenues and expenses are based upon the continuation of the agreement with the Delavan-Darien School District that provides for the use of some of their kayaks for the program
- $2,100 has been budgeted for the repainting of the Congdon Park gazebo
- $7,000 has been budgeted for the repair of the Springs Park sewer lateral
- $6,000 has been budgeted for the repair of the Phoenix Park Bandshell roof.
- $2,000 has been budgeted to aid the Friends of Delavan Rotary Gardens in the installation of water fountains for dogs and humans at Congdon Park.
- *FY 2016 Proposed Staffing Level: 4 Full-Time 10,755 Seasonal Hours*
  *FY 2015 Actual Staffing Level: 4 Full-Time 10,740 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 2015, we partnered with several local groups/businesses that have supported our program offerings in a positive capacity whether monetarily, in service or in expertise. Some of those groups include: Delavan-Darien School District, Delavan Lions Club, Lake Lawn Resort, and many, many more.

### *Expenditures by Budgetary Division*

The following is a comparison chart by budgetary division of the percent change in the amounts budgeted in 2015 and 2016.

| **Parks and Recreation** | **2015** | **2016** | **% Change** |
|---|---|---|---|
| Wages & Benefits | 245,369 | 246,774 | 0.57% |
| Operating Expenses | 88,219 | 103,525 | 17.35% |
| Capital Outlay | 0 | 7,000 | 0.00% |
| **Subtotal Parks** | **333,588** | **357,299** | 7.11% |
| Operating Expenses | 19,000 | 19,000 | 0.00% |
| **Subtotal Community Program** | **19,000** | **19,000** | 0.00% |
| Wages & Benefits | 136,993 | 143,917 | 5.05% |
| Operating Expenses | 29,475 | 31,775 | 7.80% |
| Capital Outlay | 0 | 0 | 0.00% |
| **Subtotal Recreation** | **166,468** | **175,692** | 5.54% |
| Wages & Benefits | 29,184 | 29,184 | 0.00% |
| Operating Expenses | 19,000 | 19,350 | 1.84% |
| Capital Outlay | 0 | 0 | 0.00% |
| **Subtotal Water Sports** | **48,184** | **48,534** | 0.73% |
| **Total Parks and Recreation** | **567,240** | **600,525** | 5.87% |

### *Revenues by Budgetary Division*

The following is a comparison chart by budgetary division of the percent change in the amounts budgeted in 2015 and 2016.

| **Revenues** | **2015** | **2016** | **% Change** |
|---|---|---|---|
| Park and Rec Program Revenue | 59,700 | 61,250 | 2.60% |
| IGA Revenue | 24,000 | 22,000 | -8.33% |
| Water Sports | 48,184 | 48,534 | 0.73% |
| **Total Revenue** | **131,884** | **131,784** | -0.08% |

### *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.

| | 2012 | 2013 | 2014 | 2015 | 2016 |
|---|---|---|---|---|---|
| | Total Year | Total Year | Total Year | Through 9/1/15 | Goal |
| Total Participants | 2870 | 2658 | 2820 | 1769 | 2600 |
| Total Amount of Classes | 282 | 281 | 286 | 172 | 280 |
| Total Classes Cancelled | 98 | 76 | 110 | 80 | 80 |
| Percentage of Cancelled Classes | 34.8% | 27.0% | 38.5% | 46.5% | 28.6% |
| Mill Pond Passes | 283 | 288 | 227 | 200 | 225 |
| Adult Sports Leagues | 7 | 7 | 7 | 4 | 6 |
| Adult Sports Teams | 53 | 53 | 53 | 28 | 45 |
| Park Reservations | 73 | 90 | 92 | 78 | 90 |

Our goals for 2016 are in line with trends that we have seen in recent years. 2015 appears will be a little bit of a down year from an enrollment perspective. This is mainly due to weather related issues which significantly impacted movies in the park program in 2015. We lost one movie for the year due to weather, and others had some rescheduling issues as well. We are hoping that it will bounce back a little more in 2016.

We are looking to continue to grow our partnerships in 2016 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
- Continue to offer free or low cost special events

It can be very difficult to give statistics on how we are doing in the parks. 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.

### *Accomplishments 2015*

During the 2014 Goal Setting for 2015, 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:

| 2015 Objectives | Extent of Accomplishment and Discussion |
|---|---|
| Conduct a new Park and Open Space Plan for the Parks System | We ran into some timing issues in 2015 and as such this project is being carried over to 2016. |

Other accomplishments in 2015 include:

**Recreation Programming**

- Successfully renegotiated the extension of the Recreational Services Agreement with the Village of Darien and Town of Darien.
- Welcomed an internship candidate in the Fall of 2015.
- Served as president and lead scheduler of the Walworth County Cactus League
- Continued the operation of the Delavan Paddle Sports Program where our number of rentals doubled from 64 to 130.

- Through efforts make this facility more family friendly from both a control and amenity perspective, the Mill Pond Recreational Facility saw participation numbers increase from 4,668 in 2014 to 6,253 in 2015.

**Parks Maintenance and Development**

- Finalized the purchase of a new ATV for the parks department.
- Successfully replaced the slides at the Mill Pond Recreation Facility.

## *Initiatives for 2016 and Beyond*

The City Council has approved a number of strategic objectives for 2016. 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.
- Offer an additional special event for the community.
- Expand the Movies in the Park program to offer movies in Darien at West Park

**Parks Maintenance and Development**

- Establish policies on the operation of the memorial program at the Paul Lange and Ora Rice Arboretum.
- Address the sewer lateral issue at Springs Park.
- Develop a new, or re-establish a Park and Open Space Plan for Parks and Recreation.

**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.

## *Conclusion*

2015 has been a lot of highs and lows for the Parks and Recreation Department. Our staff has been a big highlight. We are continuing to push the limits on some of the programming options that we are doing and many times are coming out successful. There were some hiccups in the road to accomplishing our goals, but we have powered through those things and are coming out in a better direction. The biggest accomplishment of the year has been the success of the Mill Pond and Delavan Paddle Sports Program. We were able to very successfully merge these two programs and not only expand the program, but save money and get more people coming through the door. This success came at a time of very high turnover in the Mill Pond and we were able to make it operate seamlessly. Overall we had a very good year and look forward to 2016.

# ARAM PUBLIC LIBRARY

## *General Information*

Aram Public Library is dedicated to promoting lifelong learning and enjoyment of leisure time in Delavan. The Library offers free programs for all ages including computer instruction, storytimes for young children which encourage early literacy, and summer reading programs to assist children in retaining grade level reading skills. The library also offers free Internet access and materials including downloadable EBooks, audiobooks and magazines, print books, DVDs, Spanish language materials, and audiobooks.

## Highlights & Initiatives

- *FY 2016 Budget:* *$496,198*
  *FY 2015 Budget:* *$495,243* *Percent Change: .19% increase*
- Slight increase in amount of funds anticipated from Walworth County and savings in periodical subscriptions and seminars/conferences allowed for an increase in material acquisition closer to levels of previous years.
- Fees paid to the Lakeshores Library System, including daily delivery of materials to and from other libraries, are anticipated to increase for 2016
- 6 public and staff computers require replacing in 2016, as does technology equipment for presentations and classes.
- Increases in staff salaries implemented in 2015 necessitated reduction in overall hours; full-time employees working additional hours at the service desks makes this possible without reducing service to patrons.
- Anticipated increases to wages based on the Springsted study are accommodated.
- *FY 2016 Proposed Staffing Level:* *2 Full-Time* *10 Part-Time* *10,960 Part-Time Hours*
  *FY 2015 Actual Staffing Level:* *2 Full-Time* *10 Part-Time* *11,423 Part-Time Hours*

## *Performance Standards*

Traditional performance standards for libraries are identified in the following chart. The intent is to identify what the City is trying to achieve through Aram Public Library and measurements of success. Public computer usage is declining as more patrons rely on their own devices; wireless access is showing a steady increase. Data gathering methods for visitors have changed; prior to 2014 estimates were used; a mechanical door counter is now in place and captures data from the parking lot entrance doors.

***Aram Public Library-Performance Standards Actual 2011-2014, Projected 2015 & Estimated 2016***

| Standard | 2012 | 2013 | 2014 | 2015 | 2016 |
|---|---|---|---|---|---|
| Public Computer Use | 20,825 | 18,883 | 16,435 | 13,512 | 12,000 |
| Wireless Network Access | Not collected | Not collected | 1,800 | 2,400 | 3,000 |
| Visitors | 128,269 | 106,637 | 78,647 | 81,600 | 82,400 |
| Circulation | 135,846 | 128,643 | 124,740 | 126,276 | 128,776 |

## *Walworth County Library Standards*

| Standard | Required | Amount reported* |
|---|---|---|
| Hours open | 57 | 57 |
| Materials expenditures per capita | 49,665 | 78,914 |
| Public use Internet computers | 9 | 15 |

*Statistics are drawn from the 2014 Annual Report to the State of Wisconsin

### *Other Library Performance Measures*

Programming offers a way to connect with and serve the community. Programs are planned and offered for all ages and many interests. Of significant importance is the Summer Reading Program which ensures participants retain their language and vocabulary skills, and affords educational opportunities during the school break. *Program attendance numbers prior to 2014 include participation in contest drawings; 2014 and 2015 figures do not.*

| | 2011 | 2012 | 2013 | 2014 | 2015 Projected |
|---|---|---|---|---|---|
| Adult Programs | 46 | 97 | 122 | 124 | 170 |
| Adult Attendance | 647 | 1353 | 1857 | 943 | 1054 |
| Youth Programs | 90 | 203 | 314 | 289 | 300 |
| Youth Attendance | 9677 | 7217 | 7962 | 5914 | 6475 |

### *Accomplishments*

Accomplishments in 2015 include:

- Complete website revision
- Building improvements including repair of gas fireplace, replacement of carpeting in high traffic entrance area, air conditioning system repair, replacement of 6 computers, and phasing out unsupported operating systems. A new building router also needed to be purchased. Repair of portico roof is also scheduled to be completed this year.
- Library participation in a number of community events including Snow and Ice Carving Festival, Train Show, Walldogs, Heritage Fest and Scarecrow Fest
- Progress on library expansion, including formation of an Aram Public Library Foundation.

### *Initiatives for 2016 and Beyond*

- Continue work with City study to set equitable salary levels and ranges.
- Promote continuing education and training for all staff
- Strengthen community partnerships and improve image of Aram Library
- Improve exterior appearance of Library building, particularly the approach from Walworth Ave with additions of lighting, hardscaping, and landscaping
- Determine value of artwork and investigate restoration and increased exhibition
- Seek opportunities for expansion of library to include larger meeting space and secure display space for art collection, and possible cooperative use by other city entities.

# DELAVAN WATER & SEWER UTILITY

***General Information***

The Delavan Water Utility includes operating revenues derived from the sale of water, private and public fire protection charges, forfeited discounts (interest charged on delinquent bills), funds received from the rental of water tower/site lease agreements with various communication companies, and miscellaneous revenues from service fees. Additional non-operating income includes interest income and capital contributions.

Water Utility expenditures budgeted in specific divisions, as assigned by the Public Service Commission, include: Source of Supply Expenses, Pumping Expenses, Water Treatment Expenses, Transmission & Distribution Expenses, Customer Accounts Expenses, Administrative & General Expenses, and Other Operation Expenses. Additional non-operating expenses include interest charges, and debt service.

The Delavan Sewer Utility includes operating revenues for sewer costs calculated on the volume of water usage. These revenues include City sewer service, WalCoMet sewer charges, high strength surcharge charges, and forfeited discounts (interest charged on delinquent bills). Additional non-operating income includes interest income and capital contributions.

Sewer Utility expenditures budgeted in specific divisions include: General Operations Expenses, Maintenance Expenses, Customer Accounts Expenses, Administrative & General Expenses, and Other Operating Expenses.

***Highlights and Initiatives***

- **Water Net Operating Income**
  *FY 2016 Budget:* *$ (169,641)*
  *FY 2015 Budget:* *(667,155)* *Amount of Change: $ 497,514*

- **Sewer Net Operating Income**
  *FY 2016 Budget:* *$ (40,780)*
  *FY 2015 Budget:* *$ (31,501)* *Amount of Change: $ (9,279)*

- Retained City water and sewer rates for 2016 at the 2015 level and modified the WalCoMet 2016 rates charged by Delavan per the true-up provision provided for in the municipal code which for 2016 will result in a decrease in these rates.

- Modified industrial high strength charge rates to match the specific rates adopted by WalCoMet.

- *FY 2016 Proposed Staffing Level:* *8.00 Full-Time* *.60 Part-Time*
- *FY 2015 Actual Staffing Level:* *8.60 Full-Time* *0 Part-Time*

## *Revenues and Expenditures by Utility*

### Water Utility

*Revenues*

The 2016 projected water revenues are approximately $38,000 less than the revenue estimate included in the 2015 adopted budget. Decreased revenues were projected for the Commercial, Industrial, and Public Authority classifications. These projections are conservative and assume no increase in the customer base for 2016. The Utility is hopeful that some additional Commercial and Industrial users

may go online this coming year and their consumption will boost the revenues beyond our forecasted budgeted amounts.

*Expenditures*

The 2016 projected water expenditures are approximately $535,600 less than the expenditure estimates reflected in the 2015 adopted budget. The Water Utility completed two significant capital maintenance projects that qualified as operational repairs in 2015 and were included in the operating budget at a total estimated cost of $433,000. The Utility was fortunate that these two expenditures, in total, came in significantly under budget. The Utility is not planning any major operational expenses in 2016.

**Sewer Utility**

*Revenues*

The 2016 projected sewer revenues are approximately $110,000 less than the revenue estimate included in the 2015 adopted budget. This decrease is primarily a result of the projected decrease in the revenue from the WalCoMet rate component. The City's WalCoMet rates are reviewed annually to ensure full recovery of the costs incurred to treat its sanitary sewage discharge which fluctuates based on the strength of the discharge and inflow/infiltration. The City's ordinance provides for a true-up provision so that when revenues derived from the WalCoMet rate component fall outside certain parameters (falling short of or exceed the amount necessary to cover treatment expenses) a one-time adjustment is made to the rates in the following year. As a result of this true-up provision, the 2016 rates will be adjusted accordingly. Additionally the Utility is forecasting a decrease in high strength surcharge revenues based on 2015 high strength surcharge billings.

*Expenditures*

The 2016 projected sewer expenditures are down approximately $101,000 from 2015. The Utility has projected a decrease in the amount that will be billed by WalCoMet for the treatment of our sanitary sewer discharge. Additionally the allocation between Water and Sewer of many of the shared expense items has been adjusted to 75% and 25% respectively versus the historic rate of 50% and 50%.

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***Performance Standards***

***Water & Sewer Utility – Performance Standard Actual 2006 – 2014, Projected 2015 & Estimated 2016***

| Cross Connection Inspections | FYs 2006-12 Properties Inspected | FY 2013 Properties Inspected | FY 2014 Properties Re-inspected | FY 2015 Properties Re-inspected | FY 2016 Properties Re-inspected |
|---|---|---|---|---|---|
| • Contract with Hydro Design commercial properties | 482 | 47 | 83 | 54 | 93 |
| • Utility personnel, completed | 1772 | 345 | 44 | 15 | 25 |

Re-inspection frequency is determined by the type of business & potential hazard to the water system based upon standards set by the DNR.

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***Accomplishments 2015***

During the 2015 Goal Setting Session for 2016, no specific objectives were identified that related to the Water & Sewer Utility.

Other accomplishments in 2015 include:

- Continued transition to the combining of all financial operations under the Finance Director.
- Completed first full year of the transitioned from quarterly to monthly billing for water and sewer service which has resulted in a significant decrease in the number of deferred payment plans and shut offs
- Enhanced customer payment options by adding ACH options and payment by debit and credit card at the front counter and online.
- Redesigned front desk to more efficiently serve customers.
- Completed several capital projects including a water main replacement on McDowell Street between Main Street and Second Street, a water main extension at Herman Street and a water service replacement project on Shauf Street between Cummings Street and Walnut Street.

***Initiatives for 2016 and Beyond***

- Continue consolidation of financial functions within the Finance Department to enhance operational efficiencies and internal controls. In 2016 the City and the Utility will transition to using one combined payroll processing operation and one cash account between multiple funds, and will the Utilities will discontinue their use of a separate FEIN number.
- The City and Utility plan to go out to RFP for both IT and auditing services.
- Merge with the City to have one Audit Report and one MDA report filed on behalf of both the City and the Utility. Last year the City and the Utility saved approximately $12,000 in auditing fees.
- Continue to find higher interest bearing brokered CDs or local bank accounts to yield interest income on Utility reserve funds.
- Continue to monitor Delavan's BODs and high strength charges to Industrial User(s).
- Continue our commitment to maintaining our infrastructure and consistent with this commitment undertake in 2016 the following capital projects:
    - Phoenix Street, Bowers Blvd to Park Avenue, replace current 6" water main with an 8" water main and replace 11 water services and 4 hydrants. (This project is Utility work only.)

# Delbrook Golf Course

### *General Information*

Delbrook Golf Course consists of a 27-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.

## Highlights & Initiatives

- *FY 2016 Budget: $808,985*
  *FY 2015 Budget: $840,290* *Percentage Change: 3.73% Decrease*
- Unemployment costs have been reduced by 48%. The decrease is based on 2015 experience resulting from changes in policy.
- The 2015 city-wide compensation study provided a classification of the course manager and superintendent which resulted in an increase in wages for these positions. Budget reflects these changes in salaries and provides for a contingency for 2016 merit adjustments.
- Golf Course irrigation costs have been reduced 22%. The combination of 2015 experience and the approaching completion of the supplemental water source project have influenced the reduction in this area.
- Revenue projections are based on 2015 experience with the exception of Season Golf Passes and Seasonal Carts which are each proposed to be adjusted by $10.
- As a result of a 2015 bond refinancing, debt service costs has been reduced by a little over $16,000.

| *Proposed Staffing Level:* | *FY 2016* | *FY 2015* |
|---|---|---|
| o *Full-Time* | *2* | *2* |
| o *Assistant Pro* | *1,000 Hrs* | *See note* |
| o *Pro Shop* | *3,513 Hrs* | *See note* |
| o *Maintenance Staff* | *7,400 Hrs* | *See note* |

*Seasonal Staff previously budgeted by number of positions; 2016 budget is based on hours by work area. As such no comparable information for 2015 seasonal staff has been provided. (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 2015 and 2016.

| | 2015 | 2016 | % Change |
|---|---|---|---|
| Wages & Benefits | 289,485 | 281,494 | -2.76% |
| Golf Operations | 130,104 | 125,580 | -3.48% |
| Course Maintenance | 183,125 | 180,345 | -1.52% |
| Administration/Debt/Capital | 237,576 | 221,566 | -6.74% |
| **Total Expenditures** | **840,290** | **808,985** | **-3.73%** |
| **Total Revenues** | **840,290** | **808,985** | **-3.73%** |

### *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.

***Delbrook – Performance Standards Actual 2012 – 2014, Projected 2015 & Estimated 2016***

| | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY2016 |
|---|---|---|---|---|---|
| Insure the proper utilization of the golf course by increasing dollars generated per round of golf played | $21.03 | $22.81 | $23.00 | $23.30 | $23.50 |
| Increase # of large outings (shotgun starts) as a means of increasing revenue. | 18 | 22 | 24 | 27 | 30 |
| Reinforce the commitment to golf leagues through increased participation and non-pass holder green fees/rounds. | 1,613 | 1,640 | 2,081 | 2,400 | 2,500 |
| Capture customer e-mail addresses at point of sale, enhancing target marketing capabilities | 664 | 1144 | 1675 | 1878 | 2000 |
| Increase Green Fee play as a means of increasing revenue & attracting new and repeat customers to Delbrook & Delavan | 13,089 | 13,234 | 13,508 | 13,250 | 14,200 |

### *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:

| 2015 & Pre 2016 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 | Although progress has been made on bunker renovations the process has been slowed with actual renovations taking place every other year. The practice of donated funds being met with matching capital funds is not sufficient to finance the renovations of more than 2 to 3 bunkers every two years. With 24 bunkers still in need of renovations the current plan will take another 16 to 20 years complete. |
| At the Goal Setting Session for 2013 the need for Delbrook to eliminate or reduce the dependency on municipal water with a "green" (grey water) alternative was identified | The green option to address the issue of dependency on municipal will allow for a supplemental source and is scheduled for completion in 2015. As such the determination of the true impact of the supplemental source on irrigation costs will not occur until 2016. |

Other accomplishments in 2015 include:

- Phase II of parking lot improvements was completed. This phase included the blacktopping of the lower portion of the lot and entrance way.
- An opportunity arose that allowed Delbrook to terminate the golf car lease a year early in favor of a new lease that would lock in the current lease price but update the fleet with 2015 model cars. The lease price will remain the same for the full five years of the term.
- Remote access monitoring of the course irrigation system is now possible after the system upgrade in 2014. The course superintendent can now access the system from any location through the use of a personal mobile device. This access allows the superintendent to verify nighttime irrigation is going as planned and can avoid potential problems.
- A new promotional partner, GroupGolfer.Com, aided in one of the most successful online promotions Delbrook has had. GroupGolfer utilizes their golf specific database to promote courses for a 48 hour period. By offering a discounted rate golfers purchase vouchers for a maximum of four rounds at the highlighted course. Over 230 vouchers were sold for Delbrook and netted over $3,000 in new revenue.

### *Initiatives for 2016 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. Identify 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 Manager's 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, 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 throughout Wisconsin and northern Illinois. 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.
- Recruitment of seasonal positions continues to be a challenge. Need to develop a seasonal wage philosophy that encourages season employees to annually reapply for seasonal positions.

# CITY OF DELA[illegible]AN 2016 BUDGET

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST | |
|---|---|---|---|---|---|---|---|---|
| | **GENERAL FUND** | | | | | | | |
| **REVENUES** | | | | | | | | |
| 41000 | TAXES | 5,923,785 | 5,846,453 | 5,891,321 | 5,399,809 | 5,865,330 | 5,995,137 | |
| 42000 | SPECIAL ASSESSMENTS | 1,532 | 0 | 0 | 0 | 0 | 0 | |
| 43000 | INTERGOVERNMENTAL REVENUES | 1,481,036 | 924,225 | 1,046,997 | 764,590 | 1,061,835 | 819,450 | |
| 44000 | REGULATION & COMPLIANCE REVENUES | 211,159 | 220,032 | 218,850 | 181,356 | 210,931 | 218,150 | |
| 45000 | FINES, FORFEITURES & PENALTIES | 180,016 | 174,367 | 186,000 | 119,490 | 146,529 | 182,200 | |
| 46000 | PUBLIC CHARGES FOR SERVICES | 225,033 | 223,718 | 172,200 | 146,428 | 166,197 | 174,250 | |
| 47000 | INTERGOVERNMENTAL CHARGES FOR SEF | 556,709 | 756,669 | 669,952 | 536,336 | 679,468 | 590,000 | |
| 48000 | MISCELLANEOUS REVENUES | 74,524 | 55,885 | 66,500 | 64,064 | 112,358 | 91,900 | |
| 49000 | OTHER FINANCING SOURCES | 75,860 | 0 | 30,000 | 30,000 | 30,000 | 0 | |
| | TOTAL REVENUES | 8,729,655 | 8,201,350 | 8,281,820 | 7,242,072 | 8,272,648 | 8,071,087 | (342,444) |
| | | | Percent/Dollar Change Over 2015 Budget | | | **-2.54%** | **(210,733)** | |
| **EXPENDITURES** | | | | | | | | |
| 51000 | GENERAL GOVERNMENT | 931,010 | 999,618 | 1,066,270 | 734,631 | 964,103 | 952,700 | |
| 52000 | PUBLIC SAFETY | 3,131,035 | 3,208,991 | 3,290,466 | 2,264,125 | 3,284,615 | 3,499,937 | |
| 53000 | PUBLIC WORKS | 1,185,026 | 1,168,044 | 1,191,005 | 794,718 | 1,192,405 | 1,275,040 | |
| 55000 | PARKS AND RECREATION | 478,365 | 497,908 | 519,056 | 348,331 | 496,806 | 551,991 | |
| 59000 | TRANSFERS | 2,911,272 | 2,312,742 | 2,437,115 | 2,404,890 | 2,423,444 | 2,133,863 | |
| | TOTAL EXPENDITURES | 8,636,707 | 8,187,303 | 8,503,912 | 6,546,695 | 8,361,372 | 8,413,531 | (342,444) |
| | | | Percent/Dollar Change Over 2015 Budget | | | **-1.06%** | **(90,381)** | |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST | |
|---|---|---|---|---|---|---|---|---|
| **REVENUES BY ACTIVITY FOR GENERAL FUND #100** | | | | | | | | |
| 41000 | Taxes | 5,923,785 | 5,846,453 | 5,891,321 | 5,399,809 | 5,865,330 | 5,995,137 | |
| 42000 | Special Assessments | 1,532 | 0 | 0 | 0 | 0 | 0 | |
| 43000 | Intergovernmental Revenues | 1,481,036 | 924,225 | 1,046,997 | 764,590 | 1,061,835 | 819,450 | |
| 44000 | Regulation & Compliance Revenues | 211,159 | 220,032 | 218,850 | 181,356 | 210,931 | 218,150 | |
| 45000 | Fines, Forfeitures & Penalties | 180,016 | 174,367 | 186,000 | 119,490 | 146,529 | 182,200 | |
| 46000 | Public Charges for Services | 225,033 | 223,718 | 172,200 | 146,428 | 166,197 | 174,250 | |
| 47000 | Intergovernmental Charges for Services | 556,709 | 756,669 | 669,952 | 536,336 | 679,468 | 590,000 | |
| 48000 | Miscellaneous Revenues | 74,524 | 55,885 | 66,500 | 64,064 | 112,358 | 91,900 | |
| 49000 | Other Financing Sources | 75,860 | 0 | 30,000 | 30,000 | 30,000 | 0 | |
| **TOTAL REVENUE** | | 8,729,655 | 8,201,350 | 8,281,820 | 7,242,072 | 8,272,648 | 8,071,087 | (342,444) |
| | | | Percent/Dollar Change Over 2015 Budget | | | **-2.54%** | **(210,733)** | |

| | | 20 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST |
|---|---|---|---|---|---|---|---|
| **EXPENDITURES BY DEPT FOR GENERAL FUND** | | | | | | | |
| 51110 | City Council | 24,966 | 26,252 | 26,741 | 20,260 | 26,210 | 26,965 |
| 51200 | Municipal Court | 59,140 | 54,496 | 60,940 | 43,366 | 61,671 | 53,045 |
| 51300 | Legal | 86,446 | 70,324 | 79,000 | 37,566 | 60,000 | 74,000 |
| 51410 | Mayor's Office | 8,108 | 8,105 | 8,205 | 5,329 | 8,105 | 8,205 |
| 51412 | City Administrator | 127,090 | 127,694 | 127,708 | 88,668 | 129,207 | 89,181 |
| 51420 | City Clerk | 106,849 | 99,084 | 91,386 | 65,186 | 96,075 | 96,720 |
| 51430 | HR Department | 2,857 | 2,884 | 3,200 | 4,256 | 4,700 | 9,950 |
| 51440 | Elections | 4,142 | 6,012 | 6,560 | 3,212 | 3,212 | 10,670 |
| 51450 | IT and Webservices | 43,441 | 33,490 | 45,416 | 34,656 | 40,300 | 44,172 |
| 51510 | Auditing | 48,091 | 49,184 | 51,000 | 39,192 | 40,650 | 42,500 |
| 51520 | Director of Finance | 5,829 | 113,107 | 76,297 | 36,175 | 54,181 | 94,406 |
| 51525 | City Treasurer | 89,325 | 91,593 | 78,237 | 53,386 | 81,912 | 61,632 |
| 51530 | Assessor | 60,531 | 10,852 | 12,000 | 8,065 | 12,000 | 18,000 |
| 51540 | Risk Management | 167,200 | 173,993 | 162,475 | 141,992 | 144,420 | 156,200 |
| 51600 | Municipal Buildings | 84,159 | 112,223 | 127,700 | 80,816 | 128,900 | 100,600 |
| 51612 | 4th Street Properties | 999 | 209 | 0 | 0 | 0 | 0 |
| 51620 | Mausoleum | 0 | 0 | 500 | 400 | 400 | 500 |
| 51630 | Fire Station Old Safety Bldg | 8,790 | 6,512 | 205 | 107 | 161 | 455 |
| 51700 | Misc General Government | 3,048 | 13,605 | 108,700 | 3,303 | 3,303 | 65,500 |
| 51920 | Judgment and Losses | 0 | 0 | 0 | 68,696 | 68,696 | 0 |
| **TOTAL GENERAL GOVERNMENT** | | 931,010 | 999,618 | 1,066,270 | 734,631 | 964,103 | 952,700 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **-10.65%** | **(113,570)** |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| 52100 | Police | 2,521,139 | 2,551,812 | 2,667,939 | 1,666,990 | 2,427,906 | 2,591,780 |
| 52110 | Police Reserves | 142,292 | 179,731 | 103,792 | 77,154 | 117,034 | 83,336 |
| 52150 | Crossing Guards | 4,294 | 4,564 | 4,975 | 2,691 | 5,344 | 4,975 |
| 52200 | Fire | 185,905 | 191,963 | 201,064 | 108,659 | 189,141 | 203,518 |
| 52210 | Fire Inspections | 18,031 | 14,875 | 14,496 | 10,807 | 15,605 | 15,605 |
| 52300 | EMS Services | 95,500 | 117,000 | 132,000 | 110,000 | 132,000 | 159,522 |
| 52400 | Building Inspector | 143,485 | 132,657 | 138,155 | 113,089 | 140,941 | 139,489 |
| 52410 | Weights & Measures | 4,800 | 4,800 | 4,800 | 4,800 | 4,800 | 4,800 |
| 52500 | Dam and Bridge Inspection | 9,902 | 3,442 | 7,745 | 16,116 | 18,000 | 2,900 |
| 52610 | Police Dispatch | 0 | 0 | 0 | 150,403 | 227,344 | 285,312 |
| 52650 | Siren Maintenance | 197 | 197 | 1,500 | 131 | 1,000 | 1,700 |
| 52700 | County Jail | 5,490 | 7,950 | 14,000 | 3,285 | 5,500 | 7,000 |
| **TOTAL PUBLIC SAFETY** | | 3,131,035 | 3,208,991 | 3,290,466 | 2,264,125 | 3,284,615 | 3,499,937 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **6.37%** | **209,471** |
| 53100 | Public Works Director | 311,095 | 290,781 | 266,783 | 203,075 | 277,923 | 271,270 |
| 53105 | Engineering | 5,579 | 9,034 | 17,000 | 5,798 | 16,000 | 17,000 |
| 53230 | Mechanic and City Garage | 90,619 | 105,644 | 92,974 | 67,659 | 94,996 | 94,572 |
| 53300 | Street Maintenance | 558,905 | 546,753 | 607,694 | 353,286 | 561,494 | 665,513 |
| 53420 | Street Lighting | 96,575 | 91,359 | 100,000 | 67,574 | 99,000 | 100,000 |
| 53430 | Curb and Sidewalks | 0 | 0 | 0 | 0 | 0 | 0 |
| 53440 | Storm Sewer | 3,230 | 1,490 | 2,000 | 1,115 | 0 | 2,000 |
| 53620 | Recycling Center | 109,378 | 108,043 | 95,554 | 86,187 | 127,992 | 103,685 |
| 53630 | Refuse and Recycling | 2,414 | 4,245 | 4,000 | 5,711 | 10,000 | 16,000 |
| 53640 | Weed Control | 7,233 | 10,696 | 5,000 | 4,313 | 5,000 | 5,000 |
| **TOTAL PUBLIC WORKS EXPENDITURES** | | 1,185,026 | 1,168,044 | 1,191,005 | 794,718 | 1,192,405 | 1,275,040 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **7.06%** | **84,035** |

| | | 201 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST |
|---|---|---|---|---|---|---|---|
| 55140 | Community Program | 6,080 | 17,085 | 19,000 | 18,030 | 18,030 | 19,000 |
| 55200 | Parks | 260,867 | 266,031 | 330,263 | 221,960 | 326,839 | 346,374 |
| 55220 | Phoenix Park | 7,600 | 2,907 | 3,325 | 3,202 | 8,100 | 10,925 |
| 55300 | Recreation | 174,741 | 177,664 | 166,468 | 105,127 | 143,837 | 175,692 |
| 55420 | Mill Pond | 29,077 | 34,222 | 0 | 13 | 0 | 0 |
| **TOTAL PARKS AND RECREATION** | | 478,365 | 497,908 | 519,056 | 348,331 | 496,806 | 551,991 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **6.35%** | **32,935** |
| 59200 | Transfers | 2,911,272 | 2,312,742 | 2,437,115 | 2,404,890 | 2,423,444 | 2,133,863 |
| **TOTAL TRANSFERS TO OTHER FUNDS** | | 2,911,272 | 2,312,742 | 2,437,115 | 2,404,890 | 2,423,444 | 2,133,863 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **-12.44%** | **(303,252)** |
| **TOTAL EXPENDITURES - GENERAL FUND** | | 8,636,707 | 8,187,303 | 8,503,912 | 6,546,695 | 8,361,372 | 8,413,531 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **-1.06%** | **(90,381)** |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **TAXES-GENERAL FUND** | | | | | | | |
| 100-41110 | General Property Taxes | 5,297,625 | 5,346,774 | 5,365,031 | 5,364,477 | 5,365,031 | 5,495,637 |
| 100-41210 | Room Taxes | 110,000 | 0 | 0 | 0 | 0 | 0 |
| 100-41211 | PILOT - Room Tax | 0 | 0 | 0 | 0 | 0 | 0 |
| 100-41212 | Tourism, Promotion & Development | 0 | 0 | 0 | 0 | 0 | 0 |
| 100-41310 | Utility Property Tax | 484,736 | 466,148 | 495,000 | 0 | 465,000 | 465,000 |
| 100-41312 | PILOT-Property Tax | 31,424 | 31,765 | 31,040 | 34,937 | 34,937 | 34,000 |
| 100-41801 | Personal Property Interest | 0 | 1,766 | 250 | 362 | 362 | 250 |
| 100-41802 | Room Tax Penalty & Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 100-41803 | Special Assessment Charges Int Tax Rl | 0 | 0 | 0 | 33 | 0 | 250 |
| | | 5,923,785 | 5,846,453 | 5,891,321 | 5,399,809 | 5,865,330 | 5,995,137 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **1.76%** | **103,816** |
| **SPECIAL ASSESSMENTS** | | | | | | | |
| 100-42300 | Curb & Gutter Assessments | 1,532 | 0 | 0 | 0 | 0 | 0 |
| 100-42310 | Sidewalk Assessments | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 1,532 | 0 | 0 | 0 | 0 | 0 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **0.00%** | **0** |

| | | 20. ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST |
|---|---|---|---|---|---|---|---|
| **INTERGOVERNMENTAL REVENUES - GENERAL FUND** | | | | | | | |
| 100-43410 | State Shared Revenues | 351,887 | 351,752 | 351,782 | 247,567 | 351,682 | 351,412 |
| 100-43420 | State Fire Insurance Tax | 22,056 | 24,295 | 24,000 | 21,750 | 21,750 | 24,000 |
| 100-43430 | State Aid-Expenditure Restraint Program | 172,339 | 184,678 | 194,000 | 0 | 193,130 | 192,726 |
| 100-43431 | State Aid - Computer | 42,390 | 40,522 | 45,000 | 41,989 | 41,989 | 93,240 |
| 100-43520 | State Aid-Public Safety | 3,360 | 3,360 | 3,040 | 3,520 | 3,520 | 3,040 |
| 100-43530 | State Aid-Local Streets | 727,719 | 226,603 | 344,175 | 364,175 | 364,175 | 57,638 |
| 100-43540 | State Aid-Recycling | 25,885 | 25,856 | 25,000 | 25,851 | 25,851 | 20,600 |
| 100-43610 | State Aid-WI Deaf School | 135,400 | 67,160 | 60,000 | 59,738 | 59,738 | 76,794 |
| | | 1,481,036 | 924,225 | 1,046,997 | 764,590 | 1,061,835 | 819,450 |
| | Percent/Dollar Change Over 2015 Budget | | | | | **-21.73%** | **(227,547)** |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **REGULATION & COMPLIANCE REVENUES-GENERAL FUND** | | | | | | | |
| 100-44110 | Liquor Licenses | 15,935 | 16,035 | 15,250 | 15,241 | 15,241 | 15,250 |
| 100-44115 | Operators Licenses | 6,675 | 6,910 | 6,000 | 6,015 | 6,250 | 6,000 |
| 100-44120 | Refuse Hauler Licenses | 5,740 | 5,740 | 5,500 | 5,990 | 5,990 | 5,500 |
| 100-44122 | Cigarette Licenses | 1,750 | 1,600 | 1,500 | 1,600 | 1,600 | 1,500 |
| 100-44124 | Weights & Measures | 5,048 | 5,990 | 5,600 | 1,465 | 5,600 | 5,600 |
| 100-44126 | Cable T.V. License | 77,875 | 83,721 | 85,000 | 66,210 | 85,000 | 85,000 |
| 100-44128 | Landlord Licensing | 25,155 | 24,272 | 27,000 | 24,450 | 24,600 | 27,000 |
| 100-44200 | Sundry Licenses | 3,975 | 2,345 | 3,300 | 2,515 | 2,600 | 2,600 |
| 100-44202 | Dog Licenses | 997 | 567 | 600 | 1,230 | 500 | 600 |
| 100-44300 | Building Permits | 46,229 | 44,568 | 50,000 | 41,247 | 45,000 | 50,000 |
| 100-44302 | Plumbing Permits | 5,278 | 7,880 | 4,500 | 4,999 | 5,250 | 4,500 |
| 100-44304 | Electrical Permits | 11,710 | 13,037 | 10,000 | 6,575 | 8,500 | 10,000 |
| 100-44306 | Erosion Control Permits | 1,148 | 3,862 | 1,200 | 1,218 | 1,400 | 1,200 |
| 100-44308 | Utility Excavations | 385 | 410 | 400 | 300 | 400 | 400 |
| 100-44400 | Zoning Permits | 3,259 | 3,096 | 3,000 | 2,300 | 3,000 | 3,000 |
| | | 211,159 | 220,032 | 218,850 | 181,356 | 210,931 | 218,150 |
| | | | Percent/Dollar Change Over 2015 Budget | | | -0.32% | (700) |

| | | 201 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST |
|---|---|---|---|---|---|---|---|
| **FINES, FORFEITURES & PENALTIES** | | | | | | | |
| 100-45110 | Court Penalties & Costs | 157,712 | 145,775 | 158,500 | 99,576 | 120,000 | 155,000 |
| 100-45130 | Parking Fines | 19,428 | 26,492 | 25,000 | 19,430 | 25,000 | 25,000 |
| 100-45192 | False Alarm Penalties | 2,876 | 2,100 | 2,500 | 455 | 1,500 | 2,200 |
| 100-45200 | Restitution | 0 | 0 | 0 | 29 | 29 | 0 |
| | | 180,016 | 174,367 | 186,000 | 119,490 | 146,529 | 182,200 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **-2.04%** | **(3,800)** |
| **PUBLIC CHARGES FOR SERVICES - GENERAL FUND** | | | | | | | |
| 100-46110 | Miscellaneous General Income | 4,046 | 5,398 | 4,500 | 1,411 | 2,000 | 2,000 |
| 100-46112 | Real Estate Status Reports | 5,095 | 5,175 | 5,000 | 4,025 | 4,500 | 5,000 |
| 100-46124 | Professional Services | 6,693 | 6,778 | 0 | 15,306 | 0 | 0 |
| 100-46126 | Professional Services Admin Fee | 477 | 99 | 500 | 510 | 503 | 500 |
| 100-46128 | Finance Charges on Acct Rec. | 2,439 | 3,953 | 3,000 | 3,767 | 4,000 | 3,000 |
| 100-46210 | Police Services Reimbursed School Security | 105,745 | 74,741 | 72,000 | 39,891 | 72,000 | 75,000 |
| 100-46212 | Police Restitution | 112 | 223 | 0 | 114 | 113 | 0 |
| 100-46214 | Police Services Reimbursed Walworth Co. | 0 | 0 | 1,000 | 0 | 0 | 1,000 |
| 100-46216 | Reimburse PD Outside Service | 180 | 1,676 | 0 | 1,343 | 1,343 | 0 |
| 100-46240 | Zoning Review &Application Fees | 1,500 | 2,050 | 1,500 | 750 | 1,000 | 1,500 |
| 100-46310 | Snow & Ice Control | 12,403 | 7,925 | 5,000 | 2,719 | 4,000 | 5,000 |
| 100-46315 | Other Public Works Billable | 9,913 | 28,831 | 10,000 | 25,425 | 10,000 | 10,000 |
| 100-46440 | Weed Control | 14,567 | 20,800 | 10,000 | 8,738 | 8,738 | 10,000 |
| 100-46720 | Misc Park Revenue | 1,940 | 0 | 0 | 0 | 0 | 0 |
| 100-46721 | Park Rentals | 4,747 | 5,545 | 5,000 | 5,729 | 6,800 | 5,000 |
| 100-46722 | Special Events | 5,676 | 4,431 | 5,200 | 3,716 | 4,700 | 7,250 |
| 100-46724 | Adult Recreation Programs | 14,333 | 18,755 | 18,000 | 11,827 | 16,000 | 18,000 |
| 100-46726 | Youth Recreation Programs | 33,017 | 35,413 | 29,000 | 20,681 | 29,000 | 29,000 |
| 100-46728 | Bulletin Advertising | 2,150 | 1,925 | 2,500 | 475 | 1,500 | 2,000 |
| | | 225,033 | 223,718 | 172,200 | 146,428 | 166,197 | 174,250 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **1.19%** | **2,050** |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST | |
|---|---|---|---|---|---|---|---|---|
| **INTERGOVERNMENTAL CHARGES** | | | | | | | | |
| 100-47320 | Shared Services - Police | 465,000 | 495,000 | 535,000 | 399,225 | 535,000 | 560,000 | |
| 100-47325 | Shared Services - Building Inspection | 2,012 | 36,667 | 3,000 | 12,393 | 15,000 | 5,000 | |
| 100-47370 | Shared Services-DD/Recreation | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | |
| 100-47372 | Shared Services - Recreation | 9,000 | 14,000 | 19,000 | 14,250 | 19,000 | 17,000 | |
| 100-47440 | Administrative Support - TID #4 | 38,671 | 38,998 | 20,345 | 20,345 | 20,345 | 1,500 | |
| 100-47461 | Administrative Support W & S | 42,026 | 165,461 | 85,107 | 85,123 | 85,123 | 0 | |
| 100-47462 | Maintenance Support W & S | 0 | 1,544 | 2,500 | 0 | 0 | 1,500 | |
| | | 556,709 | 756,669 | 669,952 | 536,336 | 679,468 | 590,000 | |
| | | | Percent/Dollar Change Over 2015 Budget | | | **-11.93%** | **(79,952)** | |
| **MISCELLANEOUS REVENUES** | | | | | | | | |
| 100-48100 | Interest on Investments | 19,071 | 17,069 | 20,000 | 31,231 | 32,000 | 32,500 | |
| 100-48103 | Market Value Changes | 0 | 0 | 0 | (1,154) | (1,500) | 0 | |
| 100-48105 | Insurance Dividend | 0 | 19,686 | 0 | 19,621 | 19,621 | 0 | |
| 100-48110 | Interest on Special Assessments | 64 | 0 | 0 | 37 | 37 | 0 | |
| 100-48200 | Rental Property Income | 27,768 | 15,003 | 26,500 | 4,966 | 9,400 | 9,400 | |
| 100-48300 | Sale of City Property | 22,933 | 3,638 | 20,000 | 9,363 | 52,800 | 45,000 | |
| 100-48400 | Insurance Recovery | 4,688 | 0 | 0 | 0 | 0 | 5,000 | |
| 100-48500 | Donations | 0 | 0 | 0 | 0 | 0 | 0 | |
| 100-48600 | Refund Prior Year's Expense | 0 | 489 | 0 | 0 | 0 | 0 | |
| | | 74,524 | 55,885 | 66,500 | 64,064 | 112,358 | 91,900 | |
| | | | Percent/Dollar Change Over 2015 Budget | | | **38.20%** | **25,400** | |
| **OTHER FINANCING SOURCES** | | | | | | | | |
| 100-49110 | Proceeds from Borrowing | 0 | 0 | 0 | 0 | 0 | 0 | |
| 100-49150 | Proceeds from Capital Lease | 0 | 0 | 0 | 0 | 0 | 0 | |
| 100-49210 | Transfer in from General Fund Balance | 0 | 0 | 0 | 0 | 0 | 0 | |
| 100-49220 | Transfer In from Special Revenue - Room Tax | 0 | 0 | 0 | 0 | 0 | 0 | |
| 100-49230 | Transfer to Debt Service | 75,860 | 0 | 30,000 | 30,000 | 30,000 | 0 | |
| 100-49240 | Transfer in from Capital Equipment | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | 75,860 | 0 | 30,000 | 30,000 | 30,000 | 0 | |
| **TOTAL REVENUES - GENERAL FUND** | | 8,729,655 | 8,201,350 | 8,281,820 | 7,242,072 | 8,272,648 | 8,071,087 | (342,444) |
| | | | Percent/Dollar Change Over 2015 Budget | | | **-2.54%** | **(210,733)** | |

| | | 20 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST |
|---|---|---|---|---|---|---|---|
| **CITY COUNCIL** | | | | | | | |
| 100-51110-1000 | Salaries | 13,600 | 14,400 | 14,400 | 10,800 | 14,400 | 14,400 |
| 100-51110-1300 | Social Security | 1,561 | 1,652 | 1,650 | 1,239 | 1,655 | 1,650 |
| 100-51110-1400 | Per Diem Allowance | 6,800 | 7,200 | 7,200 | 5,400 | 7,200 | 7,200 |
| 100-51110-3000 | Supplies | 70 | 130 | 225 | 0 | 70 | 225 |
| 100-51110-3200 | Publications Dues Subscriptions | 2,936 | 2,870 | 2,906 | 2,821 | 2,825 | 3,130 |
| 100-51110-3300 | Seminars and Conferences | 0 | 0 | 360 | 0 | 60 | 360 |
| 100-51110-8000 | Misc Capital Not in Cap Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 24,966 | 26,252 | 26,741 | 20,260 | 26,210 | 26,965 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **0.84%** | **224** |
| **MUNICIPAL COURT** | | | | | | | |
| 100-51200-1000 | Salaries | 37,924 | 33,869 | 37,168 | 24,902 | 37,800 | 31,431 |
| 100-51200-1200 | Overtime | 0 | 0 | 0 | 0 | 0 | 0 |
| 100-51200-1220 | Comp Time Taken | 0 | 0 | 0 | 0 | 0 | |
| 100-51200-1300 | Social Security | 2,312 | 2,001 | 2,843 | 1,402 | 4,293 | 2,404 |
| 100-51200-1310 | Retirement | 1,682 | 1,498 | 1,660 | 1,042 | 1,542 | 1,233 |
| 100-51200-1320 | Health, Life & Disability Ins. | 7,534 | 7,654 | 8,804 | 6,938 | 8,410 | 7,129 |
| 100-51200-2170 | Deaf Interpreting | 1,280 | 640 | 1,500 | 1,925 | 2,000 | 2,000 |
| 100-51200-2230 | Communications | 88 | 200 | 150 | 98 | 150 | 150 |
| 100-51200-2900 | Contracted Services | 0 | 996 | 0 | 217 | 217 | 0 |
| 100-51200-3100 | Office Supplies | 524 | 180 | 400 | 152 | 400 | 400 |
| 100-51200-3110 | Postage | 460 | 442 | 900 | 268 | 600 | 800 |
| 100-51200-3200 | Publications Dues Subscriptions | 1,740 | 1,344 | 2,765 | 840 | 840 | 765 |
| 100-51200-3300 | Seminars and Conference | 0 | 0 | 0 | 972 | 770 | 2,000 |
| 100-51200-3310 | Mileage Reimbursement | 264 | 213 | 250 | 111 | 150 | 100 |
| 100-51200-3810 | Court Clues Support | 5,332 | 5,459 | 4,500 | 4,499 | 4,499 | 4,633 |
| 100-51200-8000 | Misc Capital Not in Cap Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 59,140 | 54,496 | 60,940 | 43,366 | 61,671 | 53,045 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **-12.96%** | **(7,895)** |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **LEGAL** | | | | | | | |
| 100-51300-2109 | Cost Recovery of Legal Fees | 3,365 | 1,220 | 0 | 310 | 0 | 0 |
| 100-51300-2110 | City Atty. - Retainer & Fees | 43,007 | 38,170 | 45,000 | 24,214 | 40,000 | 45,000 |
| 100-51300-2112 | Labor Relations Consultant | 14,361 | 22,495 | 9,000 | 5,375 | 9,000 | 9,000 |
| 100-51300-2114 | Special Counsel | 0 | 0 | 5,000 | 220 | 1,000 | 5,000 |
| 100-51300-2115 | Prosecution of Cases | 25,713 | 8,440 | 20,000 | 7,447 | 10,000 | 15,000 |
| | | 86,446 | 70,324 | 79,000 | 37,566 | 60,000 | 74,000 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **-6.33%** | **(5,000)** |
| **MAYOR'S OFFICE** | | | | | | | |
| 100-51410-1000 | Salaries | 3,600 | 3,600 | 3,600 | 2,700 | 3,600 | 3,600 |
| 100-51410-1300 | Social Security | 505 | 505 | 505 | 379 | 505 | 505 |
| 100-51410-1400 | Per Diem Allowance | 3,000 | 3,000 | 3,000 | 2,250 | 3,000 | 3,000 |
| 100-51410-3000 | Supplies | 978 | 1,000 | 1,000 | 0 | 0 | 0 |
| 100-51410-3050 | Mayoral Donations | 0 | 0 | 0 | 0 | 1,000 | 1,000 |
| 100-51410-3300 | Seminars & Conferences | 25 | 0 | 100 | 0 | 0 | 100 |
| 100-51410-8000 | Misc Capital Not in Cap Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 8,108 | 8,105 | 8,205 | 5,329 | 8,105 | 8,205 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **0.00%** | **0** |

| | | 20 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST |
|---|---|---|---|---|---|---|---|
| **ADMINISTRATOR'S OFFICE** | | | | | | | |
| 100-51412-1000 | Salaries | 93,011 | 92,011 | 91,731 | 63,840 | 94,000 | 63,483 |
| 100-51412-1220 | Comp Time Taken | 0 | 0 | 0 | 0 | 0 | 0 |
| 100-51412-1300 | Social Security | 8,236 | 8,402 | 8,241 | 5,646 | 8,415 | 5,689 |
| 100-51412-1310 | Retirement | 6,965 | 7,542 | 7,326 | 4,981 | 6,392 | 4,908 |
| 100-51412-1311 | ICMA Contribution | 13,000 | 13,000 | 13,000 | 9,500 | 13,000 | 8,840 |
| 100-51412-1320 | Health, Life & Disability Ins. | 953 | 816 | 590 | 542 | 750 | 401 |
| 100-51412-1400 | Per Diem Allowance | 3,000 | 3,000 | 3,000 | 2,250 | 3,000 | 2,040 |
| 100-51412-2230 | Communications | 0 | 0 | 0 | 0 | 0 | 0 |
| 100-51412-3100 | Office Supplies | 170 | 23 | 200 | 0 | 200 | 200 |
| 100-51412-3110 | Postage | 0 | 0 | 0 | 0 | 0 | 0 |
| 100-51412-3200 | Publication Dues Subscriptions | 685 | 1,469 | 1,570 | 1,389 | 1,500 | 1,570 |
| 100-51412-3300 | Seminars and Conferences | 1,071 | 1,395 | 1,950 | 522 | 1,950 | 1,950 |
| 100-51412-3440 | Economic Development Supplies | 0 | 37 | 100 | 0 | 0 | 100 |
| | | 127,090 | 127,694 | 127,708 | 88,668 | 129,207 | 89,181 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **-30.17%** | **(38,527)** |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **CITY CLERK'S OFFICE** | | | | | | | |
| 100-51420-1000 | Salaries | 75,191 | 75,018 | 60,288 | 42,893 | 64,000 | 56,154 |
| 100-51420-1200 | Overtime | 0 | 0 | 0 | 142 | 600 | 0 |
| 100-51420-1220 | Comp Time Taken | 0 | 0 | 0 | 24 | 40 | 0 |
| 100-51420-1230 | Comp Time Pay Out | 0 | 0 | 0 | 0 | 400 | 0 |
| 100-51420-1300 | Social Security | 5,652 | 6,100 | 4,612 | 3,243 | 4,973 | 4,296 |
| 100-51420-1310 | Retirement | 4,999 | 5,639 | 4,100 | 2,941 | 4,420 | 3,707 |
| 100-51420-1320 | Health, Life & Disability Ins. | 9,707 | 9,012 | 8,416 | 7,522 | 8,925 | 18,980 |
| 100-51420-2230 | Communications | 0 | 0 | 0 | 0 | 0 | 0 |
| 100-51420-3100 | Office Supplies | 510 | 620 | 1,570 | 413 | 750 | 950 |
| 100-51420-3110 | Postage | 3,866 | (3,429) | 3,000 | 1,886 | 3,000 | 3,620 |
| 100-51420-3200 | Publication Dues Subscriptions | 100 | 100 | 100 | 193 | 130 | 163 |
| 100-51420-3210 | Printing and Publications | 5,722 | 5,802 | 7,500 | 4,357 | 7,500 | 6,650 |
| 100-51420-3300 | Seminars and Conferences | 1,101 | 222 | 1,800 | 1,572 | 1,337 | 2,200 |
| | | 106,849 | 99,084 | 91,386 | 65,186 | 96,075 | 96,720 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **5.84%** | **5,334** |
| **HR DEPARTMENT** | | | | | | | |
| 100-51430-2950 | Cafeteria Plan Administration | 2,857 | 2,884 | 3,200 | 2,297 | 3,200 | 3,200 |
| 100-51430-3000 | Supplies | 0 | 0 | 0 | 0 | 0 | 2,750 |
| 100-51430-3210 | Printing and Publications | 0 | 0 | 0 | 1,234 | 1,500 | 1,200 |
| 100-51430-3400 | Operating Supplies | 0 | 0 | 0 | 725 | 0 | 2,800 |
| | | 2,857 | 2,884 | 3,200 | 4,256 | 4,700 | 9,950 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **210.94%** | **6,750** |

| | | 20 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST |
|---|---|---|---|---|---|---|---|
| **ELECTIONS** | | | | | | | |
| 100-51440-3000 | Elections | 4,142 | 6,012 | 6,560 | 3,212 | 3,212 | 10,670 |
| 100-51440-8000 | Misc Capital Not in Cap Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 4,142 | 6,012 | 6,560 | 3,212 | 3,212 | 10,670 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **62.65%** | **4,110** |
| **IT AND WEBSERVICES** | | | | | | | |
| 100-51450-3000 | Supplies | 598 | (103) | 0 | 0 | 0 | 0 |
| 100-51450-3800 | AS400 Support & Maintenance | 10,541 | 12,220 | 13,976 | 10,959 | 14,000 | 10,415 |
| 100-51450-3835 | Soft/Hardware Repairs Purch | 11,506 | 8,133 | 6,972 | 7,256 | 7,300 | 17,122 |
| 100-51450-3850 | Technical Support IT | 12,009 | 6,574 | 10,968 | 10,709 | 11,000 | 8,635 |
| 100-51450-3855 | Website & Internet Charges | 6,209 | 6,079 | 8,000 | 5,127 | 6,500 | 5,200 |
| 100-51450-3860 | Video Services | 2,579 | 588 | 5,500 | 606 | 1,500 | 2,800 |
| | | 43,441 | 33,490 | 45,416 | 34,656 | 40,300 | 44,172 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **-2.74%** | **(1,244)** |
| **AUDITING** | | | | | | | |
| 100-51510-2000 | Audit | 42,150 | 44,869 | 45,000 | 37,042 | 38,500 | 40,000 |
| 100-51510-2101 | Accounting Services | 5,941 | 4,315 | 6,000 | 2,150 | 2,150 | 2,500 |
| | | 48,091 | 49,184 | 51,000 | 39,192 | 40,650 | 42,500 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **-16.67%** | **(8,500)** |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **DIRECTOR OF FINANCE** | | | | | | | |
| 100-51520-1000 | Salaries | 5,400 | 82,818 | 47,850 | 24,349 | 38,000 | 63,795 |
| 100-51520-1300 | Social Security | 230 | 6,658 | 3,890 | 1,891 | 3,022 | 4,991 |
| 100-51520-1310 | Retirement | 200 | 5,930 | 3,457 | 1,660 | 2,584 | 4,306 |
| 100-51520-1320 | Health, Life & Disability Ins. | - | 14,492 | 14,745 | 6,992 | 8,300 | 16,519 |
| 100-51520-1400 | Per Diem Allowance | - | 3,000 | 3,000 | 900 | 1,500 | 1,440 |
| 100-51520-3100 | Office Supplies | - | 38 | 1,050 | 193 | 500 | 1,050 |
| 100-51520-3110 | Postage | - | - | 200 | - | 25 | 200 |
| 100-51520-3200 | Publications Dues Subscriptions | - | 170 | 605 | 190 | 250 | 605 |
| 100-51520-3300 | Seminars & Conferences | - | - | 1,500 | - | - | 1,500 |
| | | 5,829 | 113,107 | 76,297 | 36,175 | 54,181 | 94,406 |
| | Percent/Dollar Change Over 2015 Budget | | | | | **23.73%** | **18,109** |

| | | 20 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST |
|---|---|---|---|---|---|---|---|
| **CITY TREASURER'S OFFICE** | | | | | | | |
| 100-51525-1000 | Salaries | 67,551 | 66,151 | 52,669 | 37,435 | 56,035 | 39,435 |
| 100-51525-1200 | Overtime | 0 | 0 | 0 | 142 | 600 | 0 |
| 100-51525-1210 | Overtime Straight | 0 | 0 | 0 | 73 | 100 | 0 |
| 100-51525-1220 | Comp Time Taken | 0 | 0 | 0 | 24 | 24 | 0 |
| 100-51525-1230 | Comp Time Pay Out | 0 | 0 | 0 | 0 | 400 | 0 |
| 100-51525-1300 | Social Security | 4,674 | 6,058 | 4,029 | 3,470 | 4,363 | 3,017 |
| 100-51525-1310 | Retirement | 4,433 | 5,053 | 3,582 | 2,575 | 3,878 | 2,603 |
| 100-51525-1320 | Health, Life & Disability Ins. | 3,466 | 6,649 | 8,112 | 7,305 | 8,112 | 6,182 |
| 100-51525-2230 | Communications | 12 | 0 | 0 | 0 | 0 | 0 |
| 100-51525-3100 | Office Supplies | 3,297 | 4,959 | 3,965 | 231 | 3,500 | 4,565 |
| 100-51525-3110 | Postage | 4,150 | 1,653 | 4,100 | 961 | 3,600 | 4,000 |
| 100-51525-3115 | Collection Variance | (34) | 473 | 0 | (44) | 0 | 0 |
| 100-51525-3200 | Publication Dues Subscriptions | 80 | 295 | 300 | 100 | 100 | 350 |
| 100-51525-3300 | Seminars and Conferences | 1,698 | 302 | 1,480 | 1,115 | 1,200 | 1,480 |
| 100-51525-8000 | Misc Capital Not in Cap Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 89,325 | 91,593 | 78,237 | 53,386 | 81,912 | 61,632 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **-21.22%** | **(16,605)** |
| **ASSESSOR** | | | | | | | |
| 100-51530-2140 | Property Assessment | 60,531 | 10,852 | 12,000 | 8,065 | 12,000 | 18,000 |
| | | 60,531 | 10,852 | 12,000 | 8,065 | 12,000 | 18,000 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **50.00%** | **6,000** |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **RISK MANAGEMENT** | | | | | | | |
| 100-51540-3400 | Operating Supplies | 1,263 | 1,342 | 2,100 | 764 | 2,100 | 2,100 |
| 100-51540-5100 | Insurance Excl Medical Life | 63,819 | 61,572 | 67,775 | 57,763 | 57,755 | 58,000 |
| 100-51540-5105 | Worker's Compensation | 100,381 | 111,029 | 91,500 | 83,465 | 83,465 | 95,000 |
| 100-51540-5200 | Employee Fidelity Bonds | 1,737 | 50 | 1,100 | 0 | 1,100 | 1,100 |
| | | 167,200 | 173,993 | 162,475 | 141,992 | 144,420 | 156,200 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **-3.86%** | **(6,275)** |
| **MUNICIPAL BUILDING** | | | | | | | |
| 100-51600-2200 | Electric | 28,005 | 29,774 | 32,000 | 21,433 | 32,000 | 25,000 |
| 100-51600-2210 | Natural Gas | 4,096 | 6,567 | 7,500 | 3,652 | 7,500 | 5,850 |
| 100-51600-2220 | Water Sewer | 2,249 | 3,116 | 3,000 | 1,676 | 3,000 | 2,340 |
| 100-51600-2230 | Communications | 2,356 | 2,143 | 2,100 | 2,225 | 2,400 | 1,872 |
| 100-51600-2350 | Cleaning Service | 644 | 27,888 | 28,000 | 18,688 | 28,000 | 21,840 |
| 100-51600-2930 | Recycling Refuse Contracted | 0 | 0 | 0 | 468 | 700 | 400 |
| 100-51600-3100 | Office Supplies | 0 | 0 | 0 | 5,812 | 8,000 | 7,800 |
| 100-51600-3400 | Operating Supplies | 13,009 | 12,298 | 14,000 | 1,710 | 5,300 | 3,120 |
| 100-51600-3555 | Equipment Maintenance | 4,496 | 4,100 | 5,000 | 5,404 | 7,000 | 4,680 |
| 100-51600-3560 | Building Maintenance | 29,303 | 26,337 | 28,100 | 14,520 | 27,000 | 22,698 |
| 100-51600-8000 | Misc Capital Not in Cap Fund | 0 | 0 | 8,000 | 5,228 | 8,000 | 5,000 |
| | | 84,159 | 112,223 | 127,700 | 80,816 | 128,900 | 100,600 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **-21.22%** | **(27,100)** |
| **4TH STREET PROPERTIES** | | | | | | | |
| 100-51612-2240 | Combo Utilities | 999 | 209 | 0 | 0 | 0 | 0 |
| | | 999 | 209 | 0 | 0 | 0 | 0 |
| **MAUSOLEUM** | | | | | | | |
| 100-51620-3560 | Building Maintenance | 0 | 0 | 500 | 400 | 400 | 500 |
| | | 0 | 0 | 500 | 400 | 400 | 500 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **0.00%** | **0** |

| | | 20. ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST |
|---|---|---|---|---|---|---|---|
| **CITY PROPERTIES HELD FOR RESALE** | | | | | | | |
| 100-51630-2200 | Electric | 2,715 | 624 | 0 | 0 | 0 | 0 |
| 100-51630-2210 | Natural Gas | 2,516 | 3,860 | 0 | 0 | 0 | 0 |
| 100-51630-2220 | Ann Street Properties - Fire Protection | 1,055 | 620 | 205 | 107 | 161 | 205 |
| 100-51630-3400 | Operation Expenses | 0 | 0 | 0 | 0 | 0 | 250 |
| 100-51630-3560 | Building Maintenance | 2,504 | 1,407 | 0 | 0 | 0 | 0 |
| | | 8,790 | 6,512 | 205 | 107 | 161 | 455 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **121.95%** | **250** |
| **MISCELLANEOUS GENERAL GOVERNMENT** | | | | | | | |
| 100-51700-3114 | Uncollectible Account | 0 | 331 | 0 | 3,303 | 3,303 | 0 |
| 100-51700-3400 | Operating Supplies | 300 | 902 | 2,700 | 0 | 0 | 0 |
| 100-51700-3975 | Contingencies | 0 | 0 | 105,000 | 0 | 0 | 64,500 |
| 100-51700-3980 | Prior Year Additional | 2,748 | 4,306 | 1,000 | 0 | 0 | 1,000 |
| 100-51700-8000 | Misc Capital Not in Cap Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| 100-51700-9999 | Clean Up Account | 0 | 8,066 | 0 | 0 | 0 | 0 |
| | | 3,048 | 13,605 | 108,700 | 3,303 | 3,303 | 65,500 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **-39.74%** | **(43,200)** |
| **JUDGEMENT AND LOSSES** | | | | | | | |
| 100-51920-3000 | Judgment and Losses | 0 | 0 | 0 | 68,696 | 68,696 | 0 |
| | | 0 | 0 | 0 | 68,696 | 68,696 | 0 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **0.00%** | **0** |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **POLICE DEPARTMENT** | | | | | | | |
| 100-52100-1000 | Salaries | 1,498,432 | 1,491,101 | 1,549,857 | 964,743 | 1,398,743 | 1,475,786 |
| 100-52100-1200 | Overtime | 19,313 | 36,746 | 25,976 | 14,159 | 35,578 | 25,139 |
| 100-52100-1210 | Overtime Straight | 0 | 0 | 0 | 3,960 | 0 | 0 |
| 100-52100-1220 | Comp Time Taken | 21,678 | 12,745 | 0 | 8,678 | 0 | 0 |
| 100-52100-1230 | Comp Time Pay Out | 0 | 13,433 | 13,382 | 3,029 | 13,382 | 14,000 |
| 100-52100-1300 | Social Security | 126,949 | 137,085 | 129,744 | 82,524 | 110,982 | 116,120 |
| 100-52100-1310 | Retirement | 269,640 | 236,283 | 230,313 | 149,802 | 231,632 | 217,330 |
| 100-52100-1320 | Health, Life & Disability Ins. | 331,321 | 332,644 | 429,776 | 316,512 | 373,033 | 449,919 |
| 100-52100-1400 | Per Diem Allowance | 3,036 | 3,036 | 3,036 | 2,277 | 3,036 | 3,036 |
| 100-52100-1800 | Uniform Allowance | 24,949 | 22,988 | 30,155 | 24,149 | 28,130 | 29,975 |
| 100-52100-1990 | Unemployment Compensation Benefits | (54) | 0 | 0 | 0 | 0 | 0 |
| 100-52100-2230 | Communications | 13,774 | 8,087 | 7,240 | 5,440 | 7,240 | 7,240 |
| 100-52100-3000 | Supplies | 7,180 | 9,225 | 5,000 | 706 | 2,000 | 5,050 |
| 100-52100-3100 | Office Supplies | 2,117 | 846 | 7,100 | 2,423 | 5,500 | 7,100 |
| 100-52100-3110 | Postage | 796 | 765 | 1,500 | 332 | 1,000 | 1,500 |
| 100-52100-3120 | Community Relations | 367 | 567 | 300 | 81 | 300 | 300 |
| 100-52100-3150 | Investigative Expenses | 2,205 | 3,962 | 3,250 | 4,024 | 5,500 | 3,250 |
| 100-52100-3200 | Dues | 0 | 0 | 0 | 0 | 0 | 100 |
| 100-52100-3300 | Seminars and Conferences | 100 | 0 | 670 | 100 | 650 | 620 |
| 100-52100-3320 | Training-Officers | 7,132 | 8,954 | 9,000 | 5,074 | 6,200 | 12,900 |
| 100-52100-3400 | Operating Supplies | 10,999 | 10,749 | 12,000 | 8,617 | 12,000 | 14,500 |
| 100-52100-3550 | Vehicle Maintenance | 7,756 | 10,512 | 8,000 | 8,749 | 10,000 | 8,000 |
| 100-52100-3555 | Equipment Maintenance | 52,887 | 34,803 | 37,640 | 33,327 | 37,000 | 16,148 |
| 100-52100-3700 | Gas & Oil | 63,545 | 58,536 | 68,000 | 28,284 | 50,000 | 57,000 |
| 100-52100-3835 | Soft/Hardware Repairs Purch | 0 | 0 | 0 | 0 | 0 | 2,008 |
| 100-52100-3850 | Technical Support IT | 0 | 0 | 0 | 0 | 0 | 25,759 |
| 100-52100-8000 | Misc Capital Not in Cap Fund | 57,018 | 118,747 | 96,000 | 0 | 96,000 | 99,000 |
| | | 2,521,139 | 2,551,812 | 2,667,939 | 1,666,990 | 2,427,906 | 2,591,780 |
| | | | | Percent/Dollar Change Over 2015 Budget | | **-2.85%** | **(76,159)** |

| | | 20 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST |
|---|---|---|---|---|---|---|---|
| **POLICE RESERVES** | | | | | | | |
| 100-52110-1000 | Salaries | 142,292 | 179,731 | 103,792 | 71,763 | 106,000 | 68,612 |
| 100-52110-1200 | Overtime | 0 | 0 | 0 | 341 | 0 | 0 |
| 100-52110-1300 | Social Security | 0 | 0 | 0 | 3,611 | 8,109 | 5,249 |
| 100-52110-1310 | Retirement | 0 | 0 | 0 | 1,416 | 0 | 6,450 |
| 100-52110-1320 | Health Life and Disability | 0 | 0 | 0 | 24 | 0 | 100 |
| 100-52110-1800 | Clothing Allowance | 0 | 0 | 0 | 0 | 2,925 | 2,925 |
| | | 142,292 | 179,731 | 103,792 | 77,154 | 117,034 | 83,336 |
| | | | Percent/Dollar Change Over 2015 Budget | | | -19.71% | (20,456) |
| **CROSSING GUARDS** | | | | | | | |
| 100-52150-1000 | Salaries | 3,991 | 4,235 | 4,482 | 2,499 | 4,500 | 4,482 |
| 100-52150-1300 | Social Security | 303 | 329 | 343 | 191 | 344 | 343 |
| 100-52150-3000 | Supplies | 0 | 0 | 150 | 0 | 500 | 150 |
| | | 4,294 | 4,564 | 4,975 | 2,691 | 5,344 | 4,975 |
| | | | Percent/Dollar Change Over 2015 Budget | | | 0.00% | 0 |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **FIRE DEPARTMENT** | | | | | | | |
| 100-52200-1000 | Salaries | 78,325 | 62,516 | 64,823 | 29,842 | 60,000 | 68,000 |
| 100-52200-1200 | Overtime | 0 | 3,130 | 0 | 2,078 | 0 | 0 |
| 100-52200-1300 | Social Security | 7,436 | 6,101 | 6,110 | 2,862 | 6,110 | 5,244 |
| 100-52200-1310 | Retirement | 11,840 | 1,387 | 1,471 | (122) | 1,471 | 1,460 |
| 100-52200-1312 | Service Award Benefit | 0 | 9,913 | 10,200 | 16,194 | 10,200 | 16,300 |
| 100-52200-1320 | Health Life & Disability Ins. | 0 | 519 | 0 | 1,092 | 0 | 0 |
| 100-52200-1400 | Per Diem Allowance | 840 | 840 | 540 | 630 | 540 | 540 |
| 100-52200-1990 | Unemployment Compensation | 2,976 | 1,693 | 0 | 68 | 0 | 0 |
| 100-52200-2200 | Electric | 7,750 | 8,426 | 9,000 | 6,448 | 7,000 | 8,500 |
| 100-52200-2210 | Natural Gas | 5,012 | 6,564 | 7,200 | 1,952 | 6,800 | 6,500 |
| 100-52200-2220 | Water Sewer | 1,891 | 2,196 | 2,000 | 1,214 | 2,100 | 2,500 |
| 100-52200-2230 | Communications | 1,840 | 2,849 | 1,710 | 2,168 | 1,500 | 3,200 |
| 100-52200-2930 | Recycling Refuse Contracted | 0 | 0 | 0 | 396 | 500 | 528 |
| 100-52200-3100 | Office Supplies | 5,691 | 12,543 | 13,240 | 419 | 8,000 | 1,100 |
| 100-52200-3200 | Publications Dues Subscriptions | 0 | 0 | 0 | 30 | 30 | 376 |
| 100-52200-3300 | Seminars and Conferences | 0 | 0 | 0 | 0 | 0 | 0 |
| 100-52200-3310 | Mileage Reimbursement | 0 | 0 | 0 | | 0 | 0 |
| 100-52200-3320 | Training-Officers | 2,079 | 2,847 | 4,100 | 2,008 | 3,600 | 6,100 |
| 100-52200-3400 | Operating Supplies | 3,047 | 5,900 | 4,970 | 5,003 | 4,970 | 17,110 |
| 100-52200-3450 | Fire Department Operations | 4,279 | 5,246 | 8,800 | 1,794 | 9,800 | 2,700 |
| 100-52200-3500 | Repairs & Maintenance | 42,393 | 38,651 | 39,280 | 18,144 | 39,000 | 36,430 |
| 100-52200-3550 | Vehicle Maintenance | 0 | 0 | 0 | 1,393 | 0 | 0 |
| 100-52200-3560 | Building Maintenance | 5,933 | 14,705 | 7,620 | 9,247 | 8,620 | 7,680 |
| 100-52200-3700 | Gas & Oil | 4,573 | 5,937 | 4,900 | 2,237 | 3,900 | 4,900 |
| 100-52200-3835 | Hardware Software Repairs and Purchases | 0 | 0 | 0 | 0 | 0 | 2,850 |
| 100-52200-8000 | Misc Capital Not in Cap Fund | 0 | 0 | 15,100 | 3,562 | 15,000 | 11,500 |
| | | 185,905 | 191,963 | 201,064 | 108,659 | 189,141 | 203,518 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **1.22%** | **2,454** |
| **FIRE INSPECTIONS** | | | | | | | |
| 100-52210-1000 | Salaries | 18,031 | 14,875 | 14,496 | 10,399 | 14,496 | 14,496 |
| 100-52210-1300 | Social Security | 0 | 0 | 0 | 408 | 1,109 | 1,109 |
| | | 18,031 | 14,875 | 14,496 | 10,807 | 15,605 | 15,605 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **7.65%** | **1,109** |

| | | 20. ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST |
|---|---|---|---|---|---|---|---|
| **EMS SERVICES** | | | | | | | |
| 100-52300-1000 | Salaries | 0 | 0 | 0 | 0 | 0 | 8,200 |
| 100-52300-1300 | Social Security | 0 | 0 | 0 | 0 | 0 | 627 |
| 100-52300-1800 | Uniforms | 0 | 0 | 0 | 0 | 0 | 1,000 |
| 100-52300-3200 | Dues & Subscriptions | 0 | 0 | 0 | 0 | 0 | 425 |
| 100-52300-3300 | Conferences | 0 | 0 | 0 | 0 | 0 | 600 |
| 100-52300-3310 | Office Supplies | 0 | 0 | 0 | 0 | 0 | 1,400 |
| 100-52300-3320 | Training | 0 | 0 | 0 | 0 | 0 | 5,000 |
| 100-52300-3400 | Operating Supplies | 0 | 0 | 0 | 0 | 0 | 8,570 |
| 100-52300-5380 | Repairs and Maintenance | 0 | 0 | 0 | 0 | 0 | 1,700 |
| 100-52300-3700 | Gas & Oil | 0 | 0 | 0 | 0 | 0 | 0 |
| 100-52300-8000 | Misc Capital Not in Capital Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| | *SubTotal EMS Services* | 0 | 0 | 0 | 0 | 0 | 27,522 |
| 100-52300-2150 | Rescue Squad Assistance | 95,500 | 117,000 | 132,000 | 110,000 | 132,000 | 132,000 |
| | Total | 95,500 | 117,000 | 132,000 | 110,000 | 132,000 | 159,522 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **20.85%** | **27,522** |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **BUILDING AND ZONING** | | | | | | | |
| 100-52400-1000 | Salaries | 81,660 | 84,343 | 82,480 | 56,574 | 83,000 | 81,199 |
| 100-52400-1200 | Overtime | 0 | 0 | 0 | 41 | 100 | 0 |
| 100-52400-1210 | Overtime Straight | 0 | 0 | 0 | 16 | 0 | 0 |
| 100-52400-1220 | Comp Time Taken | 2,331 | 0 | 0 | 0 | 0 | 0 |
| 100-52400-1230 | Comp Time Pay Out | 0 | 0 | 0 | 0 | 0 | 0 |
| 100-52400-1300 | Social Security | 6,273 | 6,419 | 6,600 | 4,496 | 6,640 | 6,496 |
| 100-52400-1310 | Retirement | 5,569 | 5,987 | 5,867 | 3,894 | 5,651 | 5,605 |
| 100-52400-1320 | Health, Life & Disability Ins. | 23,012 | 21,851 | 27,206 | 22,884 | 27,300 | 28,714 |
| 100-52400-1400 | Per Diem Allowance | 0 | 0 | 3,800 | 2,850 | 3,800 | 3,800 |
| 100-52400-1990 | Unemployment Compensation | 0 | 0 | 0 | 0 | 0 | 0 |
| 100-52400-2108 | Cost Recovery Miscellaneous | 0 | 0 | 0 | 120 | 0 | 0 |
| 100-52400-2109 | Cost Recovery Legal Fees | 6,253 | 3,296 | 0 | 9,960 | 0 | 0 |
| 100-52400-2120 | Professional Services | 10,088 | 1,891 | 5,527 | 7,266 | 8,000 | 6,000 |
| 100-52400-2230 | Communications | 57 | 476 | 100 | 41 | 100 | 100 |
| 100-52400-2900 | Contracted Services | | 0 | 0 | 727 | 200 | 1,000 |
| 100-52400-2910 | Commercial Electrical Inspection | 3,600 | 3,275 | 2,500 | 1,400 | 2,500 | 2,500 |
| 100-52400-2920 | Commercial Electric Darien | 125 | 0 | 0 | 425 | 150 | 0 |
| 100-52400-3100 | Office Supplies | 120 | 435 | 500 | 87 | 450 | 100 |
| 100-52400-3110 | Postage | 975 | 679 | 850 | 555 | 850 | 850 |
| 100-52400-3200 | Publications Dues & Subscriptions | 122 | 273 | 325 | 80 | 300 | 325 |
| 100-52400-3300 | Seminars and Conferences | 2,008 | 2,669 | 2,400 | 1,672 | 1,900 | 2,400 |
| 100-52400-3400 | Operational Supplies | 0 | 0 | 0 | 0 | 0 | 400 |
| 100-52400-3550 | Vehicle Maintenance | 677 | 573 | 0 | 0 | 0 | 0 |
| 100-52400-3700 | Gas & Oil | 616 | 490 | 0 | 0 | 0 | 0 |
| 100-52400-8000 | Misc Capital Not in Cap Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 143,485 | 132,657 | 138,155 | 113,089 | 140,941 | 139,489 |
| | Percent/Dollar Change Over 2015 Budget | | | | | **0.97%** | **1,334** |

| | | 20 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST |
|---|---|---|---|---|---|---|---|
| **WEIGHTS AND MEASURES** | | | | | | | |
| 100-52410-3400 | Operating Supplies | 4,800 | 4,800 | 4,800 | 4,800 | 4,800 | 4,800 |
| | | 4,800 | 4,800 | 4,800 | 4,800 | 4,800 | 4,800 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **0.00%** | **0** |
| **DAM and BRIDGE INSPECTION** | | | | | | | |
| 100-52500-3570 | Infrastructure Maintenance | 9,902 | 3,442 | 7,745 | 16,116 | 18,000 | 2,900 |
| 100-52500-8000 | Misc Capital Not in Cap Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 9,902 | 3,442 | 7,745 | 16,116 | 18,000 | 2,900 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **-62.56%** | **(4,845)** |
| **POLICE DISPATCH** | | | | | | | |
| 100-52610-1000 | Salaries | 0 | 0 | 0 | 117,260 | 173,260 | 160,987 |
| 100-52610-1050 | Seasonal | 0 | 0 | 0 | 0 | 0 | 36,370 |
| 100-52610-1200 | Overtime | 0 | 0 | 0 | 0 | 0 | 2,322 |
| 100-52610-1210 | Overtime Straight | 0 | 0 | 0 | 218 | 300 | 0 |
| 100-52610-1220 | Comp Time Taken | 0 | 0 | 0 | 767 | 1,000 | 0 |
| 100-52610-1230 | Comp Time Pay Out | 0 | 0 | 0 | 0 | 0 | 0 |
| 100-52610-1300 | Social Security | 0 | 0 | 0 | 6,043 | 13,354 | 15,275 |
| 100-52610-1310 | Retirement | 0 | 0 | 0 | 4,960 | 8,040 | 13,179 |
| 100-52610-1320 | Health Life & Disability Ins | 0 | 0 | 0 | 21,155 | 29,490 | 55,279 |
| 100-52610-1800 | Uniform | | | | 0 | 1,100 | 1,100 |
| 100-52610-3320 | Training | | | | 0 | 800 | 800 |
| | | 0 | 0 | 0 | 150,403 | 227,344 | 285,312 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **#DIV/0!** | **285,312** |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **SIREN MAINTENANCE** | | | | | | | |
| 100-52650-2200 | Electric | 0 | 0 | 0 | 131 | 200 | 200 |
| 100-52650-3555 | Equipment Maintenance | 197 | 197 | 1,500 | 0 | 800 | 1,500 |
| 100-52650-8000 | Misc Capital Not in Cap Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 197 | 197 | 1,500 | 131 | 1,000 | 1,700 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **13.33%** | **200** |
| **COUNTY JAIL** | | | | | | | |
| 100-52700-3400 | Operating Supplies | 5,490 | 7,950 | 14,000 | 3,285 | 5,500 | 7,000 |
| | | 5,490 | 7,950 | 14,000 | 3,285 | 5,500 | 7,000 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **-50.00%** | **(7,000)** |

| | | 20 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 20 REQUEST |
|---|---|---|---|---|---|---|---|
| **PUBLIC WORKS DIRECTOR** | | | | | | | |
| 100-53100-1000 | Salaries | 223,444 | 193,856 | 191,722 | 135,732 | 197,575 | 185,835 |
| 100-53100-1200 | Overtime | 0 | 0 | 0 | 41 | 100 | 0 |
| 100-53100-1210 | Overtime Straight | 0 | 0 | 0 | 135 | 300 | 0 |
| 100-53100-1220 | Comp Time Taken | 0 | 403 | 0 | 0 | 0 | 0 |
| 100-53100-1230 | Comp Time Pay Out | 0 | 0 | 0 | 0 | 0 | 0 |
| 100-53100-1300 | Social Security | 17,159 | 15,165 | 14,956 | 10,385 | 15,405 | 14,501 |
| 100-53100-1310 | Retirement | 14,471 | 13,903 | 13,295 | 9,297 | 15,115 | 12,510 |
| 100-53100-1320 | Health, Life & Disability Ins. | 37,013 | 28,571 | 35,010 | 30,257 | 38,628 | 46,874 |
| 100-53100-1400 | Per Diem Allowance | 3,795 | 3,795 | 3,800 | 2,850 | 3,800 | 3,800 |
| 100-53100-2109 | Cost Recovery Legal Fees | 3,098 | 27,418 | 0 | 10,322 | 0 | 0 |
| 100-53100-2230 | Communications | 1,181 | 1,171 | 1,200 | 686 | 1,100 | 1,200 |
| 100-53100-3100 | Office Supplies | 4,291 | 664 | 1,000 | 220 | 900 | 1,000 |
| 100-53100-3110 | Postage | 1,673 | 1,284 | 1,700 | 1,453 | 1,800 | 1,700 |
| 100-53100-3200 | Publication Dues Subscriptions | 447 | 435 | 700 | 130 | 450 | 450 |
| 100-53100-3300 | Seminars and Conferences | 0 | 0 | 200 | 0 | 50 | 200 |
| 100-53100-3550 | Vehicle Maintenance | 1,782 | 1,640 | 800 | 172 | 500 | 800 |
| 100-53100-3700 | Gas & Oil | 2,742 | 2,476 | 2,400 | 1,395 | 2,200 | 2,400 |
| 100-53100-8000 | Misc Capital Not in Cap Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 311,095 | 290,781 | 266,783 | 203,075 | 277,923 | 271,270 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **1.68%** | **4,487** |
| **ENGINEERING** | | | | | | | |
| 100-53105-2130 | City Engineer | 5,579 | 9,034 | 17,000 | 5,798 | 16,000 | 17,000 |
| | | 5,579 | 9,034 | 17,000 | 5,798 | 16,000 | 17,000 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **0.00%** | **0** |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **MECHANIC AND CITY GARAGE** | | | | | | | |
| 100-53230-1000 | Salaries | 0 | 0 | 52,597 | 34,887 | 50,097 | 51,813 |
| 100-53230-1220 | Comp Time Taken | 0 | 0 | 0 | 2,152 | 3,000 | 785 |
| 100-53230-1230 | Comp Time Pay Out | 0 | 0 | 0 | 0 | 0 | 0 |
| 100-53230-1300 | Social Security | 0 | 0 | 4,024 | 1,481 | 4,062 | 4,024 |
| 100-53230-1310 | Retirement | 0 | 0 | 3,577 | 1,316 | 3,611 | 3,471 |
| 100-53230-1320 | Health, Life & Disability Ins. | 0 | 0 | 7,476 | 6,480 | 7,476 | 8,040 |
| 100-53230-1800 | Uniform Allowance | 0 | 0 | 0 | 200 | 200 | 200 |
| 100-53230-2200 | Electric | 2,415 | 2,773 | 2,700 | 1,917 | 2,800 | 2,700 |
| 100-53230-2210 | Gas | 4,823 | 9,106 | 9,000 | 4,231 | 8,700 | 9,000 |
| 100-53230-2220 | Water & Sewer | 1,089 | 1,282 | 1,200 | 665 | 1,100 | 1,200 |
| 100-53230-2230 | Communications | 89 | 165 | 150 | 98 | 150 | 150 |
| 100-53230-3400 | Operating Supplies | 5,947 | 9,039 | 8,750 | 8,325 | 9,000 | 9,690 |
| 100-53230-3555 | Equipment Maintenance | 33,369 | 30,116 | 1,000 | 1,430 | 300 | 1,000 |
| 100-53230-3560 | Building Maintenance | 3,792 | 6,256 | 2,000 | 3,978 | 4,000 | 2,000 |
| 100-53230-3700 | Gas & Oil | 39,096 | 46,907 | 500 | 500 | 500 | 500 |
| 100-53230-8000 | Misc Capital Not in Cap Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 90,619 | 105,644 | 92,974 | 67,659 | 94,996 | 94,572 |
| | Percent/Dollar Change Over 2015 Budget | | | | | **1.72%** | **1,598** |

| | | 20 | 2014 | 2015 | 2015 | 2015 | 201 |
|---|---|---|---|---|---|---|---|
| | | ACTUAL | ACTUAL | BUDGET Amended | Year to Date 09/30/15 | ESTIMATE | REQUEST |
| **STREET MAINTENANCE** | | | | | | | |
| 100-53300-1000 | Salaries | 365,533 | 282,589 | 284,400 | 166,332 | 240,000 | 302,155 |
| 100-53300-1200 | Overtime | 0 | 17,580 | 23,486 | 2,612 | 5,000 | 11,882 |
| 100-53300-1210 | Overtime Straight | | 0 | 0 | 216 | 600 | 0 |
| 100-53300-1220 | Comp Time Taken | 0 | 19,226 | 0 | 6,143 | 19,000 | 0 |
| 100-53300-1230 | Comp Time Pay out | 0 | 7,289 | 0 | (528) | 12,000 | 15,500 |
| 100-53300-1300 | Social Security | 26,969 | 25,034 | 23,553 | 14,407 | 21,160 | 25,209 |
| 100-53300-1310 | Retirement | 21,936 | 22,827 | 20,939 | 12,701 | 18,809 | 21,750 |
| 100-53300-1320 | Health, Life & Disability Ins. | 41,048 | 44,949 | 62,766 | 49,818 | 63,486 | 88,666 |
| 100-53300-1800 | Uniform Allowance | 0 | 0 | 0 | 1,742 | 1,200 | 2,300 |
| 100-53300-1950 | Loaded Water and Sewer | | 15,244 | 0 | 0 | 0 | 0 |
| 100-53300-1990 | Unemployment Compensation | 0 | 0 | 0 | 0 | 0 | 0 |
| 100-53300-2200 | Electric | 0 | 0 | 0 | 0 | 0 | 0 |
| 100-53300-2220 | Water Sewer | 0 | 0 | 0 | 1,139 | 1,889 | 2,000 |
| 100-53300-2960 | Digger's Hotline | 817 | 924 | 1,400 | 807 | 1,200 | 1,400 |
| 100-53300-3300 | Seminars and Conferences | 240 | 490 | 750 | 379 | 550 | 750 |
| 100-53300-3400 | Operating Supplies | 4,159 | 4,111 | 5,200 | 4,873 | 6,500 | 3,300 |
| 100-53300-3485 | Equipment Rental | 6,572 | 9,511 | 11,000 | 3,080 | 7,500 | 11,000 |
| 100-53300-3490 | Downtown Flag Display | 286 | 947 | 600 | 166 | 350 | 600 |
| 100-53300-3555 | Equipment Maintenance | 0 | 0 | 29,000 | 16,170 | 29,000 | 29,000 |
| 100-53300-3570 | Infrastructure Maintenance | 17,721 | 17,946 | 21,000 | 18,268 | 20,000 | 22,000 |
| 100-53300-3580 | Snow & Ice Control | 52,595 | 58,028 | 45,000 | 26,761 | 42,000 | 45,000 |
| 100-53300-3585 | Traffic Signal Maintenance | 13,977 | 11,084 | 16,000 | 3,497 | 15,000 | 16,000 |
| 100-53300-3590 | Tree & Brush Control | 528 | 2,550 | 3,000 | 1,440 | 2,700 | 7,200 |
| 100-53300-3700 | Gas and Oil | 0 | 0 | 44,500 | 15,979 | 40,000 | 44,500 |
| 100-53300-3705 | Street Signs & Markings | 4,915 | 4,410 | 8,000 | 4,509 | 8,700 | 8,000 |
| 100-53300-3900 | Public Fire Protection | 1,608 | 2,014 | 2,100 | 0 | 2,050 | 2,100 |
| 100-53300-8000 | Misc Capital Not in Cap Fund | 0 | 0 | 5,000 | 2,775 | 2,800 | 5,200 |
| | | 558,905 | 546,753 | 607,694 | 353,286 | 561,494 | 665,513 |
| | | | | Percent/Dollar Change Over 2015 Budget | | **9.51%** | **57,819** |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **STREET LIGHTING** | | | | | | | |
| 100-53420-2200 | Electric | 88,349 | 89,004 | 90,000 | 65,465 | 90,000 | 90,000 |
| 100-53420-3500 | Repairs and Maintenance | 8,226 | 2,354 | 10,000 | 2,109 | 9,000 | 10,000 |
| | | 96,575 | 91,359 | 100,000 | 67,574 | 99,000 | 100,000 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **0.00%** | **0** |
| **CURB AND SIDEWALKS** | | | | | | | |
| 100-53430-3570 | Infrastructure Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **0.00%** | **0** |
| **STORM SEWER** | | | | | | | |
| 100-53440-2220 | Water Sewer | 0 | 0 | 0 | 670 | 0 | 0 |
| 100-53440-3570 | Infrastructure Maintenance | 3,230 | 1,490 | 2,000 | 445 | 0 | 2,000 |
| | | 3,230 | 1,490 | 2,000 | 1,115 | 0 | 2,000 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **0.00%** | **0** |

| | | 201 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST |
|---|---|---|---|---|---|---|---|
| **RECYCLING CENTER** | | | | | | | |
| 100-53620-1000 | Salaries | 63,558 | 68,078 | 55,953 | 55,948 | 79,158 | 52,678 |
| 100-53620-1050 | Seasonal | 0 | 0 | 0 | 0 | 0 | 1,620 |
| 100-53620-1200 | Overtime | 0 | 0 | 0 | 0 | 0 | 798 |
| 100-53620-1220 | Comp Time Taken | 0 | 0 | 0 | 0 | 0 | 0 |
| 100-53620-1230 | Comp Time Pay Out | 0 | 0 | 0 | 0 | 0 | 0 |
| 100-53620-1300 | Social Security | 4,758 | 5,175 | 4,280 | 4,242 | 6,056 | 4,215 |
| 100-53620-1310 | Retirement | 4,063 | 4,646 | 3,695 | 3,655 | 5,383 | 3,530 |
| 100-53620-1320 | Health, Life & Disability Ins. | 15,806 | 10,756 | 11,076 | 11,545 | 17,545 | 14,795 |
| 100-53620-1950 | Loaded Water and Sewer | 0 | 0 | 0 | 0 | 0 | 0 |
| 100-53620-2930 | Purchased Services Other | 11,298 | 8,420 | 10,000 | 5,960 | 9,500 | 10,000 |
| 100-53620-3000 | Supplies | 0 | 462 | 500 | 433 | 450 | 500 |
| 100-53620-3100 | Office Supplies | 0 | 0 | 100 | 0 | 50 | 100 |
| 100-53620-3210 | Printing and Publications | 504 | 512 | 400 | 326 | 400 | 400 |
| 100-53620-3300 | Seminars and Conferences | 0 | 0 | 0 | 0 | 0 | 0 |
| 100-53620-3400 | Operating Supplies | 0 | 36 | 250 | 0 | 200 | 250 |
| 100-53620-3485 | Equipment Rental | 1,399 | 2,572 | 800 | 0 | 0 | 800 |
| 100-53620-3500 | Repairs and Maintenance | 1,150 | 1,405 | 1,400 | 1,404 | 1,500 | 1,400 |
| 100-53620-3555 | Equipment Maintenance | 3,842 | 2,982 | 4,100 | 2,674 | 4,000 | 4,100 |
| 100-53620-3700 | Gas & Oil | 0 | 0 | 0 | 0 | 750 | 1,500 |
| 100-53620-5100 | Insurance Excl Medical Life | 3,000 | 3,000 | 3,000 | 0 | 3,000 | 3,000 |
| 100-53620-8000 | Misc Capital Not in Cap Fund | 0 | 0 | 0 | 0 | 0 | 4,000 |
| | | 109,378 | 108,043 | 95,554 | 86,187 | 127,992 | 103,685 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **8.51%** | **8,131** |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **REFUSE AND RECYCLING** | | | | | | | |
| 100-53630-2930 | Recycling Refuse Contracted | 2,414 | 4,245 | 4,000 | 5,711 | 10,000 | 16,000 |
| | | 2,414 | 4,245 | 4,000 | 5,711 | 10,000 | 16,000 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **300.00%** | **12,000** |
| **WEED CONTROL** | | | | | | | |
| 100-53640-2300 | Weed Control | 7,233 | 10,696 | 5,000 | 4,313 | 5,000 | 5,000 |
| | | 7,233 | 10,696 | 5,000 | 4,313 | 5,000 | 5,000 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **0.00%** | **0** |

| | | 20. ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST |
|---|---|---|---|---|---|---|---|
| **COMMUNITY PROGRAMS** | | | | | | | |
| 100-55140-3920 | Hanging Baskets | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 100-55140-3930 | 4th of July | 2,080 | 13,085 | 15,000 | 14,030 | 14,030 | 15,000 |
| 100-55140-3940 | Chamber | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 6,080 | 17,085 | 19,000 | 18,030 | 18,030 | 19,000 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **0.00%** | **0** |
| **PARKS** | | | | | | | |
| 100-55200-1000 | Salaries | 149,895 | 144,832 | 178,432 | 119,438 | 176,035 | 117,755 |
| 100-55200-1050 | Seasonal | 0 | 0 | 0 | 0 | 0 | 58,440 |
| 100-55200-1200 | Overtime | 0 | 2,533 | 1,528 | 220 | 1,000 | 1,528 |
| 100-55200-1210 | Overtime Straight | 0 | 0 | 0 | 50 | 0 | 0 |
| 100-55200-1220 | Comp Time Taken | 0 | 757 | 0 | 399 | 500 | 0 |
| 100-55200-1230 | Comp Time Pay Out | 0 | 4,103 | 0 | 1,146 | 4,000 | 0 |
| 100-55200-1300 | Social Security | 11,015 | 11,337 | 13,766 | 8,989 | 13,887 | 13,664 |
| 100-55200-1310 | Retirement | 7,024 | 7,369 | 8,115 | 5,815 | 7,926 | 7,932 |
| 100-55200-1320 | Health, Life & Disability Ins. | 27,239 | 27,622 | 42,128 | 35,542 | 41,541 | 45,455 |
| 100-55200-1400 | Per Diem Allowance | 0 | 0 | 900 | 675 | 900 | 900 |
| 100-55200-1800 | Uniform Allowance | 0 | 0 | 0 | 0 | 0 | 600 |
| 100-55200-1990 | Unemployment Compensation | 0 | 971 | 500 | 324 | 500 | 500 |
| 100-55200-2200 | Electric | 13,431 | 16,885 | 11,294 | 1,631 | 7,100 | 7,000 |
| 100-55200-2210 | Natural Gas | 0 | 0 | 0 | 2,001 | 2,700 | 2,700 |
| 100-55200-2220 | Water Sewer | 0 | 0 | 0 | 5,255 | 7,100 | 7,000 |
| 100-55200-2230 | Communication | 407 | 329 | 300 | 270 | 300 | 300 |
| 100-55200-2930 | Recycling Refuse Contracted | 0 | 0 | 0 | 594 | 0 | 2,000 |
| 100-55200-3300 | Seminars and Conferences | 0 | 0 | 0 | 345 | 0 | 500 |
| 100-55200-3325 | Training-Safety | 1,010 | 1,297 | 1,700 | 544 | 1,200 | 1,200 |
| 100-55200-3400 | Operating Supplies | 4,706 | 4,157 | 7,200 | 5,487 | 7,200 | 5,400 |
| 100-55200-3555 | Equipment Maintenance | 10,745 | 9,742 | 10,100 | 6,815 | 10,100 | 10,100 |
| 100-55200-3570 | Infrastructure Maintenance | 11,978 | 6,382 | 13,500 | 7,244 | 11,000 | 15,600 |
| 100-55200-3590 | Tree and Brush Control | 7,739 | 8,938 | 14,450 | 5,732 | 11,000 | 14,450 |
| 100-55200-3595 | Athletic Fields | 0 | 0 | 11,500 | 2,205 | 8,000 | 11,500 |
| 100-55200-3700 | Gas & Oil | 15,677 | 16,736 | 14,850 | 11,239 | 14,850 | 14,850 |
| 100-55200-8000 | Misc Capital Not in Cap Fund | 0 | 2,040 | 0 | 0 | 0 | 7,000 |
| | | 260,867 | 266,031 | 330,263 | 221,960 | 326,839 | 346,374 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **4.88%** | **16,111** |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **PHOENIX PARK** | | | | | | | |
| 100-55220-2200 | Electric | 1,291 | 1,383 | 1,100 | 1,332 | 3,200 | 1,100 |
| 100-55220-2220 | Water Sewer | 0 | 0 | 0 | 680 | 900 | 1,000 |
| 100-55220-3400 | Operating Supplies | 1,400 | 1,253 | 1,625 | 1,006 | 1,900 | 2,225 |
| 100-55220-3560 | Building Maintenance | 659 | 271 | 600 | 184 | 1,700 | 6,600 |
| 100-55220-8000 | Misc Capital Not in Cap Fund | 4,250 | 0 | 0 | 0 | 400 | 0 |
| | | 7,600 | 2,907 | 3,325 | 3,202 | 8,100 | 10,925 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **228.57%** | **7,600** |

| | | 20[illegible] ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST |
|---|---|---|---|---|---|---|---|
| **RECREATION** | | | | | | | |
| 100-55300-1000 | Salaries | 102,353 | 102,407 | 101,832 | 57,817 | 81,802 | 72,561 |
| 100-55300-1050 | Seasonal | - | - | - | - | 0 | 34,213 |
| 100-55300-1200 | Overtime | - | - | - | - | - | 0 |
| 100-55300-1220 | Comp Time Taken | - | - | - | - | - | 0 |
| 100-55300-1230 | Comp Time Pay Out | - | - | - | - | - | 0 |
| 100-55300-1300 | Social Security | 7,511 | 8,041 | 7,951 | 4,397 | 6,464 | 8,328 |
| 100-55300-1310 | Retirement | 4,546 | 5,964 | 4,503 | 3,130 | 5,199 | 4,928 |
| 100-55300-1320 | Health, Life & Disability Ins. | 17,533 | 20,123 | 20,007 | 17,308 | 21,547 | 21,787 |
| 100-55300-1400 | Per Diem Allowance | 3,000 | 3,000 | 2,700 | 1,575 | 2,700 | 2,100 |
| 100-55300-1990 | Unemployment Compensation | 0 | - | 0 | 0 | 0 | 0 |
| 100-55300-2200 | Electric | 0 | - | 0 | 742 | 0 | 0 |
| 100-55300-2220 | Water Sewer | 0 | - | 0 | 1,001 | 0 | 0 |
| 100-55300-2230 | Communications | 10 | 19 | 300 | 9 | 25 | 300 |
| 100-55300-3100 | Office Supplies | 0 | 0 | 0 | 0 | 0 | 1,250 |
| 100-55300-3110 | Postage | 2,826 | 2,291 | 2,900 | 2,139 | 3,100 | 3,050 |
| 100-55300-3200 | Publications Dues Subscriptions | 0 | 0 | 0 | 260 | 0 | 275 |
| 100-55300-3300 | Seminars & Conferences | 150 | 674 | 1,125 | 0 | 1,000 | 850 |
| 100-55300-3310 | Mileage Reimbursement | 0 | 0 | 0 | 0 | 0 | 600 |
| 100-55300-3400 | Operating Supplies | 6,329 | 6,236 | 8,200 | 4,068 | 6,500 | 6,800 |
| 100-55300-3493 | Youth Recreation Programs | 11,329 | 12,668 | 8,900 | 5,659 | 7,600 | 8,900 |
| 100-55300-3494 | Adult Recreation Programs | 1,496 | 1,006 | 2,000 | 1,384 | 2,000 | 2,000 |
| 100-55300-3495 | Special Events | 6,622 | 5,926 | 5,200 | 5,389 | 5,400 | 7,250 |
| 100-55300-3550 | Vehicle Maintenance | 365 | 599 | 0 | 0 | 0 | 0 |
| 100-55300-3560 | Building Maintenance | 547 | 398 | 450 | 250 | 500 | 500 |
| 100-55300-3595 | Athletic Fields | 8,885 | 7,860 | 0 | 0 | 0 | 0 |
| 100-55300-3700 | Gas & Oil | 1,028 | 251 | 0 | 0 | 0 | 0 |
| 100-55300-3910 | State Sales Tax | 210 | 201 | 400 | 0 | 0 | 0 |
| | | 174,741 | 177,664 | 166,468 | 105,127 | 143,837 | 175,692 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **5.54%** | **9,224** |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **MILL POND** | | | | | | | |
| 100-55420-1000 | Salaries | 17,969 | 19,902 | 0 | 0 | 0 | 0 |
| 100-55420-1300 | Social Security | 1,375 | 1,383 | 0 | 0 | 0 | 0 |
| 100-55420-2200 | Electric | 3,609 | 4,492 | 0 | (13) | 0 | 0 |
| 100-55420-2230 | Communications | 87 | 165 | 0 | 26 | 0 | 0 |
| 100-55420-3115 | Collection Variance | 1,598 | 3,534 | 0 | 0 | 0 | 0 |
| 100-55420-3400 | Operating Supplies | 2,488 | 2,151 | 0 | 0 | 0 | 0 |
| 100-55420-3560 | Building Maintenance | 1,951 | 2,595 | 0 | 0 | 0 | 0 |
| | | 29,077 | 34,222 | 0 | 13 | 0 | 0 |

| | | 20. ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 20 REQUEST |
|---|---|---|---|---|---|---|---|
| **TRANSFERS TO OTHER FUNDS** | | | | | | | |
| 100-59200-5924 | Transfer to Fire Donations | 4,500 | | | | | |
| 100-59200-5929 | Transfer to Library | 306,975 | 306,975 | 306,975 | 306,975 | 306,975 | 306,975 |
| 100-59200-5930 | Transfer to Debt Service Fund | 1,740,033 | 1,442,755 | 1,478,675 | 1,478,675 | 1,478,675 | 1,389,229 |
| 100-59200-5940 | Transfer to Capital Projects Fund | 656,099 | 351,241 | 409,250 | 409,250 | 409,250 | 213,215 |
| 100-59200-5944 | Transfer to TIF | 0 | 0 | 0 | 0 | 0 | 0 |
| 100-59200-5964 | Transfer to Water Sports Enterprise | 0 | 0 | 32,225 | 0 | 18,554 | 30,834 |
| 100-59200-5965 | Transfer to Debt Service for Delbrook | 208,165 | 211,771 | 209,990 | 209,990 | 209,990 | 193,610 |
| | | 2,911,272 | 2,312,742 | 2,437,115 | 2,404,890 | 2,423,444 | 2,133,863 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **-12.44%** | **(303,252)** |
| **TOTAL EXPENDITURES - GENERAL FUND** | | 8,636,707 | 8,187,303 | 8,503,912 | 6,546,695 | 8,361,372 | 8,413,531 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **-1.06%** | **(90,381)** |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **CDBG GRANT PROGRAM REVENUES** | | | | | | | |
| 210-48100 | Interest on Investments | 54 | 78 | - | 87 | 100 | - |
| 210-48700 | CDBG Loan Repayments | 11,267 | - | - | - | - | - |
| **TOTAL REVENUE - CDBG FUND** | | 11,321 | 78 | - | 87 | 100 | - |
| **CDBG GRANT PROGRAM** | | | | | | | |
| 210-56800-6900 | Other Debt Service | - | - | - | - | - | - |
| 210-56800-6920 | CDBG Loan Payments to Recipients | - | - | 89,600 | - | 50,000 | 20,000 |
| **TOTAL EXPENDITURES-CDBG FUND** | | - | - | 89,600 | - | 50,000 | 20,000 |

| | | 20 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST |
|---|---|---|---|---|---|---|---|
| **D.A.R.E. REVENUE** | | | | | | | |
| 212-49300 | Transfer from Fund Balance | - | - | - | - | - | - |
| **TOTAL REVENUE - D.A.R.E. FUND** | | - | - | - | - | - | - |
| | | | | | | | |
| **D.A.R.E. EXPENDITURES** | | | | | | | |
| 212-52125-3400 | Operating Supplies | - | 250 | 7,000 | 140 | 140 | 7,200 |
| **TOTAL D.A.R.E. EXPENDITURES** | | - | 250 | 7,000 | 140 | 140 | 7,200 |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **PARK AND REC FUNDRAISING REVENUES** | | | | | | | |
| 240-46720 | Misc Park Revenue | - | - | 2,000 | - | - | - |
| 240-48500 | Donations | 5,591 | 4,812 | 5,500 | 4,703 | 4,703 | 4,000 |
| **TOTAL PARK AND REC FUNDRAISING REVENUE** | | 5,591 | 4,812 | 7,500 | 4,703 | 4,703 | 4,000 |
| **PARK AND REC FUNDRAISING EXPENDITURES** | | | | | | | |
| 240-55200-3950 | Fundraising | 5,145 | 4,638 | 5,050 | 5,951 | 4,578 | 3,800 |
| 240-55200-3955 | Project Contribution | - | - | - | - | - | 2,000 |
| **TOTAL PARK AND REC FUNDRAISING EXPENDITURES** | | 5,145 | 4,638 | 5,050 | 5,951 | 4,578 | 5,800 |

| | | 20. ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST |
|---|---|---|---|---|---|---|---|
| **ARBORETUM FUND REVENUE** | | | | | | | |
| 242-48100 | Interest on Investments | 814 | 599 | 700 | 202 | 400 | 400 |
| 242-48500 | Donations | 7,173 | 6,441 | 5,000 | 6,764 | 6,764 | 6,000 |
| 242-49277 | Transfer from GF Better Del Lake | | - | - | - | - | - |
| 242-49300 | Transfer from Fund Balance | - | - | - | - | - | - |
| **TOTAL ARBORETUM FUND REVENUE** | | 7,987 | 7,040 | 5,700 | 6,966 | 7,164 | 6,400 |
| | | | | | | | |
| **ARBORETUM FUND EXPENDITURES** | | | | | | | |
| 242-55200-3400 | Operating Supplies | 5,879 | 2,805 | 5,000 | 3,816 | 4,000 | 3,000 |
| 242-55200-3570 | Infrastructure Maintenance | - | - | - | - | - | 1,000 |
| **TOTAL ARBORETUM FUND EXPENDITURES** | | 5,879 | 2,805 | 5,000 | 3,816 | 4,000 | 4,000 |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **SKATE BOARD PARK REVENUE** | | | | | | | |
| 244-48500 | Donations | - | - | - | - | - | - |
| **TOTAL SKATE BOARD PARK REVENUE** | | - | - | - | - | - | - |
| | | | | | | | |
| **SKATE BOARD PARK EXPENDITURES** | | | | | | | |
| 244-55225-3570 | Infrastructure Maintenance | - | - | 15,000 | 5,654 | 5,654 | - |
| **TOTAL SKATE BOARD PARK EXPENDITURES** | | - | - | 15,000 | 5,654 | 5,654 | - |

| | | 20. ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST |
|---|---|---|---|---|---|---|---|
| **POLICE DONATIONS REVENUE** | | | | | | | |
| 246-45230 | Federal Forfeited Property | 521 | - | - | - | - | - |
| 246-45240 | Police Seized Property | 1,524 | (706) | - | - | - | - |
| 246-48500 | Donations | 2,443 | - | - | 2,250 | 2,250 | - |
| **TOTAL POLICE DONATIONS REVENUE** | | 4,487 | (706) | - | 2,250 | 2,250 | - |
| **POLICE DONATIONS EXPENDITURES** | | | | | | | |
| 246-52130-3000 | Supplies | - | 8,378 | 1,000 | 2,542 | 2,542 | - |
| 246-52130-3155 | Federal Seized | - | - | - | - | - | - |
| 246-52130-3156 | Local Seized | - | 165 | - | 15,933 | 23,518 | - |
| **TOTAL POLICE DONATIONS EXPENDITURES** | | - | 8,544 | 1,000 | 18,475 | 26,060 | - |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **FIRE DONATIONS REVENUE** | | | | | | | |
| 248-46225 | Miscellaneous Revenues | 13,402 | 1,719 | 400 | 3,927 | 4,500 | 4,000 |
| 248-48100 | Interest on Investments | - | - | - | 15 | 15 | 20 |
| 248-48500 | Donations | 23,753 | 13,947 | - | 676 | 676 | 600 |
| 248-48510 | Fundraiser Donations | - | - | 12,000 | 12,413 | 12,413 | 12,000 |
| 248-49210 | Transfer from General Fund | 4,500 | 4,689 | 2,700 | 400 | 400 | - |
| **TOTAL FIRE DONATIONS REVENUE** | | 41,655 | 20,355 | 15,100 | 17,431 | 18,004 | 16,620 |
| **FIRE DONATIONS EXPENDITURES** | | | | | | | |
| 248-52200-3400 | Operating Supplies | 21,950 | 3,701 | 4,000 | 3,028 | 4,000 | 4,000 |
| 248-52200-7910 | Pentair Grant | 7,742 | - | - | 98 | 98 | - |
| 248-52200-7920 | Fire Dept Expend Donations | - | 12,998 | 3,000 | 2,922 | 10,000 | 10,000 |
| 248-52200-8000 | Misc Capital Not in Cap Fund | 11,400 | - | 7,000 | - | - | - |
| **TOTAL FIRE** | | 41,092 | 16,699 | 14,000 | 6,048 | 14,098 | 14,000 |

| | | 201 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST |
|---|---|---|---|---|---|---|---|
| **EMS REVENUE** | | | | | | | |
| 249-48500 | Donations | - | - | - | - | - | 25,590 |
| **TOTAL EMS REVENUE** | | | | | | | 25,590 |
| | | | | | | | |
| **EMS EXPENDITURES** | | | | | | | |
| 249-52300-3400 | Operating Supplies | - | - | - | - | - | 4,590 |
| 249-52300-8000 | Misc Capital Not in Cap Fund | - | - | - | - | - | 21,000 |
| **TOTAL EMS EXPENDITURES** | | | | | | | 25,590 |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **FRIENDS OF DELBROOK REVENUE** | | | | | | | |
| 250-48500 | Donations | 3,784 | 6,439 | 4,000 | 3,600 | 3,600 | 3,600 |
| 250-49265 | Transfer from Delbrook | 206 | 1,737 | - | - | - | - |
| **TOTAL FRIENDS OF DELBROOK REVENUE** | | 3,991 | 8,176 | 4,000 | 3,600 | 3,600 | 3,600 |
| **FRIENDS OF DELBROOK EXPENDITURES** | | | | | | | |
| 250-55430-3572 | Golf Course Maintenance | - | 2,841 | - | 4,171 | 4,171 | - |
| 250-59200-5965 | Transfer to Delbrook | - | 8,176 | - | - | - | - |
| **TOTAL FRIENDS OF DELBROOK EXPENDITURES** | | - | 11,017 | - | 4,171 | 4,171 | - |

| | | 201 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST |
|---|---|---|---|---|---|---|---|
| **TOURISM SPECIAL REVENUE** | | | | | | | |
| 271-41210 | Room Taxes | 101,942 | 101,634 | 104,631 | 39,088 | 101,000 | 101,000 |
| **TOTAL TOURISM SPECIAL REVENUE** | | 101,942 | 101,634 | 104,631 | 39,088 | 101,000 | 101,000 |
| **TOURISM SPECIAL EXPENDITURES** | | | | | | | |
| 271-55160-3940 | Chamber | 8,871 | 10,193 | 10,463 | 10,163 | 10,163 | 10,100 |
| 271-55160-3960 | Grants | 26,978 | 36,289 | 31,413 | 80,688 | 95,690 | 95,850 |
| 271-55160-3961 | 2nd Round Grants-Not Using 2016 | 26,895 | 62,655 | 57,523 | 21,514 | 12,570 | - |
| 271-59200-5910 | Transfer to General Fund | - | - | - | - | - | - |
| 271-59200-5977 | Transfer to Betterment-Delavan Lake | 4,436 | 5,096 | 5,232 | 5,934 | 5,934 | 5,050 |
| **TOTAL TOURISM SPECIAL EXPENDITURES** | | 67,180 | 114,233 | 104,631 | 118,299 | 124,357 | 111,000 |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **BETTERMENT OF DELAVAN LAKE** | | | | | | | |
| 277-49271 | Transfer from Tourism | 4,436 | 5,096 | 5,292 | 5,934 | 5,934 | 5,050 |
| **TOTAL BETTERMENT OF DELAVAN LAKE REVENUE** | | 4,436 | 5,096 | 5,292 | 5,934 | 5,934 | 5,050 |
| **BETTERMENT OF DELAVAN LAKE** | | | | | | | |
| 277-53910-3400 | Testing of Delavan Lake | - | - | 2,300 | | - | - |
| 277-59200-5971 | Transfer Out to Tourism | - | - | - | - | - | - |
| **TOTAL BETTERMENT OF DELAVAN LAKE EXPENDITURES** | | - | - | 2,300 | - | - | - |

| | | 201 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST |
|---|---|---|---|---|---|---|---|
| **LIBRARY FUND 290** | | | | | | | |
| **Fund 290** | **REVENUES** | 497,969 | 499,990 | 495,243 | 406,144 | 497,342 | 496,198 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **0.19%** | **955** |
| **Fund 290** | **EXPENDITURES** | 479,113 | 476,790 | 495,243 | 368,359 | 509,171 | 496,198 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **0.19%** | **955** |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **LIBRARY REVENUE** | | | | | | | |
| 290-43720 | Library System Fees | 174,519 | 174,761 | 170,768 | 85,384 | 170,768 | 172,095 |
| 290-45190 | Library Fines | 16,425 | 17,126 | 17,500 | 11,359 | 16,500 | 17,128 |
| 290-45200 | Restitution | 0 | 0 | 0 | 1,350 | 1,350 | 0 |
| 290-46710 | Library Misc Income | 50 | 0 | 0 | 128 | 800 | 0 |
| 290-48300 | Sale of Cty Property | 0 | 520 | 0 | 0 | 0 | 0 |
| 290-48400 | Insurance Recovery | 0 | 608 | 0 | 120 | 120 | 0 |
| 290-48500 | Donations | 0 | 0 | 0 | 829 | 829 | |
| 290-49600 | Refund Prior Year's Expenditure | 0 | 0 | 0 | 0 | 0 | 0 |
| 290-49210 | Transfer from General Fund | 306,975 | 306,975 | 306,975 | 306,975 | 306,975 | 306,975 |
| 290-49300 | Transfer From Fund Balance | 0 | 0 | 0 | 0 | 0 | 0 |
| **TOTAL LIBRARY REVENUE** | | 497,969 | 499,990 | 495,243 | 406,144 | 497,342 | 496,198 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **0.19%** | **955** |

| | | 20 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 20 REQUEST |
|---|---|---|---|---|---|---|---|
| **LIBRARY EXPENDITURES** | | | | | | | |
| 290-55110-1000 | Salaries | 240,308 | 216,701 | 237,272 | 161,495 | 235,000 | 241,422 |
| 290-55110-1220 | Comp Time Taken | 0 | 0 | 0 | 0 | 0 | 0 |
| 290-55110-1300 | Social Security | 17,818 | 16,276 | 18,149 | 11,780 | 17,000 | 18,467 |
| 290-55110-1310 | Retirement | 10,417 | 9,608 | 13,790 | 7,295 | 10,000 | 11,237 |
| 290-55110-1320 | Health, Life & Disability Ins. | 29,815 | 21,840 | 33,130 | 28,491 | 40,300 | 31,592 |
| 290-55110-1990 | Unemployment Compensation | 4,356 | 5,180 | 0 | 0 | 0 | 0 |
| 290-55110-2110 | City Attorney Retainer & Fee | 703 | 40 | 500 | 0 | 0 | 500 |
| 290-55110-2200 | Electric | 19,367 | 19,110 | 20,000 | 11,666 | 20,000 | 15,500 |
| 290-55110-2210 | Natural Gas | 0 | 0 | 0 | 1,910 | | 3,000 |
| 290-55110-2220 | Water Sewer | 0 | 0 | 0 | 976 | | 1,500 |
| 290-55110-2230 | Communications | 3,581 | 3,859 | 4,200 | 2,727 | 4,200 | 4,200 |
| 290-55110-2350 | Cleaning Service | 0 | 0 | 0 | 8,448 | 12,672 | 12,700 |
| 290-55110-2900 | Contracted Services | 0 | 21,813 | 0 | 0 | 0 | 0 |
| 290-55110-2930 | Recycling Refuse Contracted | | | | 102 | | 240 |
| 290-55110-2950 | Cafeteria Plan Administration | 145 | 138 | 150 | 107 | 150 | 200 |
| 290-55110-3180 | Library System Fees | 13,248 | 13,221 | 14,899 | 14,475 | 14,475 | 15,825 |
| 290-55110-3185 | Recruitment Fees | 356 | 182 | 300 | 222 | 222 | 250 |
| 290-55110-3100 | Office Supplies | | | | | | 1,700 |
| 290-55110-3110 | Postage | | | | | | 600 |
| 290-55110-3200 | Publication Dues Subscriptions | 1,041 | 903 | 700 | 784 | 725 | 840 |
| 290-55110-3300 | Seminars and Conferences | 2,028 | 1,215 | 2,725 | 641 | 1,500 | 1,450 |
| 290-55110-3400 | Operating Supplies | 11,737 | 14,159 | 11,731 | 13,216 | 13,000 | 9,625 |
| 290-55110-3405 | Periodicals | 5,513 | 5,933 | 5,000 | 6,701 | 4,800 | 4,500 |
| 290-55110-3406 | Programming | 9,688 | 9,336 | 11,000 | 10,412 | 11,000 | 11,000 |
| 290-55110-3407 | Book Acquisition | 66,698 | 63,731 | 58,605 | 46,457 | 60,000 | 60,000 |
| 290-55110-3408 | AV Acquisition | 12,517 | 9,250 | 12,200 | 8,682 | 12,200 | 13,000 |
| 290-55110-3560 | Building Maintenance | 17,958 | 30,352 | 29,185 | 14,388 | 29,185 | 17,100 |
| 290-55110-3835 | Soft/Hardware Repairs Purchases | 8,405 | 7,965 | 6,000 | 8,724 | 10,200 | 7,000 |
| 290-55110-5100 | Insurance Excluding Medical and Life | 3,416 | 8,207 | 8,000 | 6,542 | 6,542 | 7,000 |
| 290-55110-5900 | Reserve Fund | 0 | 0 | 7,707 | 0 | 6,000 | 5,750 |
| 290-55110-7205 | Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 290-55110-8000 | Misc Capital Not in Cap Fund | 0 | 0 | 0 | 2,116 | 0 | 0 |
| 290-55110-9999 | Clean Up Account | 0 | (2,229) | 0 | 0 | 0 | 0 |
| **TOTAL LIBRARY EXPENDITURES** | | 479,113 | 476,790 | 495,243 | 368,359 | 509,171 | 496,198 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **0.19%** | **955** |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **GENERAL LONG-TERM DEBT ACCOUNTS FUND 300** | | | | | | | |
| Fund 300 | **Revenues** | 1,948,198 | 2,444,523 | 1,688,665 | 3,541,888 | 3,541,888 | 1,605,863 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **-4.90%** | **(82,802)** |
| | **Expenditures** | | | | | | |
| 300-58127 | 2008 GO Land Recycling #27 | 61,077 | 60,791 | 60,504 | 60,504 | 60,504 | 60,217 |
| 300-58128 | G O Delbrook #28 | 0 | 0 | 0 | 0 | 0 | 0 |
| 300-58130 | 2008 GO Loan #30 | 441,338 | 439,769 | 452,175 | 1,736,494 | 1,736,494 | 0 |
| 300-58132 | 2009 GO Loan #32 | 122,413 | 119,963 | 122,166 | 122,166 | 122,166 | 123,965 |
| 300-58135 | 2010A GO Loan #35 | 495,840 | 180,735 | 177,660 | 177,660 | 177,660 | 178,995 |
| 300-58136 | 2011 Fire Station Loan #36 | 75,680 | 254,420 | 251,720 | 251,720 | 251,720 | 253,523 |
| 300-58137 | 2011G GO Loan #37 | 152,580 | 151,580 | 150,580 | 150,580 | 150,580 | 149,480 |
| 300-58169 | GO Refunding #39 | 0 | 2,244 | 263,870 | 263,870 | 263,870 | 252,725 |
| 300-58140 | 2015A Refunding Loan #40 | 0 | 0 | 0 | 4,653 | 4,653 | 433,348 |
| 300-59200 | Transfers to Other Funds | 284,025 | 227,939 | 239,990 | 239,990 | 771,413 | 193,610 |
| | | 1,632,952 | 1,437,440 | 1,718,665 | 3,007,637 | 3,539,060 | 1,645,863 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **-4.24%** | **(72,802)** |

| | | 20 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST |
|---|---|---|---|---|---|---|---|
| **GENERAL LONG-TERM DEBT ACCOUNTS REVENUE** | | | | | | | |
| 300-48100 | Interest on Investments | - | - | - | - | - | - |
| 300-49110 | Proceeds from Borrowing | - | 789,997 | - | 1,853,223 | 1,853,223 | - |
| 300-49210 | Transfer from General Fund | 1,740,033 | 1,442,755 | 1,478,675 | 1,478,675 | 1,478,675 | 1,582,839 |
| 300-49240 | Transfer from Capital Fund | 0 | - | 0 | 0 | 0 | - |
| 300-49244 | Transfer from TID | - | - | - | | - | - |
| 300-49265 | Transfer from General Fund for Delbrook | 208,165 | 211,771 | 209,990 | 209,990 | 209,990 | - |
| 300-49435 | Transfer from Fire Impact Fee Fund | - | - | - | - | - | 23,024 |
| **TOTAL GENERAL LONG-TERM DEBT ACCOUNTS** | | 1,948,198 | 2,444,523 | 1,688,665 | 3,541,888 | 3,541,888 | 1,605,863 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **-4.90%** | **(82,802)** |

0

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **GENERAL LONG-TERM DEBT ACCOUNTS** | | | | | | | |
| **2005 GO LAND RECYCLING #27** | | | | | | | |
| 300-58127-6100 | Principal | 57,350 | 57,350 | 57,350 | 57,350 | 57,350 | 57,350 |
| 300-58127-6200 | Interest | 3,728 | 3,441 | 3,154 | 3,154 | 3,154 | 2,867 |
| **TOTAL 2008 GO LAND RECYCLING #27** | | 61,077 | 60,791 | 60,504 | 60,504 | 60,504 | 60,217 |
| **GO DELBROOK #28** | | | | | | | |
| 300-58128-6100 | Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 300-58128-6200 | Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| **TOTAL GO DELBROOK #28** | | 0 | 0 | 0 | 0 | 0 | 0 |
| **2008 GO LOAN #30** | | | | | | | |
| 300-58130-6100 | 2008 G.O. Principal #30 | 365,000 | 375,000 | 400,000 | 1,705,000 | 1,705,000 | 0 |
| 300-58130-6200 | 2008 G.O. Interest #30 | 76,338 | 64,769 | 52,175 | 31,494 | 31,494 | 0 |
| **TOTAL 2008 GO LOAN #30** | | 441,338 | 439,769 | 452,175 | 1,736,494 | 1,736,494 | 0 |
| **2009 GO LOAN #32** | | | | | | | |
| 300-58132-6100 | Principal | 100,000 | 100,000 | 105,000 | 105,000 | 105,000 | 110,000 |
| 300-58132-6200 | Interest | 22,413 | 19,963 | 17,166 | 17,166 | 17,166 | 13,965 |
| **TOTAL 2009 GO LOAN #32** | | 122,413 | 119,963 | 122,166 | 122,166 | 122,166 | 123,965 |
| **2010A GO LOAN #35** | | | | | | | |
| 300-58135-6100 | Principal | 460,000 | 150,000 | 150,000 | 150,000 | 150,000 | 155,000 |
| 300-58135-6200 | Interest | 35,840 | 30,735 | 27,660 | 27,660 | 27,660 | 23,995 |
| **TOTAL 2010A GO LOAN #35** | | 495,840 | 180,735 | 177,660 | 177,660 | 177,660 | 178,995 |

| | | 201 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST |
|---|---|---|---|---|---|---|---|
| **2011 FIRE STATION LOAN #36** | | | | | | | |
| 300-58136-6100 | Principal | 0 | 180,000 | 180,000 | 180,000 | 180,000 | 185,000 |
| 300-58136-6200 | Interest | 75,680 | 74,420 | 71,720 | 71,720 | 71,720 | 68,523 |
| **TOTAL 2011 FIRE STATION LOAN #36** | | 75,680 | 254,420 | 251,720 | 251,720 | 251,720 | 253,523 |
| **2011G GO LOAN #37** | | | | | | | |
| 300-58137-6100 | Principal | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 300-58137-6200 | Interest | 52,580 | 51,580 | 50,580 | 50,580 | 50,580 | 49,480 |
| **TOTAL 2011G GO LOAN #37** | | 152,580 | 151,580 | 150,580 | 150,580 | 150,580 | 149,480 |
| **GO REFUNDING #39** | | | | | | | |
| 300-58139-6100 | Principal | 0 | 0 | 260,000 | 260,000 | 260,000 | 250,000 |
| 300-58139-6200 | Interest | 0 | 2,244 | 3,870 | 3,870 | 3,870 | 2,725 |
| **TOTAL GO REFUNDING #39** | | 0 | 2,244 | 263,870 | 263,870 | 263,870 | 252,725 |
| **2015A REFUNDING LOAN #40** | | | | | | | |
| 300-58140-6100 | Principal | 0 | 0 | 0 | 0 | 0 | 425,000 |
| 300-58140-6200 | Interest | 0 | 0 | 0 | 4,653 | 4,653 | 8,348 |
| **TOTAL 2015A REFUNDING LOAN #40** | | 0 | 0 | 0 | 4,653 | 4,653 | 433,348 |
| **TRANSFERS TO OTHER FUNDS** | | | | | | | |
| 300-59200-5910 | Transfer to General Fund | 75,860 | 0 | 30,000 | 30,000 | | 0 |
| 300-59200-5965 | Transfer to Delbrook Fund | 208,165 | 211,771 | 209,990 | 209,990 | 771,413 | 193,610 |
| 300-59200-3600 | Other Debt Service | 0 | 16,168 | 0 | 0 | 0 | 0 |
| **TOTAL TRANSFERS TO OTHER FUNDS** | | 284,025 | 227,939 | 239,990 | 239,990 | 771,413 | 193,610 |
| **TOTAL GENERAL LONG-TERM DEBT ACCOUNTS** | | 1,632,952 | 1,437,440 | 1,718,665 | 3,007,637 | 3,539,060 | 1,645,863 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **-4.24%** | **(72,802)** |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **CAPITAL EQUIPMENT & PROJECTS FUND 400** | | | | | | | |
| Fund 400 | **Revenues** | 1,154,555 | 1,703,404 | 1,217,978 | 706,250 | 1,274,237 | 1,320,732 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **8.44%** | **102,754** |
| | **Expenditures** | | | | | | |
| 400-57140 | Municipal Building | 11,094 | 0 | 22,000 | 0 | 22,000 | 0 |
| 400-57143 | Maintenance Facility | 2,725 | 8,249 | 38,000 | 9,780 | 28,505 | 180,000 |
| 400-57145 | Fire Station | 1,570 | 0 | 0 | 0 | 0 | 0 |
| 400-57148 | Library | 30,016 | 19,134 | 6,000 | 0 | 0 | 0 |
| 400-57216 | Police Dispatch Equipment | | | | | | 16,000 |
| 400-57220 | Fire Department Equipment | 0 | 0 | 36,000 | 0 | 0 | 834,000 |
| 400-57230 | Public Works Equipment | 5,959 | 173,390 | 165,000 | 84,475 | 153,240 | 102,000 |
| 400-57250 | Parks Equipment | 49,714 | 55,663 | 9,500 | 8,735 | 8,735 | 30,000 |
| 400-57310 | Annual Street Maintenance | 654,207 | 849,217 | 933,000 | 557,398 | 840,520 | 365,000 |
| 400-57312 | Hwy 50 Street Improvements | 33,724 | 338,282 | 50,000 | 21,763 | 141,776 | 10,000 |
| 400-57350 | Street Lighting | | | | | | 10,000 |
| 400-57360 | Traffic Signals | 0 | 0 | 0 | 0 | 0 | 8,700 |
| 400-57410 | Storm Water Conveyance | 0 | 0 | 12,000 | 1,646 | 0 | 0 |
| 400-57440 | Storm Water Storage | 1,432 | 20,564 | 46,000 | 56,282 | 83,664 | 0 |
| 400-57510 | Sidewalk Repairs | 31,887 | 35,677 | 46,000 | 39,150 | 34,034 | 34,000 |
| 400-57710 | Bridges | 876 | 13,000 | 21,000 | 32,726 | 27,222 | 365,000 |
| 400-57810 | Park Improvements | (611) | 40,663 | 25,000 | 0 | 0 | 25,000 |
| 400-57850 | Golf Course Improvements | 0 | 159,305 | 190,000 | 140,057 | 171,464 | 60,000 |
| 400-57858 | Club House Improvements | 0 | 0 | 0 | 0 | 82,950 | 18,000 |
| 400-58000 | Debt Expenses | 0 | 0 | 0 | 0 | 0 | 0 |
| 400-59200 | Transfers to Other Funds | 4,836 | 0 | 55,000 | 55,000 | 55,000 | 0 |
| TOTAL CAPITAL EQUIPMENT AND PROJECTS | | 827,429 | 1,713,142 | 1,654,500 | 1,007,011 | 1,649,109 | 2,057,700 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **24.37%** | **403,200** |

| | | 20 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST |
|---|---|---|---|---|---|---|---|
| **CAPITAL EQUIPMENT & PROJECTS FUND REVENUES** | | | | | | | |
| 400-41210 | Room Tax | 370,583 | 471,759 | 490,000 | 184,274 | 490,000 | 479,400 |
| 400-42320 | Special Assessment Revenue | 34,059 | 56,181 | 24,000 | 3,204 | 33,580 | 35,000 |
| 400-43530 | State Aid-Gen Trans Aids | 0 | 435,137 | 258,360 | 97,298 | 258,360 | 517,522 |
| 400-43710 | LRIP -County Grant | | | | | 23,974 | 0 |
| 400-47230 | DOT Reimbursement | | 335,700 | - | | 18,195 | |
| 400-47330 | Payment From Town-Borg Bridge | 0 | 6,080 | 7,500 | - | 8,940 | 47,500 |
| 400-47410 | Utility Contract Reimburse | 5,547 | 0 | 2,130 | - | 0 | 0 |
| 400-48100 | Interest | 125 | 2,029 | 3,000 | 8 | 3,000 | 3,000 |
| 400-48110 | Special Assessment Interest | 3,108 | 4,401 | 2,800 | - | 8,000 | 8,807 |
| 400-48300 | Sale of Property/Easements | 85,032 | - | - | - | 0 | 0 |
| 400-48305 | Land Contract Sale of Safety Bldg | 0 | 10,859 | 16,288 | 12,216 | 16,288 | 16,288 |
| 400-48350 | Sale of Equipment | 0 | 7,002 | - | - | 0 | 0 |
| 400-48352 | Reimburse Plymovent Installation Medix | 0 | - | 4,650 | - | 4,650 | 0 |
| 400-48530 | Spring Grove Access Road | 0 | 12,115 | - | - | 0 | 0 |
| 400-48600 | Refund Prior Year's Expenses | 0 | 2,725 | - | - | 0 | 0 |
| 400-49110 | Loan Proceeds | 0 | - | - | - | 0 | 0 |
| 400-49210 | Transfer in from Gen Fund (Hydrant & Levy Allocation) | 656,099 | 351,241 | 409,250 | 409,250 | 409,250 | 213,215 |
| 400-49265 | Transfer in from Friends-Delbrook | - | 8,176 | - | - | 0 | 0 |
| 400-49300 | Transfer in from Fund Balance | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 1,154,555 | 1,703,404 | 1,217,978 | 706,250 | 1,274,237 | 1,320,732 |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **CAPITAL EQUIPMENT & PROJECTS FUND** | | | | | | | |
| **Municipal Building** | | | | | | | |
| 400-57140-8250 | Facility Capital | 11,094 | 0 | 22,000 | - | 22,000 | 0 |
| | | 11,094 | 0 | 22,000 | 0 | 22,000 | 0 |
| **Maintenance Facility** | | | | | | | |
| 400-57143-8250 | Facility Capital | 2,725 | 8,249 | 38,000 | 9,780 | 28,505 | 180,000 |
| | | 2,725 | 8,249 | 38,000 | 9,780 | 28,505 | 180,000 |
| **Fire Station** | | | | | | | |
| 400-57145-8250 | Facility Capital | 1,570 | 0 | - | - | - | 0 |
| | | 1,570 | 0 | 0 | 0 | 0 | 0 |
| **Library** | | | | | | | |
| 400-57148-8250 | Facility Capital | 30,016 | 19,134 | 6,000 | - | - | 0 |
| | | 30,016 | 19,134 | 6,000 | 0 | 0 | 0 |
| **Police Dispatch Equipment** | | | | | | | |
| 400-57216-8100 | Equipment Capital | - | - | - | - | - | 16,000 |
| | | | | | | | 16,000 |
| **Fire Department Equipment** | | | | | | | |
| 400-57220-8100 | Equipment Capital | 0 | 0 | 36,000 | - | - | 834,000 |
| | | 0 | 0 | 36,000 | 0 | 0 | 834,000 |
| **Public Works Equipment** | | | | | | | |
| 400-57230-8100 | Equipment Capital | 5,959 | 173,390 | 165,000 | 84,475 | 153,240 | 102,000 |
| | | 5,959 | 173,390 | 165,000 | 84,475 | 153,240 | 102,000 |
| **Parks Equipment** | | | | | | | |
| 400-57250-8100 | Equipment Capital | 49,714 | 55,663 | 9,500 | 8,735 | 8,735 | 30,000 |
| | | 49,714 | 55,663 | 9,500 | 8,735 | 8,735 | 30,000 |
| **Annual Street Maintenance** | | | | | | | |
| 400-57310-3000 | Supplies | 0 | 138,208 | 29,000 | - | 9,000 | 0 |
| 400-57310-8200 | Infrastructure Construction | 654,207 | 711,009 | 904,000 | 557,398 | 831,520 | 365,000 |
| | | 654,207 | 849,217 | 933,000 | 557,398 | 840,520 | 365,000 |
| **Hwy 50 Street Improvements** | | | | | | | |
| 400-57312-8200 | Infrastructure Construction | 33,724 | 338,282 | 50,000 | 21,763 | 141,776 | 10,000 |
| | | 33,724 | 338,282 | 50,000 | 21,763 | 141,776 | 10,000 |
| **Street Lighting** | | | | | | | |
| 400-57350-8200 | Infrastructure Construction | | | | | | 10,000 |
| | | | | | | | 10,000 |
| **Traffic Signals** | | | | | | | |
| 400-57360-8200 | Infrastructure Construction | 0 | 0 | - | - | - | 8,700 |
| | | 0 | 0 | 0 | 0 | 0 | 8,700 |
| **Storm Water Conveyance** | | | | | | | |
| 400-57410-8200 | Infrastructure Construction | 0 | 0 | 12,000 | 1,646 | - | 0 |

| | | 20 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST |
|---|---|---|---|---|---|---|---|
| | | 0 | 0 | 12,000 | 1,646 | 0 | 0 |
| **Storm Water Storage** | | | | | | | |
| 400-57440-8200 | Infrastructure Construction | 1,432 | 20,564 | 46,000 | 56,282 | 83,664 | 0 |
| | | 1,432 | 20,564 | 46,000 | 56,282 | 83,664 | 0 |
| **Sidewalk Repairs** | | | | | | | |
| 400-57510-8200 | Infrastructure Construction | 31,887 | 35,677 | 46,000 | 39,150 | 34,034 | 34,000 |
| | | 31,887 | 35,677 | 46,000 | 39,150 | 34,034 | 34,000 |
| **Bridges** | | | | | | | |
| 400-57710-8200 | Infrastructure Construction | 876 | 13,000 | 21,000 | 32,726 | 27,222 | 365,000 |
| | | 876 | 13,000 | 21,000 | 32,726 | 27,222 | 365,000 |
| **Park Improvements** | | | | | | | |
| 400-57810-2160 | Parks Other Professional Services | 0 | 0 | - | - | - | |
| 400-57810-8200 | Infrastructure Construction | (611) | 40,663 | 25,000 | - | - | 25,000 |
| | | (611) | 40,663 | 25,000 | 0 | 0 | 25,000 |
| **Golf Course Improvements** | | | | | | | |
| 400-57850-8200 | Infrastructure Construction | 0 | 159,305 | 190,000 | 140,057 | 171,464 | 60,000 |
| | | 0 | 159,305 | 190,000 | 140,057 | 171,464 | 60,000 |
| **Delbrook Facility-Clubhouse** | | | | | | | |
| 400-57858-8250 | Facility Construction | 0 | 0 | 0 | 0 | 82,950 | 18,000 |
| | | 0 | 0 | 0 | 0 | 82,950 | 18,000 |
| **Debt Expenses** | | | | | | | |
| 400-58000-6900 | Other Debt Service | - | - | - | - | - | - |
| 400-58000-6910 | Debt Discount | - | - | - | - | - | - |
| | | 0 | 0 | 0 | 0 | 0 | 0 |
| **Transfers to Other Funds** | | | | | | | |
| 400-59200-5945 | Transfer to TIF | 4,836 | 0 | 55,000 | 55,000 | 55,000 | - |
| | | 4,836 | 0 | 55,000 | 55,000 | 55,000 | 0 |
| **Total CAPITAL EQUIPMENT AND PROJECTS FUND** | | 827,429 | 1,713,142 | 1,654,500 | 1,007,011 | 1,649,109 | 2,057,700 |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **PARK IMPACT FEE** | | | | | | | |
| 430-46720 | Parkland Fee | - | - | - | - | - | - |
| 430-48600 | Refund Prior Year's Expense | - | - | - | - | - | - |
| 430-49243 | Transfer from Park Impact | - | - | - | - | - | - |
| **TOTAL PARK IMPACT FEE** | | 0 | 0 | 0 | 0 | 0 | 0 |
| **PARK IMPACT FEE** | | | | | | | |
| **Park Improvements** | | | | | | | |
| 430-57810-3000 | Supplies | - | - | - | - | - | - |
| | | 0 | 0 | 0 | 0 | 0 | 0 |
| **Veteran's Park** | | | | | | | |
| 430-57811-8200 | Infrastructure Construction | 0 | 2,996 | 110,000 | 10,723 | 15,173 | 100,000 |
| | | 0 | 2,996 | 110,000 | 10,723 | 15,173 | 100,000 |
| **Yadon Park** | | | | | | | |
| 430-57812-3570 | Infrastructure Maintenance | - | - | - | - | - | - |
| | | 0 | 0 | 0 | 0 | 0 | 0 |
| **Fest Park** | | | | | | | |
| 430-57813-3570 | Infrastructure Maintenance | - | - | - | - | - | - |
| | | 0 | 0 | 0 | 0 | 0 | 0 |
| **Phoenix Park** | | | | | | | |
| 430-57814-8200 | Infrastructure Construction | (845) | - | - | - | - | 0 |
| | | (845) | 0 | 0 | 0 | 0 | 0 |
| **Springs Park** | | | | | | | |
| 430-57815-8200 | Infrastructure Construction | | | | | | 0 |
| | | | | | | | 0 |
| **TOTAL PARK IMPACT FEE** | | (845) | 2,996 | 110,000 | 10,723 | 15,173 | 100,000 |

| | | 20 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST |
|---|---|---|---|---|---|---|---|
| **FIRE IMPACT FEES** | | | | | | | |
| 435-48100 | Interest on Investments | - | - | - | - | - | - |
| 435-48920 | Fire Impact Fees | 8,988 | 5,101 | - | 7,267 | 7,267 | - |
| **TOTAL FIRE IMPACT FEES** | | 8,988 | 5,101 | - | 7,267 | 7,267 | - |
| **FIRE IMPACT FEES** | | | | | | | |
| 435-59200-5930 | Transfer to Debt Service | | | | | | 23,024 |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST | |
|---|---|---|---|---|---|---|---|---|
| **TIF #4 FUND 440 Summary** | | | | | | | | |
| Fund 440 | **Revenues** | 513,220 | 2,956,580 | 564,436 | 1,434,825 | 1,434,892 | 607,616 | 0 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **7.65%** | **43,180** | |
| | **Expenditures** | | | | | | | |
| 440-57900 | Construction Fund Expenses | 46,231 | 43,516 | 117,845 | 23,157 | 20,495 | 114,902 | |
| 440-57901 | Infrastructure Maintenance | 1,495 | - | 75,000 | - | - | 75,000 | |
| 440-58000 | Debt Expenses | - | 37,564 | - | - | - | - | |
| 440-58129 | 2007 GO TIF#4 Principal #29 | 385,451 | 2,545,717 | 76,985 | - | - | - | |
| 440-58131 | 2008 GO TIF#4 Principal #31 | 309,103 | 311,104 | 312,393 | 1,192,516 | 1,192,516 | - | |
| 440-58133 | WRB TIF #4 Loan #33 | - | - | 106,490 | 38,493 | 183,476 | 183,846 | |
| 440-58134 | Safe Drinking Water Loan #34 | 22,361 | 21,176 | 66,124 | 56,452 | 66,124 | 66,108 | |
| 440-58138 | TIF #4 Loan #38 | 283,813 | 284,563 | 280,263 | 280,263 | 280,263 | 280,913 | |
| 440-58139 | GO Refunding 2014A #39 | - | 27,112 | 53,045 | 53,045 | 53,045 | 53,045 | |
| 440-58140 | 2015A Refunding Loan #40 | - | - | - | 3,164 | 3,164 | 295,675 | |
| 440-59200 | Transfer to Other Funds | - | - | - | - | - | - | |
| | | 1,048,453 | 3,270,751 | 1,088,145 | 1,647,090 | 1,799,083 | 1,069,489 | |
| | | | Percent/Dollar Change Over 2015 Budget | | | **-1.71%** | **(18,656)** | |

| | | 201 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST |
|---|---|---|---|---|---|---|---|
| **TIF #4** | | | | | | | |
| 440-41120 | Tax Increment | 507,702 | 709,486 | 559,436 | 543,181 | 543,181 | 602,086 |
| 440-43431 | State Aid Computer | 4,132 | 4,557 | 4,000 | 7,582 | 7,582 | 5,030 |
| 440-48100 | Interest on Investments | 1,386 | 2,536 | 1,000 | 833 | 900 | 500 |
| 440-48110 | Interest on Special Assess | - | - | - | - | - | - |
| 440-48300 | Sale of City Property | - | - | - | - | - | - |
| 440-49110 | Proceeds from Borrowing | - | 2,240,000 | - | 883,229 | 883,229 | - |
| 440-49210 | Transfer from General Fund | - | - | - | - | - | - |
| **TOTAL TIF #4** | | 513,220 | 2,956,580 | 564,436 | 1,434,825 | 1,434,892 | 607,616 |
| | | | | | | | |
| **TIF #4** | | | | | | | |
| **Construction Fund Expenses** | | | | | | | |
| 440-57900-1000 | Salaries | - | - | - | - | - | 11,687 |
| 440-57900-1300 | Social Security | - | - | - | - | - | 906 |
| 440-57900-1310 | Retirement | - | - | - | - | - | 781 |
| 440-57900-1320 | Health Life & Disability Ins | - | - | - | - | - | 2,528 |
| 440-57900-2110 | City Attorney Retainer & Fee | 5,378 | 2,563 | 20,000 | 280 | - | 2,500 |
| 440-57900-2130 | City Engineer | 0 | 0 | 0 | 0 | - | - |
| 440-57900-2160 | Other Professional Services | | | | 900 | - | 17,500 |
| 440-57900-2220 | Water Sewer | 0 | 0 | 0 | 482 | - | - |
| 440-57900-3000 | Supplies | 643 | 806 | 0 | 150 | 150 | - |
| 440-57900-3165 | Administrative Support | 38,671 | 39,148 | 20,345 | 20,345 | 20,345 | 1,500 |
| 440-57900-3250 | Marketing Expenses | 1,539 | 1,000 | 77,500 | 1,000 | 0 | 77,500 |
| **Construction Fund Expenses** | | 46,231 | 43,516 | 117,845 | 23,157 | 20,495 | 114,902 |
| | | | | | | | |
| **Infrastructure Maintenance** | | | | | | | |
| 440-57901-3570 | Infrastructure Maintenance | 1,495 | 0 | 75,000 | 0 | 0 | 75,000 |
| **Total Infrastructure Maintenance** | | 1,495 | 0 | 75,000 | 0 | 0 | 75,000 |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST | |
|---|---|---|---|---|---|---|---|---|
| **Debt Expenses** | | | | | | | | |
| 440-58000-6900 | Other Debt Service | 0 | 37,564 | 0 | 0 | 0 | 0 | |
| 440-58000-6910 | Debt Discount | 0 | 0 | 0 | 0 | 0 | 0 | |
| **Total Debt Expenses** | | 0 | 37,564 | 0 | 0 | 0 | 0 | 0 |
| **2007 GO TIF#4 Principal #29** | | | | | | | | |
| 440-58129-6100 | Principal | 200,000 | 2,412,547 | 0 | 0 | 0 | 0 | |
| 440-58129-6200 | Interest | 185,451 | 133,170 | 76,985 | 0 | 0 | 0 | |
| **Total** | | 385,451 | 2,545,717 | 76,985 | 0 | 0 | 0 | |
| **2008 GO TIF#4 Principal #31** | | | | | | | | |
| 440-58131-6100 | Principal | 255,000 | 265,000 | 275,000 | 1,170,000 | 1,170,000 | 0 | |
| 440-58131-6200 | Interest | 54,103 | 46,104 | 37,393 | 22,516 | 22,516 | 0 | |
| **Total** | | 309,103 | 311,104 | 312,393 | 1,192,516 | 1,192,516 | 0 | |
| **WRB TIF #4 LOAN #33** | | | | | | | | |
| 440-58133-6100 | Principal | 0 | 0 | 106,490 | 0 | 106,490 | 111,120 | |
| 440-58133-6200 | Interest | 0 | 0 | 0 | 38,493 | 76,986 | 72,726 | |
| **Total** | | 0 | 0 | 106,490 | 38,493 | 183,476 | 183,846 | |
| **Safe Drinking Water Loan #34** | | | | | | | | |
| 440-58134-6100 | Principal | 0 | (0) | 46,163 | 46,163 | 46,163 | 47,395 | |
| 440-58134-6200 | Interest | 22,361 | 21,177 | 19,961 | 10,289 | 19,961 | 18,713 | |
| **Total** | | 22,361 | 21,176 | 66,124 | 56,452 | 66,124 | 66,108 | |

| | | 20. ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST | |
|---|---|---|---|---|---|---|---|---|
| **TIF #4 GO Loan 2011 #38** | | | | | | | | |
| 440-58138-6100 | Principal | 210,000 | 215,000 | 215,000 | 215,000 | 215,000 | 220,000 | |
| 440-58138-6200 | Interest | 73,813 | 69,563 | 65,263 | 65,263 | 65,263 | 60,913 | |
| **Total** | | 283,813 | 284,563 | 280,263 | 280,263 | 280,263 | 280,913 | 0 |
| **GO Refunding 2014A #39** | | | | | | | | |
| 440-58139-6100 | Principal | 0 | 0 | 0 | 0 | 0 | 0 | |
| 440-58139-6200 | Interest | 0 | 27,112 | 53,045 | 53,045 | 53,045 | 53,045 | |
| **Total** | | 0 | 27,112 | 53,045 | 53,045 | 53,045 | 53,045 | |
| **2015A Refunding Loan #40** | | | | | | | | |
| 440-58140-6100 | Principal | 0 | 0 | 0 | 0 | 0 | 290,000 | |
| 440-58140-6200 | Interest | 0 | 0 | 0 | 3,164 | 3,164 | 5,675 | |
| **Total** | | 0 | 0 | 0 | 3,164 | 3,164 | 295,675 | |
| **Transfers to Other Funds** | | | | | | | | |
| 440-59200-5930 | Transfer to Debt Service Fund | 0 | 0 | 0 | 0 | 0 | 0 | |
| **Total** | | 0 | 0 | 0 | 0 | 0 | 0 | |
| **TOTAL TIF #4** | | 1,048,453 | 3,270,751 | 1,088,145 | 1,647,090 | 1,799,083 | 1,069,489 | 0 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **-1.71%** | **(18,656)** | |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **TIF #5 FUND 445 Summary** | | | | | | | |
| Fund 445 | **Revenues** | 0 | 1,603 | 56,603 | 209,591 | 256,546 | 1,325 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **-97.66%** | **(55,278)** |
| | **Expenditures** | | | | | | |
| 445-57520 | Bike/Pedestrian/Misc | 0 | 0 | 7,000 | 1,321 | 3,000 | 0 |
| 445-57550 | Shoreline Purchases | 0 | 0 | 10,000 | 0 | 0 | 0 |
| 445-57810 | Park Improvements | 0 | 0 | 25,000 | 0 | 0 | 25,000 |
| 445-57950 | TIF #5 | 16,536 | 21,622 | 8,000 | 1,429 | 202,300 | 9,500 |
| 445-57952 | Hotel Reuse Action Team | 0 | 0 | 1,000 | 0 | 0 | 0 |
| 445-59200 | Transfers to Other Funds | 0 | 0 | 959 | 0 | 0 | 0 |
| | | 16,536 | 21,622 | 51,959 | 2,750 | 205,300 | 34,500 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **-33.60%** | **(17,459)** |

| | | 20. ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST | |
|---|---|---|---|---|---|---|---|---|
| **TIF #5** | | | | | | | | |
| 445-41120 | Tax Increment | 0 | 0 | 0 | 0 | 0 | 0 | |
| 445-43431 | State Aid Computer | 0 | 1,603 | 1,603 | 1,546 | 1,546 | 1,325 | |
| 445-43810 | Community Reinvest Grant | | 0 | 0 | 153,045 | 200,000 | 0 | |
| 445-49240 | Transfer from Capital | 0 | 0 | 55,000 | 55,000 | 55,000 | 0 | |
| **Total TIF #5** | | 0 | 1,603 | 56,603 | 209,591 | 256,546 | 1,325 | |
| **TIF #5** | | | | | | | | |
| **Bike/Pedestrian Misc** | | | | | | | | |
| 445-57520-3000 | Supplies | 0 | 0 | 7,000 | 1,321 | 3,000 | 0 | |
| **Total** | | 0 | 0 | 7,000 | 1,321 | 3,000 | 0 | |
| **Shoreline Purchases** | | | | | | | | |
| 445-57550-8300 | Building Capital | 0 | 0 | 10,000 | 0 | 0 | 0 | |
| **Total** | | 0 | 0 | 10,000 | 0 | 0 | 0 | |
| **Park Improvements** | | | | | | | | |
| 445-57810-2130 | City Engineer | 0 | 0 | 25,000 | 0 | 0 | 25,000 | |
| **Total** | | 0 | 0 | 25,000 | 0 | 0 | 25,000 | 0 |
| **TIF #5** | | | | | | | | |
| 445-57950-2110 | City Attorney Retainer & Fee | 10,582 | 4,763 | 1,000 | 270 | 1,000 | 1,000 | |
| 445-57950-3000 | Supplies | 5,954 | 16,859 | 0 | 276 | 300 | 0 | |
| 445-57950-3250 | Marketing Expenses | 0 | 0 | 1,000 | 883 | 1,000 | 2,500 | |
| 445-57950-7930 | WEDC Grant Disbursements | 0 | 0 | 0 | 0 | 200,000 | 0 | |
| 445-57950-8200 | Infrastructure Construction | 0 | 0 | 6,000 | 0 | 0 | 6,000 | |
| **Total** | | 16,536 | 21,622 | 8,000 | 1,429 | 202,300 | 9,500 | |
| **Hotel Reuse Action Team** | | | | | | | | |
| 445-57952-3250 | Marketing Expenses | 0 | 0 | 1,000 | 0 | 0 | 0 | |
| **Total** | | 0 | 0 | 1,000 | 0 | 0 | 0 | 0 |
| **Transfers to Other Funds** | | | | | | | | |
| 445-59200-5964 | Transfer to Water Sports Ent. | 0 | 0 | 959 | 0 | 0 | 0 | |
| **Total** | | 0 | 0 | 959 | 0 | 0 | 0 | |
| **TOTAL TIF #5** | | 16,536 | 21,622 | 51,959 | 2,750 | 205,300 | 34,500 | 0 |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST | |
|---|---|---|---|---|---|---|---|---|
| **FIRST REAL ESTATE ESCROW** | | | | | | | | |
| 479-48100 | Interest on Investments | 2 | 1 | 0 | 2 | 2 | 0 | |
| **Total** | | 2 | 1 | 0 | 2 | 2 | 0 | 0 |
| **FIRST REAL ESTATE ESCROW** | | | | | | | | |
| 479-57512-3570 | Infrastructure Maintenance | 61 | 0 | 0 | 0 | 0 | 0 | |
| **Total** | | 61 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | 20 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST |
|---|---|---|---|---|---|---|---|
| **WATER FUND 610 Summary** | | | | | | | |
| Fund 610 | **Revenues** | 1,964,163 | 1,872,188 | 1,865,797 | 1,377,194 | 1,840,787 | 1,827,707 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **-2.04%** | **(38,090)** |
| | **Expenditures** | | | | | | |
| 610-70600 | Source of Supply Operations | 33,148 | 33,441 | 41,735 | 20,619 | 34,730 | 9,500 |
| 610-70605 | Source of Supply Maintenance | 20,935 | 1,551 | 22,255 | 515 | 605 | 21,980 |
| 610-71620 | Pumping Operations | 107,775 | 111,939 | 114,300 | 70,519 | 113,442 | 118,400 |
| 610-71625 | Pumping Maintenance | 4,290 | 2,816 | 11,000 | 3,022 | 10,000 | 13,000 |
| 610-72630 | Water Treatment Operations | 54,060 | 50,566 | 53,470 | 28,839 | 51,782 | 20,425 |
| 610-72635 | Water Treatment Maintenance | 14,758 | 11,935 | 198,291 | 121,087 | 195,253 | 10,700 |
| 610-73640 | Trans and Dist Operations | 95,903 | 102,972 | 102,288 | 74,954 | 106,400 | 1,500 |
| 610-73651 | Trans and Dist Reservoir | 5,085 | 1,547 | 257,139 | 242 | 196,300 | 1,000 |
| 610-73652 | Trans and Dist Mains | 20,775 | 36,946 | 45,730 | 25,354 | 39,700 | 25,000 |
| 610-73653 | Trans and Dist Services | 27,867 | 29,303 | 27,052 | 6,460 | 9,028 | 7,500 |
| 610-73654 | Trans and Dist Meters | 11,428 | 13,480 | 22,315 | 1,311 | 20,251 | 6,800 |
| 610-73655 | Trans and Dist Hydrants | 11,994 | 12,097 | 21,193 | 5,723 | 11,290 | 3,500 |
| 610-73656 | Trans and Dist Other Plant | 58,428 | 40,667 | 60,753 | 25,887 | 49,243 | 24,160 |
| 610-74900 | Customer Accounts Meter | 938 | 2,818 | 2,579 | 456 | 2,500 | 0 |
| 610-74901 | Customer Accounts and Collect | 52,201 | 49,683 | 66,575 | 39,302 | 52,771 | 62,719 |
| 610-75920 | Administrative & General Exp | 155,311 | 172,547 | 260,197 | 201,863 | 258,059 | 495,368 |
| 610-75925 | Office Asst Admin General | 63,792 | 75,679 | 0 | 516 | 0 | 0 |
| 610-75926 | Diggers Hotline | 3,561 | 3,935 | 3,329 | 2,219 | 3,830 | 750 |
| 610-75927 | Admin General Misc | 2,962 | 1,449 | 6,140 | 3,044 | 5,063 | 3,325 |
| 610-75928 | Admin General Transportation | 9,056 | 21,999 | 17,854 | 16,553 | 12,900 | 16,600 |
| 610-75929 | Admin General Plant Maintenance | 9,112 | 10,197 | 29,080 | 11,195 | 29,663 | 21,653 |
| 610-78940 | Other Operation Expenses | 897,305 | 882,698 | 912,713 | 881,092 | 888,635 | 886,821 |
| 610-78990 | Non-Operations | 0 | 0 | 0 | 0 | 0 | 0 |
| 610-79143 | Interest Charges | 118,423 | 118,258 | 120,380 | 141,600 | 117,980 | 118,380 |
| 610-79146 | Amortization of Debt Expense | 22,996 | 1,620 | 2,000 | 1,464 | 1,464 | 1,500 |
| 610-79147 | Interest 2007 MRB | 91,392 | 87,157 | 83,138 | 83,508 | 83,508 | 78,538 |
| 610-79149 | Interest 2009 SDWF | 57,132 | 54,130 | 51,446 | 50,856 | 50,856 | 48,230 |
| 610-94000 | Depreciation Expense-Contributed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 1,950,626 | 1,931,431 | 2,532,952 | 1,818,201 | 2,345,253 | 1,997,348 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **-21.15%** | **(535,604)** |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **WATER FUND** | | | | | | | |
| 610-63415 | Revenues from Merchandising | 41 | 20 | 50 | 91 | 100 | 100 |
| 610-63419 | Interest Income | 10,455 | 8,431 | 8,500 | 8,228 | 9,625 | 10,000 |
| 610-63420 | Interest Inc TIF Receivable | 107,310 | 102,237 | 96,947 | 48,781 | 96,947 | 91,439 |
| 610-63421 | Market Adjustments | (443) | (2,401) | 0 | 1,749 | 1,000 | 0 |
| 610-63427 | Int Income Long Term Intrafund | (5,123) | (3,034) | (1,000) | 0 | (3,000) | (3,000) |
| 610-64611 | Metered Sales Residential | 648,379 | 628,157 | 630,500 | 480,622 | 632,000 | 632,000 |
| 610-64612 | Metered Sales Commercial | 397,968 | 221,737 | 222,100 | 176,087 | 215,000 | 215,000 |
| 610-64613 | Metered Sales Industrial | 90,482 | 68,711 | 73,000 | 49,841 | 66,000 | 66,000 |
| 610-64614 | Metered Sales Public Authority | 83,672 | 68,536 | 67,000 | 43,878 | 55,000 | 55,000 |
| 610-64615 | Metered Sales Mult Family | 0 | 164,599 | 167,500 | 121,644 | 167,000 | 167,000 |
| 610-64620 | Private Fire Protection | 52,963 | 53,041 | 54,500 | 40,010 | 53,120 | 53,000 |
| 610-64630 | Public Fire Protection | 447,502 | 446,521 | 455,000 | 336,946 | 447,461 | 447,000 |
| 610-64700 | Forfeited Discount Water | 8,546 | 11,020 | 9,000 | 7,372 | 11,048 | 11,000 |
| 610-64720 | Rents from Water Property | 78,516 | 90,242 | 69,100 | 42,642 | 69,110 | 72,068 |
| 610-64725 | Shared Meter Revenue | 3,682 | 3,523 | 3,600 | 3,360 | 3,360 | 3,600 |
| 610-64740 | Other Water Revenues | 3,815 | 4,349 | 10,000 | 6,427 | 7,500 | 7,500 |
| 610-65894 | Water Impact Fee Revenue | 0 | 0 | 0 | 7,137 | 7,137 | 0 |
| 610-69400 | Other Non-Operating Income CIAC | 27,853 | 6,500 | 0 | 0 | 0 | 0 |
| 610-69405 | Other Non-Operating Inc Impact Fee | 8,543 | 0 | 0 | 2,379 | 2,379 | 0 |
| 610-69410 | Non Operating Inc Impact Fee-TIF | 0 | 0 | 0 | 0 | 0 | 0 |
| 610-69420 | Contributed Plan From City | 0 | 0 | 0 | 0 | 0 | 0 |
| 610-69425 | Contributed Plant-City/TIF | 0 | 0 | 0 | 0 | 0 | 0 |
| 610-69430 | Contributed Plant-Cingular | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total WATER FUND** | | 1,964,163 | 1,872,188 | 1,865,797 | 1,377,194 | 1,840,787 | 1,827,707 |
| | Percent/Dollar Change Over 2015 Budget | | | | | **-2.04%** | **(38,090)** |

| | | 20i ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST | |
|---|---|---|---|---|---|---|---|---|
| **WATER FUND** | | | | | | | | |
| **Source of Supply Operations** | | | | | | | | |
| 610-70600-1000 | Salaries | 22,654 | 23,147 | 30,945 | 12,339 | 23,500 | 0 | |
| 610-70600-1200 | Overtime | 0 | 0 | 0 | 467 | 500 | 0 | |
| 610-70600-1210 | Overtime Straight | 0 | 0 | 0 | 107 | 150 | 0 | |
| 610-70600-1220 | Comp Taken | 0 | 0 | 0 | 990 | 1,230 | 0 | |
| 610-70600-1230 | Comp Paid Out | 0 | 0 | 0 | 0 | 0 | 0 | |
| 610-70600-2200 | Electrical | 0 | 0 | 5,000 | 2,982 | 4,600 | 4,700 | |
| 610-70600-2210 | Natural Gas | 0 | 0 | 0 | 0 | 0 | 0 | |
| 610-70600-3400 | Operating Supplies | 10,493 | 10,295 | 5,790 | 3,733 | 4,750 | 4,800 | |
| **Total Source of Supply Operations** | | 33,148 | 33,441 | 41,735 | 20,619 | 34,730 | 9,500 | |
| **Source of Supply Maintenance** | | | | | | | | |
| 610-70605-3500 | Repairs and Maintenance | 20,935 | 1,551 | 21,775 | 275 | 125 | 21,500 | |
| 610-70605-3570 | Infrastructure Maintenance | 0 | 0 | 480 | 240 | 480 | 480 | |
| **Total Source of Supply Maintenance** | | 20,935 | 1,551 | 22,255 | 515 | 605 | 21,980 | 0 |
| **Pumping Operations** | | | | | | | | |
| 610-71620-1000 | Salaries | 0 | 73 | 0 | 0 | 0 | 0 | |
| 610-71620-1200 | Overtime | 0 | 0 | 0 | 0 | 0 | 0 | |
| 610-71620-1210 | Overtime Straight | 0 | 0 | 0 | 0 | 0 | 0 | |
| 610-71620-1220 | Comp Taken | 0 | 0 | 0 | 0 | 0 | 0 | |
| 610-71620-1230 | Comp Paid Out | 0 | 0 | 0 | 0 | 0 | 0 | |
| 610-71620-2200 | Electric | 107,738 | 111,866 | 95,000 | 60,774 | 95,400 | 98,000 | |
| 610-71620-2210 | Natural Gas | 0 | 0 | 18,000 | 8,656 | 17,642 | 19,000 | |
| 610-71620-3400 | Operating Supplies | 38 | 0 | 400 | 0 | 400 | 400 | |
| 610-71620-3700 | Fuel | 0 | 0 | 900 | 1,089 | 900 | 1,000 | |
| **Total Pumping Operations** | | 107,775 | 111,939 | 114,300 | 70,519 | 113,442 | 118,400 | |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **Pumping Maintenance** | | | | | | | |
| 610-71625-1000 | Salaries | 411 | 33 | 0 | 0 | 0 | 0 |
| 610-71625-1200 | Overtime | 0 | 0 | 0 | 0 | 0 | 0 |
| 610-71620-1210 | Overtime Straight | 0 | 0 | 0 | 0 | 0 | 0 |
| 610-71625-1220 | Comp Taken | 0 | 0 | 0 | 0 | 0 | 0 |
| 610-71625-1230 | Comp Paid Out | 0 | 0 | 0 | 0 | 0 | 0 |
| 610-71625-2930 | Recycling Refuse Contract | 0 | 0 | 0 | 563 | 5,000 | 3,000 |
| 610-71625-3570 | Infrastructure Maintenance | 3,879 | 2,783 | 11,000 | 2,459 | 5,000 | 10,000 |
| **Total Pumping Maintenance** | | 4,290 | 2,816 | 11,000 | 3,022 | 10,000 | 13,000 |
| **Water Treatment Operations** | | | | | | | |
| 610-72630-1000 | Salaries | 31,306 | 31,338 | 30,945 | 15,787 | 29,155 | 0 |
| 610-72630-1200 | Overtime | 0 | 0 | 0 | 431 | 500 | 0 |
| 610-72630-1210 | Overtime Straight | 0 | 0 | 0 | 77 | 150 | 0 |
| 610-72630-1220 | Comp Taken | 0 | 0 | 0 | 977 | 1,977 | 0 |
| 610-72630-1230 | Comp Paid Out | 0 | 0 | 0 | 0 | 1,000 | 0 |
| 610-72630-3400 | Operating Supplies | 2,383 | 4,248 | 2,925 | 1,123 | 2,000 | 2,925 |
| 610-72630-3418 | Chemicals | 20,371 | 14,981 | 19,600 | 10,444 | 17,000 | 17,500 |
| **Total Water Treatment Operations** | | 54,060 | 50,566 | 53,470 | 28,839 | 51,782 | 20,425 |

| | | 20. ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST |
|---|---|---|---|---|---|---|---|
| **Water Treatment Maintenance** | | | | | | | |
| 610-72635-1000 | Salaries | 7,219 | 7,304 | 7,736 | 3,471 | 8,000 | - |
| 610-72635-1200 | Overtime | - | - | - | 72 | 100 | - |
| 610-72635-1210 | Overtime Straight | - | - | - | - | - | - |
| 610-72635-1220 | Comp Taken | - | - | - | - | - | - |
| 610-72635-1230 | Comp Paid Out | - | - | - | - | - | - |
| 610-72635-3570 | Infrastructure Maintenance | 7,539 | 4,631 | 190,555 | 117,543 | 187,153 | 10,700 |
| **Total Water Treatment Maintenance** | | 14,758 | 11,935 | 198,291 | 121,087 | 195,253 | 10,700 |
| **Trans and Dist Operations** | | | | | | | |
| 610-73640-1000 | Salaries | 92,618 | 93,353 | 89,669 | 73,722 | 105,000 | - |
| 610-73640-1200 | Overtime | - | - | - | - | - | - |
| 610-73640-1210 | Overtime Straight | - | - | - | 48 | 100 | - |
| 610-73640-1220 | Comp Taken | - | - | - | - | - | - |
| 610-73640-1230 | Comp Paid Out | - | - | - | - | - | - |
| 610-73640-3000 | Supplies | 50 | 70 | 80 | 671 | - | - |
| 610-73640-3165 | Administrative Support | 1,136 | 8,270 | 10,789 | - | - | - |
| 610-73640-3400 | Operating Supplies | 2,098 | 1,279 | 1,750 | 512 | 1,300 | 1,500 |
| **Total Trans and Dist Operations** | | 95,903 | 102,972 | 102,288 | 74,954 | 106,400 | 1,500 |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **Trans and Dist Reservoir** | | | | | | | |
| 610-73651-1000 | Salaries | 709 | 220 | 2,579 | 121 | 2,500 | - |
| 610-73651-1200 | Overtime | - | - | - | - | - | - |
| 610-73651-1210 | Overtime Straight | - | - | - | - | - | - |
| 610-73651-1220 | Comp Taken | - | - | - | - | - | - |
| 610-73651-1230 | Comp Paid Out | - | - | - | - | - | - |
| 610-73651-3570 | Infrastructure Maintenance | 4,377 | 1,327 | 254,560 | 121 | 193,800 | 1,000 |
| **Total Trans and Dist Reservoir** | | 5,085 | 1,547 | 257,139 | 242 | 196,300 | 1,000 |
| **Trans and Dist Mains** | | | | | | | |
| 610-73652-1000 | Salaries | 8,052 | 21,076 | 20,630 | 11,019 | 21,000 | - |
| 610-73652-1200 | Overtime | - | - | - | - | - | - |
| 610-73652-1210 | Overtime Straight | - | - | - | - | - | - |
| 610-73652-1220 | Comp Taken | - | - | - | 487 | 700 | - |
| 610-73652-1230 | Comp Paid Out | - | - | - | - | - | - |
| 610-73652-3570 | Infrastructure Maintenance | 12,724 | 15,870 | 25,100 | 13,849 | 18,000 | 25,000 |
| **Total Trans and Dist Mains** | | 20,775 | 36,946 | 45,730 | 25,354 | 39,700 | 25,000 |
| **Trans and Dist Services** | | | | | | | |
| 610-73653-1000 | Salaries | 18,829 | 22,058 | 18,052 | 3,961 | 5,128 | - |
| 610-73653-1200 | Overtime | - | - | - | - | - | - |
| 610-73653-1210 | Overtime Straight | - | - | - | 106 | 200 | - |
| 610-73653-1220 | Comp Taken | - | - | - | 199 | 200 | - |
| 610-73653-1230 | Comp Paid Out | - | - | - | - | 1,500 | - |
| 610-73653-2109 | Cost Recovery Legal Fees | (371) | 4,453 | 4,000 | - | - | - |
| 610-73653-3570 | Infrastructure Maintenance | 9,408 | 2,791 | 5,000 | 2,194 | 2,000 | 7,500 |
| **Total Trans and District Services** | | 27,867 | 29,303 | 27,052 | 6,460 | 9,028 | 7,500 |

| | | 201 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST |
|---|---|---|---|---|---|---|---|
| **Trans and Dist Meters** | | | | | | | |
| 610-73654-1000 | Salaries | 9,410 | 12,437 | 10,315 | 1,813 | 15,201 | - |
| 610-73654-1200 | Overtime | - | - | - | (10) | 150 | - |
| 610-73654-1210 | Overtime Straight | - | - | - | 106 | 200 | - |
| 610-73654-1220 | Comp Taken | - | - | - | - | - | - |
| 610-73654-1230 | Comp Paid Out | - | - | - | - | 200 | - |
| 610-73654-3555 | Equipment and Maintenance | 2,018 | 1,043 | 12,000 | (598) | 4,500 | 6,800 |
| **Total Trans and Dist Meters** | | 11,428 | 13,480 | 22,315 | 1,311 | 20,251 | 6,800 |
| **Trans and Dist Hydrants** | | | | | | | |
| 610-73655-1000 | Salaries | 11,969 | 11,254 | 15,473 | 5,650 | 9,290 | - |
| 610-73655-1200 | Overtime | - | - | - | - | - | - |
| 610-73655-1210 | Overtime Straight | - | - | - | - | - | - |
| 610-73655-1220 | Comp Taken | - | - | - | - | - | - |
| 610-73655-1230 | Comp Paid Out | - | - | - | - | - | - |
| 610-73655-3570 | Infrastructure Maintenance | 25 | 843 | 5,720 | 73 | 2,000 | 3,500 |
| **Total Trans and Dist Hydrants** | | 11,994 | 12,097 | 21,193 | 5,723 | 11,290 | 3,500 |
| **Trans and Dist Other Plant** | | | | | | | |
| 610-73656-1000 | Salaries | 46,745 | 27,939 | 36,103 | 17,748 | 28,000 | - |
| 610-73656-1200 | Overtime | - | - | - | - | - | - |
| 610-73656-1210 | Overtime Straight | - | - | - | 48 | - | - |
| 610-73656-1220 | Comp Taken | - | - | - | - | - | - |
| 610-73656-1230 | Comp Paid Out | - | - | - | - | - | - |
| 610-73656-2200 | Electric | | | | 519 | 893 | 1,000 |
| 610-73656-2210 | Natural Gas | | | | 1,333 | 4,200 | 4,200 |
| 610-73656-2220 | Water Sewer | | | | - | - | - |
| 610-73656-2230 | Communications | | | 450 | 662 | 1,650 | 1,660 |
| 610-73656-2930 | Recycling Refuse Contracted | | | | 71 | 250 | 500 |
| 610-73656-3570 | Infrastructure Maintenance | 11,683 | 12,728 | 24,200 | 5,507 | 14,250 | 16,800 |
| **Total Trans and Dist Other Plant** | | 58,428 | 40,667 | 60,753 | 25,887 | 49,243 | 24,160 |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **Customer Accounts Meters** | | | | | | | |
| 610-74900-1000 | Salaries | 938 | 2,818 | 2,579 | 456 | 2,500 | - |
| 610-74900-1200 | Overtime | - | - | - | - | - | - |
| 610-74900-1210 | Overtime Straight | - | - | - | - | - | - |
| 610-74900-1220 | Comp Taken | - | - | - | - | - | - |
| 610-74900-1230 | Comp Paid Out | - | - | - | - | - | - |
| **Total Customer Accounts Meter** | | 938 | 2,818 | 2,579 | 456 | 2,500 | - |
| **Customer Account and Collect** | | | | | | | |
| 610-74901-1000 | Salaries | 36,782 | 36,379 | 48,271 | 37,423 | 48,271 | 44,019 |
| 610-74901-1200 | Overtime | - | - | - | 557 | 500 | - |
| 610-74901-3100 | Office Supplies | 440 | 555 | 2,139 | 1,100 | 2,000 | 2,200 |
| 610-74901-3110 | Postage | 4,741 | 12,688 | 13,665 | 12,248 | 13,500 | 14,000 |
| 610-74901-3114 | Uncollectible Account | 10,239 | 62 | 2,500 | (11,476) | (11,500) | 2,500 |
| 610-74901-3165 | Administrative Support | - | - | - | (550) | - | - |
| **Total Customer Account and Collect** | | 52,201 | 49,683 | 66,575 | 39,302 | 52,771 | 62,719 |

| | | 201 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST |
|---|---|---|---|---|---|---|---|
| **Administrative & General Exp** | | | | | | | |
| 610-75920-1000 | Salaries | - | - | 50,500 | 41,581 | 67,958 | 295,372 |
| 610-75920-1310 | Retirement | 22,350 | 22,646 | 22,960 | 14,981 | 23,800 | 22,276 |
| 610-75920-1311 | Deferred Compensation | - | - | - | - | - | 2,145 |
| 610-75920-1320 | Health Life & Disability Ins | 88,820 | 89,492 | 87,779 | 64,771 | 80,837 | 83,319 |
| 610-75920-1399 | Benefits-Other | (1,110) | - | - | 16,451 | - | - |
| 610-75920-1400 | Per Diem Allowance | 480 | 523 | 480 | 1,410 | 5,520 | 4,848 |
| 610-75920-1990 | Unemployment Compensation | - | - | - | - | - | - |
| 610-75920-2100 | Auditor | - | - | 20,000 | 11,545 | 11,545 | 12,000 |
| 610-75920-2110 | Legal | - | - | 10,000 | 360 | 500 | 2,500 |
| 610-75920-2130 | Engineering | - | - | 6,000 | 5,608 | 6,000 | 6,000 |
| 610-75920-2160 | Other Professional Services | 23,643 | 23,874 | 12,800 | 2,078 | 12,500 | 9,500 |
| 610-75920-2200 | Electric-City Hall | - | - | 1,200 | 3,731 | 3,731 | 5,280 |
| 610-75920-2210 | Gas-City Hall | - | - | 2,850 | 825 | 825 | 1,238 |
| 610-75920-2220 | Water Sewer-City Hall | - | - | - | 330 | 330 | 500 |
| 610-75920-2230 | Communications-City Hall | - | - | - | 551 | 551 | 450 |
| 610-75920-2350 | Cleaning Service-City Hall | - | - | - | 3,080 | 3,080 | 4,620 |
| 610-75920-2930 | Recycling Refuse Contracted | - | - | - | - | 200 | 380 |
| 610-75920-2980 | Regulatory Commission | - | - | 2,055 | - | 2,000 | 2,000 |
| 610-75920-3100 | Office Supplies | - | - | 3,605 | 1,908 | 3,400 | 3,750 |
| 610-75920-3165 | Administrative Support | 4,313 | 10,258 | 17,958 | - | - | - |
| 610-75920-3200 | Publication, Subscription, Dues | - | - | 640 | - | 500 | 720 |
| 610-75920-3300 | Seminars and Conferences | - | - | 650 | 265 | 265 | 2,050 |
| 610-75920-3400 | Operating Supplies | | | | 1,540 | 1,540 | 1,500 |
| 610-75920-3555 | Equipment Maintenance | | | | - | - | - |
| 610-75920-3560 | Building Maintenance | | | | 3,091 | 5,000 | 6,200 |
| 610-75920-5100 | Insurance Excl Medical Life | 10,383 | 19,653 | 13,000 | 18,925 | 18,925 | 19,000 |
| 610-75920-5105 | Workers Comp | 6,212 | 5,881 | 7,500 | 8,832 | 8,832 | 9,500 |
| 610-75920-5200 | Employee Fidelity Bonds | 220 | 220 | 220 | - | 220 | 220 |
| **Total Administrative & General Exp** | | 155,311 | 172,547 | 260,197 | 201,863 | 258,059 | 495,368 |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **Office Asst Admin General** | | | | | | | |
| 610-75925-1000 | Salaries | 34,190 | 48,416 | - | 453 | - | - |
| 610-75925-3100 | Office Supplies | 17,146 | 12,579 | - | (381) | - | - |
| 610-75925-3165 | Administrative Support | 12,457 | 14,684 | - | 443 | - | - |
| **Total Office Asst Admin General** | | 63,792 | 75,679 | - | 516 | - | - |
| **Diggers Hotline** | | | | | | | |
| 610-75926-1000 | Salaries | 3,561 | 3,935 | 2,579 | 1,597 | 3,200 | - |
| 610-75926-1210 | Overtime Straight | - | - | - | 48 | 100 | - |
| 610-75926-2960 | Diggers Hotline Expense | - | - | 750 | 480 | 435 | 750 |
| 610-75926-3000 | Supplies | - | - | - | 95 | 95 | - |
| **Total Digger's Hotline** | | 3,561 | 3,935 | 3,329 | 2,219 | 3,830 | 750 |
| **Admin General Misc** | | | | | | | |
| 610-75927-1000 | Salaries | 1,069 | 371 | 2,579 | 1,147 | 2,500 | - |
| 610-75927-1800 | Uniform Expense | - | - | 500 | 169 | 400 | 500 |
| 610-75927-2930 | Recycling Refuse Contractor | - | - | 451 | - | 400 | 400 |
| 610-75927-3200 | Publication, Subscription, and Dues | - | - | 820 | 1,263 | 1,263 | 875 |
| 610-75927-3300 | Seminars and Conferences | - | - | 1,050 | 465 | 500 | 1,050 |
| 610-75927-3400 | Operating Supplies | 1,893 | 1,078 | 740 | - | - | 500 |
| **Total Admin General Misc.** | | 2,962 | 1,449 | 6,140 | 3,044 | 5,063 | 3,325 |
| **Admin General Transportation** | | | | | | | |
| 610-75928-1000 | Salaries | 1,744 | 1,965 | 3,579 | 738 | 1,900 | - |
| 610-75928-3400 | Operating Supplies | 8,805 | 6,834 | 4,075 | 696 | 500 | 2,000 |
| 610-75928-3485 | Equipment Rental | (14,693) | - | (7,500) | - | (6,600) | (2,500) |
| 610-75928-3700 | Gas & Oil | - | - | 4,500 | 2,518 | 4,500 | 4,500 |
| 610-75928-3990 | Depreciation | 13,200 | 13,200 | 13,200 | 12,600 | 12,600 | 12,600 |
| **Total Admin General Transportation** | | 9,056 | 21,999 | 17,854 | 16,553 | 12,900 | 16,600 |

| | | 20 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST |
|---|---|---|---|---|---|---|---|
| **Admin General Plant Maintenance** | | | | | | | |
| 610-75929-3000 | Supplies | 9,112 | 10,197 | 200 | - | 200 | 200 |
| 610-75929-3800 | AS400 Support and Services | - | - | 11,062 | 8,380 | 10,715 | 14,504 |
| 610-75929-3835 | Software/Hardware Repairs | - | - | 13,268 | 1,679 | 13,268 | 3,165 |
| 610-75929-3850 | Technical Support IT | - | - | 4,550 | 657 | 5,000 | 3,304 |
| 610-75929-3855 | Website Services | - | - | - | 480 | 480 | 480 |
| **Total Admin General Plant Maintenance** | | 9,112 | 10,197 | 29,080 | 11,195 | 29,663 | 21,653 |
| **Other Operating Expenses** | | | | | | | |
| 610-78940-1300 | Social Security | 28,379 | 23,548 | 25,829 | 18,532 | 26,075 | 25,821 |
| 610-78940-3165 | Administrative Support | 455 | 4,069 | 1,884 | - | - | - |
| 610-78940-6990 | Depreciation | 387,799 | 392,823 | 390,000 | 396,720 | 396,720 | 394,000 |
| 610-78940-3992 | Taxes | 480,673 | 462,257 | 495,000 | 465,840 | 465,840 | 467,000 |
| **Total Other Operating Expenses** | | 897,305 | 882,698 | 912,713 | 881,092 | 888,635 | 886,821 |
| **Non-Operations** | | | | | | | |
| 610-78990-3000 | Supplies | - | - | - | - | - | - |
| **Total Non-Operations** | | - | - | - | - | - | - |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **Interest Charges** | | | | | | | |
| 610-79143-3990 | Depreciation | 142,043 | 141,878 | 144,000 | 141,600 | 141,600 | 142,000 |
| 610-79143-6210 | Regulatory Liability Interest | (23,620) | (23,620) | (23,620) | - | (23,620) | (23,620) |
| **Total Interest Charges** | | 118,423 | 118,258 | 120,380 | 141,600 | 117,980 | 118,380 |
| **Amortization of Debt Expense** | | | | | | | |
| 610-79146-6200 | Interest | 22,996 | 1,620 | 2,000 | 1,464 | 1,464 | 1,500 |
| **Total Amortization of Debt Expense** | | 22,996 | 1,620 | 2,000 | 1,464 | 1,464 | 1,500 |
| **Interest 2007 MRB** | | | | | | | |
| 610-79147-6200 | Interest | 91,392 | 87,157 | 83,138 | 83,508 | 83,508 | 78,538 |
| **Total Interest 2007 MRB** | | 91,392 | 87,157 | 83,138 | 83,508 | 83,508 | 78,538 |
| **Interest 2009 SDWF** | | | | | | | |
| 610-79149-6200 | Interest | 57,132 | 54,130 | 51,446 | 50,856 | 50,856 | 48,230 |
| **Total Interest 2009 SDWF** | | 57,132 | 54,130 | 51,446 | 50,856 | 50,856 | 48,230 |
| **Depreciation Expense-Contributed Assets** | | | | | | | |
| 610-94000-9426 | Depreciation Contributed | - | - | - | - | - | - |
| **Total Depreciation Expense-Contributed Assets** | | - | - | - | - | - | - |
| **TOTAL WATER FUND** | | 1,950,626 | 1,931,431 | 2,532,952 | 1,818,201 | 2,345,253 | 1,997,348 |

| | | 20 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 20 REQUEST | |
|---|---|---|---|---|---|---|---|---|
| **SEWER FUND 620 Summary** | | | | | | | | |
| Fund 620 | **Revenues** | 1,816,573 | 1,945,159 | 1,975,200 | 1,455,803 | 1,916,681 | 1,865,000 | 0 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **-5.58%** | **(110,200)** | |
| | **Expenditures** | | | | | | | |
| 620-74900 | Customer Accts Meter | 779 | - | 2,579 | - | - | - | |
| 620-74901 | Customer Account and Collect | 47,069 | 52,125 | 89,129 | 7,493 | 26,946 | 68,790 | |
| 620-75920 | Administrative & General Exp | 86,650 | 91,133 | 189,848 | 97,648 | 147,675 | 222,946 | |
| 620-75925 | Office Asst Admin General | 51,840 | 70,656 | - | 15,933 | - | - | |
| 620-75926 | Diggers Hotline | 2,838 | 3,188 | 3,329 | 2,193 | 2,650 | 750 | |
| 620-75927 | Admin General Misc | 175 | - | - | - | - | - | |
| 620-75928 | Admin General Transportation | 15,363 | 2,601 | 7,580 | 3,243 | 1,600 | 7,580 | |
| 620-76820 | Sewer Operations Suprvsn | 54,284 | 57,546 | 57,378 | 53,313 | 59,300 | 40,800 | |
| 620-76821 | Sewer Operation Support | 1,969 | 1,993 | 6,629 | 1,981 | 3,560 | 3,060 | |
| 620-76825 | WalCoMet | 1,407,417 | 1,336,386 | 1,451,000 | 974,967 | 1,300,000 | 1,403,236 | |
| 620-77831 | Collection System | 33,173 | 33,250 | 44,980 | 20,581 | 17,500 | 24,500 | |
| 620-77834 | Building and Grounds | 31,385 | 27,600 | 23,723 | 12,194 | 23,000 | 9,800 | |
| 620-78940 | Other Operating Expenses | 119,367 | 122,960 | 130,508 | 121,247 | 126,109 | 124,319 | |
| 620-78990 | Non Operations | - | - | 18 | - | - | - | |
| 620-78990 | Benefits-Other | 19,012 | - | - | - | - | - | |
| 620-94000 | Operating Transfers | - | - | - | - | - | - | |
| | TOTAL | 1,871,320 | 1,799,437 | 2,006,701 | 1,310,792 | 1,708,340 | 1,905,780 | |
| | | | Percent/Dollar Change Over 2015 Budget | | | **-5.03%** | **(100,921)** | |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **SEWER FUND REVENUES** | | | | | | | |
| 620-63419 | Interest Income | 2,941 | 1,775 | 2,500 | 2,423 | 2,400 | 2,000 |
| 620-63420 | Interest Inc TIF Receivable | - | - | - | - | - | - |
| 620-63421 | Market Adjustments | (1,051) | - | - | 1,635 | 1,000 | - |
| 620-65895 | Sewer Impact Fee Revenue | - | - | - | - | - | - |
| 620-66211 | Sewer Service Residential | 330,353 | 307,941 | 306,500 | 233,419 | 307,382 | 307,000 |
| 620-66222 | Sewer Service Commercial | 120,006 | 69,005 | 71,700 | 54,787 | 70,904 | 70,500 |
| 620-66223 | Sewer Service Industrial | 27,109 | 19,926 | 19,500 | 14,819 | 19,746 | 19,500 |
| 620-66224 | Sewer Service Public Auth | 17,915 | 13,422 | 13,000 | 8,268 | 11,701 | 11,500 |
| 620-66225 | Sewer Service Multi Family | 14,152 | 53,957 | 101,000 | 40,272 | 53,048 | 53,000 |
| 620-66241 | Walcomet Sewer Residential | 618,905 | 721,112 | 705,000 | 553,637 | 725,000 | 725,000 |
| 620-66242 | Walcomet Sewer Commercial | 364,145 | 255,259 | 248,000 | 207,663 | 265,000 | 265,000 |
| 620-66243 | Walcomet Sewer Industrial | 102,402 | 101,159 | 97,000 | 74,908 | 101,000 | 96,000 |
| 620-66244 | Walcomet Sewer Public Auth | 60,673 | 64,489 | 62,000 | 36,585 | 50,000 | 50,000 |
| 620-66245 | Walcomet Sewer Mult Family | 58,454 | 266,740 | 267,000 | 208,009 | 265,000 | 265,000 |
| | | | | | | | (69,000) |
| 620-66250 | High Strength Surcharge | 93,415 | 60,389 | 72,000 | 10,702 | 35,000 | 60,000 |
| 620-66310 | Forfeited Discounts | 7,152 | 9,984 | 10,000 | 8,676 | 9,500 | 9,500 |
| 620-66350 | Miscellaneous Sewer Revenue | - | - | - | - | - | - |
| 620-69400 | Other Non Oprtg Income CIAC | - | - | - | - | - | - |
| 620-69405 | Other Non Opr Inc Impact Fee | - | - | - | - | - | - |
| 620-69410 | Non Op Inc Impact Fee-TIF | - | - | - | - | - | - |
| 620-69425 | Contributed Plant-City/TIF | - | - | - | - | - | - |
| 620-94260 | Sewer Connection Fee | - | - | - | - | - | - |
| **TOTAL SEWER FUND REVENUES** | | 1,816,573 | 1,945,159 | 1,975,200 | 1,455,803 | 1,916,681 | 1,865,000 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **-5.58%** | **(110,200)** |

| | | 201 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST |
|---|---|---|---|---|---|---|---|
| **SEWER FUND** | | | | | | | |
| **Customer Accts Meter** | | | | | | | |
| 620-74900-1000 | Salaries | 779 | - | 2,579 | - | - | - |
| 620-74900-1200 | Overtime | - | - | - | - | - | - |
| 620-74900-1210 | Overtime Straight | - | - | - | - | - | - |
| 620-74900-1220 | Comp Taken | - | - | - | - | - | - |
| 620-74900-1230 | Comp Paid Out | - | - | - | - | - | - |
| **Total Customer Accounts Meter** | | 779 | - | 2,579 | - | - | - |
| **Customer Account and Collect** | | | | | | | |
| 620-74901-1000 | Salaries | 28,346 | 38,804 | 40,500 | 17,144 | 40,500 | 44,019 |
| 620-74901-2230 | Communications | - | - | - | - | - | - |
| 620-74901-3000 | Supplies | | | - | - | - | - |
| 620-74901-3100 | Office Supplies | - | - | - | 550 | 2,000 | 800 |
| 620-74901-3110 | Postage | 4,741 | 12,688 | 13,830 | 8,082 | 13,500 | 14,000 |
| 620-74901-3114 | Uncollectible Account | 13,543 | 83 | 7,500 | (29,054) | (29,054) | 2,500 |
| 620-74901-3165 | Administrative Support | 440 | 550 | 550 | - | - | - |
| 620-74901-3800 | AS400 Support and Maintenance | - | - | 11,062 | 8,380 | 11,062 | 4,835 |
| 620-74901-3835 | Soft/Hardware Repairs Purchases | - | - | 12,847 | 1,254 | 14,000 | 1,055 |
| 620-74901-3850 | Technical Support | - | - | 2,840 | 657 | 3,200 | 1,101 |
| 620-74901-3855 | Website Services | - | - | - | 480 | 480 | 480 |
| **Total Customer Account and Collect** | | 47,069 | 52,125 | 89,129 | 7,493 | 26,946 | 68,790 |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **Administrative & General Exp** | | | | | | | |
| 620-75920-1000 | Salaries | - | - | 58,960 | 25,832 | 60,000 | 117,192 |
| 620-75920-1200 | Overtime | - | - | - | 224 | | |
| 620-75920-1310 | Retirement | 7,052 | 6,867 | 9,443 | 5,858 | 10,430 | 10,628 |
| 620-75920-1311 | Deferred Compensation | - | - | - | - | - | 2,145 |
| 620-75920-1320 | Health Life & Disability Ins | 26,584 | 28,249 | 38,613 | 17,447 | 28,000 | 38,629 |
| 620-75920-1399 | Benefits-Other | 808 | - | - | 4,267 | - | - |
| 620-75920-1400 | Per Diem Allowance | 480 | 506 | 1,320 | 660 | 2,832 | 2,832 |
| 620-75920-2100 | Auditing | | | 20,000 | 16,446 | 16,000 | 17,000 |
| 620-75920-2110 | City Attorney Retainer & Fee | | | - | 70 | 2,000 | 2,500 |
| 620-75920-2130 | City Engineer | | | 5,000 | 1,873 | 3,500 | 9,500 |
| 620-75920-2160 | Other Professional Services | 27,284 | 25,337 | 7,500 | 88 | 250 | 1,000 |
| 620-75920-2200 | Electric-City Hall | | | 1,500 | 3,731 | 3,731 | 1,800 |
| 620-75920-2210 | Natural Gas-City Hall | | | 2,500 | 825 | 825 | 415 |
| 620-75920-2220 | Water Sewer-City Hall | | | 750 | 231 | 750 | 165 |
| 620-75920-2230 | Communications-City Hall | | | 450 | 650 | 1,000 | 200 |
| 620-75920-2350 | Cleaning Services-City Hall | | | 3,080 | 3,080 | 3,080 | 1,540 |
| 620-75920-2930 | Recycling Refuse Contracted-City Hall | | | 400 | - | 400 | 200 |
| 620-75920-2981 | Rate Study | 5,409 | - | - | - | - | - |
| 620-75920-3100 | Office Supplies | | | 4,036 | 1,328 | 1,500 | 1,250 |
| 620-75920-3165 | Administrative Support | 2,439 | 10,245 | 1,786 | - | - | - |
| 620-75920-3200 | Publication, Subscription, Dues | | | 140 | - | 100 | 100 |
| 620-75920-3300 | Seminars and Conferences | | | 650 | 245 | 245 | 250 |
| 620-75920-3400 | Operating Supplies | | | | 1,540 | - | - |
| 620-75920-3555 | Equipment Maintenance | | | | - | - | - |
| 620-75920-3560 | Building Maintenance | | | 5,000 | 3,091 | 3,091 | 1,600 |
| 620-75920-5100 | Insurance Excl Medical Life | 16,594 | 19,928 | 28,720 | 7,217 | 6,997 | 10,000 |
| 620-75920-5105 | Workers Comp | - | - | - | 2,944 | 2,944 | 4,000 |
| **Total Administrative & General Exp** | | 86,650 | 91,133 | 189,848 | 97,648 | 147,675 | 222,946 |

| | | 20. ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST |
|---|---|---|---|---|---|---|---|
| **Office Asst Admin General** | | | | | | | |
| 620-75925-1000 | Salaries | 31,163 | 45,471 | - | 14,822 | - | - |
| 620-75925-1200 | Overtime | - | - | - | 333 | - | - |
| 620-75925-3100 | Office Supplies | 8,225 | 10,502 | - | 778 | - | - |
| 620-75925-3165 | Administrative Support | 12,452 | 14,684 | - | - | - | - |
| **Total Office Asst Admin General** | | 51,840 | 70,656 | - | 15,933 | - | - |
| **Diggers Hotline** | | | | | | | |
| 620-75926-1000 | Salaries | 2,838 | 3,188 | 2,579 | 2,144 | 1,800 | - |
| 620-75926-1200 | Overtime | - | - | - | 48 | 100 | - |
| 620-75926-2960 | Diggers Hotline Expense | - | - | 750 | - | 750 | 750 |
| **Total Diggers Hotline** | | 2,838 | 3,188 | 3,329 | 2,193 | 2,650 | 750 |
| **Admin General Misc** | | | | | | | |
| 620-75927-3400 | Operating Supplies | 175 | - | - | - | - | - |
| **Total Admin General Misc** | | 175 | - | - | - | - | - |
| **Admin General Transportation** | | | | | | | |
| 620-75928-1000 | Salaries | 97 | - | - | 57 | 100 | - |
| 620-75928-3165 | Administrative Support | 50 | 70 | 80 | - | - | - |
| 620-75928-3400 | Operating Supplies | 15,292 | 2,531 | 2,000 | 713 | 1,500 | 2,080 |
| 620-75928-3485 | Equipment Rental | (76) | - | - | - | - | - |
| 620-75928-3700 | Gas & Oil | - | - | 5,500 | 2,473 | - | 5,500 |
| **Total Admin General Transportation** | | 15,363 | 2,601 | 7,580 | 3,243 | 1,600 | 7,580 |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **Sewer Operations Suprvsn** | | | | | | | |
| 620-76820-1000 | Salaries | 15,411 | 14,953 | 14,681 | 12,513 | 18,500 | - |
| 620-76820-1200 | Overtime | - | - | - | - | - | - |
| 620-76820-1210 | Overtime Straight | - | - | - | - | - | - |
| 620-76820-1220 | Comp Taken | - | - | - | - | - | - |
| 620-76820-1230 | Comp Paid Out | - | - | - | - | - | - |
| 620-76820-2200 | Electric | - | - | - | - | - | - |
| 620-76820-3165 | Administrative Support | 284 | 2,068 | 2,697 | - | - | - |
| 620-76820-3995 | Shared Meter Expense | 38,589 | 40,526 | 40,000 | 40,800 | 40,800 | 40,800 |
| **Total Sewer Operations Suprvsn** | | 54,284 | 57,546 | 57,378 | 53,313 | 59,300 | 40,800 |
| **Sewer Operation Support** | | | | | | | |
| 620-76821-1000 | Salaries | 338 | 837 | 2,579 | 1,053 | 1,500 | - |
| 620-76821-1200 | Overtime | - | - | - | - | | - |
| 620-76821-1210 | Overtime Straight | - | - | - | - | | - |
| 620-76821-1220 | Comp Taken | - | - | - | - | | - |
| 620-76821-1230 | Comp Paid Out | - | - | - | - | | - |
| 620-76821-1800 | Uniform Allowance | - | - | 500 | 169 | 500 | 500 |
| 620-76821-2220 | Communications | - | - | 60 | - | 60 | 60 |
| 620-76821-2930 | Recycling Refuse Contracted | - | - | - | 165 | 500 | 1,500 |
| 620-76821-3400 | Operating Supplies | 1,631 | 1,156 | 3,490 | 595 | 1,000 | 1,000 |
| **Total Sewer Operation Support** | | 1,969 | 1,993 | 6,629 | 1,981 | 3,560 | 3,060 |
| **WalCoMet** | | | | | | | |
| 620-76825-2990 | WalCoMet Operating Expenses | 1,407,417 | 1,336,386 | 1,451,000 | 974,967 | 1,300,000 | 1,403,236 |
| **Total WalCoMet** | | 1,407,417 | 1,336,386 | 1,451,000 | 974,967 | 1,300,000 | 1,403,236 |

| | | 201 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST |
|---|---|---|---|---|---|---|---|
| **Collection System** | | | | | | | |
| 620-77831-1000 | Salaries | 14,973 | 18,922 | 20,630 | 10,711 | 17,500 | - |
| 620-77831-1200 | Overtime | - | - | - | - | - | - |
| 620-77831-1210 | Overtime Straight | - | - | - | 48 | - | - |
| 620-77831-1220 | Comp Taken | - | - | - | - | - | - |
| 620-77831-1230 | Comp Paid Out | - | - | - | - | - | - |
| 620-77831-3400 | Operating Supplies | 18,200 | 14,328 | 24,350 | 9,822 | - | 24,500 |
| **Total Collection System** | | 33,173 | 33,250 | 44,980 | 20,581 | 17,500 | 24,500 |
| **Building and Grounds** | | | | | | | |
| 620-77834-1000 | Salaries | 22,284 | 15,620 | 15,473 | 8,778 | 14,500 | - |
| 620-77834-1200 | Overtime | - | - | - | - | - | - |
| 620-77834-1210 | Overtime Straight | - | - | - | - | - | - |
| 620-77834-1220 | Comp Taken | - | - | - | - | - | - |
| 620-77834-1230 | Comp Paid Out | - | - | - | - | - | - |
| 620-77834-2200 | Electric | - | - | 3,800 | - | 3,800 | 3,800 |
| 620-77834-2210 | Natural Gas | - | - | 2,500 | 1,762 | 2,500 | 2,500 |
| 620-77834-2220 | Water Sewer | - | - | - | - | - | 1,000 |
| 620-77834-2230 | Communications | - | - | 1,000 | 658 | 1,000 | 1,000 |
| 620-77834-3560 | Building Maintenance | 9,101 | 11,980 | 950 | 995 | 1,200 | 1,500 |
| **Total Building and Grounds** | | 31,385 | 27,600 | 23,723 | 12,194 | 23,000 | 9,800 |
| **Other Operating Expenses** | | | | | | | |
| 620-78940-1300 | Social Security | 8,788 | 6,767 | 10,624 | 8,447 | 11,425 | 12,319 |
| 620-78940-3165 | Administrative Support | 455 | 4,069 | 1,884 | - | 1,884 | - |
| 620-78940-3990 | Depreciation | 110,124 | 112,124 | 118,000 | 112,800 | 112,800 | 112,000 |
| **Total Other Operating Expenses** | | 119,367 | 122,960 | 130,508 | 121,247 | 126,109 | 124,319 |
| **Non Operations** | | | | | | | |
| 620-78990-3000 | Supplies | - | - | 18 | - | - | - |
| **Total Non Operations** | | - | - | 18 | - | - | - |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **Benefits - Other** | | | | | | | |
| 620-78990-3000 | Supplies | 19,012 | - | - | - | - | - |
| **Total Benefits - Other** | | 19,012 | - | - | - | - | - |
| **Operating Transfers** | | | | | | | |
| 620-94000-9412 | | - | - | - | - | - | - |
| **Total Operating Transfers** | | - | - | - | - | - | - |
| **TOTAL SEWER FUND** | | 1,871,320 | 1,799,437 | 2,006,701 | 1,310,792 | 1,708,340 | 1,905,780 |

| | | 20 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 20 REQUEST |
|---|---|---|---|---|---|---|---|
| **WATER SPORTS FUND** | | | | | | | |
| 640-46734 | Beach Revenues | - | - | 8,500 | 11,953 | 11,953 | 10,000 |
| 640-46736 | Paddle Sports Revenues | - | - | 2,000 | 2,285 | 2,285 | 2,700 |
| 640-46737 | Concessions | - | - | 4,500 | 5,421 | 5,421 | 5,000 |
| 640-49120 | Transfer in from Gen Fund | - | - | 32,225 | - | 18,554 | 30,834 |
| 640-49245 | Transfer from TID | - | - | 959 | - | 959 | - |
| **Total Water Sports Fund** | | - | - | 48,184 | 19,659 | 39,172 | 48,534 |
| **WATER SPORTS FUND** | | | | | | | |
| **Mill Pond Aquatics** | | | | | | | |
| 640-55420-1000 | Salaries | - | - | 26,185 | 20,623 | 24,000 | 27,110 |
| 640-55420-1300 | Social Security | - | - | 2,003 | 1,577 | 1,800 | 2,074 |
| 640-55420-2200 | Electric | - | - | 4,500 | 1,162 | 1,600 | 1,800 |
| 640-55420-2210 | Natural Gas | - | - | - | 506 | 700 | 1,000 |
| 640-55420-2220 | Water Sewer | - | - | - | 1,246 | 1,700 | 1,500 |
| 640-55420-2230 | Communications | - | - | 150 | 85 | 100 | 150 |
| 640-55420-3115 | Collection Variance | - | - | - | - | - | - |
| 640-55420-3400 | Operating Supplies | - | - | 4,850 | 4,520 | 4,000 | 4,850 |
| 640-55420-3460 | Concession Supplies | - | - | 6,300 | 2,514 | 2,403 | 6,300 |
| 640-55420-3910 | State Sales Tax | - | - | - | - | 275 | 400 |
| 640-55420-8000 | Misc Capital Not in Cap Fund | - | - | - | - | - | - |
| **Total Mill Pond** | | - | - | 43,988 | 32,234 | 36,578 | 45,184 |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **Paddle Sports** | | | | | | | |
| 640-55425-1000 | Salaries | - | - | 925 | 925 | 925 | - |
| 640-55425-1300 | Social Security | - | - | 71 | 71 | 71 | - |
| 640-55425-2230 | Communications | - | - | - | 429 | 429 | 450 |
| 640-55425-3100 | Office Supplies | | | | | - | 100 |
| 640-55425-3250 | Marketing Expenses | - | - | 800 | 524 | 524 | 1,000 |
| 640-55425-3400 | Operating Supplies | - | - | 900 | 209 | 600 | 250 |
| 640-55425-3555 | Equipment Maintenance | - | - | 1,500 | 45 | 45 | 1,500 |
| 640-55425-3700 | Gas | | | | | - | 50 |
| 640-55425-8000 | Misc Capital Not in Cap Fund | - | - | - | - | - | - |
| **Total Paddle Sports** | | - | - | 4,196 | 2,202 | 2,594 | 3,350 |
| **TOTAL WATER SPORTS FUND** | | - | - | 48,184 | 34,437 | 39,172 | 48,534 |

| | | 20 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 20. REQUEST | |
|---|---|---|---|---|---|---|---|---|
| **DELBROOK EXPANSION FUND 650 Summary** | | | | | | | | |
| Fund 650 | **Revenues** | 819,210 | 832,383 | 840,290 | 793,522 | 1,373,544 | 808,985 | 0 |
| | | | Percent/Dollar Change Over 2015 Budget | | | **-3.73%** | **(31,305)** | |
| | **Expenditures** | | | | | | | |
| 650-55430 | Delbrook | 690,750 | 677,545 | 615,251 | 474,067 | 571,748 | 600,119 | |
| 650-58000 | Debt Expenses | 33,457 | 10,139 | - | - | - | - | |
| 650-58128 | GO Delbrook #28 | 42,100 | 35,640 | 209,990 | 773,433 | 771,413 | 193,610 | |
| 650-59200 | Transfer to Other Funds | 206 | 1,737 | - | - | - | - | |
| 650-59300 | Fund Balance | - | - | 15,049 | - | - | 15,256 | |
| | **TOTAL EXPENDITURES** | 766,513 | 725,061 | 840,290 | 1,247,500 | 1,343,161 | 808,985 | |
| | | | Percent/Dollar Change Over 2015 Budget | | | **-3.73%** | **(31,305)** | |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **DELBROOK GOLF COURSE** | | | | | | | |
| 650-41220 | Sales Tax | 28,853 | 28,732 | 30,000 | 27,321 | 29,219 | 30,000 |
| 650-46770 | Misc Delbrook Revenue | - | 1 | - | 16 | 16 | - |
| 650-46771 | Golf Course Memberships | 141,707 | 137,618 | 143,000 | 134,774 | 134,774 | 137,600 |
| 650-46772 | League Fees | 1,050 | 1,170 | 1,200 | 1,225 | 1,225 | 1,235 |
| 650-46774 | Green Fees | 181,307 | 193,782 | 195,500 | 180,211 | 188,452 | 194,000 |
| 650-46775 | Prepay Plan Package | 8,500 | 7,320 | 7,900 | 5,860 | 6,199 | 6,200 |
| 650-46776 | Tee Reservations | - | - | - | - | - | - |
| 650-46777 | Permanent Tee Time | - | - | - | - | - | - |
| 650-46778 | Tee Signs | 1,900 | - | - | - | - | - |
| 650-46779 | User Fees | 11,743 | 11,833 | 12,000 | 10,708 | 11,684 | 12,000 |
| 650-46780 | Handicap Fees | - | - | - | 30 | - | - |
| 650-46781 | Motorized Cart Fees | 114,591 | 120,344 | 122,500 | 110,578 | 117,364 | 119,000 |
| 650-46782 | Pull Cart Rentals | 561 | 288 | 400 | 238 | 259 | 300 |
| 650-46783 | Season Cart Rental | 79,600 | 77,600 | 78,800 | 73,600 | 73,600 | 75,900 |
| 650-46784 | Club Storage | 920 | 720 | 700 | 920 | 920 | 920 |
| 650-46785 | Club Rentals | 960 | 821 | 800 | 736 | 794 | 800 |
| 650-46786 | Locker Rentals | 1,000 | 1,040 | 1,000 | 920 | 920 | 920 |
| 650-46788 | Restaurant Lease | 25,375 | 25,575 | 25,500 | 24,550 | 24,550 | 25,000 |
| 650-46789 | Driving Range Revenues | 11,674 | 11,354 | 11,000 | 10,927 | 11,237 | 11,500 |
| 650-48100 | Interest on Investments | - | - | - | - | - | - |
| 650-48300 | Sale of City Property | - | - | - | - | - | - |
| 650-48400 | Insurance Recovery | 891 | 678 | - | 919 | 919 | - |
| 650-48500 | Donations | 413 | 1,737 | 0 | 0 | - | - |
| 650-48600 | Refund Prior Year's Expense | - | - | - | - | | - |
| 650-49210 | Transfer from General Fund/Debt Service | 208,165 | 211,771 | 209,990 | 209,990 | 771,413 | - |
| 650-49240 | Transfer from Capital | | | | | | |
| 650-49300 | Transfer from Debt Service | - | - | - | - | - | 193,610 |
| **Total Delbrook Golf Course Fund** | | 819,210 | 832,383 | 840,290 | 793,522 | 1,373,544 | 808,985 |

| | | 20 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST |
|---|---|---|---|---|---|---|---|
| **DELBROOK GOLF COURSE** | | | | | | | |
| 650-55430-1000 | Salaries | 192,267 | 183,900 | 208,170 | 148,449 | 201,644 | 100,620 |
| 650-55430-1050 | Seasonal | - | - | - | - | - | 107,699 |
| 650-55430-1200 | Overtime | - | - | - | - | - | 0 |
| 650-55430-1300 | Social Security | 14,509 | 14,128 | 15,925 | 11,345 | 15,433 | 15,592 |
| 650-55430-1310 | Retirement | 6,120 | 6,486 | 6,096 | 4,596 | 6,096 | 6,483 |
| 650-55430-1320 | Health Life & Disability Ins | 31,691 | 29,199 | 36,294 | 30,394 | 36,294 | 39,100 |
| 650-55430-1990 | Unemployment Compensation | 26,219 | 20,330 | 23,000 | 5,320 | 10,820 | 12,000 |
| 650-55430-2110 | City Attorney Retainer & Fee | 90 | 250 | 500 | 20 | 20 | 500 |
| 650-55430-2200 | Electric | 4,736 | 4,784 | 6,500 | 16,739 | 13,000 | 13,000 |
| 650-55430-2210 | Natural Gas | - | - | - | 3,276 | 4,000 | 4,000 |
| 650-55430-2220 | Water Sewer | 31,118 | 25,969 | 23,000 | 19,030 | 20,000 | 21,400 |
| 650-55430-2230 | Communications | 750 | 507 | 750 | 1,124 | 1,800 | 1,800 |
| 650-55430-2240 | Combo Utilities | 15,595 | 18,138 | 20,000 | 137 | - | 0 |
| 650-55430-2940 | Cart Lease | 54,312 | 53,533 | 54,000 | 52,359 | 52,399 | 54,000 |
| 650-55430-2950 | Cafeteria Plan Admin | 150 | 138 | 187 | 107 | 187 | 200 |
| 650-55430-3105 | Credit Card Service Charges | 9,041 | 12,461 | 12,000 | 9,930 | 12,716 | 13,000 |
| 650-55430-3115 | Collection Variance | - | - | - | 1 | - | 0 |
| 650-55430-3300 | Seminars and Conferences | 1,391 | 1,391 | 1,400 | 1,401 | 1,401 | 1,400 |
| 650-55430-3412 | Driving Range | 350 | 210 | 750 | 76 | 76 | 1,400 |
| 650-55430-3415 | Safety Supplies | 65 | 280 | 400 | 141 | 291 | 500 |
| 650-55430-3420 | Course Supplies | 2,620 | 1,542 | 1,700 | 4,988 | 5,000 | 5,000 |
| 650-55430-3425 | Turf Supplies | 38,552 | 38,023 | 43,525 | 40,388 | 43,000 | 45,000 |
| 650-55430-3430 | Clubhouse Supplies | 3,344 | 3,378 | 2,700 | 3,438 | 3,300 | 4,740 |
| 650-55430-3560 | Building Maintenance | 6,885 | 5,555 | 5,504 | 4,276 | 4,789 | 5,000 |
| 650-55430-3572 | Golf Course Maintenance | 19,121 | 25,338 | 20,000 | 11,443 | 18,623 | 21,520 |
| 650-55430-3700 | Gas & Oil | 29,753 | 29,242 | 28,000 | 17,875 | 23,000 | 25,000 |
| 650-55430-3910 | State Sales Tax | 29,307 | 28,921 | 33,000 | 18,523 | 26,869 | 30,000 |
| 650-55430-5100 | Insurance Excl Medical Life | 9,711 | 12,733 | 11,850 | 9,526 | 11,826 | 12,000 |
| 650-55430-8000 | Misc Capital Not in Cap Fund | 163,054 | 160,427 | 60,000 | 59,164 | 59,164 | 59,165 |
| 650-55430-9999 | Clean Up Account | - | 682 | - | - | - | - |
| **Total Delbrook** | | 690,750 | 677,545 | 615,251 | 474,067 | 571,748 | 600,119 |

| | | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|---|
| **GO Delbrook #28** | | | | | | | |
| 650-58000-6900 | Other Debt Service | 33,457 | 10,139 | - | - | - | - |
| **Total Debt Expenses** | | 33,457 | 10,139 | - | - | - | - |
| **GO Delbrook #28** | | | | | | | |
| 650-58128-6100 | Principal | - | - | 180,000 | 760,000 | 760,000 | 190,000 |
| 650-58128-6200 | Interest | 42,100 | 35,640 | 29,990 | 13,433 | 11,413 | 3,610 |
| **Total GO Delbrook #28** | | 42,100 | 35,640 | 209,990 | 773,433 | 771,413 | 193,610 |
| **Transfer to Other Funds** | | | | | | | |
| 650-59200-5920 | Transfer to Special Revenue | 206 | 1,737 | - | - | - | - |
| 650-59200-5930 | Transfer to Debt Service Fund | - | - | - | - | - | - |
| 650-59200-5940 | Transfer to Capital Projects | - | - | - | - | - | - |
| **Total Transfers to Other Funds** | | 206 | 1,737 | - | - | - | - |
| **Fund Balance** | | | | | | | |
| 650-59300-5900 | Reserve Fund | - | - | 15,049 | - | - | 15,256 |
| **Total Fund Balance** | | - | - | 15,049 | - | - | 15,256 |
| **Total DELBROOK GOLF COURSE FUND** | | 766,513 | 725,061 | 840,290 | 1,247,500 | 1,343,161 | 808,985 |

| | | 20i ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 201 REQUEST |
|---|---|---|---|---|---|---|---|
| **Fields of Delavan Sidewalk** | | | | | | | |
| 810-53300-3570 | Infrastructure Maintenance | - | 10,196 | - | - | - | - |
| **Total Fields of Delavan Sidewalk** | | - | 10,196 | - | - | - | - |

| | 2013 ACTUAL | 2014 ACTUAL | 2015 BUDGET Amended | 2015 Year to Date 09/30/15 | 2015 ESTIMATE | 2016 REQUEST |
|---|---|---|---|---|---|---|
| **Ora Rice Beqth for Park Department** | | | | | | |
| 874-55230-3570 Infrastructure Maintenance | - | - | - | - | - | - |
| **Total Ora Rice Beqth** | - | - | - | - | - | - |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **TAXES-GENERAL FUND** | | | |
| 100-41110 | **General Property Taxes** | | 5,495,637 |
| | Property tax supporting Operations | *3,264,756* | |
| | Plus New Construction (0.022%) | *107* | |
| | Property tax supporting Debt Service | *1,392,339* | |
| | Property Tax Supporting Capital Improvement Program (CIP) | *477,437* | |
| | Property Tax Supporting General Fund | *130,499* | |
| | Fire Station Debt Service | *253,523* | |
| | Fire Station Debt Service Reduced by Fire Impact Fee Contribution | *(23,024)* | |
| | Reducing Debt Service by Debt Service Fund Balance | *(40,000)* | |
| | Property Tax Supporting General Fund by Use of Debt Service Balance | *40,000* | |
| 100-41210 | **Room Tax** | | 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)* | |
| 100-41211 | **PILOT - Room Tax** | | |
| 100-41212 | **Tourism, Promotion & Development** | | |
| 100-41310 | **Utility Property Tax** | | 465,000 |
| | Tax equivalent from Water & Sewer Utility | | |
| 100-41312 | **Utility PILOT** | | 34,000 |
| '00-41801 | **Personal Property Interest** | | 250 |
| | Penalty for late payment of personal property tax | | |
| 100-41802 | **Room Tax Penalty & Interest** | | 0 |
| | Penalties for late filing of quarterly room tax fees | | |
| 100-41803 | **Special Assessment Charges Int Tax Roll** | | 250 |
| | | | **5,995,137** |

| | | |
|---|---|---|
| **SPECIAL ASSESSMENTS** | | |
| 100-42300 | Curb & Gutter Assessments | 0 |
| 100-42310 | Sidewalk Assessments | 0 |
| | | **0** |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **INTERGOVERNMENTAL REVENUES - GENERAL FUND** | | | |
| 100-43410 | **State Shared Revenues** | | 351,412 |
| | Shared Revenue | *344,939* | |
| | Utility Payment | *6,473* | |
| 100-43420 | **State Fire Insurance Tax** | | 24,000 |
| | Fire Dues Payment from State | | |
| 100-43430 | **State Aid-Expenditure Restraint Program** | | 192,726 |
| 100-43431 | **State Aid - Computer** | | 93,240 |
| | State Aid for Exempt Personal Property - Computers | | |
| 100-43520 | **State Aid-Public Safety** | | 3,040 |
| 100-43530 | **State Aid-Local Streets** | | 57,638 |
| | General Transportation Aids | *507,522* | |
| | Less Reallocation to CIP | *(517,522)* | |
| | Connecting Highway Aids | *67,637* | |
| 100-43540 | **State Aid-Recycling** | | 20,600 |
| | Recycling Grant -2016 20% decrease | | |
| 100-43610 | **State Aid-WI Deaf School** | | 76,794 |
| | | | **819,450** |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **REGULATION & COMPLIANCE REVENUES-GENERAL FUND** | | | |
| 100-44110 | **Liquor Licenses** | | 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 | | |
| 100-44115 | **Operators Licenses** | | 6,000 |
| | $40 per year or $60 for 2 year license (Increased 9/2009) | | |
| 100-44120 | **Refuse Hauler Licenses** (Increased 12/2007) | | 5,500 |
| | Grade 1 - $1,250 Grade 2- $250 | | |
| | Grade 3 - $400 Grade 4 - $30 | | |
| 100-44122 | **Cigarette Licenses** | | 1,500 |
| | $100 per establishment (Stated allowed maximum) | | |
| 100-44124 | **Weights & Measures** | | 5,600 |
| | Reimbursement for State Checking Accuracy & Permit Fee (adopted 1/2008) | | |
| 100-44126 | **Cable T.V. License** | | 85,000 |
| | Franchise fee based on 5% of Cable Services | | |
| 100-44128 | **Landlord Licensing** (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 | *1,600* | |
| | scheduled inspections-When will the adoption of new fee take place? | | |
| 100-44200 | **Sundry Licenses** | | 2,600 |
| | Direct Seller $25.00 | | |
| | Amusement Devices $10.00 (?) vs $20 per device (Increased 12/2007) | | |
| 100-44202 | **Dog Licenses** | | 600 |
| | $25.00 per dog or $15.00 if spayed or neutered. (Increased 12/2012) | | |
| | $15/$9 of fee goes to County | | |
| 100-44300 | **Building Permits** (Fees amended 12/2007) | | 50,000 |
| 100-44302 | **Plumbing Permits** | | 4,500 |
| 100-44304 | **Electrical Permits** | | 10,000 |
| 100-44306 | **Erosion Control Permits** | | 1,200 |
| 100-44308 | **Utility Excavations** | | 400 |
| 100-44400 | **Zoning Permits** | | 3,000 |
| | | | **218,150** |

## BUDGET DETAIL

| | | 2016 Budget |
|---|---|---|
| **FINES, FORFEITURES & PENALTIES** | | |
| 100-45110 | **Court Penalties & Costs** | 155,000 |
| | Court fines less State and County fees (Amended 7/2011) | |
| 100-45130 | **Parking Fines** | 25,000 |
| | Parking fines (Increased 10/2008) | |
| 100-45192 | **False Alarm Penalties** | 2,200 |
| | Accelerating fees for false burglar and fire alarms | |
| | First three alarms are at no cost (Increased 12/2007) | |
| 100-45200 | **Restitution** | 0 |
| | | **182,200** |
| **PUBLIC CHARGES FOR SERVICES - GENERAL FUND** | | |
| 100-46110 | **Miscellaneous General Income** | 2,000 |
| | Photocopy fees at $.25 per page and Miscellaneous | |
| 100-46112 | **Real Estate Status Reports** | 5,000 |
| | $25 fee for Real Estate Status Reports | |
| 100-46124 | **Professional Services** | 0 |
| | Cost Recovery for City Planner | |
| | Cost Recover for City Engineer | |
| | Cost Recovery for City Attorney | |
| 100-46126 | **Professional Services Admin Fee** | 500 |
| 100-46128 | **Finance Charges on Accounts Receivable** | 3,000 |
| 100-46210 | **Police Services Reimbursed School Security** | 75,000 |
| | Reimbursement for High School Liaison Officer and Dare Officer | |
| 100-46212 | **Police Restitution** | |
| 100-46214 | **Police Services Reimbursed Walworth Co.** | 1,000 |
| | Reimbursement for drug unit | |
| 100-46216 | **Reimburse PD Outside Service** | 0 |
| | Reimburse PD Outside Service | |
| 100-46240 | **Zoning Review Application Fees** | 1,500 |
| | $250 fee for Plan Commission/Council review of CUP; Plats (Increased 12/2007) | |
| 100-46310 | **Snow & Ice Control** | 5,000 |
| | Billing for shoveling sidewalks upon complaint | |
| 100-46315 | **Other Public Works Billable** | 10,000 |
| | R-O-W fees for driveways. | |
| | Proceeds from sale of surplus property and Charges for Copies of Public Works Docs | |
| 100-46440 | **Weed Control** | 10,000 |
| | Charge for City Contractor to Mow Noxious weeds | |
| 100-46720 | **Misc Park Revenue** | 0 |
| 100-46721 | **Park Rentals** | 5,000 |
| | Lions, Fes, & Springs Shelters, Gazebo at Congdon & Arboretum | |
| 100-46722 | **Special Event Sponsorship Revenue** | 7,250 |
| 100-46724 | **Adult Recreation Programs** | 18,000 |
| 100-46726 | **Youth Recreation Programs** | 29,000 |
| 100-46728 | **Bulletin Advertisement Revenue** | 2,000 |
| | | **174,250** |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **INTERGOVERNMENTAL CHARGES** | | | |
| 100-47320 | **Shared Services-Police** | | 560,000 |
| | *Base contract Fee* | *560,000* | |
| 100-47325 | **Shared Services-Building Inspection** | | 5,000 |
| | *Monthly Stipend (250 month)* | *3,000* | |
| | *60% of Permit Fees* | *2,000* | |
| | *Billable Services* | - | |
| 100-47370 | **Shared Services-DD/Recreation** | | 5,000 |
| 100-47372 | **Shared Services-Recreation Darien** | | 17,000 |
| 100-47440 | **Administrative Support - TID #4** | | 1,500 |
| | See attached Schedule A | | |
| 100-47461 | **Administrative Support W & S** | | 0 |
| | See attached Schedule A | | |
| 100-47462 | **Maintenance Support W&S** | | 1,500 |
| | | | **590,000** |
| **MISCELLANEOUS REVENUES** | | | |
| 100-48100 | **Interest on Temp. Investments** | | 32,500 |
| | Checking and Misc Interest | | |
| 100-48103 | **Market Value Changes** | | |
| 00-48105 | **Insurance Dividend** | | 0 |
| 00-48110 | **Interest on Special Assessments** | | |
| 100-48200 | **Rental Property Income** | | 9,400 |
| | Rental of Railroad Corridor $150/month | *1,800* | |
| | Rental to Hunters Service $175/month | *2,100* | |
| | Rental of Farm property $180/acre | *5,500* | |
| 100-48300 | **Sale of City Property** | | 45,000 |
| | Sale of Surplus Property - cars, office equipment, etc. | *45,000* | |
| 100-48400 | **Insurance Recovery** | | 5,000 |
| | Revenue from Insurance Claims | | |
| | Projected Dividends-Not Guaranteed | *5,000* | |
| 100-48500 | **Donations** | | 0 |
| 100-48600 | **Refund Prior Year's Expense** | | 0 |
| | | | **91,900** |
| **OTHER FINANCING SOURCES** | | | |
| 100-49110 | **Proceeds from Borrowing** | | |
| 100-49150 | **Proceeds from Capital Lease** | | |
| 100-49210 | **Transfer In from General Fund Balance** | | 0 |
| 100-49220 | **Transfer In from Special Revenue - Room Tax Fund 71** | | 0 |
| 100-49230 | **Transfer in from Debt Service** to cover portion of Fire Station debt payment | | 0 |
| 100-49240 | **Transfer in from Capital Equipment** | | 0 |
| | | | 0 |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **CITY COUNCIL** | | | |
| 100-51110-1000 | **Salaries** | | 14,400 |
| 100-51110-1300 | **Social Security** | | 1,650 |
| 100-51110-1400 | **Per Diem Allowance** | | 7,200 |
| 100-51110-3000 | **Supplies** | | 225 |
| | *Business cards for newly elected Aldermen and other supplies* | *225* | |
| 100-5110-3200 | **Dues & Subscriptions** | | 3,130 |
| | *League of WI Municipalities Dues* | *2,300* | |
| | *Chamber of Commerce* | *580* | |
| | *Downtown Business Association* | *100* | |
| | *Misc Dues and Subscriptions* | *150* | |
| 100-51110-3300 | **Seminars and Conferences** | | 360 |
| | *$60 per Alderman for attendance at Workshops, League meetings, etc* | *360* | |
| 100-51110-8000 | **Misc Capital Not in Cap Fund** | | 0 |
| | | | **26,965** |
| **MUNICIPAL COURT** | | | |
| 100-51200-1000 | **Salaries** | | 31,431 |
| 100-51200-1300 | **Overtime** | | 0 |
| 100-51200-1220 | **Comp Time Taken** | | 0 |
| 100-51200-1300 | **Social Security** | | 2,404 |
| 100-51200-1310 | **Retirement** | | 1,233 |
| 100-51200-1320 | **Health, Life & Disability Ins.** | | 7,129 |
| 100-51200-2170 | **Deaf Interpreting** | | 2,000 |
| 100-51200-2230 | **Communications** | | 150 |
| 100-51200-2900 | **Contracted Services** | | 0 |
| 100-51200-3100 | **Office Supplies** | | 400 |
| | *NCR Forms* | *300* | |
| | *Envelopes* | *100* | |
| 100-51200-3110 | **Postage** | | 800 |
| 100-51200-3200 | **Publications Dues Subscriptions** | | 765 |
| | *Wisconsin Municipal Judges Assoc. Dues* | *100* | |
| | *Wisconsin Supreme Court Dues* | *625* | |
| | *Court Clerk's Association Dues* | *40* | |
| 100-51200-3300 | **Seminars and Conferences** | | 2,000 |
| | *Continuing Education Seminar-Judge* | *1,500* | |
| | *Court Clerk's Convention* | *500* | |
| 100-51200-3310 | **Mileage Reimbursement** | | 100 |
| 100-51200-3810 | **TIPPS Support** | | 4,633 |
| | *Computer Software Maintenance, TIPPS and DOT Interface* | *4,633* | |
| 100-51200-8000 | **Misc Capital Not in Cap Fund** | | 0 |
| | | | **53,045** |

## BUDGET DETAIL

| | | 2016 Budget |
|---|---|---|
| **LEGAL** | | |
| 100-51300-2109 | **Cost Recovery of Legal Fees** | 0 |
| 100-51300-2110 | **City Attorney - Retainer & Fees** | 45,000 |
| 100-51300-2112 | **Labor Relations Consultant** | 9,000 |
| 100-51300-2114 | **Special Counsel** | 5,000 |
| 100-51300-2115 | **Prosecution of Cases** | 15,000 |
| | | **74,000** |
| **MAYOR'S OFFICE** | | |
| 100-51410-1000 | **Salaries** | 3,600 |
| 100-51410-1300 | **Social Security** | 505 |
| 100-51410-1400 | **Per Diem Allowance** | 3,000 |
| 100-51410-3000 | **Supplies** | 0 |
| 100-51410-3050 | **Mayoral Donations** | 1,000 |
| 100-51410-3300 | **Seminars & Conferences** | 100 |
| 100-51410-8000 | **Misc Capital Not in Cap Fund** | 0 |
| | | **8,205** |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **ADMINISTRATOR'S OFFICE** | | | |
| 100-51412-1000 | **Salaries** | | 63,483 |
| 100-51412-1220 | **Comp Time Taken** | | 0 |
| 100-51412-1300 | **Social Security** | | 5,689 |
| 100-51412-1310 | **Retirement** | | 4,908 |
| 100-51412-1311 | **ICMA Contribution** | | 8,840 |
| 100-51412-1320 | **Health, Life & Disability Ins.** | | 401 |
| 100-51412-1400 | **Per Diem Allowance** | | 2,040 |
| 100-51412-2230 | **Communications** | | |
| 100-51412-3100 | **Office Supplies** | | 200 |
| | *Office Supplies* | *200* | |
| 100-51412-3110 | **Postage** | | 0 |
| 100-51412-3200 | **Publications Dues Subscriptions** | | 1,570 |
| | *ICMA Dues* | *900* | |
| | *WCMA Dues* | *155* | |
| | *NPELRA* | *200* | |
| | *Wisconsin Downtown Action Council* | *100* | |
| | *WEDA* | *215* | |
| | *Rotary (Dues portion only $30/quarter)* | - | |
| 100-51412-3300 | **Seminars and Conferences** | | 1,950 |
| | *ICMA Conference* | - | |
| | *WCMA Conferences (winter and summer)* | *1,300* | |
| | *IPELRA/WEDA Conferences* | *400* | |
| | *WCMA Meetings* | - | |
| | *Seminars (Ehlers/IPELRA/WGFOA Seminar/Workshops)* | *250* | |
| | *(Cost includes only mileage payments not covered under the allowance)* | | |
| 100-51412-3440 | **Economic Development Supplies** | | 100 |
| | *Prospect Meetings* | *100* | |
| | | | **89,181** |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **CITY CLERK'S OFFICE** | | | |
| 100-51420-1000 | **Salaries** | | 56,154 |
| 100-51420-1200 | **Overtime** | | 0 |
| 100-51420-1220 | **Comp Time Taken** | | 0 |
| 100-51420-1230 | **Comp Time Pay Out** | | 0 |
| 100-51420-1300 | **Social Security** | | 4,296 |
| 100-51420-1310 | **Retirement** | | 3,707 |
| 100-51420-1320 | **Health, Life & Disability Ins.** | | 18,980 |
| 100-51420-2230 | **Communications** | | 0 |
| 100-51420-3100 | **Office Supplies** | | 950 |
| | *Printer Toners* | *250* | |
| | *Court Reporter for Board of Review* | *150* | |
| | *Federal Express* | *100* | |
| | *Misc. Meal Expense (Goal Setting and 2 other meetings)* | *450* | |
| | *Misc. Office Supplies* | - | |
| 100-51420-3110 | **Postage** | | 3,620 |
| | *Postage Meter Rental* | *500* | |
| | *Postage* | *3,000* | |
| | *PO Box Annual Rental $120 (every other year)* | *120* | |
| 100-51420-3200 | **Publications Dues Subscriptions** | | 163 |
| | *IIMC* | - | |
| | *WI Municipal Clerks Association* | *100* | |
| | *Delavan Enterprise* | *63* | |
| 100-51420-3210 | **Printing and Publications** | | 6,650 |
| | *Official Newspaper* | | |
| 100-51420-3300 | **Seminars and Conferences** | | 2,200 |
| | *District V Meetings* | *100* | |
| | *Continuing Education - Clerk & Deputy* | *100* | |
| | *Clerk & Deputy WMCA Training for Certification* | *1,500* | |
| | *Mileage* | *500* | |
| | | | **96,720** |
| **HR DEPARTMENT** | | | |
| 100-51430-2950 | **Cafeteria Plan Administration** | *3,200* | 3,200 |
| 100-51430-3000 | **Supplies** | | 2,750 |
| | *Controlled Substance Testing* | *500* | |
| | *Pre-employment Physicals* | *2,000* | |
| | *Consortium Fee* | *50* | |
| | *Audiometry Testing* | *200* | |
| 100-51430-3210 | **Printing and Publications** | | 1,200 |
| | *Advertising* | *1,200* | |
| 100-51430-3400 | **Operating Supplies** | | 2,800 |
| | *Memorials* | *500* | |
| | *Employee Service Awards* | *1,800* | |
| | *Employee Recognition (Hospitalization, Death, Births)* | *500* | |
| | | | **9,950** |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **ELECTIONS** | | | |
| 100-51440-3000 | **Elections** | | 10,670 |
| | *February Primary- 5 workers @ $140; 1Chief @ $165* | *865* | |
| | *Spring Election-April - 9 workers at $140, 3-Chief @$165* | *1,755* | |
| | *Fall Primary - 9 workers at $140. 1 Chief @ $165* | *1,425* | |
| | *General Election - 14 workers at $140 1 Chief @ $165* | *2,125* | |
| | *Nursing Home Voting* | *500* | |
| | *Supplies* | *700* | |
| | *Election official training (3 officials)* | *600* | |
| | *Maintenance on Voting Machines* | *200* | |
| | *Ballot Printing 20 cents per ballot & Coding* | *2,500* | |
| 100-51440-8000 | **Misc Capital Not in Cap Fund** | | 0 |
| | | | **10,670** |
| **IT AND WEBSERVICES** | | | |
| 100-51450-3000 | **Supplies-AS400** | | 0 |
| 100-51450-3800 | **AS400 Support & Maintenance** | | 10,415 |
| | *SAAS Hosting Model* | *10,415* | |
| 100-51450-3835 | **Software/Hardware Repairs Purchases** | | 17,122 |
| | *Purchases/Repairs* | *5,550* | |
| | *Records Management* | *8,000* | |
| | *Civic Systems - Fixed Asset Annual Update* | *800* | |
| | *Email - Exchange Cloud* | *2,772* | |
| 100-51450-3850 | **Technical Support IT** | | 8,635 |
| | *Routine Services* | *8,635* | |
| 100-51450-3855 | **Website** | | 5,200 |
| | *Webmaster* | *4,800* | |
| | *Music License (ASCAP)* | *400* | |
| 100-51450-3860 | **Video Services** | | 2,800 |
| | *Videography - Meetings* | *800* | |
| | *Videography - Programs/Events* | *1,000* | |
| | *Service and Supplies* | *500* | |
| | *Equipment* | *500* | |
| | | | **44,172** |
| **AUDITING** | | | |
| 100-51510-2000 | **Audit** | | 40,000 |
| 100-51510-2101 | **Accounting Services** | | 2,500 |
| | | | **42,500** |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **DIRECTOR OF FINANCE** | | | |
| 100-51520-1000 | **Salaries** | | 63,795 |
| 100-51520-1300 | **Social Security** | | 4,991 |
| 100-51520-1310 | **Retirement** | | 4,306 |
| 100-51520-1320 | **Health, Life & Disability Ins.** | | 16,519 |
| 100-51520-1400 | **Per Diem Allowance** | | 1,440 |
| 100-51520-3100 | **Office Supplies** | | 1,050 |
| 100-51520-3110 | **Postage** | | 200 |
| 100-51520-3200 | **Publications Dues Subscriptions** | | 605 |
| | *GFOA* | *170* | |
| | *WGFOA* | *25* | |
| | *IPELRA* | *160* | |
| | *Subscriptions* | *250* | |
| 100-51520-3300 | **Seminars & Conferences** | | 1,500 |
| | *WFGOA Conference* | *550* | |
| | *Seminars/Workshops* | *200* | |
| | *Wisconsin League o f Municipalities* | *750* | |
| | | | **94,406** |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **CITY TREASURER'S OFFICE** | | | |
| 100-51525-1000 | **Salaries** | | 39,435 |
| 100-51525-1200 | **Overtime** | | 0 |
| 100-51525-1210 | **Overtime Straight** | | 0 |
| 100-51525-1220 | **Comp Time Taken** | | 0 |
| 100-51525-1230 | **Comp Time Pay Out** | | 0 |
| 100-51525-1300 | **Social Security** | | 3,017 |
| 100-51525-1310 | **Retirement** | | 2,603 |
| 100-51525-1320 | **Health, Life & Disability Ins.** | | 6,182 |
| 100-51525-2230 | **Communications** | | 0 |
| 100-51525-3100 | **Office Supplies** | | 4,565 |
| | *W-2's Etc* | *200* | |
| | *Payable Checks* | *800* | |
| | *Deposit Slips* | *80* | |
| | *Cash book* | *85* | |
| | *Printer cartridges* | *200* | |
| | *Trans Tech-Tax Program* | *600* | |
| | *Remote Deposit Fee* | *300* | |
| | *Transfer Fees* | *100* | |
| | *Positive Pay Town Bank* | *1,000* | |
| | *Miscellaneous* | *1,200* | |
| 100-51525-3110 | **Postage** | | 4,000 |
| 100-51525-3115 | **Collection Variance** | | 0 |
| 100-51525-3200 | **Publication Dues Subscriptions** | | 350 |
| | *MTAW Annual Dues* | *100* | |
| | *NPELRA* | *200* | |
| | *MTA Dues* | *50* | |
| 100-51525-3300 | **Seminars and Conferences** | | 1,480 |
| | *Training for Treasurer for Certifications* | *1,300* | |
| | *ACS End of Year Training* | *80* | |
| | *Misc Seminars or Workshops* | *100* | |
| 100-51525-8000 | **Misc Capital Not in Cap Fund** | | 0 |
| | | | **61,632** |
| **ASSESSOR** | | | |
| 100-51530-2140 | **Property Assessment** | | **18,000** |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **RISK MANAGEMENT** | | | |
| 100-51540-3400 | **Operating Supplies** | | 2,100 |
| 100-51540-5100 | **Insurance Excl Medical Life** | | 58,000 |
| 100-51540-5105 | **Worker's Compensation** | | 95,000 |
| 100-51540-5200 | **Employee Fidelity Bonds** | | 1,100 |
| | | | **156,200** |
| **MUNICIPAL BUILDING** | | | |
| 100-51600-2200 | **Electric** | | 25,000 |
| 100-51600-2210 | **Natural Gas** | | 5,850 |
| 100-51600-2220 | **Water Sewer** | | 2,340 |
| 100-51600-2230 | **Communications** | | 1,872 |
| 100-51600-2350 | **Cleaning Service** | | 21,840 |
| 100-51600-2930 | **Recycling Refuse Contracted** | | 400 |
| 100-51600-3100 | **Office Supplies** | | 7,800 |
| | *Paper, Etc.* | | |
| 100-51600-3400 | **Operating Supplies** | | 3,120 |
| | *Janitorial Supplies* | | |
| | *Miscellaneous Building Supplies* | | |
| 100-51600-3555 | **Equipment Maintenance** | | 4,680 |
| | *Maintenance of Copy Machines - 3 78% City 22% Utility* | *3,900* | |
| | *Phone System Maintenance 78% City 22% Utility* | *780* | |
| .00-51600-3560 | **Building Maintenance (All City 78% Utility 22%)** | | 22,698 |
| | *Maintenance contract - Sprinkler -Yearly Inspection/Backflow* | *400* | |
| | *Maintenance Contract - Roofing inspection and repairs* | *12,500* | |
| | *Maintenance Contract Smoke Detector's - Clean and Test* | *600* | |
| | *Emergency Generator Maintenance Contract* | *2,500* | |
| | *Painted Police Floor Waxing $300 annually* | *300* | |
| | *Elevator Maintenance Contract $140 per month & State permit* | *1,800* | |
| | *Heating/Cooling Agreement* | *3,700* | |
| | *Uninterruptible Power Supply Maintenance Agreement* | *2,500* | |
| | *Uninterruptible Power Supply Battery Replacement* | *2,400* | |
| | *Pesticide Application* | *400* | |
| | *Building Repair* | *2,000* | |
| 100-51600-8000 | **Misc Capital Not in Cap Fund** | | 5,000 |
| | | | **100,600** |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **MAUSOLEUM** | | | |
| 100-51620-3560 | **Building Maintenance** | | 500 |
| | | | **500** |
| **CITY PROPERTIES HELD FOR RESALE** | | | |
| 100-51630-2200 | **Electric** | | 0 |
| 100-51630-2210 | **Natural Gas** | | 0 |
| 100-51630-2220 | **Water Sewer** | | 205 |
| 100-51630-3400 | **Lease with Railroad** | | 250 |
| 100-51630-3560 | **Building Maintenance** | | 0 |
| | | | **455** |
| **MISCELLANEOUS GENERAL GOVERNMENT** | | | |
| 100-51700-3114 | **Uncollectible Account** | | 0 |
| 100-51700-3400 | **Operating Supplies** | | 0 |
| 100-51700-3975 | **Contingencies** | | 64,500 |
| | **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.* | *6,000* | |
| | *Strategic Planning* | *10,000* | |
| | *Compensation Adjustments* | *46,000* | |
| 100-51700-3980 | **Prior Year Additional** | | 1,000 |
| 100-51700-8000 | **Misc Capital Not in Cap Fund** | | 0 |
| 100-51700-9999 | **Clean Up Account** | | 0 |
| | | | **65,500** |
| **JUDGEMENT AND LOSSES** | | | |
| 100-51920-3000 | **Judgment and Losses** | | 0 |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **POLICE DEPARTMENT** | | | |
| 100-52100-1000 | **Salaries** | | 1,475,786 |
| 100-52100-1200 | **Overtime** | | 25,139 |
| 100-52100-1210 | **Overtime Straight** | | 0 |
| 100-52100-1220 | **Comp Time Taken** | | 0 |
| 100-52100-1230 | **Comp Time Pay Out** | | 14,000 |
| 100-52100-1300 | **Social Security** | | 116,120 |
| 100-52100-1310 | **Retirement** | | 217,330 |
| 100-52100-1320 | **Health, Life & Disability Ins.** | | 449,919 |
| 100-52100-1400 | **Per Diem Allowance** | | 3,036 |
| 100-52100-1800 | **Uniform Allowance** | | 29,975 |
| | *Contractual Clothing Allowance 23 Full Time @ $650* | *14,950* | |
| | *Vests 23 @ $175* | *4,025* | |
| | *Replacement of Gear and Initial Issuance for New Hires (Badges, sterile gloves, radio cases)* | *11,000* | |
| 100-52100-1990 | **Unemployment Compensation Benefits** | | 0 |
| 100-52100-2230 | **Communications** | | 7,240 |
| | *A T & T monthly and repairs* | *2,240* | |
| | *AT & T MDC Links* | *3,000* | |
| | *A T & T Cellular Trunks* | *2,000* | |
| 100-52100-3000 | **Supplies** | | 5,050 |
| | *Spanish and deaf interpreters* | *1,000* | |
| | *New Officer testing (written tests State of Wis)* | *500* | |
| | *Officer lab tests* | *1,200* | |
| | *Petty cash* | *250* | |
| | *State of WI Muni/Traffic Citation Books* | *1,000* | |
| | *AED Supplies* | *1,100* | |
| 100-52100-3100 | **Office Supplies** | | 7,100 |
| | *Copy Paper, Printer Toner, Office Supplies* | *2,500* | |
| | *Business Cards* | *500* | |
| | *Office and Court supplies; Office Chair, Digital Cameras* | *3,000* | |
| | *Stamps, etc.* | *200* | |
| | *Printing - Citation Books, etc.* | *900* | |
| 100-52100-3110 | **Postage** | | 1,500 |
| 100-52100-3120 | **Community Relations** | | 300 |
| | *Child identification fingerprinting* | *100* | |
| | *Crime prevention* | *50* | |
| | *School Promotional Items* | *100* | |
| | *Community Events* | *50* | |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| 100-52100-3150 | **Investigative Expenses** | | 3,250 |
| | *Criminal Investigation supplies* | *250* | |
| | *Camera Repairs* | *100* | |
| | *Towing Impounded Vehicles* | *400* | |
| | *Lab tests & Analysis Reports* | *2,500* | |
| | *Celebrite Licensing Move to DARE* | - | |
| 100-52100-3200 | **Dues** | | 100 |
| 100-52100-3300 | **Seminars and Conferences** | | 620 |
| | *Chief's Office - Police Association Meetings* | *300* | |
| | *Chief's Conference* | *320* | |
| 100-52100-3320 | **Training-Officers** | | 12,900 |
| | *23 Officers Cert. & Conference @200 each* | *4,600* | |
| | *Crime prevention @ schools* | *50* | |
| | *School* | *50* | |
| | *Officer Wisconsin training & standards recertification* | *3,000* | |
| | *Reloads for firearms certification* | *3,200* | |
| | *County Range* | *400* | |
| | *Supervisor's Schools* | *500* | |
| | *Field Training Officer Hours* | *800* | |
| | *Tactical firearms updates* | *300* | |
| 100-52100-3400 | **Operating Supplies** | | 14,500 |
| | *Time System - State of Wisconsin* | *8,020* | |
| | *Criminal Information Bureau* | *3,630* | |
| | *Taser -2* | *2,000* | |
| | *Taser Supplies* | *500* | |
| | *Repairs and maintenance* | *350* | |
| 100-52100-3550 | **Vehicle Maintenance** | | 8,000 |
| | *6-Marked Cars Each - Brakes, Tires, Battery, Transmission Front End Alignment, Tune-up, Lube Job, Unplanned Exp* | *6,000* | |
| | *Detective's Cars - 2/Unmarked Cars-1 Brakes, Tires Battery, Transmission Front End Alignment, Tune-up, Lube Job, Unplanned Exp* | *2,000* | |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| 100-52100-3555 | **Equipment Maintenance** | | 16,148 |
| | *Police radio equipment maintenance* | *3,948* | |
| | *Gen Com - Plantronics headsets* | *200* | |
| | *Copy, Fax and Shredder maintenance* | *2,000* | |
| | *Police Doppler Radar Repairs* | *500* | |
| | *Police Voice Logger Repair Maintenance* | *900* | |
| | *Squad Car Emergency Equipment - light, siren, etc.* | *800* | |
| | *Meteorlogix Service & Connection* | *2,800* | |
| | *Radio Repairs* | *3,000* | |
| | *Office Furniture Repair* | *2,000* | |
| 100-52100-3700 | **Gas & Oil** | | 57,000 |
| | *9 Vehicles* | *57,000* | |
| 100-52100-3835 | **Software/Hardware Repairs Purchases** | | 2,008 |
| | *Email Cloud Annual Fee* | *1,008* | |
| | *Records Management System* | *1,000* | |
| | *Software Support/Hardware Warranty* | *480* | |
| 100-52100-3850 | **Technical Support IT** | | 25,759 |
| | *Routine Services* | *6,360* | |
| | *In-House Computer System Repairs* | *1,200* | |
| | *TIPPS Support* | *16,430* | |
| | *TIPPS Parking & Support* | *1,769* | |
| 100-52100-8000 | **Misc Capital Not in Cap Fund** | | 99,000 |
| | *Squad Cars (full cost of 3 vehicles; anticipated revenue from sale of existing vehicles$18,000) including changeover* | *99,000* | |
| | | | **2,591,780** |

## BUDGET DETAIL

| | | 2016 Budget |
|---|---|---|
| **POLICE RESERVES** | | |
| 100-52110-1000 | Salaries | 68,612 |
| 100-52110-1200 | Overtime | 0 |
| 100-52110-1300 | Social Security | 5,249 |
| 100-52110-1310 | Retirement | 6,450 |
| 100-52110-1320 | Health Life & Disability Ins | 100 |
| 100-52110-1800 | Clothing Allowance | 2,925 |
| | | **83,336** |
| **CROSSING GUARDS** | | |
| 100-52150-1000 | Salaries | 4,482 |
| 100-52150-1300 | Social Security | 343 |
| 100-52150-3000 | Supplies | 150 |
| | | **4,975** |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **FIRE DEPARTMENT** | | | |
| 100-52200-1000 | **Salaries** | | 68,000 |
| 100-52200-1200 | **Overtime** | | 0 |
| 100-52200-1300 | **Social Security** | | 5,244 |
| 100-52200-1310 | **Retirement** | | 1,460 |
| 100-52200-1312 | **Service Award** | | 16,300 |
| | *Service Award Benefit-Lincoln* | *10,200* | |
| | *Volunteer Policy-VFIS* | *1,010* | |
| | *Disability Insurance-Horton Group* | *5,090* | |
| 100-52200-1320 | **Health, Life & Disability Ins.** | | 0 |
| 100-52200-1400 | **Per Diem Allowance** | | 540 |
| | *Chief Car Allowance* | *300* | |
| | *Assistant Chief Car Allowance* | *240* | |
| 100-52200-1990 | **Unemployment Compensation** | | 0 |
| 100-52200-2200 | **Electric** | | 8,500 |
| 100-52200-2210 | **Natural Gas** | | 6,500 |
| 100-52200-2220 | **Water Sewer** | | 2,500 |
| 100-52200-2230 | **Communications** | | 3,200 |
| 100-52200-2930 | **Recycling Refuse Contracted** | | 528 |
| 100-52200-3100 | **Office Supplies** | | 1,100 |
| | *Office Supplies* | *1,100* | |
| 100-52200-3200 | **Publications Dues Subscriptions** | | 376 |
| 100-52200-3300 | **Seminars and Conferences** | | 0 |
| 100-52200-3310 | **Mileage Reimbursement** | | 0 |
| 100-52200-3320 | **Training Officers** | | 6,100 |
| 100-52200-3400 | **Operating Supplies** | | 17,110 |
| | *Hose Repairs* | *1,000* | |
| | *7 SCBA cylinders* | *7,795* | |
| | *Equipment Supplies* | *3,370* | |
| | *PPE & SCBA Supplies* | *650* | |
| | *Gas Detector* | *425* | |
| | *Building Supplies* | *1,220* | |
| | *Towels & Mats* | *1,950* | |
| | *Misc Supplies* | *700* | |
| 100-52200-3450 | **Fire Department Operations** | | 2,700 |
| | *Meetings & Fire Operations (food)* | *2,700* | |
| 100-52200-3500 | **Repairs & Maintenance** | | 36,430 |
| | *Apparatus Repairs and Maintenance* | *23,750* | |
| | *Tires for apparatus* | *1,930* | |
| | *Equipment Repairs and Maintenance* | *5,200* | |
| | *PPE & SCBA* | *3,400* | |
| | *Radios and Pagers* | *2,150* | |
| 100-52200-3550 | **Vehicle Maintenance** | | 0 |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| 100-52200-3560 | **Building Maintenance** | | 7,680 |
| | *Emergency Generator Maintenance* | *815* | |
| | *Sprinkler Certification* | *250* | |
| | *HVAC Service Contract* | *2,400* | |
| | *Softener Salt* | *150* | |
| | *Overhead Door Maintenance* | *400* | |
| | *Alarm Monitor Maintenance* | *180* | |
| | *Furnace Filters* | *275* | |
| | *Carpet Cleaning* | *540* | |
| | *Cleaning supplies for Medix* | *900* | |
| | *Window Washing* | *150* | |
| | *Pest Control* | *420* | |
| | *Tools Mats* | *200* | |
| | *Miscellaneous Repairs* | *1,000* | |
| 100-52200-3700 | **Gas & Oil** | | 4,900 |
| 100-52200-3835 | **Software and Hardware Repairs and Purchases** | | 2,850 |
| 100-52200-8000 | **Misc Capital Not in Cap Fund** | | 11,500 |
| | *Turn Out Gear for new members* | *11,500* | |
| | | | **203,518** |

**FIRE INSPECTIONS**

| | | |
|---|---|---|
| 100-52210-1000 | **Salaries** | 14,496 |
| 100-52210-1300 | **Social Security** | 1,109 |
| | | **15,605** |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **EMS SERVICES** | | | |
| 100-52300-1000 | **Salaries** | | 8,200 |
| | *Mandatory Training* | *3,200* | |
| | *Wages* | *5,000* | |
| 100-52300-1300 | **Social Security** | | 627 |
| 100-52300-1800 | **Uniforms** | | 1,000 |
| 100-52300-3200 | **Dues and Subscriptions** | | 425 |
| | *WEMSA Membership* | *425* | |
| 100-52300-3300 | **Conferences** | | 600 |
| | *WEMSA Conference* | *400* | |
| | *Director's Conference* | *200* | |
| 100-52300-3310 | **Office Supplies** | | 1,400 |
| 100-52300-3320 | **Training** | | 5,000 |
| | *EMT Basic Course* | *5,000* | |
| 100-52300-3400 | **Operating Supplies** | | 8,570 |
| | *Portable Suction Unit* | *1,000* | |
| | *Manual Suction Units* | *170* | |
| | *Oxygen Tanks* | *340* | |
| | *Oxygen Regulators* | *540* | |
| | *Oxygen Bag* | *120* | |
| | *Jump Bag* | *400* | |
| | *Complete Set of blood Pressure Cuffs* | *100* | |
| | *Stethoscopes* | *120* | |
| | *Sharps Containers* | *100* | |
| | *OB Kits* | *40* | |
| | *Laryngoscope Set (Fiber Optic)* | *200* | |
| | *Magils Forceps Pediatric and Adult* | *40* | |
| | *Glucose Meter* | *400* | |
| | *Disposable Supplies* | *5,000* | |
| 100-52300-3500 | **Repairs and Maintenance** | | 1,700 |
| | *Radios and Pagers* | *1,200* | |
| | *Misc Equipment* | *500* | |
| 100-52300-3700 | **Gas and Oil** | - | 0 |
| | | | **27,522** |
| 100-52300-2150 | **Rescue Squad Assistance** | | 132,000 |
| | *Annual Contract Payment to Medix* | *132,000* | |
| | | | **159,522** |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **BUILDING AND ZONING** | | | |
| 100-52400-1000 | **Salaries** | | 81,199 |
| 100-52400-1200 | **Overtime** | | 0 |
| 100-52400-1210 | **Overtime Straight** | | 0 |
| 100-52400-1220 | **Comp Time Taken** | | 0 |
| 100-52400-1230 | **Comp Time Pay Out** | | 0 |
| 100-52400-1300 | **Social Security** | | 6,496 |
| 100-52400-1310 | **Retirement** | | 5,605 |
| 100-52400-1320 | **Health, Life & Disability Ins.** | | 28,714 |
| 100-52400-1400 | **Per Diem Allowance** | | 3,800 |
| 100-52400-1990 | **Unemployment Compensation** | | 0 |
| 100-52400-2108 | **Cost Recovery Miscellaneous** | | 0 |
| 100-52400-2109 | **Cost Recovery Fees** | | 0 |
| 100-52400-2120 | **Professional Services** | | 6,000 |
| | *Translation Service* | *1,000* | |
| | *City Planner* | *5,000* | |
| 100-52400-2230 | **Communications** | | 100 |
| | *Cellular One (1 phone)* | | |
| 100-52400-2900 | **Contracted Services** | | 1,000 |
| | *Substitute Inspector* | *1,000* | |
| 100-52400-2910 | **Commercial Electrical Inspection** | | 2,500 |
| 100-52400-2920 | **Commercial Electrical Inspection-Darien** | | 0 |
| 100-52400-3100 | **Office Supplies** | | 100 |
| | *Office Supplies* | *100* | |
| 100-52400-3110 | **Postage** | | 850 |
| 100-52400-3200 | **Publications Dues & Subscriptions** | | 325 |
| | *Building Code Subs/Articles* | *125* | |
| | *Administrative Code Updates* | *200* | |
| 100-52400-3300 | **Seminars and Conferences** | | 2,400 |
| | *Continuing Education* | *850* | |
| | *UW Wisconsin Zoning Administrator Training* | *250* | |
| | *Meeting Expenses* | *1,150* | |
| | *Mileage* | *150* | |
| 100-52400-3400 | **Operational Supplies** | | 400 |
| | *Zoning Code & Maps* | *150* | |
| | *Construction Forms* | *100* | |
| | *State Forms* | *50* | |
| | *State Seals* | *100* | |
| 100-52400-3550 | **Vehicle Maintenance** | | 0 |
| 100-52400-3700 | **Gas & Oil** | | 0 |
| 100-52400-8000 | **Misc Capital Not in Cap Fund** | | |
| | | | **139,489** |

| | | | 2016 Budget |
|---|---|---|---|
| **WEIGHTS AND MEASURES** | | | |
| 100-52410-3400 | **Operating Supplies** | | **4,800** |
| **DAM and BRIDGE INSPECTION** | | | |
| 100-52500-3570 | **Infrastructure Maintenance** | | 2,900 |
| | *WI DNR Dam Owner Requirement* | *500* | |
| | *Comus Dam overtopping study to lower rating* | | |
| | *Bridge Inspection* | *2,400* | |
| 100-52500-8000 | **Misc Capital Not in Cap Fund** | | 0 |
| | | - | **2,900** |
| **POLICE DISPATCH** | | | |
| 100-52610-1000 | **Salaries** | | 160,987 |
| 100-52610-1050 | **Seasonal** | | 36,370 |
| 100-52610-1200 | **Overtime** | | 2,322 |
| 100-52610-1210 | **Overtime Straight** | | 0 |
| 100-52610-1220 | **Comp Time Taken** | | 0 |
| 100-52610-1230 | **Comp Time Pay Out** | | 0 |
| 00-52610-1300 | **Social Security** | | 15,275 |
| .00-52610-1310 | **Retirement** | | 13,179 |
| 100-52610-1320 | **Health Life & Disability Ins** | | 55,279 |
| 100-52610-1800 | **Uniform** | | 1,100 |
| 100-52610-3320 | **Training-Dispatcher** | | 800 |
| | *Dispatcher training x 4 dispatchers* | *800* | |
| | | | **285,312** |
| **SIREN MAINTENANCE** | | | |
| 100-52650-2200 | **Electric** | | 200 |
| 100-52650-3555 | **Siren Maintenance (Maint., and utilities)** | | 1,500 |
| 100-52650-8000 | **Capital Outlay** | | 0 |
| | | | **1,700** |
| **COUNTY JAIL** | | | |
| 100-52700-3400 | **Operating Supplies** | | **7,000** |
| | *Charges for Confinement on Warrants or Posting Bond* | | |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **PUBLIC WORKS DIRECTOR** | | | |
| 100-53100-1000 | **Salaries** | | 185,835 |
| 100-53100-1200 | **Overtime** | | 0 |
| 100-53100-1210 | **Overtime Straight** | | 0 |
| 100-53100-1220 | **Comp Time Taken** | | 0 |
| 100-53100-1230 | **Comp Time Pay Out** | | 0 |
| 100-53100-1300 | **Social Security** | | 14,501 |
| 100-53100-1310 | **Retirement** | | 12,510 |
| 100-53100-1320 | **Health, Life & Disability Ins.** | | 46,874 |
| 100-53100-1400 | **Per Diem Allowance** | | 3,800 |
| 100-53100-2109 | **Cost Recovery Legal Fees** | | 0 |
| 100-53100-2230 | **Communications** | | 1,200 |
| | *Cell Phones - (3)* | *900* | |
| | *Long Distance* | *300* | |
| 100-53100-3100 | **Office Supplies** | | 1,000 |
| | *Office Supplies* | *500* | |
| | *Maintenance Supplies* | *500* | |
| 100-53100-3110 | **Postage** | | 1,700 |
| 100-53100-3200 | **Publications Dues Subscriptions** | | 450 |
| | *Administrative Code Update* | *450* | |
| 100-53100-3300 | **Seminars and Conferences** | | 200 |
| 100-53100-3550 | **Vehicle Maintenance** | | 800 |
| 100-53100-3700 | **Gas & Oil** | | 2,400 |
| 100-53100-8000 | **Misc Capital Not in Cap Fund** | | 0 |
| | | | **271,270** |
| **ENGINEERING** | | | |
| 100-53105-2130 | **City Engineer** | | **17,000** |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **MECHANIC AND CITY GARAGE** | | | |
| 100-53230-1000 | **Salaries** | | 51,813 |
| 100-53230-1220 | **Comp Time Taken** | | 785 |
| 100-53230-1230 | **Comp Time Pay Out** | | 0 |
| 100-53230-1300 | **Social Security** | | 4,024 |
| 100-53230-1310 | **Retirement** | | 3,471 |
| 100-53230-1320 | **Health, Life & Disability Ins.** | | 8,040 |
| 100-53230-1800 | **Uniform Allowance** | | 200 |
| | *Boots* | *200* | |
| 100-53230-2200 | **Electric** | | 2,700 |
| 100-53230-2210 | **Gas** | | 9,000 |
| 100-53230-2220 | **Water & Sewer** | | 1,200 |
| 100-53230-2230 | **Communications** | | 150 |
| 100-53230-3400 | **Operating Supplies** | | 9,690 |
| | *Degreaser* | *300* | |
| | *Welding Supplies* | *500* | |
| | *Small Tools* | *300* | |
| | *Towel Service* | *800* | |
| | *Janitorial Supplies* | *400* | |
| | *First Aid Supplies* | *300* | |
| | *Mechanic Equipment Allowance* | *1,800* | |
| | *(Includes 3/4" Impact Driver - $500)* | | |
| | *Miscellaneous Supplies* | *200* | |
| | *Shop Press 20-ton* | *845* | |
| | *Makita Chop Saw Blade* | *120* | |
| | *1500 lb Underhoist Stand* | *125* | |
| | *Pressure Washer* | *4,000* | |
| | *Pipe Bender $700* | | |
| | *Welding Hose Reel $500* | | |
| | *Sand Blaster $1,400* | | |
| | *Transfluid Exchanger $3,500* | | |
| | *Plasma Cutter $2,500* | | |
| 100-53230-3555 | **Equipment Maintenance** | | 1,000 |
| | *Mechanic's Vehicle* | *1,000* | |
| 100-53230-3560 | **Building Maintenance** | | 2,000 |
| | *Preventative Maintenance Contract for Furnaces* | *800* | |
| | *Misc. repairs* | *1,200* | |
| 100-53230-3700 | **Gas & Oil** | | 500 |
| 100-53230-8000 | **Misc Capital Not in Cap Fund** | | 0 |
| | | | **94,572** |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **STREET MAINTENANCE** | | | |
| 100-53300-1000 | **Salaries** | | 302,155 |
| 100-53300-1200 | **Overtime** | | 11,882 |
| 100-53300-1210 | **Overtime Straight** | | 0 |
| 100-53300-1220 | **Comp Time Taken** | | 0 |
| 100-53300-1230 | **Comp Time Pay out** | | 15,500 |
| 100-53300-1300 | **Social Security** | | 25,209 |
| 100-53300-1310 | **Retirement** | | 21,750 |
| 100-53300-1320 | **Health, Life & Disability Ins.** | | 88,666 |
| 100-53300-1800 | **Uniform Allowance** | | 2,300 |
| | *Work Shoes* | *1,600* | |
| | *Protective Clothing* | *700* | |
| 100-53300-1950 | **Loaded Water and Sewer** | | 0 |
| 100-53300-1990 | **Unemployment Compensation** | | 0 |
| 100-53300-2200 | **Electric** | | 0 |
| 100-53300-2220 | **Water Sewer** | | 2,000 |
| 100-53300-2960 | **Digger's Hotline** | | 1,400 |
| | *Service Contract* | *1,200* | |
| | *Supplies* | *200* | |
| 100-53300-3300 | **Seminars and Conferences** | | 750 |
| 100-53300-3400 | **Operation Supplies** | | 3,300 |
| | *Weed Killer* | *300* | |
| | *Paints* | *100* | |
| | *Barricade Flashers + Batteries* | *200* | |
| | *Guardrail and Posts* | *300* | |
| | *Lumber* | *400* | |
| | *Cement* | *400* | |
| | *Nuts and Bolts* | *700* | |
| | *Grass Seed* | *200* | |
| | *Snow Fence and Posts* | *600* | |
| | *Miscellaneous Supplies* | *100* | |
| 100-53300-3485 | **Equipment Rental** | | 11,000 |
| | *Equipment Rental from Water Department (includes Vactor rental)* | *6,000* | |
| | *Crack filling Machine* | *2,000* | |
| | *Private Trucking for Snow Hauling* | *1,500* | |
| | *Crack Router* | *1,500* | |
| 100-53300-3490 | **Downtown Flag Display** | | 600 |
| 100-53300-3555 | **Equipment Maintenance** | | 29,000 |
| | *Snow Plow Blades* | *4,000* | |
| | *2 Loader Tires* | *3,500* | |
| | *Loader Cutting Edge* | *1,500* | |
| | *Miscellaneous Equipment Repairs* | *20,000* | |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| 100-53300-3570 | **Infrastructure Maintenance** | | 22,000 |
| | *Blacktop* | *12,500* | |
| | *Crack filler* | *8,000* | |
| | *Sand and Gravel* | *1,000* | |
| | *Miscellaneous material* | *500* | |
| 100-53300-3580 | **Snow & Ice Control** | | 45,000 |
| | *Salt - State Contract @ 60.96/ton for 570 tons* | *34,750* | |
| | *Liquid De-Icer* | *10,250* | |
| 100-53300-3585 | **Traffic Signal Maintenance** | | 16,000 |
| | *Electrical 8 Locations* | *7,500* | |
| | *Maintenance Contract* | *3,200* | |
| | *Repairs* | *2,300* | |
| | *Replace incandescent bulbs w/LED* | *3,000* | |
| 100-53300-3590 | **Tree & Brush Control** | | 7,200 |
| | *Tree Service* | *3,600* | |
| | *Ash Borer Control* | *3,600* | |
| 100-53300-3700 | **Gas and Oil** | | 44,500 |
| 100-53300-3705 | **Street Signs & Markings** | | 8,000 |
| | *Glass Beads* | *300* | |
| | *Paint* | *1,200* | |
| | *Signs* | *3,500* | |
| | *Hired Painting (Walworth County)* | *3,000* | |
| 100-53300-3900 | **Public Fire Protection** | | 2,100 |
| | *Parking lots and vacant parcels* | - | |
| 100-53300-8000 | **Misc Capital Not in Cap Fund** | | 5,200 |
| | *Bobcat grapple bucket $4,200* | *4,200* | |
| | *Contingency* | *1,000* | |
| | | | **665,513** |

| | | | |
|---|---|---|---|
| **STREET LIGHTING** | | | |
| 100-53420-2200 | **Electric** | | 90,000 |
| 100-53420-3500 | **Repairs and Maintenance** | | 10,000 |
| | | | **100,000** |

| | | | |
|---|---|---|---|
| **CURB AND SIDEWALKS** | | | 0 |
| 100-53430-3570 | **Infrastructure Maintenance** | - | 0 |

| | | | |
|---|---|---|---|
| **STORM SEWER** | | | |
| 100-53440-2220 | **Water Sewer** | | **0** |
| 100-53440-3570 | **Infrastructure Maintenance** | | **2,000** |
| | *Castings* | *700* | |
| | *Public Fire Protection for basins 6 x $160* | *1,000* | |
| | *Cement, block* | *300* | |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **RECYCLING CENTER** | | | |
| 100-53620-1000 | **Salaries** | | 52,678 |
| 100-53620-1050 | **Seasonal** | | 1,620 |
| 100-53620-1200 | **Overtime** | | 798 |
| 100-53620-1220 | **Comp Time Taken** | | 0 |
| 100-53620-1230 | **Comp Time Pay Out** | | 0 |
| 100-53620-1300 | **Social Security** | | 4,215 |
| 100-53620-1310 | **Retirement** | | 3,530 |
| 100-53620-1320 | **Health, Life & Disability Ins.** | | 14,795 |
| 100-53620-1950 | **Loaded Water and Sewer** | | 0 |
| 100-53620-2930 | **Purchased Services Other** | | 10,000 |
| | *Nieuwenhuis Bros. Hauling* | *4,500* | |
| | *Gifford Tree Service (compost)* | *5,500* | |
| 100-53620-3000 | **Supplies** | | 500 |
| | *Materials for schools for Earth Day and Halloween* | | |
| 100-53620-3100 | **Office Supplies** | | 100 |
| 100-53620-3210 | **Printing and Publications** | | 400 |
| | *Newspaper Notices* | | |
| 100-53620-3300 | **Seminars and Conferences** | | |
| 100-53620-3400 | **Operating Supplies** | | 250 |
| 100-53620-3485 | **Equipment Rental** | | 800 |
| | *Weekly rental for 1 Chipper* | *800* | |
| | *Rental of Utility Vactor for Catch basins* | - | |
| 100-53620-3500 | **Repair & Maintenance** | | 1,400 |
| 100-53620-3555 | **Equipment Maintenance** | | 4,100 |
| | *Leaf Vacuum and Chippers* | *1,500* | |
| | *Sweeper Brooms* | *2,600* | |
| 100-53620-3700 | **Gas & Oil** | | 1,500 |
| 100-53620-5100 | **Insurance Excl Medical Life** | | 3,000 |
| 100-53620-8000 | **Misc Capital Not in Cap Fund** | | 4,000 |
| | *Dumpster Replacement* | *4,000* | |
| | | | **103,685** |
| **REFUSE AND RECYCLING** | | | |
| 100-53630-2930 | **Recycling Refuse Contracted** | | 16,000 |
| | *Landfill Commercial Areas, City Garage (new State fee)* | *2,500* | |
| | *(Includes additional weekly pick up in downtown May-October)* | | |
| | *Landfill Charges for Street Sweeper per DNR mandate* | *12,000* | |
| | *Waste Oil* | *200* | |
| | *Tires (new State fee)* | *700* | |
| | *Concrete - Blacktop* | *600* | |
| | | | **16,000** |

| | | | 2016 Budget |
|---|---|---|---|
| **WEED CONTROL** | | | |
| 100-53640-2300 | **Weed Control** | | 5,000 |
| | *Ordered mowing of private properties* | | **5,000** |
| **COMMUNITY PROGRAMS** | | | |
| 100-55140-3920 | **Hanging Baskets** | | 4,000 |
| 100-55140-3930 | **4th of July** | | 15,000 |
| 100-55140-3940 | **Chamber** | | 0 |
| | | | **19,000** |
| **PARKS** | | | |
| 100-55200-1000 | **Salaries** | | 117,755 |
| 100-55200-1050 | **Seasonal** | | 58,440 |
| 100-55200-1200 | **Overtime** | | 1,528 |
| 100-55200-1210 | **Overtime Straight** | | 0 |
| 100-55200-1220 | **Comp Time Taken** | | 0 |
| 100-55200-1230 | **Comp Time Pay Out** | | 0 |
| 100-55200-1300 | **Social Security** | | 13,664 |
| 100-55200-1310 | **Retirement** | | 7,932 |
| 100-55200-1320 | **Health, Life & Disability Ins.** | | 45,455 |
| 100-55200-1400 | **Per Diem Allowance** | | 900 |
| | *$75.00 per month - Director* | *900* | |
| 100-55200-1800 | **Uniform Allowance** | | 600 |
| | *Boots (2 x 200)* | *400* | |
| | *Staff Shirts* | *200* | |
| 100-55200-1990 | **Unemployment Compensation** | | 500 |
| 100-55200-2200 | **Electric** | | 7,000 |
| 100-55200-2210 | **Natural Gas** | | 2,700 |
| 100-55200-2220 | **Water Sewer** | | 7,000 |
| 100-55200-2230 | **Communication** | | 300 |
| 100-55200-2930 | **Recycling Refuse Contracted** | | 2,000 |
| 100-55200-3300 | **Seminars and Conferences** | | 500 |
| 100-55200-3325 | **Training-Safety** | | 1,200 |
| | *Miscellaneous* | *400* | |
| | *PPE* | *800* | |
| 100-55200-3400 | **Operating Supplies** | | 5,400 |
| | *Janitorial Equipment and Supplies* | *1,200* | |
| | *Shop Supplies* | *1,100* | |
| | *Flags* | *600* | |
| | *Portable Toilets* | *1,800* | |
| | *Christmas Decorations* | *700* | |
| 100-55200-3555 | **Equipment Maintenance** | | 10,100 |
| | *Mowers, trucks, bobcat, trailers, snow blowers, misc. Power tools* | *8,600* | |
| | *Major maintenance/winterization (Large mowers/Bobcat)* | *1,500* | |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| 100-55200-3570 | **Infrastructure Maintenance** | | 15,600 |
| | *General Playground Maintenance* | *750* | |
| | *Plumbing Startup/Shutdown* | *1,800* | |
| | *Congdon Garden Gazebo Painting* | *2,100* | |
| | *General Fence repair* | *1,600* | |
| | *Playground Safety wood fibers* | *3,000* | |
| | *Misc. Building/Parks Repair (lumber, fountains, rest rooms, etc.)* | *2,500* | |
| | *Park Sign Repair & Replacement* | *2,300* | |
| | *Picnic Tables & Benches Repair and Replacement* | *1,550* | |
| 100-55200-3590 | **Tree and Brush Control** | | 14,450 |
| | *Street Trees* | *1,750* | |
| | *Downtown Street Trees* | *700* | |
| | *Downtown Trees Growth Lease* | *300* | |
| | *Bedding Plants* | *2,000* | |
| | *Grass Seed* | *750* | |
| | *Herbicide, Fertilizer and Chemical Additives* | *4,000* | |
| | *Ice Melt* | *400* | |
| | *Pruning Tools and Saws* | *800* | |
| | *Stump grinding* | - | |
| | *General Landscape supplies* | *1,250* | |
| | *Trail Top dressing* | *2,500* | |
| 100-55200-3595 | **Athletic Fields** | | 11,500 |
| | *Ballfield Mixes (soil cond., drying agent, paint, chalk)* | *3,500* | |
| | *Fest Field Light Replacement* | *2,400* | |
| | *Rolling at Vets, Fest and Yadon* | *450* | |
| | *Volleyball Sand* | *400* | |
| | *Replacement Bases* | *300* | |
| | *Limestone for warning tracks* | *500* | |
| | *Field Paint* | *750* | |
| | *Seed/fertilizer* | *1,100* | |
| | *Electricity* | *900* | |
| | *Tools/scoreboard maintenance* | *200* | |
| | *Portable Toilets* | - | |
| | *Fence Repairs* | *1,000* | |
| 100-55200-3700 | **Gas & Oil** | | 14,850 |
| 100-55200-8000 | **Misc Capital Not in Cap Fund** | | 7,000 |
| | *Springs Park Sewer Lateral Replacement* | *7,000* | |
| | | | **346,374** |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **PHOENIX PARK** | | | |
| 100-55200-2200 | **Electric** | | 1,100 |
| 100-55200-2220 | **Water Sewer** | | 1,000 |
| 100-55220-3400 | **Operating Supplies** | | 2,225 |
| | *Porta Potty* | 1,700 | |
| | *Signs* | 200 | |
| | *Miscellaneous Supplies* | 325 | |
| 100-55220-3560 | **Building Maintenance** | | 6,600 |
| | *Cleaning Supplies* | 100 | |
| | *Bandshell Roof Repair* | 6,000 | |
| | *Misc. Maintenance* | 500 | |
| 100-55220-8000 | **Misc Capital Not in Cap Fund** | | 0 |
| | | | **10,925** |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **RECREATION** | | | |
| 100-55300-1000 | **Salaries** | | 72,561 |
| 100-55300-1050 | **Seasonal** | | 34,213 |
| 100-55300-1200 | **Overtime** | | 0 |
| 100-55300-1220 | **Comp Time Taken** | | 0 |
| 100-55300-1230 | **Comp Time Pay Out** | | 0 |
| 100-55300-1300 | **Social Security** | | 8,328 |
| 100-55300-1310 | **Retirement** | | 4,928 |
| 100-55300-1320 | **Health, Life & Disability Ins.** | | 21,787 |
| 100-55300-1400 | **Per Diem Allowance** | | 2,100 |
| | *$175.00 per month - Director* | *2,100* | |
| 100-55300-1990 | **Unemployment Compensation** | | 0 |
| 100-55300-2200 | **Electric** | | 0 |
| 100-55300-2230 | **Water Sewer** | | 0 |
| 100-55300-2230 | **Communications** | | 300 |
| | *Office Long Distance* | *300* | |
| 100-55300-3100 | **Office Supplies** | | 1,250 |
| 100-55300-3110 | **Postage** | | 3,050 |
| | *Postmaster for Bulk Mailing* | *150* | |
| | *Bulletin Mailing* | *2,650* | |
| | *General Postage* | *250* | |
| 100-55300-3200 | **Publications Dues Subscriptions** | | 275 |
| | *Association Dues* | *275* | |
| 100-55300-3300 | **Seminars & Conferences** | | 850 |
| | *WPRA Conference* | *500* | |
| | *Misc. Training* | *350* | |
| 100-55300-3310 | **Mileage Reimbursement** | | 600 |
| 100-55300-3400 | **Operating Supplies** | | 6,800 |
| | *Program Guide (3)* | *4,800* | |
| | *Misc. Newspaper Ads/Marketing flyers* | *600* | |
| | *Staff shirts* | *200* | |
| | *Copy machine maintenance* | *200* | |
| | *Professional Services (Interpreting, etc.)* | *1,000* | |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| 100-55300-3493 | **Youth Recreation Programs** | | 8,900 |
| | *Sports Camps-Football, Basketball, Tennis, Etc* | *2,000* | |
| | *Instructional T-Ball* | *50* | |
| | *Coed T-Ball League* | *700* | |
| | *Coach Pitch League* | *1,000* | |
| | *Traveling Youth Baseball/Softball* | *1,500* | |
| | *Youth Trips* | *400* | |
| | *Cooperative Programs* | *600* | |
| | *Tennis Program* | *150* | |
| | *Red Cross Training (lifeguard/CPR)* | *500* | |
| | *Flag Football* | *200* | |
| | *Youth V-Ball* | *100* | |
| | *Instructional Sports* | *200* | |
| | *Youth Basketball Program* | *1,000* | |
| | *New Programs* | *500* | |
| 100-55300-3494 | ***Adult Recreation Programs*** | | 2,000 |
| | *Men's Softball Leagues* | *400* | |
| | *Church Softball* | *650* | |
| | *Water Aerobics* | - | |
| | *Adult Volleyball* | *150* | |
| | *Senior Citizen Programming* | *300* | |
| | *New Programs* | *500* | |
| 100-55300-3495 | **Special Events** | | 7,250 |
| | *Movies in the Park ($400 per movie)* | *2,800* | |
| | *Daddy Daughter* | *3,000* | |
| | *Skeleton Scurry* | *750* | |
| | *New Programs* | *700* | |
| 100-55300-3550 | **Vehicle Maintenance** | | 0 |
| | *Moved to Grounds Department* | - | |
| 100-55300-3560 | **Building Maintenance** | | 500 |
| | *Fest Field Bathrooms annual start-up/shut-down* | *500* | |
| | *Miscellaneous Maintenance* | - | |
| 100-55300-3595 | **Athletic Fields** | | 0 |
| | *Moved to Grounds Department* | | |
| 100-55300-3700 | **Gas & Oil** | | 0 |
| | *Moved to Grounds Department* | - | |
| 100-55300-3910 | **State Sales Tax** | | 0 |
| | *Concessions Sales Tax* | - | |
| | | | **175,692** |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **TRANSFERS TO OTHER FUNDS** | | | |
| 100-59200-5929 | **Transfer to Library** | | 306,975 |
| 100-59200-5930 | **Transfer Out - Debt Service Fund** | | 1,389,229 |
| | Reduction of Debt Service Fund Balance | *(40,000)* | |
| | Reduction for Fire Impact Fund Transfer to Debt Service Fund | *(23,024)* | |
| 100-59200-5940 | **Transfer Out - Capital Projects** | | 213,215 |
| | Transition of Fire Protection Charge from Levy to User Charge | *462,000* | |
| | Portion of Levy previously used to cover debt service | *477,737* | |
| | Adj CIP Levy tr $110,000 - Room Tax Reallocation to CIP | *(110,000)* | |
| | Adj CIP Levy Tr - GTA Allocation to CIP | *(517,522)* | |
| | Adj CIP Levy Tr - Police Capital | *(99,000)* | |
| 100-59200-5944 | **Transfer to TIF** | | **0** |
| 100-59200-5964 | **Transfer to Water Sports Enterprise Fund** | | 30,834 |
| 100-59200-5965 | **Transfer to Debt Service for Delbrook** | - | 193,610 |
| | | | **2,133,863** |

## BUDGET DETAIL

| | | 2016 Budget |
|---|---|---|
| **CDBG GRANT PROGRAM REVENUES** | | |
| 210-48100 | **Interest on Investments** | 0 |
| 210-48700 | **CDBG Loan Repayments** | 0 |
| | | **0** |
| **CDBG GRANT PROGRAM** | | |
| 210-56800-6900 | **Other Debt Service** | 0 |
| 210-56800-6920 | **CDBG Loan Payments to Recipient** | 20,000 |
| | | **20,000** |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **D.A.R.E. REVENUE** | | | |
| 212-49300 | **Transfer from Fund Balance** | | **0** |
| **D.A.R.E. EXPENDITURES** | | | |
| 212-52125-3400 | **Operating Supplies** | | 7,200 |
| | Celebrite Licensing | *3,000* | |
| | Misc | *4,200* | |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **PARK AND REC FUNDRAISING REVENUES** | | | |
| 240-46720 | **Misc Park Revenue** | | 0 |
| 240-48500 | **Donations** | | 4,000 |
| | | | **4,000** |
| **PARK AND REC FUNDRAISING EXPENDITURES** | | | |
| 240-55200-3950 | **Fundraising** | | 3,800 |
| 240-55200-3955 | **Project Contribution** | | 2,000 |
| | *Contribution towards Congdon Park Water Fountain for People/Dogs* | *2,000* | |
| | | | **5,800** |

## BUDGET DETAIL

| | | 2016 Budget |
|---|---|---|
| **ARBORETUM FUND REVENUE** | | |
| 242-48100 | **Interest on Investments** | 400 |
| 242-48500 | **Donations** | 6,000 |
| 242-49277 | **Transfer from GF Betterment of Delavan Lake** | 0 |
| 242-49300 | **Transfer from Fund Balance** | 0 |
| | | **6,400** |
| **ARBORETUM FUND EXPENDITURES** | | |
| 242-55200-3400 | **Operating Supplies** | 3,000 |
| 242-55200-3570 | **Infrastructure Maintenance** | 1,000 |
| | | **4,000** |

## BUDGET DETAIL

| | | 2016 Budget |
|---|---|---|
| **SKATE BOARD PARK REVENUE** | | |
| 244-48500 | **Donations** | **0** |
| **SKATE BOARD PARK EXPENDITURES** | | |
| 244-55225-3570 | **Infrastructure Maintenance** | **0** |

## BUDGET DETAIL

| | | 2016 Budget |
|---|---|---|
| **POLICE DONATIONS REVENUE** | | |
| 246-45230 | **Federal Forfeited Property** | 0 |
| 246-45240 | **Police Seized Property** | 0 |
| 246-48500 | **Donations** | 0 |
| | | **0** |
| **POLICE DONATIONS EXPENDITURES** | | |
| 246-52130-3000 | **Supplies** | 0 |
| 246-52130-3155 | **Federal Seized** | 0 |
| 246-52130-3156 | **Local Seized** | 0 |
| | | **0** |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **FIRE DONATIONS REVENUE** | | | |
| 248-46225 | **Miscellaneous Revenues** | | 4,000 |
| 248-48100 | **Interest on Investments** | | 20 |
| 248-48500 | **Donations** | | 600 |
| 248-48510 | **Fundraiser Donations** | | 12,000 |
| 248-49210 | **Transfer from General Fund** | | 0 |
| | | | **16,620** |
| **FIRE DONATIONS EXPENDITURES** | | | |
| 248-52200-3400 | **Operating Supplies** | | 4,000 |
| 248-52200-7910 | **Pentair Grant** | | 0 |
| 248-52200-7920 | **Fire Dept Expend Donations** | | 10,000 |
| | *Drone* | *2,400* | |
| | *Thermal Imaging Camera Replacement* | *7,600* | |
| 248-52200-8000 | **Misc Capital Not in Cap Fund** | | 0 |
| | | | **14,000** |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **EMS REVENUE** | | | |
| 249-48500 | **Donations** | | **25,590** |
| **EMS EXPENDITURES** | | | |
| 249-52300-3400 | **Operating Supplies** | | **4,590** |
| | *Personal Protective Equipment* | *650* | |
| | *Kendric Hare Traction Device* | *40* | |
| | *Board Splint Sets* | *100* | |
| | *KED (short spine boards)* | *200* | |
| | *Backboard* | *800* | |
| | *Head Beds* | *200* | |
| | *Infant/Pediatric spine board* | *1,000* | |
| | *Spider Straps* | *200* | |
| | *LED Light Box* | *400* | |
| | *Scoop Stretcher* | *1,000* | |
| 249-52300-8000 | **Misc Capital Not in Cap Fund** | | **21,000** |
| | *Monitor/Defibrillator* | *15,000* | |
| | *Two Way Radios* | *6,000* | |
| **TOTAL EMS Expenditures** | | | **25,590** |

## BUDGET DETAIL

| | | 2016 Budget |
|---|---|---|
| **FRIENDS OF DELBROOK REVENUE** | | |
| 250-48500 | **Donations** | 3,600 |
| 250-49265 | **Transfer from Delbrook** | 0 |
| | | **3,600** |
| **FRIENDS OF DELBROOK EXPENDITURES** | | |
| 250-55430-3572 | **Golf Course Maintenance** | 0 |
| 250-5920-5965 | **Transfer to Delbrook** | 0 |
| | | **0** |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **TOURISM SPECIAL REVENUE** | | | |
| 271-41210 | **Room Taxes** | | 101,000 |
| | | | **101,000** |
| **TOURISM SPECIAL EXPENDITURES** | | | |
| 271-55160-3940 | **Chamber** | | 10,100 |
| 271-55160-3960 | **Grants** | | 95,850 |
| | *Allocation for Trade Show* | *10,000* | |
| | *Marketing Program* | *15,000* | |
| | *Marketing Expenses* | *9,600* | |
| | *Grants* | *61,250* | |
| 271-59200-5910 | **Transfer to General Fund** | | 0 |
| 271-59200-5977 | **Transfer to Betterment of Delavan Lake** | | 5,050 |
| | | | **111,000** |

## BUDGET DETAIL

| | | 2016 Budget |
|---|---|---|
| **BETTERMENT OF DELAVAN LAKE** | | |
| 277-49271 | **Transfer from Tourism** | **5,050** |
| | | |
| **BETTERMENT OF DELAVAN LAKE** | | |
| 277-53910-3400 | **Testing of Delavan Lake** | 0 |
| 277-59200-5971 | **Transfer Out to Tourism** | 0 |
| | | **0** |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **LIBRARY REVENUE** | | | |
| 290-43720 | **Library System Fees** | | 172,095 |
| 290-45190 | **Library Fines** | | 17,128 |
| 290-45200 | **Restitution** | | 0 |
| 290-46710 | **Library Misc Income** | | 0 |
| 290-48300 | **Sale of City Property** | | 0 |
| 290-48400 | **Insurance Recovery** | | 0 |
| 290-48500 | **Donations** | | 0 |
| 290-49600 | **Refund Prior Year's Expenditure** | | 0 |
| 290-49210 | **Transfer from General Fund** | | 306,975 |
| 290-49300 | **Transfer from Fund Balance** | | 0 |
| **TOTAL LIBRARY REVENUE** | | | **496,198** |
| | | | |
| **LIBRARY EXPENDITURES** | | | |
| 290-55110-1000 | **Salaries** | | 241,422 |
| 290-55110-1220 | **Comp Time Taken** | | 0 |
| 290-55110-1300 | **Social Security** | | 18,467 |
| 290-55110-1310 | **Retirement** | | 11,237 |
| 290-55110-1320 | **Health, Life & Disability Ins.** | | 31,592 |
| 290-55110-1990 | **Unemployment Compensation** | | 0 |
| 290-55110-2110 | **City Attorney Retainer & Fee** | | 500 |
| 290-55110-2200 | **Electric** | | 15,500 |
| 290-55110-2210 | **Natural Gas** | | 3,000 |
| 290-55110-2220 | **Water Sewer** | | 1,500 |
| 290-55110-2230 | **Communications** | | 4,200 |
| | *Ameritech and Public Pay Phone* | *3,000* | |
| | *Internet Connections* | *1,200* | |
| 290-55110-2350 | **Cleaning Service** | | 12,700 |
| 290-55110-2900 | **Contracted Services** | | 0 |
| 290-55110-2930 | **Recycling Refuse Contracted** | | 240 |
| 290-55110-2950 | **Cafeteria Plan Administration** | | 200 |
| 290-55110-3100 | **Office Supplies** | | 1,700 |
| 290-55110-3110 | **Postage** | | 600 |
| 290-55110-3180 | **Library System Fees** | | 15,825 |
| | *Sky River* | *2,927* | |
| | *SIRSI Fees* | *4,258* | |
| | *Lakeshores Service Charges* | *8,640* | |
| 290-55110-3185 | **Recruitment Fees** | | 250 |
| 290-55110-3200 | **Publication Dues Subscriptions** | | 840 |
| | *American Library Association* | *400* | |
| | *Wisconsin Library Association* | *300* | |
| | *Library Journal Magazine* | *140* | |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| 290-55110-3300 | **Seminars and Conferences** | | 1,450 |
| | *Conference/Director* | *450* | |
| | *Conference/Staff* | *450* | |
| | *Training/Staff* | *300* | |
| | *Board Expenses* | *250* | |
| 290-55110-3400 | **Operating Supplies** | | 9,625 |
| | *Materials Processing Supplies* | *4,000* | |
| | *Maintenance Agreement Copier* | *350* | |
| | *Maintenance Agreement Microfilm/fisch Reader* | *825* | |
| | *Printing Charges* | *800* | |
| | *Children's Room Puzzles/Games* | *150* | |
| | *Lease Copier* | *3,500* | |
| 290-55110-3405 | **Periodicals** | | 4,500 |
| | *Magazine , Newspaper and Microfilm* | *4,500* | |
| 290-55110-3406 | **Programming** | | 11,000 |
| | *Children's Summer Program* | *3,000* | |
| | *Programs Children* | *2,500* | |
| | *Adult Programming* | *3,000* | |
| | *Tent* | *2,500* | |
| 290-55110-3407 | **Book Acquisition** | | 60,000 |
| | *Adult Books* | *30,000* | |
| | *Children's Books* | *25,000* | |
| | *Audio Books* | *5,000* | |
| 290-55110-3408 | **AV Acquisition** | | 13,000 |
| | *Adult AV materials* | *6,500* | |
| | *Children AV materials* | *6,500* | |
| 290-55110-3560 | **Building Maintenance** | | 17,100 |
| | *Heating/Cooling Agreement* | *2,000* | |
| | *Cleaning Supplies* | *1,500* | |
| | *Elevator Maintenance Agreement* | *2,300* | |
| | *Carpet Cleaning/Waxing* | *600* | |
| | *Window Cleaning* | *800* | |
| | *Bathroom and Mat Service* | *2,600* | |
| | *Building Repair* | *4,000* | |
| | *Light Bulbs* | *400* | |
| | *Roof Maintenance Agreement* | *700* | |
| | *Grounds Maintenance* | *1,000* | |
| | *Smoke Detector Inspection* | *800* | |
| | *Fire Alarm Monitoring (ADT)* | *400* | |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| 290-55110-3835 | **Soft/Hardware Repairs Purchases** | | 7,000 |
| | *Computer updates, tech support and software* | | |
| 290-55110-5100 | **Insurance Excluding Medical and Life** | | 7,000 |
| 290-55110-5900 | **Reserve Fund** | | 5,750 |
| | *Possible Wage and Benefit Adjustment* | *5,750* | |
| | *Possible Retirement Payout* | | |
| | *Administrator Adjustment* | | |
| 290-55110-7205 | **Grants** | | 0 |
| 290-55110-8000 | **Misc Capital Not in Cap Fund** | | 0 |
| 290-55110-9999 | **Clean Up Accounts** | | 0 |
| **TOTAL LIBRARY EXPENDITURES** | | | **496,198** |

| | | | 2016 Budget |
|---|---|---|---|
| **GENERAL LONG-TERM DEBT ACCOUNTS REVENUE** | | | |
| 300-48100 | **Interest of Investments** | | 0 |
| 300-49110 | **Proceeds from Borrowing** | | 0 |
| 300-49210 | **Transfer from General Fund** | | 1,582,839 |
| | *Other General Debt-Fire Impact Transfer* | *1,452,253* | |
| | *Use of Fund Balance in Debt Service* | *(40,000)* | |
| | *Use of Fire Impact Fees* | *(23,024)* | |
| | *for Delbrook from General Fund* | *193,610* | |
| 300-49240 | **Transfer from Capital Fund** | | 0 |
| 300-49244 | **Transfer from TIF** | | 0 |
| 300-49265 | **Transfer from Delbrook** | | 0 |
| 300-49435 | **Transfer from Fire Impact Fee** | | 23,024 |
| | | | 1,605,863 |
| **GENERAL LONG-TERM DEBT ACCOUNTS** | | | |
| **2005 GO LAND RECYCLING #27** | | | |
| 300-58127-6100 | **Principal** | | 57,350 |
| 300-58127-6200 | **Interest** | | 2,867 |
| | | | 60,217 |
| **GO DELBROOK #28** | | | |
| 00-58128-6100 | **Principal** | | 0 |
| 300-58128-6200 | **Interest** | | 0 |
| | | | 0 |
| **2008 GO LOAN #30** | | | |
| 300-58130-6100 | **2008 G.O. Principal #30** | | 0 |
| 300-58130-6200 | **2008 G.O. Interest #30** | | 0 |
| | | | 0 |
| **2009 GO LOAN #32** | | | |
| 300-58132-6100 | **Principal** | | 110,000 |
| 300-58132-6200 | **Interest** | | 13,965 |
| | | | 123,965 |
| **2010A GO LOAN #35** | | | |
| 300-58135-6100 | **Principal** | | 155,000 |
| 300-58135-6200 | **Interest** | | 23,995 |
| | | | 178,995 |
| **2011 FIRE STATION LOAN #36** | | | |
| 300-58136-6100 | **Principal** | | 185,000 |
| 300-58136-6200 | **Interest** | | 68,523 |
| **TOTAL 2011 FIRE STATION LOAN #36** | | | 253,523 |

**BUDGET DETAIL**

| | | | 2016 Budget |
|---|---|---|---|
| **2011G GO LOAN #37** | | | |
| 300-58137-6100 | **Principal** | | 100,000 |
| 300-58137-6200 | **Interest** | | 49,480 |
| **TOTAL 2011G GO LOAN #37** | | | 149,480 |
| | | | |
| **GO REFUNDING #39** | | | |
| 300-58169-6100 | **Principal** | | 250,000 |
| 300-58139-6200 | **Interest** | | 2,725 |
| **TOTAL GO REFUNDING #39** | | | 252,725 |
| | | | |
| **2015A REFUNDING LOAN #40** | | | |
| 300-58140-6100 | **Principal** | | 425,000 |
| 300-58140-6200 | **Interest** | | 8,348 |
| **TOTAL 2015A REFUNDING LOAN #40** | | | 433,348 |
| | | | |
| **TRANSFERS TO OTHER FUNDS** | | | |
| 300-59200-5910 | **Transfer to General Fund** | | |
| 300-59200-5965 | **Transfer to Delbrook Fund** | | 193,610 |
| | *Principal* | *190,000* | |
| | *Interest* | *3,610* | |
| 300-59200-3600 | **Other Debt Service** | | 0 |
| | | | 193,610 |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **CAPITAL EQUIPMENT & PROJECTS FUND REVENUES** | | | |
| 400-41210 | **Room Tax** | | 479,400 |
| 400-42320 | **Special Assessment Revenue** | | 35,000 |
| 400-43530 | **State Aid-Gen Trans Aids** | | 517,522 |
| 400-43710 | **LRIP County Grant** | | 0 |
| 400-47330 | **Payment From Town-Borg Bridge** | | 47,500 |
| 400-47410 | **Utility Contract Reimburse** | | 0 |
| 400-48100 | **Interest** | | 3,000 |
| 400-48110 | **Special Assessment Interest** | | 8,807 |
| 400-48300 | **Sale of Property/Easements** | | 0 |
| 400-48305 | **Land Contract Sale of Safety Bldg** | | 16,288 |
| 400-48350 | **Sale of Equipment** | | 0 |
| 400-48352 | **Reimburse Plymovent Installation Medix** | | 0 |
| 400-48530 | **Spring Grove Access Road** | | 0 |
| 400-48600 | **Refund Prior Year's Expenses** | | 0 |
| 400-49110 | **Loan Proceeds** | | 0 |
| 400-49210 | **Transfer in from Gen Fund (Hydrant & Levy Allocation)** | | 213,215 |
| 400-49265 | **Transfer in from Friends-Delbrook** | | 0 |
| 400-49300 | **Transfer in from Fund Balance** | | 0 |
| | | | 1,320,732 |
| **CAPITAL EQUIPMENT & PROJECTS FUND** | | | |
| **Municipal Building** | | | |
| 400-57140-8250 | **Facility Capital** | | 0 |
| **Maintenance Facility** | | | |
| 400-57143-8250 | **Facility Capital** | | 180,000 |
| | *Street Dept - Replace Salt Storage Structure* | *120,000* | |
| | *Maintenance Facility (Richmond Road) Design Services* | *15,000* | |
| | *Upgrades to Dry Storage* | *45,000* | |
| **Fire Station** | | | |
| 400-57145-8250 | **Facility Capital** | | 0 |
| **Library** | | | |
| 400-57148-8250 | **Facility Capital** | | 0 |
| | *Roof Replacement* | - | |
| **Police Dispatch Equipment** | | | |
| 400-57216-8100 | **Equipment Capital** | | 16,000 |
| | *Police Data Logging Recorder* | *16,000* | |
| **Fire Department Equipment** | | | |
| 400-57220-8100 | **Equipment Capital** | | 834,000 |
| | *Fire Truck* | 762,000 | |
| | *Equipment* | 72,000 | |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **Public Works Equipment** | | | |
| 400-57230-8100 | **Equipment Capital** | | 102,000 |
| | *Street Dept-3/4 Ton Pickup Truck w/plow (Replaces 2003 unit)* | 42,000 | |
| | *Street Dept-Leaf Vacuum towed unit (Replaces 1993 unit)* | 0 | |
| | *Street Dept-Mid-sized Tractor w/Mower and Tiller (Replaces 1992 unit)* | 45,000 | |
| | *Street Dept-Engine Replacement in existing 1998 End loader* | 15,000 | |
| **Parks Equipment** | | | |
| 400-57250-8100 | **Equipment Capital** | | 30,000 |
| | *72" Mower* | *30,000* | |
| **Annual Street Maintenance** | | | |
| 400-57310-3000 | **Supplies** | | 0 |
| 400-57310-8200 | **Infrastructure Construction** | | 365,000 |
| | *Washington Street - Main to Spring* | - | |
| | *Geneva Street - Fourth to Third* | *166,000* | |
| | *Whispering Pines Drive - Pine to Turtle Creek* | *72,000* | |
| | *Wisconsin Street - Fourth to Second* | *75,000* | |
| | *Seal Coating Program* | *52,000* | |
| **Hwy 50 Street Improvements** | | | |
| 400-57312-8200 | **Infrastructure Construction** | | 10,000 |
| | *Highway 50 - Design Engineering Delete 25,000* | *10,000* | |
| **Street Lighting** | | | |
| 400-57350-8200 | **Infrastructure Construction** | | 10,000 |
| | *Cummings Street Light* | *10,000* | |
| **Traffic Signals** | | | |
| 400-57360-8200 | **Infrastructure Construction** | | 8,700 |
| | *Left Turn Option for Interstate and Geneva Street* | *8,700* | |
| **Storm Water Conveyance** | | | |
| 400-57410-8200 | **Infrastructure Construction** | | 0 |
| | *Conveyance Projects* | - | |
| **Storm Water Storage** | | | |
| 400-57440-8200 | **Infrastructure Construction** | | 0 |
| **Sidewalk Repairs** | | | |
| 400-57510-8200 | **Infrastructure Construction** | | 34,000 |
| | *Annual Sidewalk Program (City-only)* | *4,000* | |
| | *Annual Sidewalk Program (Shared)* | *30,000* | |
| **Bridges** | | | |
| 400-57710-8200 | **Infrastructure Construction** | | 365,000 |
| | *Borg Road Bridge - 20% of construction cost* | *95,000* | |
| | *Washington St - Pedestrian Bridge Replacement* | *270,000* | |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **Park Improvements** | | | |
| 400-57810-2160 | **Other Professional Services** | | 25,000 |
| | *Park and Open Space Plan* | *25,000* | |
| **Golf Course Improvements** | | | |
| 400-57850-8200 | **Infrastructure Construction** | | 60,000 |
| | *Course Improvements* | *60,000* | |
| **Delbrook Facility-Clubhouse** | | | |
| 400-57858-8250 | **Facility Capital** | | 18,000 |
| | *Club House Kitchen* | | |
| | *Roofing Repairs* | *8,000* | |
| | *Material Pads* | *10,000* | |
| **Debt Expenses** | | | |
| 400-58000-6900 | **Other Debt Service** | | 0 |
| 400-58000-6910 | **Debt Discount** | | 0 |
| **Transfers to Other Funds** | | | |
| 400-59200-5945 | **Transfer to TIF** | | 0 |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **PARK IMPACT FEE** | | | |
| 430-46720 | **Parkland Fee** | | 0 |
| 430-48600 | **Refund Prior Year's Expense** | | 0 |
| 430-49243 | **Transfer from Park Impact** | | 0 |
| **TOTAL PARK IMPACT FEE** | | | 0 |
| | | | |
| **PARK IMPACT FEE** | | | |
| **Park Improvements** | | | |
| 430-57810-3000 | **Supplies** | | 0 |
| | | | |
| **Veteran's Park** | | | |
| 430-57811-8200 | **Infrastructure Construction** | | 100,000 |
| | *Mill Pond Building Construction* | *90,000* | |
| | *Veteran's Park Fence* | *10,000* | |
| **Yadon Park** | | | |
| 430-57812-3570 | **Infrastructure Maintenance** | | 0 |
| | | | |
| **Fest Park** | | | |
| 430-57813-3570 | **Infrastructure Maintenance** | | 0 |
| | | | |
| **Phoenix Park** | | | |
| 430-57814-8200 | **Infrastructure Maintenance** | | 0 |
| | | | |
| **Springs Park** | | | |
| 430-57815-8200 | **Infrastructure Construction** | | 0 |
| | | | |
| **TOTAL PARK IMPACT FEE** | | | 100,000 |

## BUDGET DETAIL

| | | 2016 Budget |
|---|---|---|
| **FIRE IMPACT FEES** | | |
| 435-48100 | **Interest on Investments** | 0 |
| 435-48920 | **Fire Impact Fees** | 0 |
| **TOTAL FIRE IMPACT FEES** | | |
| | | |
| **FIRE IMPACT FEES** | | |
| 435-59200-5930 | **Transfer to Debt Service** | 23,024 |

## BUDGET DETAIL

| | | 2016 Budget |
|---|---|---|
| **TIF #4** | | |
| 440-41120 | **Tax Increment** | 602,086 |
| 440-43431 | **State Aid Computer** | 5,030 |
| 440-48100 | **Interest on Investments** | 500 |
| 440-48110 | **Interest on Special Assess** | 0 |
| 440-48300 | **Sale of City Property** | 0 |
| 440-49110 | **Proceeds from Borrowing** | 0 |
| 440-49210 | **Transfer from General Fund** | 0 |
| | | **607,616** |
| **TIF #4** | | |
| **Construction Fund Expenses** | | |
| 440-57900-1000 | **Salaries** | 11,687 |
| 440-57900-1300 | **Social Security** | 906 |
| 440-57900-1310 | **Retirement** | 781 |
| 440-57900-1320 | **Health Life & Disability Ins** | 2,528 |
| 440-57900-2110 | **City Attorney Retainer & Fee** | 2,500 |
| 440-57900-2130 | **City Engineer** | 0 |
| 440-57900-2160 | **Other Professional Services** | 17,500 |
| 440-57900-2220 | **Water Sewer** | 0 |
| 440-57900-3000 | **Supplies** | 0 |
| 440-57900-3165 | **Administrative Support** | 1,500 |
| 440-57900-3250 | **Marketing Expenses** | 77,500 |
| | | **114,902** |
| **Infrastructure Maintenance** | | |
| 440-57901-3570 | **Infrastructure Maintenance** | 75,000 |
| | | **75,000** |
| **Debt Expenses** | | |
| 440-58000-6900 | **Other Debt Service** | 0 |
| 440-58000-6910 | **Debt Discount** | 0 |
| | | 0 |
| **2007 GO TIF#4 Principal #29** | | |
| 440-58129-6100 | **Principal** | 0 |
| 440-58129-6200 | **Interest** | 0 |
| | | 0 |
| **2008 GO TIF#4 Principal #31** | | |
| 440-58131-6100 | **Principal** | 0 |
| 440-58131-6200 | **Interest** | 0 |
| | | 0 |

## BUDGET DETAIL

| | | 2016 Budget |
|---|---|---|
| **WRB TIF #4 LOAN #33** | | |
| 440-58133-6100 | **Principal** | 111,120 |
| 440-58133-6200 | **Interest** | 72,726 |
| | | **183,846** |
| **Safe Drinking Water Loan #34** | | |
| 440-58134-6100 | **Principal** | 47,395 |
| 440-58134-6200 | **Interest** | 18,713 |
| | | **66,108** |
| **TIF #4 GO Loan 2011 #38** | | |
| 440-58138-6100 | **Principal** | 220,000 |
| 440-58138-6200 | **Interest** | 60,913 |
| | | **280,913** |
| **GO Refunding 2014A #39** | | |
| 440-58139-6100 | **Principal** | 0 |
| 440-58139-6200 | **Interest** | 53,045 |
| | | **53,045** |
| **2015A Refunding Loan #40** | | |
| '40-58140-6100 | **Principal** | 290,000 |
| .40-58140-6200 | **Interest** | 5,675 |
| | | **295,675** |
| **Transfers to Other Funds** | | |
| 440-59200-5930 | **Transfer to Debt Service Fund** | 0 |

| | | 2016 Budget |
|---|---|---|
| **TIF #5** | | |
| 445-41120 | **Tax Increment** | 0 |
| 445-43431 | **State Aid Computer** | 1,325 |
| 445-43810 | **Community Reinvest Grant** | 0 |
| 445-49240 | **Transfer from Capital** | 0 |
| | | 1,325 |
| **TIF #5** | | |
| **Bike/Pedestrian Misc** | | |
| 445-57520-3000 | **Supplies** | 0 |
| **Shoreline Purchases** | | |
| 445-57550-8300 | **Building Capital** | 0 |
| **Park Improvements** | | |
| 445-57810-2130 | **City Engineer** | 25,000 |
| **TIF #5** | | |
| 445-57950-2110 | **City Attorney Retainer & Fee** | 1,000 |
| 445-57950-3000 | **Supplies** | 0 |
| 445-57950-3250 | **Marketing Expenses** | 2,500 |
| 445-57950-7930 | **WEDC Grant Disbursements** | 0 |
| 445-57950-8200 | **Infrastructure Construction** | 6,000 |
| | | **9,500** |
| **Hotel Reuse Action Team** | | |
| 445-57952-3250 | **Marketing Expenses** | **0** |
| **Transfers to Other Funds** | | |
| 445-59200-5964 | **Transfer to Water Sports Ent.** | 0 |

## BUDGET DETAIL

| | | 2016 Budget |
|---|---|---|
| **FIRST REAL ESTATE ESCROW** | | |
| 479-48100 | **Interest on Investments** | 0 |
| 479-57512-3570 | **Infrastructure Maintenance** | 0 |

## BUDGET DETAIL

| | | 2016 Budget |
|---|---|---|
| **WATER FUND** | | |
| 610-63415 | **Revenues from Merchandising** | 100 |
| 610-63419 | **Interest Income** | 10,000 |
| 610-63420 | **Interest Inc TIF Receivable** | 91,439 |
| 610-63421 | **Market Adjustments** | 0 |
| 610-63427 | **Int Income Long Term Intrafund** | (3,000) |
| 610-64611 | **Metered Sales Residential** | 632,000 |
| 610-64612 | **Metered Sales Commercial** | 215,000 |
| 610-64613 | **Metered Sales Industrial** | 66,000 |
| 610-64614 | **Metered Sales Public Authority** | 55,000 |
| 610-64615 | **Metered Sales Multi Family** | 167,000 |
| 610-64620 | **Private Fire Protection** | 53,000 |
| 610-64630 | **Public Fire Protection** | 447,000 |
| 610-64700 | **Forfeited Discount Water** | 11,000 |
| 610-64720 | **Rents from Water Property** | 72,068 |
| 610-64725 | **Shared Meter Revenue** | 3,600 |
| 610-64740 | **Other Water Revenues** | 7,500 |
| 610-65894 | **Water Impact Fee Revenue** | 0 |
| 610-69400 | **Other Non-Operating Income CIAC** | 0 |
| 610-69405 | **Other Non-Operating Inc Impact Fee** | 0 |
| 610-69410 | **Non Operating Inc Impact Fee-TIF** | 0 |
| 610-69420 | **Contributed Plan From City** | 0 |
| 610-69425 | **Contributed Plant-City/TIF** | 0 |
| 610-69430 | **Contributed Plant-Cingular** | 0 |
| | | 1,827,707 |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **Source of Supply Operations** | | | |
| 610-70600-1000 | **Salaries** | | 0 |
| 610-70600-1200 | **Overtime** | | 0 |
| 610-70600-1210 | **Overtime Straight** | | 0 |
| 610-70600-1220 | **Comp Taken** | | 0 |
| 610-70600-1230 | **Comp Paid Out** | | 0 |
| 610-70600-2200 | **Electrical** | | 4,700 |
| 610-70600-2210 | **Natural Gas** | | 0 |
| 610-70600-2230 | **Recycling Refuse Contracted** | | 0 |
| 610-70600-3400 | **Operating Supplies** | | 4,800 |
| | *Testing Expenses* | *4,800* | |
| | | | **9,500** |
| **Source of Supply Maintenance** | | | |
| 610-70605-3500 | **Repairs and Maintenance** | | 21,500 |
| | *Well Rehab-Emergency Fund* | *20,000* | |
| | *General Maintenance* | *1,500* | |
| 610-70605-3570 | **Infrastructure Maintenance** | | 480 |
| | *Northern Lake Service VOC Well 4 Pentair* | *480* | |
| | | | **21,980** |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **Pumping Operations** | | | |
| 610-71620-1000 | **Salaries** | | 0 |
| 610-71620-1200 | **Overtime** | | 0 |
| 610-71620-1210 | **Overtime Straight** | | 0 |
| 610-71620-1220 | **Comp Taken** | | 0 |
| 610-71620-1230 | **Comp Paid Out** | | 0 |
| 610-71620-2200 | **Electric** | | 98,000 |
| 610-71620-2210 | **Gas** | | 19,000 |
| 610-71620-3400 | **Operating Supplies** | | 400 |
| | *Well House Maintenance* | *400* | |
| 610-71620-3700 | **Fuel** | | 1,000 |
| | | | **118,400** |
| **Pumping Maintenance** | | | |
| 610-71625-1000 | **Salaries** | | 0 |
| 610-71625-1200 | **Overtime** | | 0 |
| 610-71620-1210 | **Overtime Straight** | | 0 |
| 610-71625-1220 | **Comp Taken** | | 0 |
| 610-71625-1230 | **Comp Paid Out** | | 0 |
| 610-71625-2930 | **Recycling Refuse Collection** | | 3,000 |
| | Refuse Hauling of Iron Sediments | *3,000* | |
| 610-71625-3570 | **Infrastructure Maintenance** | | 10,000 |
| | *Generator Preventative Maintenance* | *2,500* | |
| | *Rebuild Booster Pump* | *6,000* | |
| | *Misc CTP Maintenance* | *1,500* | |
| | | | **13,000** |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **Water Treatment Operations** | | | |
| 610-72630-1000 | **Salaries** | | 0 |
| 610-72630-1200 | **Overtime** | | 0 |
| 610-72630-1210 | **Overtime Straight** | | 0 |
| 610-72630-1220 | **Comp Taken** | | 0 |
| 610-72630-1230 | **Comp Paid Out** | | 0 |
| 610-72630-3400 | **Operating Supplies** | | 2,925 |
| | *Chlorination Parts* | *1,500* | |
| | *Misc Supplies* | *800* | |
| | *Response Fee-State Emergency* | *625* | |
| 610-72630-3418 | **Chemicals** | | 17,500 |
| | *H20 Treatment Chemicals* | *17,500* | |
| | | | **20,425** |
| **Water Treatment Maintenance** | | | |
| 610-72635-1000 | **Salaries** | | 0 |
| 610-72635-1200 | **Overtime** | | 0 |
| 610-72635-1210 | **Overtime Straight** | | 0 |
| 610-72635-1220 | **Comp Taken** | | 0 |
| 610-72635-1230 | **Comp Paid Out** | | 0 |
| 610-72635-3570 | **Infrastructure Maintenance** | | 10,700 |
| | *Chemical Scale* | *2,300* | |
| | *Filter Rehab Well #5* | *3,400* | |
| | *Misc Maintenance* | *5,000* | |
| | | | **10,700** |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **Trans and Dist Operations** | | | |
| 610-73640-1000 | **Salaries** | | 0 |
| 610-73640-1200 | **Overtime** | | 0 |
| 610-73640-1210 | **Overtime Straight** | | 0 |
| 610-73640-1220 | **Comp Taken** | | 0 |
| 610-73640-1230 | **Comp Paid Out** | | 0 |
| 610-73640-3000 | **Supplies** | | 0 |
| 610-73640-3165 | **Administrative Support** | | 0 |
| | *Reallocated for 2016* | - | |
| 610-73640-3400 | **Operating Supplies** | | 1,500 |
| | *Misc Trans and Dist Supplies* | *1,500* | |
| | | | **1,500** |
| **Trans and Dist Reservoir** | | | |
| 610-73651-1000 | **Salaries** | | 0 |
| 610-73651-1200 | **Overtime** | | 0 |
| 610-73651-1210 | **Overtime Straight** | | 0 |
| 610-73651-1220 | **Comp Taken** | | 0 |
| 610-73651-1230 | **Comp Paid Out** | | 0 |
| 610-73651-3570 | **Infrastructure Maintenance** | | 1,000 |
| | *Cathodic Protection* | *650* | |
| | *Misc Stand Pipe Maintenance* | *350* | |
| | | | **1,000** |
| **Trans and Dist Mains** | | | |
| 610-73652-1000 | **Salaries** | | 0 |
| 610-73652-1200 | **Overtime** | | 0 |
| 610-73652-1210 | **Overtime Straight** | | 0 |
| 610-73652-1220 | **Comp Taken** | | 0 |
| 610-73652-1230 | **Comp Paid Out** | | 0 |
| 610-73652-3570 | **Infrastructure Maintenance** | | 25,000 |
| | *Main Break Maintenance* | *25,000* | |
| | | | **25,000** |
| **Trans and Dist Services** | | | |
| 610-73653-1000 | **Salaries** | | 0 |
| 610-73653-1200 | **Overtime** | | 0 |
| 610-73653-1210 | **Overtime Straight** | | 0 |
| 610-73653-1220 | **Comp Taken** | | 0 |
| 610-73653-1230 | **Comp Paid Out** | | 0 |
| 610-73653-2109 | **Cost Recovery Legal Fees** | | 0 |
| | *Sand and Gravel Clearing Account* | - | |
| 610-73653-3570 | **Infrastructure Maintenance** | | 7,500 |
| | *Service Maintenance* | *7,500* | |
| | | | **7,500** |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **Trans and Dist Meters** | | | |
| 610-73654-1000 | **Salaries** | | 0 |
| 610-73654-1200 | **Overtime** | | 0 |
| 610-73654-1210 | **Overtime Straight** | | 0 |
| 610-73654-1220 | **Comp Taken** | | 0 |
| 610-73654-1230 | **Comp Paid Out** | | 0 |
| 610-73654-3555 | **Equipment and Maintenance** | | 6,800 |
| | *Service Agreement* | *2,800* | |
| | *Meter Test* | *4,000* | |
| | | | **6,800** |
| **Trans and Dist Hydrants** | | | |
| 610-73655-1000 | **Salaries** | | 0 |
| 610-73655-1200 | **Overtime** | | 0 |
| 610-73655-1210 | **Overtime Straight** | | 0 |
| 610-73655-1220 | **Comp Taken** | | 0 |
| 610-73655-1230 | **Comp Paid Out** | | 0 |
| 610-73655-3570 | **Infrastructure Maintenance** | | 3,500 |
| | Hydrant Maintenance | *3,500* | |
| | | | **3,500** |
| **Trans and Dist Other Plant** | | | |
| 610-73656-1000 | **Salaries** | | 0 |
| 610-73656-1200 | **Overtime** | | 0 |
| 610-73656-1210 | **Overtime Straight** | | 0 |
| 610-73656-1220 | **Comp Taken** | | 0 |
| 610-73656-1230 | **Comp Paid Out** | | 0 |
| 610-73656-2200 | **Electric-Richmond Rd** | | 1,000 |
| 610-73656-2210 | **Natural Gas-Richmond Rd** | | 4,200 |
| 610-73656-2220 | **Water Sewer-Richmond Rd** | | 0 |
| 610-73656-2230 | **Communication-Richmond Rd** | | 1,660 |
| | *Charter for Shop* | *900* | |
| | *Phone* | *700* | |
| | *Cell Phone Foreman* | *60* | |
| 610-73656-2930 | **Recycling Refuse Contracted-Richmond Rd** | | 500 |
| 610-73656-3570 | **Infrastructure Maintenance-Richmond Rd** | | 16,800 |
| | *SCADA* | *2,500* | |
| | *Security-ADT* | *6,500* | |
| | *Dehumidification* | *3,500* | |
| | *UPS Replacement* | *1,800* | |
| | *Misc Shop Maintenance* | *500* | |
| | *Outsourced Mowing* | *2,000* | |
| | | | **24,160** |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **Customer Account and Collect** | | | |
| 610-74901-1000 | **Salaries** | | 44,019 |
| 610-74901-1200 | **Overtime** | | 0 |
| 610-74901-3100 | **Office Supplies** | | 2,200 |
| 610-74901-3110 | **Postage** | | 14,000 |
| | Monthly Billing Postage and Shut Offs | *14,000* | |
| 610-74901-3114 | **Uncollectible Account** | | 2,500 |
| | | | **62,719** |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **Administrative & General Exp** | | | |
| 610-75920-1000 | **Salaries** | | 295,372 |
| | *Administrative Salaries* | *40,029* | |
| | *Implementation of Comp Study* | *8,000* | |
| | *Operational Salaries - Budgeting Purposes Only* | *247,344* | |
| 610-75920-1310 | **Retirement** | | 22,276 |
| 610-75920-1311 | **Deferred Compensation** | | 2,145 |
| 610-75920-1320 | **Health Life & Disability Ins** | | 83,319 |
| 610-75920-1399 | **Benefits-Other** | | 0 |
| 610-75920-1400 | **Per Diem Allowance** | | 4,848 |
| | *Administrator* | *450* | |
| | *Finance Director* | *750* | |
| | *Utility Manager* | *2,688* | |
| | *Commissioners* | *960* | |
| 610-75920-1990 | **Unemployment Compensation** | | 0 |
| 610-75920-2100 | **Auditor** | | 12,000 |
| 610-75920-2110 | **Legal** | | 2,500 |
| 610-75920-2130 | **Engineering** | | 6,000 |
| 610-75920-2160 | **Other Professional Services** | | 9,500 |
| | *Cross Connection Program* | *8,500* | |
| | *County GIS* | *1,000* | |
| 610-75920-2200 | **Electric-City Hall** | | 5,280 |
| 610-75920-2210 | **Natural Gas-City Hall** | | 1,238 |
| 610-75920-2220 | **Water Sewer-City Hall** | | 500 |
| 610-75920-2230 | **Communications-City Hall** | | 450 |
| 610-75920-2350 | **Cleaning Service-City Hall** | | 4,620 |
| 610-75920-2930 | **Recycling Refuse Contracted-City Hall** | | 380 |
| 610-75920-2980 | **Regulatory Commission** | | 2,000 |
| 610-75920-3100 | **Office Supplies** | | 3,750 |
| | *Misc Office Supplies* | *3,750* | |
| 610-75920-3165 | **Administrative Support** | | 0 |
| | *Reallocated in 2016* | | |
| 610-75920-3200 | **Publication, Subscription, and Dues** | | 720 |
| | *Publication of CCR and Misc* | *600* | |
| | *WRWA Membership* | *120* | |
| 610-75920-3300 | ***Seminars and Conferences*** | | 2,050 |
| | *WRWA Conference* | *500* | |
| | *WWA, AWWA, Baker Tilly Seminar* | *250* | |
| | *Software Training* | *1,300* | |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| 610-75920-3400 | **Operating Supplies** | | 1,500 |
| 610-75920-3555 | **Equipment Maintenance** | | 0 |
| 610-75920-3560 | **Building Maintenance-City Hall** | | 6,200 |
| 610-75920-5100 | **Insurance Excl Medical Life** | | 19,000 |
| | *EMC General Liability and Umbrella ETC* | *12,800* | |
| | *Boiler* | *1,000* | |
| | *Local Government Property Ins* | *5,200* | |
| 610-75920-5105 | **Workers Comp** | | 9,500 |
| 610-75920-5200 | **Employee Fidelity Bonds** | | 220 |
| | | | **495,368** |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **Diggers Hotline** | | | |
| 610-75926-1000 | **Salaries** | | 0 |
| 610-75926-1210 | **Overtime Straight** | | 0 |
| 610-75926-2960 | **Diggers Hotline Expense** | | 750 |
| | *Supplies and Membership* | *750* | |
| 610-75926-3000 | **Supplies** | | 0 |
| | | | **750** |
| **Admin General Misc** | | | |
| 610-75927-1000 | **Salaries** | | 0 |
| 610-75927-1800 | **Uniform Expense** | | 500 |
| 610-75927-2930 | **Recycling Refuse Contractor** | | 400 |
| 610-75927-3200 | **Publication, Subscription, and Dues** | | 875 |
| | *AWWA Membership* | *325* | |
| | *Certification - Lee Logterman and Brad* | *100* | |
| | *Rural Water Dues* | *450* | |
| 610-75927-3300 | **Seminars and Conferences** | | 1,050 |
| | Rural Water Conference | *800* | |
| | DNR Training | *250* | |
| 610-75927-3400 | **Operating Supplies** | | 500 |
| | Radio Repairs and Replacements | *400* | |
| | Misc | *100* | |
| | | | **3,325** |
| **Admin General Transportation** | | | |
| 610-75928-1000 | **Salaries** | | 0 |
| 610-75928-3400 | **Operating Supplies** | | 2,000 |
| | *Misc Transportation Supplies* | *2,000* | |
| 610-75928-3485 | **Equipment Rental** | | (2,500) |
| 610-75928-3700 | **Fuel** | | 4,500 |
| 610-75928-3990 | **Depreciation** | | 12,600 |
| | | | **16,600** |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **Admin General Plant Maintenance** | | | |
| 610-75929-3000 | **Supplies** | | 200 |
| 610-75929-3800 | **AS400 Support and Services** | | 14,504 |
| | *SAAS Hosting* | *14,504* | |
| 610-75929-3835 | **Software/Hardware Repairs Purchases** | | 3,165 |
| | *Laptops* | *788* | |
| | *New Computers* | *394* | |
| | *Civic Systems* | *638* | |
| | *Purchases/Repairs* | *656* | |
| | *Hardware Warranty* | *375* | |
| | *Email Cloud Annual* | *315* | |
| | *Records Management* | *1,500* | |
| 610-75929-3850 | **Technical Support IT** | | 3,304 |
| | *The BTO Routine Services* | *3,304* | |
| 610-75929-3855 | **Website Services** | | 480 |
| | | | **21,653** |
| **Other Operating Expenses** | | | |
| 610-78940-1300 | **Social Security** | | 25,821 |
| 610-78940-3165 | **Administrative Support** | | 0 |
| 610-78940-6990 | **Depreciation** | | 394,000 |
| 610-78940-3992 | **Taxes** | | 467,000 |
| | | | **886,821** |
| **Non-Operations** | | | |
| 610-78990-3000 | | | 0 |
| | | | *0* |

## BUDGET DETAIL

| | | 2016 Budget |
|---|---|---|
| **Interest Charges** | | |
| 610-79143-3990 | **Depreciation** | 142,000 |
| 610-79143-6210 | **Regulatory Liability Interest** | (23,620) |
| **Total Interest Charges** | | **118,380** |
| | | |
| **Amortization of Debt Expense** | | |
| 610-79146-6200 | **Amortization of Debt Expense** | 1,500 |
| **Total Amortization of Debt Expense** | | **1,500** |
| | | |
| **Interest 2007 MRB** | | |
| 610-79147-6200 | **Interest 2007 MRB** | 78,538 |
| **Total Interest 2007 MRB** | | **78,538** |
| | | |
| **Interest 2009 SDWF** | | |
| 610-79149-6200 | **Interest 2009 SDWF** | 48,230 |
| **Total Interest 2009 SDWF** | | **48,230** |
| | | |
| **Depreciation Expense-Contributed Assets** | | |
| 610-94000-9426 | **Depreciation Contributed** | 0 |
| **Total Depreciation Expense-Contributed Assets** | | **0** |

## BUDGET DETAIL

| | | 2016 Budget |
|---|---|---|
| **SEWER FUND REVENUES** | | |
| 620-63419 | **Interest Income** | 2,000 |
| 620-63420 | **Interest Inc TIF Receivable** | - |
| 620-63421 | **Market Adjustments** | - |
| 620-65895 | **Sewer Impact Fee Revenue** | - |
| 620-66211 | **Sewer Service Residential** | 307,000 |
| 620-66222 | **Sewer Service Commercial** | 70,500 |
| 620-66223 | **Sewer Service Industrial** | 19,500 |
| 620-66224 | **Sewer Service Public Auth** | 11,500 |
| 620-66225 | **Sewer Service Multi Family** | 53,000 |
| 620-66241 | **Walcomet Sewer Residential** | 725,000 |
| 620-66242 | **Walcomet Sewer Commercial** | 265,000 |
| 620-66243 | **Walcomet Sewer Industrial** | 96,000 |
| 620-66244 | **Walcomet Sewer Public Auth** | 50,000 |
| 620-66245 | **Walcomet Sewer Multi Family** | 265,000 |
| | **Walcomet Sewer Credit for Prior Year Revenue Surplus** | (69,000) |
| 620-66250 | **High Strength Surcharge** | 60,000 |
| 620-66251 | **High Surcharge Settlement** | - |
| 620-66310 | **Forfeited Discounts** | 9,500 |
| 620-66350 | **Miscellaneous Sewer Revenue** | - |
| 620-69400 | **Other Non Oprtg Income CIAC** | |
| 620-69405 | **Other Non Opr Inc Impact Fee** | - |
| 620-69410 | **Non Op Inc Impact Fee-TIF** | - |
| 620-69425 | **Contributed Plant-City/TIF** | - |
| 620-94260 | **Sewer Connection Fee** | - |
| | | 1,865,000 |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **SEWER FUND** | | | |
| **Customer Accts Meter** | | | |
| 620-74900-1000 | **Salaries** | | 0 |
| 620-74900-1200 | **Overtime** | | 0 |
| 620-74900-1210 | **Overtime Straight** | | 0 |
| 620-74900-1220 | **Comp Taken** | | 0 |
| 620-74900-1230 | **Comp Paid Out** | | 0 |
| | | | 0 |
| **Customer Account and Collect** | | | |
| 620-74901-1000 | **Salaries** | | 44,019 |
| 620-74901-3100 | **Office Supplies** | | 800 |
| 620-74901-3110 | **Postage** | | 14,000 |
| | *Monthly Billing and Shut Offs* | *14,000* | |
| 620-74901-3114 | **Uncollectible Account** | | 2,500 |
| 620-74901-3165 | **Administrative Support** | | 0 |
| | *Reallocated in 2016* | | 0 |
| 620-74901-3800 | **AS400 Support and Maintenance** | | 4,835 |
| | *SAAS Hosting* | *4,835* | |
| 620-74901-3835 | **Software/Hardware Repairs Purchases** | | 1,055 |
| | *Laptops* | *263* | |
| | *New Computers* | *131* | |
| | *Civic Systems* | *213* | |
| | *Purchases/Repairs* | *219* | |
| | *Hardware Warranty* | *125* | |
| | *Email Cloud Annual* | *105* | |
| | *Record Management* | *500* | |
| 620-74901-3850 | **Technical Support** | | 1,101 |
| | *The BTO Routine Services* | *1,101* | |
| 620-74901-3855 | **Website Services** | | 480 |
| | | | **68,790** |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **Administrative & General Exp** | | | |
| 620-75920-1000 | **Salaries** | | 117,192 |
| | *Implementation of Comp Study* | *4,000* | |
| | *Administrative & General Salaries* | *40,029* | |
| | *Operational Salaries - Budgeting Purposes Only* | *73,163* | |
| 620-75920-1310 | **Retirement** | | 10,628 |
| 620-75920-1311 | **Deferred Compensation** | | 2,145 |
| 620-75920-1320 | **Health Life & Disability Ins** | | 38,629 |
| 620-75920-1399 | **Benefits-Other** | | 0 |
| 620-75920-1400 | **Per Diem Allowance** | | 2,832 |
| | *Administrator* | *450* | |
| | *Finance Director* | *750* | |
| | *Utility Manager* | *672* | |
| | *Commissioners* | *960* | |
| 620-75920-2100 | **Auditing** | | 17,000 |
| 620-75920-2110 | **City Attorney Retainer & Fee** | | 2,500 |
| 620-75920-2130 | **City Engineer** | | 9,500 |
| | *CMAR* | *6,500* | |
| | *General* | *3,000* | |
| 620-75920-2160 | **Other Professional Services** | | 1,000 |
| | *County GIS* | *1,000* | |
| 620-75920-2200 | **Electric-City Hall** | | 1,800 |
| 620-75920-2210 | **Natural Gas-City Hall** | | 415 |
| 620-75920-2220 | **Water Sewer-City Hall** | | 165 |
| 620-75920-2230 | **Communications-City Hall** | | 200 |
| 620-75920-2350 | **Cleaning Service-City Hall** | | 1,540 |
| 620-75920-2930 | **Recycling Refuse Contracted- City Hall** | | 200 |
| 620-75920-2981 | **Rate Study** | | 0 |
| 620-75920-3100 | **Office Supplies** | | 1,250 |
| | *Misc Office Supplies* | *1,250* | |
| 620-75920-3165 | **Administrative Support** | | 0 |
| | *Reallocated in 2016* | - | |
| 620-75920-3200 | **Publication, Subscription, and Dues** | | 100 |
| | *Publications* | *100* | |
| 620-75920-3300 | **Seminars and Conferences** | | 250 |
| | *Baker Tilly Seminar* | *250* | |
| 620-75920-3400 | **Operating Supplies** | | 0 |
| 620-75920-3555 | **Equipment Maintenance** | | 0 |
| 620-75920-3560 | **Building Maintenance** | | 1,600 |
| 620-75920-5100 | **Insurance Excl Medical Life** | | 10,000 |
| | *EMC General Liability and Umbrella ETC* | *10,000* | |
| 620-75920-5105 | **Workers Comp** | | 4,000 |
| | | | **222,946** |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **Office Asst Admin General** | | | |
| 620-75925-1000 | **Salaries** | | 0 |
| | *Merging Account with 620-75920-1000* | | |
| 620-75925-1200 | **Overtime** | | 0 |
| | *Merging Account with 620-75920-1200* | | |
| 620-75925-3100 | **Office Supplies** | | 0 |
| | *Merging Account with 620-75920-3100* | | |
| 620-75925-3165 | **Administrative Support** | | 0 |
| | *Merging account with 620-75920-3165* | | |
| | | | 0 |
| **Diggers Hotline** | | | |
| 620-75926-1000 | **Salaries** | | 0 |
| 620-75926-1200 | **Overtime** | | 0 |
| 620-75926-2960 | **Diggers Hotline Expense** | | 750 |
| | *Supplies and Membership* | | |
| | | | 750 |
| **Admin General Misc** | | | |
| 620-75927-3400 | **Operating Supplies** | | **0** |
| **\dmin General Transportation** | | | |
| ,20-75928-1000 | **Salaries** | | 0 |
| 620-75928-3165 | **Administrative Support** | | 0 |
| 620-75928-3400 | **Operating Supplies** | | 2,080 |
| | *Misc Transportation Supplies* | *2,080* | |
| 620-75928-3485 | **Equipment Rental** | | 0 |
| 620-75928-3700 | **Fuel** | | 5,500 |
| | | | **7,580** |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **Sewer Operations Suprvsn** | | | |
| 620-76820-1000 | **Salaries** | | 0 |
| 620-76820-1200 | **Overtime** | | 0 |
| 620-76820-1210 | **Overtime Straight** | | 0 |
| 620-76820-1220 | **Comp Taken** | | 0 |
| 620-76820-1230 | **Comp Paid Out** | | 0 |
| 620-76820-2200 | **Electric** | | 0 |
| 620-76820-3165 | **Administrative Support** | | 0 |
| 620-76820-3995 | **Shared Meter Expense** | | 40,800 |
| | | | **40,800** |
| **Sewer Operation Support** | | | |
| 620-76821-1000 | **Salaries** | | 0 |
| 620-76821-1200 | **Overtime** | | 0 |
| 620-76821-1210 | **Overtime Straight** | | 0 |
| 620-76821-1220 | **Comp Taken** | | 0 |
| 620-76821-1230 | **Comp Paid Out** | | 0 |
| 620-76821-1800 | **Uniform Allowance** | | 500 |
| 620-76821-2230 | **Communication** | | 60 |
| | Cell Phone Foreman | *60* | |
| 620-76821-2930 | **Recycling Refuse Contracted** | | 1,500 |
| 620-76821-3400 | **Operating Supplies** | | 1,000 |
| | *Misc Operating Supplies* | *1,000* | |
| | | | **3,060** |
| **WalCoMet** | | | |
| 620-76825-2990 | **WalCoMet Operating Expenses** | | 1,403,236 |
| | *Permits* | *5,500* | |
| | *Treatment* | *1,396,136* | |
| | *Testing* | *1,600* | |
| | | | **1,403,236** |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **Collection System** | | | |
| 620-77831-1000 | **Salaries** | | 0 |
| 620-77831-1200 | **Overtime** | | 0 |
| 620-77831-1210 | **Overtime Straight** | | 0 |
| 620-77831-1220 | **Comp Taken** | | 0 |
| 620-77831-1230 | **Comp Paid Out** | | 0 |
| 620-77831-3400 | **Operating Supplies** | | 24,500 |
| | *Vactor Truck* | *15,000* | |
| | *Televising* | *6,000* | |
| | *Manhole Rehabilitation* | *3,500* | |
| | | | **24,500** |
| **Building and Grounds** | | | |
| 620-77834-1000 | **Salaries** | | 0 |
| 620-77834-1200 | **Overtime** | | 0 |
| 620-77834-1210 | **Overtime Straight** | | 0 |
| 620-77834-1220 | **Comp Taken** | | 0 |
| 620-77834-1230 | **Comp Paid Out** | | 0 |
| 620-77834-2200 | **Electric-Richmond Rd** | | 3,800 |
| 620-77834-2210 | **Natural Gas-Richmond Rd** | | 2,500 |
| 620-77834-2220 | **Water Sewer-Richmond Rd** | | 1,000 |
| 620-77834-2230 | **Communications-Richmond Rd** | | 1,000 |
| 620-77834-3560 | **Building Maintenance-Richmond Rd** | | 1,500 |
| | *Misc Repairs Shop* | *1,500* | |
| | | | **9,800** |
| **Other Operating Expenses** | | | |
| 620-78940-1300 | **Social Security** | | 12,319 |
| 620-78940-3165 | **Administrative Support** | | 0 |
| 620-78940-3990 | **Depreciation** | | 112,000 |
| | | | **124,319** |
| **Non Operations** | | | |
| 620-78990-3000 | | | **0** |
| **Benefits - Other** | | | |
| 620-78990-3000 | | | **0** |
| **Operating Transfers** | | | |
| 620-94000-9412 | | | **0** |

## BUDGET DETAIL

| | | 2016 Budget |
|---|---|---|
| **WATER SPORTS FUND** | | |
| **Revenue** | | |
| 640-46734 | **Beach Revenues** | 10,000 |
| 640-46736 | **Paddle Sports Program Revenues** | 2,700 |
| 640-46737 | **Concessions** | 5,000 |
| 640-49120 | **Transfer in from General Fund** | 30,834 |
| 640-49245 | **Transfer from TID #5 2014 Paddle Sports Program** | 0 |
| | | **48,534** |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **Mill Pond Aquatics** | | | |
| 640-55420-1000 | **Salaries** | | 27,110 |
| 640-55420-1300 | **Social Security** | | 2,074 |
| 640-55420-2200 | **Electric** | | 1,800 |
| 640-55420-2210 | **Natural Gas** | | 1,000 |
| 640-55420-2220 | **Water Sewer** | | 1,500 |
| 640-55420-2230 | **Communications** | | 150 |
| | *Mill Pond Rec Building* | *150* | |
| 640-55420-3115 | **Collection Variance** | | 0 |
| 640-55420-3400 | **Operating Supplies** | | 4,850 |
| | *Water Quality Controls* | *600* | |
| | *Fecal Testing* | *150* | |
| | *Yearly Lifeguard Training* | *200* | |
| | *Weed Treatment* | *1,400* | |
| | *Signs (safety)* | *300* | |
| | *Miscellaneous Supplies* | *500* | |
| | *First Aid/Medical Supplies* | *500* | |
| | *Lifeguard Uniforms* | *600* | |
| | *Grading Sand* | *600* | |
| 640-55420-3460 | **Concession Supplies** | | 6,300 |
| 640-55420-3910 | **State Sales Tax** | | 400 |
| 40-55420-8000 | **Misc Capital Not in Cap Fund** | | 0 |
| | | | **45,184** |
| **Paddle Sports** | | | |
| 640-55425-1000 | **Salaries** | | 0 |
| 640-55425-1300 | **Social Security** | | 0 |
| 640-55425-2230 | **Communications** | | 450 |
| | *Internet for Mill Pond* | | |
| 640-55425-3100 | **Office Supplies** | | 100 |
| 640-55425-3250 | **Marketing Expenses** | | 1,000 |
| | *Signage* | *200* | |
| | *Misc Marketing* | *200* | |
| | *Marketing Materials* | *600* | |
| 640-55425-3400 | **Operating Supplies** | | 250 |
| | *Small Equipment Purchase/Replacement* | *250* | |
| 640-55425-3555 | **Equipment Maintenance** | | 1,500 |
| | *Boat Maintenance* | *1,000* | |
| | *Misc. Maintenance* | *500* | |
| 640-55425-3700 | ***Gas*** | | 50 |
| 640-55425-8000 | **Misc Capital Not in Cap Fund** | | 0 |
| | | | **3,350** |

## BUDGET DETAIL

| | | 2016 Budget |
|---|---|---|
| **DELBROOK GOLF COURSE** | | |
| 650-41220 | **Sales Tax** | 30,000 |
| 650-46770 | **Misc Delbrook Revenue** | - |
| 650-46771 | **Golf Course Memberships** | 137,600 |
| 650-46772 | **League Fees** | 1,235 |
| 650-46774 | **Green Fees** | 194,000 |
| 650-46775 | **Prepay Plan Package** | 6,200 |
| 650-46776 | **Tee Reservations** | - |
| 650-46777 | **Permanent Tee Time** | - |
| 650-46778 | **Tee Signs** | - |
| 650-46779 | **User Fees** | 12,000 |
| 650-46780 | **Handicap Fees** | - |
| 650-46781 | **Motorized Cart Fees** | 119,000 |
| 650-46782 | **Pull Cart Rentals** | 300 |
| 650-46783 | **Season Cart Rental** | 75,900 |
| 650-46784 | **Club Storage** | 920 |
| 650-46785 | **Club Rentals** | 800 |
| 650-46786 | **Locker Rentals** | 920 |
| 650-46788 | **Restaurant Lease** | 25,000 |
| 650-46789 | **Driving Range Revenues** | 11,500 |
| 650-48100 | **Interest on Investments** | - |
| 650-48300 | **Sale of City Property** | - |
| 650-48400 | **Insurance Recovery** | 0 |
| 650-48500 | **Donations** | 0 |
| 650-48600 | **Refund Prior Year's Expense** | 0 |
| 650-49210 | **Transfer from General Fund** | 0 |
| 650-49240 | **Transfer from Capital** | 0 |
| 650-49300 | **Transfer from Debt Service** | 193,610 |
| | | **808,985** |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| **DELBROOK GOLF COURSE** | | | |
| 650-55430-1000 | **Salaries** | | 100,620 |
| | *Contingencies for 2016 Wages* | *2,400* | |
| 650-55430-1050 | **Seasonal** | | 107,699 |
| | *Contingencies for 2016 Wages* | *2,100* | |
| 650-55430-1200 | **Overtime** | | 0 |
| 650-55430-1300 | **Social Security** | | 15,592 |
| 650-55430-1310 | **Retirement** | | 6,483 |
| 650-55430-1320 | **Health, Life & Disability Ins.** | | 39,100 |
| 650-55430-1990 | **Unemployment Compensation Benefits** | | 12,000 |
| 650-55430-2110 | **City Attorney Retainer & Fee** | | 500 |
| 650-55430-2200 | **Electric** | | 13,000 |
| | *Alliant - Clubhouse**(75% reimbursed by restaurant)* | *9,500* | |
| | *Alliant - Maintenance Shop* | *3,500* | |
| 650-55430-2210 | **Natural Gas** | | 4,000 |
| | *WE - Clubhouse **(75% reimbursed by restaurant)* | *2,500* | |
| | *WE - Maintenance Shop* | *1,500* | |
| 650-55430-2220 | **Water Sewer** | | 21,400 |
| | *Clubhouse** (75% reimbursed by restaurant)* | *1,900* | |
| | *Maintenance Shop* | *1,500* | |
| | *Irrigation (Currently Lagoon)* | *18,000* | |
| 650-55430-2230 | **Communications** | | 1,800 |
| | AT&T - Telephone | *450* | |
| | CenturyLink - Long Distance Telephone | *30* | |
| | Charter - Internet Pro Shop | *660* | |
| | AT&T - Internet - Maintenance Shop | *660* | |
| 650-55430-2240 | **Combo Utilities** | | 0 |
| 650-55430-2940 | **Cart Lease** | | 54,000 |
| | *Club Car* | *51,000* | |
| | *Repair* | *1,500* | |
| | *Outing Carts* | *1,500* | |
| 650-55430-2950 | **Cafeteria Plan Administration** | | 200 |
| 650-55430-3105 | **Credit Card Service Charges** | | 13,000 |
| 650-55430-3115 | **Collection Variance** | | 0 |
| 650-55430-3300 | **Seminars and Conferences** | | 1,400 |
| | *GCSAA Dues* | *500* | |
| | *PGA Dues* | *500* | |
| | *PGA Dues Assistant* | *400* | |
| 650-55430-3412 | **Driving Range** | | 1,400 |
| | *Range Balls* | *1,000* | |
| | *Range Baskets* | *400* | |
| | *Range Targets* | - | |
| 650-55430-3415 | **Safety Supplies** | | 500 |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| 650-55430-3420 | **Course Supplies** | | 5,000 |
| | *Tee Markers* | - | |
| | *Putting Cups* | *200* | |
| | *Paper Cups* | *200* | |
| | *Flags and Flagsticks* | *500* | |
| | *Towels* | *100* | |
| | *Signs, Rope, Stakes* | *300* | |
| | *Misc Supplies* | *460* | |
| | *Rakes* | *300* | |
| | *Pat's Service-Portable Restroom Rental **Sink by pavilion reimbursed $100/month from restaurant* | *2,940* | |
| 650-55430-3425 | **Turf Supplies** | | 45,000 |
| | *Fertilizer for Greens, Tees, Fairways* | *16,000* | |
| | *Fungicide for Greens, Tees, Fairways* | *17,000* | |
| | *Rough Herbicide and Fertilizer* | *5,000* | |
| | *Misc. Chemicals & Supplies* | *1,500* | |
| | *Tee Topdressing* | *500* | |
| | *Topdressing/Aerifying* | *5,000* | |
| 650-55430-3430 | **Clubhouse Supplies** | | 4,740 |
| | *Scorecards & Miscellaneous Printing* | *200* | |
| | *BugMaster-Pest Control **(75% reimbursed by restaurant)* | *100* | |
| | *Pencils* | *300* | |
| | *Office Supplies* | *800* | |
| | *Computer Software* | *400* | |
| | *Rental Clubs* | | |
| | *Rental Push Carts* | | |
| | *Membership Supplies* | *200* | |
| | *Advertising and Dues* | *1,500* | |
| | *Restroom and Cleaning Supplies* | *700* | |
| | *Tyco-Security Services* | *540* | |
| 650-55430-3560 | **Building Maintenance** | | 5,000 |
| | Plumbing Repairs | *1,250* | |
| | Air Conditioning | *1,250* | |
| | Heating | *1,250* | |
| | Misc Repairs | *1,250* | |

## BUDGET DETAIL

| | | | 2016 Budget |
|---|---|---|---|
| 650-55430-3572 | **Golf Course Maintenance** | | 21,520 |
| | *Equipment Repair* | *5,000* | |
| | *Reel sharpening* | *4,500* | |
| | *Parts* | *2,000* | |
| | *Irrigation Supplies* | *2,000* | |
| | *Irrigation Computer and Service Plan* | *3,020* | |
| | *Materials* | *2,500* | |
| | *Building Maintenance* | *1,000* | |
| | *Flowers and Mulch* | *500* | |
| | *Miscellaneous* | *1,000* | |
| 650-55430-3700 | **Gas & Oil** | | 25,000 |
| 650-55430-3910 | **State Sales Tax** | | 30,000 |
| 650-55430-5100 | **Insurance Excl Medical Life** | | 12,000 |
| 650-55430-8000 | **Misc Capital Not in Cap Fund** | | 59,165 |
| | *Equipment Lease* | | |
| 650-55430-9999 | **Clean Up Account** | | 0 |
| | | | **600,119** |
| **GO Delbrook #28** | | | |
| 650-58128-6100 | Principal | | 190,000 |
| 650-58128-6200 | Interest | | 3,610 |
| | | | **193,610** |
| **Fund Balance** | | | |
| 650-59300-5900 | Reserve Fund | | **15,256** |

| | | 2016 Budget |
|---|---|---|
| **Fields of Delavan Sidewalk** | | |
| 810-53300-3570 | Infrastructure Maintenance | 0 |

## BUDGET DETAIL

| | 2016 Budget |
|---|---|
| **Ora Rice Beqth for Park Department** | |
| 874-55230-3570 Infrastructure Maintenance | 0 |

# Payroll Worksheet (All Departments)

| POSITION | CLASS See Codes Below | Retire See Codes Below | Sec See Codes Below | LIFE INS RATES | INS 1=Cov | 2013 RATE YEAR/ HOUR | 2014 RATE YEAR/ HOUR | 2015 RATE YEAR/ HOUR | 2016 RATE YEAR/ HOUR | 2016 REG HOUR | 2016 OVER TIME | 2016 REG PAY | 2016 OVER EXP | 2016 LONG/ OTHR | 2016 PROJ ANNUAL PAY | 2016 SOCIAL SEC | 2016 WIS RETIRE City | 2016 Health INS City | 2016 LIFE INS | 2016 DIS INS | 2016 SALARY & BENEFITS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Alderman** | | | | | | | | | | | | | | | | | | | | | |
| Alderman | E | 0 | 0 | 0.00 | 0 | 2,400 | 2,400 | 2,400 | 2,400 | | | 2,400 | *1,200* | 0 | 3,600 | 275 | 0 | 0 | 0 | 0 | 3,875 |
| Alderman | E | 0 | 0 | 0.00 | 0 | 2,400 | 2,400 | 2,400 | 2,400 | | | 2,400 | *1,200* | 0 | 3,600 | 275 | 0 | 0 | 0 | 0 | 3,875 |
| Alderman | E | 0 | 0 | 0.00 | 0 | 2,400 | 2,400 | 2,400 | 2,400 | | | 2,400 | *1,200* | 0 | 3,600 | 275 | 0 | 0 | 0 | 0 | 3,875 |
| Alderman | E | 0 | 0 | 0.00 | 0 | 2,400 | 2,400 | 2,400 | 2,400 | | | 2,400 | *1,200* | 0 | 3,600 | 275 | 0 | 0 | 0 | 0 | 3,875 |
| Alderman | E | 0 | 0 | 0.00 | 0 | 2,400 | 2,400 | 2,400 | 2,400 | | | 2,400 | *1,200* | 0 | 3,600 | 275 | 0 | 0 | 0 | 0 | 3,875 |
| Alderman | E | 0 | 0 | 0.00 | 0 | 2,400 | 2,400 | 2,400 | 2,400 | | | 2,400 | *1,200* | 0 | 3,600 | 275 | 0 | 0 | 0 | 0 | 3,875 |
| **Total Alderman** | | | | | | | | | | | | 14,400 | 7,200 | 0 | 21,600 | 1,650 | 0 | 0 | 0 | 0 | 23,250 |
| **Courts** | | | | | | | | | | | | | | | | | | | | | |
| Judge | E | 0 | 0 | 0.00 | 0 | 12,751 | 12,751 | 12,751 | 12,751 | | | 12,751 | | 0 | 12,751 | 975 | 0 | 0 | 0 | 0 | 13,726 |
| Court Clerk (75% Court 25% Utility) | SP | 2 | 2 | 4.03 | 0 | 16.77 | 16.77 | 16.77 | 17.11 | 1,456 | 0 | 24,906 | 0 | 0 | 24,906 | 1,905 | 1,644 | 9,476 | 30 | 0 | 37,961 |
| **Total Courts** | | | | | | | | | | 1,456 | 0 | 37,657 | | | 37,657 | 2,880 | 1,644 | 9,476 | 30 | 0 | 51,687 |
| **Mayor's Office** | | | | | | | | | | | | | | | | | | | | | |
| Mayor | E | 0 | 0 | 0.00 | 0 | 3,600 | 3,600 | 3,600 | 3,600 | | | 3,600 | *3,000* | 0 | 6,600 | 505 | 0 | 0 | 0 | 0 | 7,105 |
| **Total Mayor** | | | | | | | | | | | | 3,600 | 3,000 | 0 | 6,600 | 505 | 0 | 0 | 0 | 0 | 7,105 |
| **Administrator's Office** | | | | | | | | | | | | | | | | | | | | | |
| Administrator (68% City, 2% TID, 30% Utility) | SF | 2 | 1 | 49.14 | 1 | 90,000 | 90,000 | 90,000 | 91,596 | | | 91,596 | *16,000* | *1,761* | 109,357 | 8,366 | 7,218 | 0 | 590 | 0 | 125,531 |
| **Total Administrator** | | | | | | | | | | | | 91,596 | 16,000 | 1,761 | 109,357 | 8,366 | 7,218 | 0 | 590 | 0 | 125,531 |
| **Director of Finance Office** | | | | | | | | | | | | | | | | | | | | | |
| Finance Dir (48% City, 2% TID, 50% Utility) | SF | 2 | 2 | 7.49 | 1 | 0 | 80,000 | 80,000 | 80,000 | | | 80,000 | *3,000* | *1,538* | 84,538 | 6,467 | 5,580 | 19,451 | 90 | 0 | 116,126 |
| **Total Finance Director** | | | | | | | | | | | | 80,000 | 3,000 | 1,538 | 84,538 | 6,467 | 5,580 | 19,451 | 90 | 0 | 116,126 |
| **City Clerk's Office** | | | | | | | | | | | | | | | | | | | | | |
| Clerk (96% City, 2% TID, 2% Utility) | F | 2 | 2 | 26.68 | 1 | 55,171 | 55,171 | 55,171 | 57,390 | | | 57,390 | 0 | *1,104* | 58,494 | 4,475 | 3,861 | 19,451 | 320 | 0 | 86,601 |
| **Total Clerk** | | | | | | | | | | | | 57,390 | 0 | 1,104 | 58,494 | 4,475 | 3,861 | 19,451 | 320 | 0 | 86,601 |
| **City Treasurer's Office** | | | | | | | | | | | | | | | | | | | | | |
| Treasurer/HR (78% City, 2% TID, 20% Utility) | SF | 2 | 1 | 4.70 | 1 | 47,696 | 47,696 | 47,696 | 49,604 | | | 49,604 | 0 | *954* | 50,558 | 3,868 | 3,337 | 7,869 | 56 | 0 | 65,688 |
| **Total Treasurer** | | | | | | | | | | | | 49,604 | 0 | 954 | 50,558 | 3,868 | 3,337 | 7,869 | 56 | 0 | 65,688 |
| **Crossing Guards** | | | | | | | | | | | | | | | | | | | | | |
| X Guard 3 | P | 0 | 0 | 0.00 | 0 | 12.45 | 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 |

# Payroll Worksheet (All Departments)

| POSITION | CLASS See Codes Below | Retire Sec Codes Below | See Codes Below | LIFE INS RATES | INS 1=Cov | 2013 RATE YEAR/ HOUR | 2014 RATE YEAR/ HOUR | 2015 RATE YEAR/ HOUR | 2016 RATE YEAR/ HOUR | 2016 REG HOUR | 2016 OVER TIME | 2016 REG PAY | 2016 OVER *EXP* | 2016 LONG/ *OTHR* | 2016 PROJ ANNUAL PAY | 2016 SOCIAL SEC | 2016 WIS RETIRE City | 2016 Health INS City | 2016 LIFE INS | 2016 DIS INS | 2016 SALARY & BENEFITS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Police Department** | | | | | | | | | | | | | | | | | | | | | |
| Police Chief | F | 4 | 2 | 47.04 | 1 | 78,015 | 78,015 | 81,136 | 81,136 | | | 81,136 | *3,036* | *1,560* | 85,732 | 6,558 | 13,794 | 19,451 | 564 | 0 | 126,099 |
| Asst Chief | F | 4 | 2 | 10.51 | 1 | 73,000 | 73,000 | 73,000 | 73,000 | | | 73,000 | 0 | *1,404* | 74,404 | 5,692 | 11,972 | 19,451 | 126 | 0 | 111,645 |
| Lieutenant | F | 4 | 2 | 43.51 | 1 | 68,786 | 68,786 | 68,786 | 68,786 | | | 68,786 | 0 | *1,323* | 70,109 | 5,363 | 11,281 | 19,451 | 522 | 0 | 106,726 |
| Lieutenant | F | 4 | 2 | 6.53 | 1 | 67,793 | 67,793 | 68,786 | 68,786 | | | 68,786 | 0 | *1,323* | 70,109 | 5,363 | 11,281 | 19,451 | 78 | 0 | 106,282 |
| Lieutenant | F | 4 | 2 | 5.54 | 1 | 67,793 | 67,793 | 68,786 | 68,786 | | | 68,786 | 0 | *1,323* | 70,109 | 5,363 | 11,281 | 19,451 | 66 | 0 | 106,270 |
| Lieutenant | F | 4 | 2 | 6.24 | 1 | 29.63 | 31.85 | 68,786 | 68,786 | | | 68,786 | 0 | *1,323* | 70,109 | 5,363 | 11,281 | 19,451 | 75 | 0 | 106,279 |
| Detective | F | 4 | 2 | 5.38 | 1 | 29.63 | 30.55 | 30.86 | 31.09 | 2,080 | 57 | 64,670 | 2,658 | 0 | 67,328 | 5,151 | 10,833 | 19,451 | 65 | 0 | 102,828 |
| Detective | F | 4 | 2 | 4.96 | 1 | 28.23 | 30.30 | 30.60 | 30.83 | 2,080 | 57 | 64,126 | 2,636 | 0 | 66,762 | 5,107 | 10,742 | 19,451 | 60 | 0 | 102,122 |
| Patrol Officer | F | 4 | 2 | 8.78 | 1 | 28.23 | 28.87 | 29.16 | 29.38 | 2,080 | 57 | 61,110 | 2,512 | 1,177 | 64,799 | 4,957 | 10,426 | 19,451 | 105 | 0 | 99,738 |
| Patrol Officer | F | 4 | 2 | 4.61 | 1 | 28.23 | 29.11 | 29.40 | 29.62 | 2,080 | 57 | 61,611 | 2,533 | 0 | 64,143 | 4,907 | 10,321 | 19,451 | 55 | 0 | 98,877 |
| Patrol Officer | F | 4 | 2 | 4.54 | 1 | 28.23 | 29.11 | 29.40 | 29.62 | 2,080 | 57 | 61,611 | 2,533 | 0 | 64,143 | 4,907 | 10,321 | 19,451 | 54 | 0 | 98,876 |
| Patrol Officer | F | 4 | 2 | 5.04 | 1 | 28.23 | 29.11 | 29.40 | 29.62 | 2,080 | 57 | 61,611 | 2,533 | 0 | 64,143 | 4,907 | 10,321 | 19,451 | 60 | 0 | 98,882 |
| Patrol Officer | F | 4 | 0 | 5.04 | 1 | 28.23 | 29.11 | 29.40 | 29.62 | 2,080 | 57 | 61,611 | 2,533 | 0 | 64,143 | 4,907 | 10,321 | 0 | 60 | 0 | 79,431 |
| Patrol Officer | F | 4 | 2 | 5.12 | 1 | 28.23 | 28.87 | 29.16 | 29.38 | 2,080 | 57 | 61,110 | 2,512 | 0 | 63,622 | 4,867 | 10,237 | 19,451 | 61 | 0 | 98,238 |
| Patrol Officer | F | 4 | 2 | 3.42 | 1 | 23.55 | 28.87 | 29.16 | 29.38 | 2,080 | 57 | 61,110 | 2,512 | 0 | 63,622 | 4,867 | 10,237 | 19,451 | 41 | 0 | 98,218 |
| Patrol Officer | F | 3 | 2 | 2.35 | 1 | 21.33 | 24.08 | 24.32 | 27.89 | 2,080 | 57 | 58,011 | 2,385 | 0 | 60,396 | 4,620 | 5,677 | 19,451 | 28 | 0 | 90,172 |
| Patrol Officer | F | 3 | 2 | 2.82 | 1 | 21.33 | 24.08 | 24.32 | 27.89 | 2,080 | 57 | 58,011 | 2,385 | 0 | 60,396 | 4,620 | 5,677 | 19,451 | 34 | 0 | 90,178 |
| Patrol Officer | F | 3 | 2 | 11.88 | 1 | 21.33 | 24.08 | 24.32 | 27.89 | 2,080 | 57 | 58,011 | 2,385 | 0 | 60,396 | 4,620 | 5,677 | 19,451 | 143 | 0 | 90,287 |
| Patrol Officer | F | 3 | 2 | 3.24 | 1 | 21.33 | 0.00 | 22.03 | 23.39 | 2,080 | 57 | 48,651 | 2,000 | 0 | 50,651 | 3,875 | 4,761 | 19,451 | 39 | 0 | 78,777 |
| Patrol Officer | F | 3 | 2 | 3.78 | 1 | 21.33 | 24.08 | 24.32 | 27.89 | 2,080 | 57 | 58,011 | 2,385 | 0 | 60,396 | 4,620 | 5,677 | 19,451 | 45 | 0 | 90,189 |
| Patrol Officer | F | 3 | 2 | 1.76 | 1 | 0.00 | 21.81 | 23.22 | 24.58 | 2,080 | 57 | 51,126 | 2,102 | 0 | 53,228 | 4,072 | 5,003 | 19,451 | 21 | 0 | 81,775 |
| Patrol Officer | F | 3 | 2 | 5.00 | 1 | 0.00 | 0.00 | 24.32 | 27.89 | 2,080 | 33 | 58,011 | 1,381 | 0 | 59,392 | 4,543 | 9,556 | 19,451 | 60 | 0 | 93,002 |
| Patrol Officer | F | 3 | 2 | 5.00 | 1 | 0.00 | 0.00 | 22.03 | 23.39 | 2,080 | 33 | 48,651 | 1,158 | 0 | 49,809 | 3,810 | 8,014 | 19,451 | 60 | 0 | 81,144 |
| Admin Asst. | F | 2 | 2 | 10.30 | 1 | 18.50 | 18.50 | 19.24 | 19.24 | 2,080 | 0 | 40,019 | 0 | 0 | 40,019 | 3,061 | 2,641 | 19,451 | 124 | 0 | 65,296 |
| **Total Police Department** | | | | | | | | | | 37,440 | 921 | 1,466,353 | 42,175 | 9,433 | 1,517,960 | 116,120 | 217,330 | 447,373 | 2,546 | 0 | 2,301,329 |
| **Reserves** | | | | | | | | | | | | | | | | | | | | | |
| Reserves-Police | P | 3 | 0 | 5.00 | 0 | 19.39 | 19.83 | 19.83 | 20.18 | 3,400 | 0 | 68,612 | 0 | 0 | 68,612 | 5,249 | 6,450 | 0 | 100 | 0 | 80,411 |
| **Total Reserves** | | | | | | | | | | 3,400 | 0 | 68,612 | 0 | 0 | 68,612 | 5,249 | 6,450 | 0 | 100 | 0 | 80,411 |
| **Police Dispatch** | | | | | | | | | | | | | | | | | | | | | |
| Lead Dispatch | F | 2 | 1 | 25.28 | 1 | 19.95 | 19.95 | 19.95 | 20.75 | 2,080 | 20 | 43,156 | 622 | 0 | 43,778 | 3,349 | 2,889 | 7,869 | 303 | 0 | 58,188 |
| C. Dispatch | F | 2 | 1 | 19.19 | 1 | 19.33 | 19.33 | 19.33 | 19.62 | 2,080 | 20 | 40,809 | 589 | 0 | 41,398 | 3,167 | 2,732 | 7,869 | 230 | 0 | 55,396 |
| C. Dispatch | F | 2 | 2 | 5.90 | 1 | 19.33 | 19.33 | 19.33 | 19.62 | 2,080 | 20 | 40,809 | 589 | 0 | 41,398 | 3,167 | 2,732 | 19,451 | 71 | 0 | 66,819 |
| C. Dispatch | F | 2 | 2 | 2.95 | 1 | 19.33 | 17.41 | 17.41 | 17.41 | 2,080 | 20 | 36,213 | 522 | 0 | 36,735 | 2,810 | 2,425 | 19,451 | 35 | 0 | 61,456 |
| Reserve Disp | P | 2 | 0 | 0.00 | 0 | 16.53 | 16.53 | 16.53 | 16.53 | 2,200 | 0 | 36,370 | 0 | 0 | 36,370 | 2,782 | 2,400 | 0 | 0 | 0 | 41,552 |
| **Total Dispatch** | | | | | | | | | | 10,520 | 80 | 197,358 | 2,322 | 0 | 199,679 | 15,275 | 13,179 | 54,640 | 639 | 0 | 283,412 |

# Payroll Worksheet (All Departments)

| POSITION | CLASS See Codes Below | Retire See Codes Below | Sec. See Codes Below | LIFE INS RATES | INS 1=Cov | 2013 RATE YEAR/ HOUR | 2014 RATE YEAR/ HOUR | 2015 RATE YEAR/ HOUR | 2016 RATE YEAR/ HOUR | 2016 REG HOUR | 2016 OVER TIME | 2016 REG PAY | 2016 OVER *EXP* | 2016 LONG/ *OTHR* | 2016 PROJ ANNUAL PAY | 2016 SOCIAL SEC | 2016 WIS RETIRE City | 2016 Health INS City | 2016 LIFE INS | 2016 DIS INS | 2016 SALARY & BENEFITS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Fire Department** | | | | | | | | | | | | | | | | | | | | | |
| Fire Chief | P | 4 | 0 | 0.00 | 0 | 3,680 | 3,680 | 5,400 | 5,400 | | | 5,400 | *300* | | 5,700 | 436 | 500 | 0 | 0 | 0 | 6,636 |
| Assistant Fire Chief | P | 0 | 0 | 0.00 | 0 | 3,450 | 3,450 | 2,400 | 2,400 | | | 2,400 | *240* | | 2,640 | 202 | 0 | 0 | 0 | 0 | 2,842 |
| Training Officer | P | 0 | 0 | 0.00 | 0 | | | 1,200 | 1,200 | | | 1,200 | | | 1,200 | 92 | 0 | 0 | 0 | 0 | 1,292 |
| Captain | P | 0 | 0 | 0.00 | 0 | | | 420 | 420 | | | 420 | | | 420 | 32 | 0 | 0 | 0 | 0 | 452 |
| Lieutenant | P | 0 | 0 | 0.00 | 0 | | | 420 | 420 | | | 420 | | | 420 | 32 | 0 | 0 | 0 | 0 | 452 |
| Safety Officer | P | 0 | 0 | 0.00 | 0 | | | 180 | 180 | | | 180 | | | 180 | 14 | 0 | 0 | 0 | 0 | 194 |
| Building Maintenance | P | 0 | 0 | 0.00 | 0 | | | 1,200 | 1,200 | | | 1,200 | | | 1,200 | 92 | 0 | 0 | 0 | 0 | 1,292 |
| Computer Maintenance | P | 0 | 0 | 0.00 | 0 | | | 1,620 | 1,620 | | | 1,620 | | | 1,620 | 124 | 0 | 0 | 0 | 0 | 1,744 |
| Apparatus Maintenance | P | 0 | 0 | 0.00 | 0 | | | 1,020 | 1,020 | | | 1,020 | | | 1,020 | 78 | 0 | 0 | 0 | 0 | 1,098 |
| Initial Response | P | 0 | 0 | 0.00 | 0 | | | 10.00 | 10.00 | | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| MABAS Response | P | 0 | 0 | 0.00 | 0 | | | 30.00 | 30.00 | | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Working Fire | P | 0 | 0 | 0.00 | 0 | | | 40.00 | 40.00 | | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Greater MABAS | P | 0 | 0 | 0.00 | 0 | | | 50.00 | 50.00 | | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Major Fire | P | 0 | 0 | 0.00 | 0 | | | 60.00 | 60.00 | | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| On Duty | P | 0 | 0 | 0.00 | 0 | | | | | | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Runs | | | | | | | | | | | | 35,108 | | | 35,108 | 2,686 | 600 | 0 | 0 | 0 | 38,394 |
| Training | P | 0 | 0 | 0.00 | 0 | | | 15.00 | 20.00 | | | 13,572 | | | 13,572 | 1,038 | 0 | 0 | 0 | 0 | 14,610 |
| Office Support | P | 2 | 0 | 0.00 | 0 | | | 15.00 | 15.00 | | | 5,460 | 0 | 0 | 5,460 | 418 | 360 | 0 | 0 | 0 | 6,238 |
| **Total Fire Department** | | | | | | | | | | 0 | 0 | 68,000 | 540 | 0 | 68,540 | 5,244 | 1,460 | 0 | 0 | 0 | 75,244 |
| **Fire Department Inspections** | | | | | | | | | | | | | | | | | | | | | |
| Chief Inspector | P | 0 | 0 | 0.00 | 0 | | | 9,996 | 9,996 | | | 9,996 | | | 9,996 | 765 | 0 | 0 | 0 | 0 | 10,761 |
| 1st Asst Inspector | P | 0 | 0 | 0.00 | 0 | | | 2,250 | 2,250 | | | 2,250 | | | 2,250 | 172 | 0 | 0 | 0 | 0 | 2,422 |
| 2nd Asst Inspector | P | 0 | 0 | 0.00 | 0 | | | 2,250 | 2,250 | | | 2,250 | | | 2,250 | 172 | 0 | 0 | 0 | 0 | 2,422 |
| **Total Fire Inspections** | | | | | | | | | | | | 14,496 | 0 | 0 | 14,496 | 1,109 | 0 | 0 | 0 | 0 | 15,605 |
| **Building and Zoning** | | | | | | | | | | | | | | | | | | | | | |
| Bldg and Zoning Administrator (98% City, 2% TID) | F | 2 | 2 | 9.36 | 1 | 62,465 | 62,465 | 62,465 | 62,465 | 2,080 | 0 | 62,465 | *3,800* | *1,201* | 67,466 | 5,161 | 4,453 | 19,451 | 112 | 0 | 96,643 |
| **Total Building and Zoning** | | | | | | | | | | 2,080 | 0 | 62,465 | 3,800 | 1,201 | 67,466 | 5,161 | 4,453 | 19,451 | 112 | 0 | 96,643 |
| **Director of Public Works** | | | | | | | | | | | | | | | | | | | | | |
| Director of Public Works (98% City-DPW, 2% TID) | F | 3 | 2 | 19.27 | 1 | 71,219 | 71,219 | 71,219 | 74,068 | | | 74,068 | *3,800* | *1,424* | 79,292 | 6,066 | 5,233 | 19,451 | 231 | 0 | 110,273 |
| Facilities Manager (91% City-DPW, 2% TID, 7% Utility) | F | 2 | 2 | 24.34 | 1 | 24.41 | 24.41 | 24.41 | 25.63 | 2,080 | | 53,311 | 0 | *1,025* | 54,337 | 4,157 | 3,586 | 19,451 | 292 | 0 | 81,823 |
| Public Works Asst.(88% City-DPW, 2% TID, 10% Utility) | F | 2 | 0 | 7.34 | 1 | 23.82 | 23.82 | 23.82 | 23.82 | 2,080 | | 49,546 | 0 | 0 | 49,546 | 3,790 | 3,270 | 0 | 88 | 0 | 56,694 |
| Admin Asst (49% City-DPW, 49% City-BI, 2% TID) | SF | 3 | 2 | 1.87 | 1 | 18.09 | 18.09 | 18.09 | 18.45 | 2,080 | 0 | 38,380 | 0 | 0 | 38,380 | 2,936 | 2,533 | 19,451 | 22 | 0 | 63,322 |
| **Total Director of Public Works** | | | | | | | | | | 6,240 | 0 | 215,305 | 3,800 | 2,449 | 221,555 | 16,949 | 14,622 | 58,353 | 633 | 0 | 312,112 |
| **Mechanic and City Garage** | | | | | | | | | | | | | | | | | | | | | |
| Mechanic | F | 2 | 1 | 14.26 | 1 | 24.91 | 24.91 | 24.91 | 24.91 | 2,080 | 21 | 51,813 | 785 | 0 | 52,597 | 4,024 | 3,471 | 7,869 | 171 | 0 | 68,132 |
| **Total Mechanic and City Garage** | | | | | | | | | | 2,080 | 21 | 51,813 | 785 | 0 | 52,597 | 4,024 | 3,471 | 7,869 | 171 | 0 | 68,132 |

# Payroll Worksheet (All Departments)

| POSITION | CLASS Sec Codes Below | Retire Sec Codes Below | See Codes Below | LIFE INS RATES | INS 1=Co | 2013 RATE YEAR/ HOUR | 2014 RATE YEAR/ HOUR | 2015 RATE YEAR/ HOUR | 2016 RATE YEAR/ HOUR | 2016 REG HOUR | 2016 OVER TIME | 2016 REG PAY | 2016 OVER EXP | 2016 LONG/ OTHR | 2016 PROJ ANNUAL PAY | 2016 SOCIAL SEC | 2016 WIS RETIRE City | 2016 Health INS City | 2016 LIFE INS | 2016 DIS INS | 2016 SALARY & BENEFITS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Street Department** | | | | | | | | | | | | | | | | | | | | | |
| Foreman (85% Streets, 15% Recycling) | SF | 2 | 2 | 34.10 | 1 | 28.15 | 28.15 | 28.15 | 28.15 | 2,080 | 21 | 58,552 | 887 | 0 | 59,439 | 4,547 | 3,923 | 19,451 | 409 | 0 | 87,769 |
| Lead Maint (85% Streets, 15%Recycling) | SF | 2 | 2 | 3.00 | 1 | 23.60 | 23.60 | 24.15 | 24.15 | 2,080 | 21 | 50,232 | 761 | 0 | 50,993 | 3,901 | 3,366 | 19,451 | 36 | 0 | 77,747 |
| Maint Worker (65% Streets, 15% Recycling, 60% Utility) | SF | 2 | 0 | 23.40 | 1 | 23.60 | 23.60 | 23.60 | 23.60 | 2,080 | 21 | 49,088 | 743 | 0 | 49,831 | 3,812 | 3,289 | 0 | 281 | 0 | 57,213 |
| Maint Worker (85% Streets, 15% Recycling) | SF | 2 | 0 | 24.80 | 1 | 23.60 | 23.60 | 23.60 | 23.60 | 2,080 | 21 | 49,088 | 743 | 0 | 49,831 | 3,812 | 3,289 | 0 | 298 | 0 | 57,230 |
| Maint Worker (85% Streets, 15% Recycling) | SF | 2 | 2 | 23.40 | 1 | 23.60 | 23.60 | 23.60 | 23.60 | 2,080 | 21 | 49,088 | 743 | 0 | 49,831 | 3,812 | 3,289 | 19,451 | 281 | 0 | 76,664 |
| Maint Worker (85% Streets, 15% Recycling) | SF | 2 | 2 | 3.00 | 1 | 23.60 | 0.00 | 0.00 | 22.87 | 2,080 | 21 | 47,570 | 720 | 1 | 48,291 | 3,694 | 3,187 | 19,451 | 36 | 0 | 74,659 |
| Maint Worker (85% Streets, 15% Recycling) | SF | 2 | 2 | 3.00 | 1 | 23.60 | 0.00 | 0.00 | 22.87 | 2,080 | 21 | 47,570 | 720 | 2 | 48,292 | 3,694 | 3,187 | 19,451 | 36 | 0 | 74,660 |
| Attendant | P | 0 | 0 | 0.00 | 0 | 9.00 | 9.00 | 9.00 | 9.00 | 180 | 0 | 1,620 | 0 | 0 | 1,620 | 124 | 0 | 0 | 0 | 0 | 1,744 |
| Overtime/Snow | | 2 | | | | | | 23.60 | 23.60 | 0 | 650 | 0 | 23,010 | 0 | 23,010 | 1,760 | 1,519 | 0 | 0 | 0 | 26,289 |
| **Total Streets** | | | | | | | | | | 14,740 | 797 | 352,807 | 28,328 | 3 | 381,138 | 29,156 | 25,049 | 97,255 | 1,377 | 0 | 533,975 |
| **Park's Department** | | | | | | | | | | | | | | | | | | | | | |
| Park Foreman | F | 2 | 2 | 25.74 | 1 | 24.91 | 24.91 | 24.91 | 24.91 | 2,080 | 21 | 51,813 | 785 | 0 | 52,597 | 4,024 | 3,471 | 19,451 | 309 | 0 | 79,852 |
| Maintenance Worker | F | 2 | 2 | 24.34 | 1 | 23.60 | 23.60 | 23.60 | 23.60 | 2,080 | 21 | 49,088 | 743 | 0 | 49,831 | 3,812 | 3,289 | 19,451 | 292 | 0 | 76,675 |
| Ballfield Crew | S | 0 | 0 | 0.00 | 0 | 8.72 | 8.75 | 8.75 | 9.00 | 560 | | 5,040 | 0 | 0 | 5,040 | 386 | 0 | 0 | 0 | 0 | 5,426 |
| Wrkr 1(Mower Apr-Sept | S | 0 | 0 | 0.00 | 0 | 11.21 | 11.25 | 11.25 | 10.50 | 1,040 | | 10,920 | 0 | 0 | 10,920 | 835 | 0 | 0 | 0 | 0 | 11,755 |
| Wrkr 2(Mower May-Oct) | S | 0 | 0 | 0.00 | 0 | 10.65 | 10.75 | 10.75 | 10.25 | 1,040 | | 10,660 | 0 | 0 | 10,660 | 815 | 0 | 0 | 0 | 0 | 11,475 |
| Wrkr 3(Utility-Apr-Sept) | S | 0 | 0 | 0.00 | 0 | 10.93 | 11.00 | 11.00 | 10.50 | 1,040 | | 10,920 | 0 | 0 | 10,920 | 835 | 0 | 0 | 0 | 0 | 11,755 |
| Wrkr 4(Utility May-Oct) | S | 0 | 0 | 0.00 | 0 | 8.74 | 10.50 | 10.50 | 10.00 | 1,040 | | 10,400 | 0 | 0 | 10,400 | 796 | 0 | 0 | 0 | 0 | 11,196 |
| Wrkr 5(Utility Flex-May-Oct) | S | 0 | 0 | 0.00 | 0 | 8.74 | 10.00 | 10.00 | 10.00 | 560 | | 5,600 | 0 | 0 | 5,600 | 428 | 0 | 0 | 0 | 0 | 6,028 |
| Wrkr 6(LTC-May-Nov) | S | 0 | 0 | 0.00 | 0 | 10.11 | 8.75 | 8.75 | 8.75 | 560 | | 4,900 | 0 | 0 | 4,900 | 375 | 0 | 0 | 0 | 0 | 5,275 |
| **Total Parks** | | | | | | | | | | 10,000 | 42 | 159,341 | 1,528 | 0 | 160,868 | 12,306 | 6,760 | 38,902 | 601 | 0 | 219,437 |
| **Recreation Department** | | | | | | | | | | | | | | | | | | | | | |
| Park Rec Director (70% Rec, 30% Parks) | SF | 2 | 2 | 4.62 | 1 | 53,000 | 53,000 | 53,000 | 55,120 | | | 55,120 | 3,000 | 1,060 | 59,180 | 4,527 | 3,906 | 19,802 | 39 | 0 | 87,454 |
| Rec Supervisor | S | 2 | 1 | 1.62 | 1 | 12.00 | 26,520 | 26,520 | 33,235 | | | 33,235 | | 0 | 33,235 | 2,542 | 2,194 | 7,869 | 30 | 0 | 45,870 |
| Swim Instructors | S | 0 | 0 | 0.00 | 0 | 12.16 | 12.00 | 12.00 | 12.00 | 300 | | 3,600 | 0 | 0 | 3,600 | 275 | 0 | 0 | 0 | 0 | 3,875 |
| Lifeguard Trainer | S | 0 | 0 | 0.00 | 0 | 7,400 | 3,200 | 3,200 | 3,200 | 0 | | 3,200 | 0 | 0 | 3,200 | 245 | 0 | 0 | 0 | 0 | 3,445 |
| Guards | S | 0 | 0 | 0.00 | 0 | 8.70 | 8.75 | 10.00 | 10.00 | 400 | | 4,000 | 0 | 0 | 4,000 | 306 | 0 | 0 | 0 | 0 | 4,306 |
| Gym/Open Swim | S | 0 | 0 | 0.00 | 0 | 11.60 | 11.50 | 11.50 | 11.50 | 75 | | 863 | 0 | 0 | 863 | 66 | 0 | 0 | 0 | 0 | 929 |
| | S | 0 | 0 | 0.00 | 0 | 0.00 | 9.00 | 10.00 | 10.00 | 500 | | 5,000 | 0 | 0 | 5,000 | 383 | 0 | 0 | 0 | 0 | 5,383 |
| Umpire | S | 0 | 0 | 0.00 | 0 | 20.00 | 20.00 | 20.00 | 20.00 | 160 | | 3,200 | 0 | 0 | 3,200 | 245 | 0 | 0 | 0 | 0 | 3,445 |
| Scorekeeper | S | 0 | 0 | 0.00 | 0 | 10.00 | 10.00 | 10.00 | 10.00 | 80 | | 800 | 0 | 0 | 800 | 61 | 0 | 0 | 0 | 0 | 861 |
| Umpire | S | 0 | 0 | 0.00 | 0 | 20.00 | 20.00 | 20.00 | 20.00 | 70 | | 1,400 | 0 | 0 | 1,400 | 107 | 0 | 0 | 0 | 0 | 1,507 |
| Supervisor | S | 0 | 0 | 0.00 | 0 | 10.00 | 10.00 | 10.00 | 10.00 | 90 | | 900 | 0 | 0 | 900 | 69 | 0 | 0 | 0 | 0 | 969 |
| Referee | S | 0 | 0 | 0.00 | 0 | 15.00 | 15.00 | 15.00 | 15.00 | 40 | | 600 | 0 | 0 | 600 | 46 | 0 | 0 | 0 | 0 | 646 |
| Referee | S | 0 | 0 | 0.00 | 0 | 25.00 | 25.00 | 25.00 | 25.00 | 20 | | 500 | 0 | 0 | 500 | 38 | 0 | 0 | 0 | 0 | 538 |
| Supervisor | S | 0 | 0 | 0.00 | 0 | 10.00 | 10.00 | 10.00 | 10.00 | 40 | | 400 | 0 | 0 | 400 | 31 | 0 | 0 | 0 | 0 | 431 |
| Instructor | S | 0 | 0 | 0.00 | 0 | 10.00 | 10.00 | 10.00 | 10.00 | 80 | | 800 | 0 | 0 | 800 | 61 | 0 | 0 | 0 | 0 | 861 |
| Instructor | S | 0 | 0 | 0.00 | 0 | 10.00 | 10.00 | 10.00 | 10.00 | 30 | | 300 | 0 | 0 | 300 | 23 | 0 | 0 | 0 | 0 | 323 |
| Instructor | S | 0 | 0 | 0.00 | 0 | 20.00 | 20.00 | 20.00 | 20.00 | 40 | | 800 | 0 | 0 | 800 | 61 | 0 | 0 | 0 | 0 | 861 |
| Instructor | S | 0 | 0 | 0.00 | 0 | 20.00 | 20.00 | 20.00 | 20.00 | 80 | | 1,600 | 0 | 0 | 1,600 | 122 | 0 | 0 | 0 | 0 | 1,722 |
| Instructor | S | 0 | 0 | 0.00 | 0 | 25.00 | 25.00 | 25.00 | 25.00 | 180 | | 4,500 | 0 | 0 | 4,500 | 344 | 0 | 0 | 0 | 0 | 4,844 |
| Instructor | S | 0 | 0 | 0.00 | 0 | 15.00 | 15.00 | 15.00 | 15.00 | 90 | | 1,350 | 0 | 0 | 1,350 | 103 | 0 | 0 | 0 | 0 | 1,453 |
| Instructor | S | 0 | 0 | 0.00 | 0 | 20.00 | 20.00 | 20.00 | 20.00 | 20 | | 400 | 0 | 0 | 400 | 31 | 0 | 0 | 0 | 0 | 431 |
| **Total Recreation** | | | | | | | | | | 2,295 | 0 | 122,568 | 3,000 | 1,060 | 126,628 | 9,686 | 6,100 | 27,671 | 69 | 0 | 170,154 |

# Payroll Worksheet (All Departments)

| POSITION | CLASS See Codes Below | Retire See Codes Below | Sec See Codes Below | LIFE INS RATES | INS 1=Cov | 2013 RATE YEAR/ HOUR | 2014 RATE YEAR/ HOUR | 2015 RATE YEAR/ HOUR | 2016 RATE YEAR/ HOUR | 2016 REG HOUR | 2016 OVER TIME | 2016 REG PAY | 2016 OVER EXP | 2016 LONG/ OTHR | 2016 PROJ ANNUAL PAY | 2016 SOCIAL SEC | 2016 WIS RETIRE City | 2016 Health INS City | 2016 LIFE INS | 2016 DIS INS | 2016 SALARY & BENEFITS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Fund 290 - Library** | | | | | | | | | | | | | | | | | | | | | |
| Library Director | F | 2 | 1 | 5.95 | 1 | 60,426 | 60,426 | 62,500 | 63,125 | | | 63,125 | 0 | *1,214* | 64,339 | 4,922 | 4,246 | 7,869 | 71 | 0 | 81,447 |
| Assist.Dir/Youth Services | F | 2 | 2 | 2.95 | 1 | 38,000 | 45,600 | 41,800 | 42,636 | | | 42,636 | 0 | *820* | 43,456 | 3,324 | 2,868 | 19,451 | 35 | 0 | 69,134 |
| Library Assistant | P | 0 | 0 | 9.18 | 0 | 10.80 | 10.80 | 10.80 | 11.94 | 1,040 | 0 | 12,418 | 0 | 0 | 12,418 | 950 | 0 | 0 | 110 | 0 | 13,478 |
| Library Assistant | P | 2 | 1 | 0.00 | 0 | 10.80 | 10.80 | 10.80 | 11.94 | 1,200 | 0 | 14,328 | 0 | 0 | 14,328 | 1,096 | 946 | 0 | 0 | 0 | 16,370 |
| Library Assistant | P | 0 | 0 | 0.00 | 0 | 11.45 | 11.45 | 11.45 | 11.94 | 1,175 | 0 | 14,030 | 0 | 0 | 14,030 | 1,073 | 0 | 0 | 0 | 0 | 15,103 |
| Library Assistant | P | 2 | 0 | 0.00 | 0 | 13.81 | 13.81 | 13.81 | 13.95 | 1,300 | 0 | 18,135 | 0 | 0 | 18,135 | 1,387 | 1,197 | 0 | 0 | 0 | 20,719 |
| Library Assistant | P | 2 | 1 | 8.82 | 0 | 11.62 | 11.62 | 11.62 | 12.00 | 1,200 | 0 | 14,400 | 0 | 0 | 14,400 | 1,102 | 950 | 3,810 | 106 | 0 | 20,368 |
| Library Assistant | P | 0 | 0 | 0.00 | 0 | 10.80 | 10.80 | 10.80 | 11.94 | 1,070 | 0 | 12,776 | 0 | 0 | 12,776 | 977 | 0 | 0 | 0 | 0 | 13,753 |
| Library Assistant | P | 0 | 0 | 0.00 | 0 | 11.14 | 11.14 | 11.14 | 11.94 | 460 | 0 | 5,492 | 0 | 0 | 5,492 | 420 | 0 | 0 | 0 | 0 | 5,912 |
| Library Assistant | P | 0 | 0 | 0.00 | 0 | 10.80 | 10.80 | 10.80 | 11.94 | 1,175 | 0 | 14,030 | 0 | 0 | 14,030 | 1,073 | 0 | 0 | 0 | 0 | 15,103 |
| Library Assistant | P | 0 | 0 | 0.00 | 0 | 10.80 | 10.80 | 10.80 | 11.94 | 1,040 | 0 | 12,418 | 0 | 0 | 12,418 | 950 | 0 | 0 | 0 | 0 | 13,368 |
| Library Assistant | P | 2 | 0 | 11.63 | 0 | 11.76 | 11.76 | 11.76 | 12.00 | 1,300 | 0 | 15,600 | 0 | 0 | 15,600 | 1,193 | 1,030 | 0 | 140 | 0 | 17,963 |
| Page | P | 0 | 0 | 0.00 | 0 | 8.80 | 8.80 | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total Library** | | | | | | | | | | 10,960 | 0 | 239,387 | 0 | 2,034 | 241,422 | 18,467 | 11,237 | 31,130 | 462 | 0 | 302,718 |
| **Fund 610 and 620 Water and Sewer Department** | | | | | | | | | | | | | | | | | | | | | |
| Utility Billing Super (80% Utility, 20% City) | SF | 2 | 2 | 6.62 | 1 | 28.15 | 22.00 | 22.67 | 47,144 | | 0 | 47,144 | | *907* | 48,051 | 3,676 | 3,171 | 19,451 | 79 | 0 | 74,428 |
| Utility Dep Clerk Treas (80% Utility, 20% City) | SF | 2 | 1 | 5.02 | 1 | 17.21 | 17.21 | 19.50 | 20.00 | 2,080 | 0 | 41,600 | 0 | 0 | 41,600 | 3,182 | 2,746 | 7,869 | 60 | 0 | 55,457 |
| Receptionist (60% Utility, 40% City) | SF | 2 | 1 | 5.00 | 1 | 0 | 13.00 | 13.00 | 11.55 | 1,456 | 0 | 16,817 | 0 | 0 | 16,817 | 1,287 | 1,110 | 4,060 | 60 | 0 | 23,334 |
| Utility Manager (80% Water, 20% Sewer) | F | 2 | 2 | 32.76 | 1 | 23.60 | 68,723 | 68,723 | 68,723 | | 0 | 68,723 | 3,360 | *1,322* | 73,405 | 5,615 | 4,845 | 19,451 | 393 | 0 | 103,709 |
| Foreman | F | 2 | 1 | 37.04 | 1 | 23.60 | 28.70 | 28.70 | 28.70 | 2,080 | 100 | 59,696 | 4,305 | 0 | 64,001 | 4,896 | 4,224 | 7,869 | 444 | 0 | 81,434 |
| Maint Worker (75% Utility, 25% City) | SF | 2 | 2 | 7.49 | 1 | 23.60 | 24.15 | 24.15 | 24.15 | 2,080 | 100 | 50,232 | 3,623 | 0 | 53,855 | 4,120 | 3,554 | 19,451 | 90 | 0 | 81,070 |
| Maintenance Worker | F | 2 | 2 | 4.37 | 1 | 23.60 | 24.15 | 24.15 | 24.15 | 2,080 | 100 | 50,232 | 3,623 | 0 | 53,855 | 4,120 | 3,554 | 19,451 | 52 | 0 | 81,032 |
| Maintenance Worker | F | 2 | 1 | 24.80 | 1 | 23.60 | 24.15 | 24.15 | 24.15 | 2,080 | 100 | 50,232 | 3,623 | 0 | 53,855 | 4,120 | 3,554 | 7,869 | 179 | 0 | 69,577 |
| **Total Utility** | | | | | | | | | | 11,856 | 400 | 384,676 | 18,533 | 2,229 | 405,439 | 31,016 | 26,758 | 105,471 | 1,357 | 0 | 570,041 |
| **Fund 640 Paddle Sports/Mill Pond** | | | | | | | | | | | | | | | | | | | | | 0 |
| General Staff | | | | | | | | 9.25 | 9.25 | 100 | 0 | 925 | 0 | 0 | 925 | 71 | 0 | 0 | 0 | 0 | 996 |
| Life Guards | S | 0 | 0 | 0.00 | | | | 9.25 | 9.25 | 2,020 | | 18,685 | 0 | 0 | 18,685 | 1,429 | 0 | 0 | 0 | 0 | 20,114 |
| Manager | S | 0 | 0 | 0.00 | | | | 15.00 | 15.00 | 500 | | 7,500 | 0 | 0 | 7,500 | 574 | 0 | 0 | 0 | 0 | 8,074 |
| **Total Paddle Sports/Mill Pond** | | | | | | | | | | 2,620 | 0 | 27,110 | 0 | 0 | 27,110 | 2,074 | 0 | 0 | 0 | 0 | 29,184 |
| **Fund 650 Delbrook Golf Course** | | | | | | | | | | | | | | | | | | | | | |
| Manager | S | 2 | 2 | 12.14 | 1 | 45,211 | 45,211 | 45,211 | 48,979 | | 0 | 48,979 | 0 | 0 | 48,979 | 3,747 | 3,233 | 19,451 | 146 | 0 | 75,556 |
| Superintendent | S | 2 | 2 | 4.32 | 1 | 44,434 | 44,434 | 44,434 | 49,241 | | 0 | 49,241 | 0 | 0 | 49,241 | 3,767 | 3,250 | 19,451 | 52 | 0 | 75,761 |
| Asst Pro | S | 0 | 0 | 0.00 | | | | | 10 | 1,000 | 0 | 10,000 | | | 10,000 | 765 | 0 | 0 | 0 | 0 | 10,765 |
| Pro Shop | S | 0 | 0 | 0.00 | 0 | 8.00 | 8.00 | 8.00 | 8.25 | 3,515 | 0 | 28,999 | 0 | 0 | 28,999 | 2,218 | 0 | 0 | 0 | 0 | 31,217 |
| Part Time Maintenance Staff | S | 0 | 0 | 0.00 | 0 | 8.00 | 8.00 | 8.00 | 9.00 | 7,400 | 0 | 66,600 | 0 | 0 | 66,600 | 5,095 | 0 | 0 | 0 | 0 | 71,695 |
| **Total Delbrook** | | | | | | | | | | 11,915 | 0 | 203,818 | 0 | 0 | 203,819 | 15,592 | 6,483 | 38,902 | 198 | 0 | 264,994 |
| **ALL FUNDS TOTAL** | | | | | | | | | | | | **3,972,836** | **134,010** | **23,766** | **4,130,615** | **315,982** | **364,992** | **983,263** | **9,351** | **0** | **5,804,203** |

# Payroll Worksheet (All Departments)

| POSITION | CLASS See Codes Below | Retire See Codes Below | Sec Codes Below | LIFE INS RATES | INS 1=Cov | 2013 RATE YEAR/ HOUR | 2014 RATE YEAR/ HOUR | 2015 RATE YEAR/ HOUR | 2016 RATE YEAR/ HOUR | 2016 REG HOUR | 2016 OVER TIME | 2016 REG PAY | 2016 OVER EXP | 2016 LONG/ OTHR | 2016 PROJ ANNUAL PAY | 2016 SOCIAL SEC | 2016 WIS RETIRE City | 2016 Health INS City | 2016 LIFE INS | 2016 DIS INS | 2016 SALARY & BENEFITS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|

**PAYROLL WORKSHEET - CALCULATIONS USED**

**Life Insurance Rates Varies With Employee Based On Age**

| | |
|---|---|
| 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 |
|---|---|---|---|
| 13.20% | 6.60% | 6.80% | 0.0% |
| 16.09% | 9.40% | 6.60% | 0.0% new hires pay Employee portion |
| 16.09% | 9.40% | 6.60% | 0.0% |

Code 2 - Wis Retire - Regular
Code 3 - Wis Retire - Protective New Hires
Code 4 - Wis Retire - Protective

**Health Insurance Codes**

| Total | Employer | Employee | |
|---|---|---|---|
| 588 | 635 | 0 | City pays 100% of lowest plan. Employee pays balance. |
| 1,462 | 1,579 | 0 | Projected 10% increase |
| 588 | 635 | 0 | |
| 1,462 | 1,579 | 0 | |

Code 0 - No Health Ins
Code 1 - Health Ins - Single
Code 2 - Health Ins - Family
Code 3 - Police Single
Code 4 - Police - Family

**Employee Class Codes**

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

# Information Systems

| | Total 2016 Cost | Utility | % | Allocations City | % | Police |
|---|---|---|---|---|---|---|
| **AS400 Support and Maintenance-3800** | | 610-75929-3800 | 75% | | | |
| | | 620-75929-3800 | 25% | 100-51450-3800 | | |
| SaaS Hosting | **$29,751.48** | $19,338.46 | 65% | $10,413.02 | 35% | |
| **Computer Software/Hardware Purchases/Repairs-3835** | | 610-75929-3835 | 75% | | | |
| | | 620-75929-3835 | 25% | 100-51450-3835 | | 100-52100-3835 |
| Laptops | **$3,000.00** | $1,050.00 | 35% | $1,950.00 | 65% | |
| New Computers | **$1,500.00** | $525.00 | 35% | $975.00 | 65% | |
| Email at Cloud Annual Fee | **$4,200.00** | $420.00 | 10% | $2,772.00 | 66% | $1,008.00 |
| Misc Purchases/Repairs | **$2,500.00** | $875.00 | 35% | $1,625.00 | 65% | |
| Civic Systems | **$1,175.00** | $850.00 | | $800.00 | | |
| Hardware Warranties and License Renewals | **$2,500.00** | $500.00 | 20% | $1,000.00 | 40% | $1,000.00 |
| Record Management System | **$10,000.00** | $2,000.00 | 20% | $8,000.00 | 80% | |
| | ***$24,875.00*** | **$6,220.00** | | ***$17,122.00*** | | ***$2,008.00*** |
| **IT Technical Support-3850** | | 610-75929-3850 | 75% | | | |
| | | 620-75929-3850 | 25% | | | |
| BTO | $15,900.00 | $3,180.00 | 20% | $6,360.00 | 40% | $6,360.00 |
| Misc Technical Support | $3,500.00 | $1,225.00 | 35% | $2,275.00 | 65% | |
| | ***$19,400.00*** | ***$4,405.00*** | | ***$8,635.00*** | | ***$6,360.00*** |
| **Grand Total IT** | **$74,026.48** | **$29,963.46** | | **$36,170.02** | | **$8,368.00** |

| % |
| --- |
| 24% |
| 40% |
| 40% |

# CAPITAL IMPROVEMENT SUMMARY

(Reflects Projects & Equipment Purchases exceeding a cost of $5,000 & having a life expectancy of at least 5 years)

| | Fund 400 | Fund 430 | Fund 440 | Fund 445 | Fund 610 | Fund 620 |
|---|---|---|---|---|---|---|
| **Public Facilities** | **180,000** | **0** | **0** | **0** | **0** | **0** |
| Street Dept-Replace Salt Storage Structure | 120,000 | | | | | |
| Maintenance Facility (Richmond Road) Design Services | 15,000 | | | | | |
| Upgrades to Dry Storage Building (Concrete flooring, new doors) | 45,000 | | | | | |
| Library - Roof Replacement | 0 | | | | | |
| **Vehicles and Equipment** | **982,000** | **0** | **0** | **0** | **23,000** | **0** |
| Police Dispatch-Police Data Logging Recorder | 16,000 | | | | | |
| Fire Truck | 762,000 | 0 | | | | |
| Fire Truck Equipment | 72,000 | | | | | |
| Street Dept-3/4 Ton Pickup Truck w/plow (Replaces 2003 unit) | 42,000 | | | | | |
| Street Dept-Leaf Vacuum towed unit (Replaces 1993 unit) | 0 | | | | | |
| Street Dept-Mid-sized Tractor w/Mower and Tiller (Replaces 1992 unit) | 45,000 | | | | | |
| Street Dept-Engine Replacement in existing 1998 Endloader | 15,000 | | | | | |
| Street Dept-Salt Brine Dispensers on Multiple Trucks 6K Deleted | 0 | | | | | |
| Parks Dept -72" Mower | 30,000 | | | | | |
| Water Capital Equipment-Hydrants, Services, Meters | 0 | 0 | 0 | 0 | 23,000 | 0 |
| **Street Improvements** | **375,000** | **0** | **0** | **0** | **374,000** | **0** |
| Washington Street - Main to Spring | 0 | 0 | | | | |
| Washington Street-Main To Spring- Water Main Project | 0 | 0 | 0 | 0 | 0 | |
| Geneva Street - Fourth to Third | 166,000 | 0 | | | | |
| Whispering Pines Drive - Pine to Turtle Creek | 72,000 | 0 | | | | |
| Wisconsin Street - Fourth to Second | 75,000 | 0 | | | | |
| Phoenix Street/Bowers to Madison | 0 | 0 | 0 | 0 | 103,000 | |
| Phoenix Street/Madison to Park | 0 | 0 | 0 | 0 | 271,000 | |
| Highway 50 - Design Engineering | 10,000 | 0 | | | | |
| Seal Coating of 10 City Blocks | 52,000 | 0 | | | | |
| **Storm Water Improvements** | **0** | **0** | **0** | **0** | **0** | **0** |
| Conveyance Projects | 0 | 0 | | | | |
| **Bridge Improvements** | **365,000** | **0** | **0** | **0** | **0** | **0** |
| Borg Road Bridge - 20% of construction Cost | 95,000 | 0 | | | | |
| Washington St. - Pedestrian Bridge Replacement | 270,000 | | | | | |
| **Pedestrian Sidewalk and Bikeway Systems** | **34,000** | **0** | **0** | **0** | **0** | **0** |
| Annual Sidewalk Program (City-only) | 4,000 | 0 | | | | |
| Annual Sidewalk Program (Shared) | 30,000 | 0 | | | | |
| **Park Improvements** | **0** | **100,000** | **0** | **0** | **0** | **0** |
| Mill Pond Building Upgrades | | 100,000 | | | | |
| Mill Pond - Install Fencing Along Berm | | 0 | | | | |
| Mill Pond - Replace Piping for Spring Water Infeed | 0 | 0 | | | | |
| **Delbrook Improvements** | **78,000** | **0** | **0** | **0** | **0** | **0** |
| Course Improvements | 60,000 | | | | | |
| Maintenance Bldg - Roof Repairs | 8,000 | | | | | |
| Maintenance Bldg - Material Pad | 10,000 | 0 | | | | |
| **Other Projects** | **43,700** | **0** | **75,000** | **31,000** | **0** | **130,000** |
| Street Lighting Repair - Madison Dr and Holland Ave | 10,000 | | | | | |
| Traffic Signal - Left Turn Option for interstate and Geneva St | 8,700 | | | | | |
| Park and Open Space Plan | 25,000 | | | | | |
| TIF #4 Lot 17 Grading | | | 75,000 | | | |
| TIF#5 Streetscape Improvements 7th and Walworth from Hwy 50 to Main St | | | | 6,000 | | |
| TIF #5 Redesign Park Place, North Main and Tower Park | | | | 25,000 | | |
| Sanitary Sewer Repairs and Pipe Liner Project | | | | | | 130,000 |
| Borg Rd Wastewater Flow Monitoring Station (Impact Fee Funds-Not Incl in Total) | | | | | | 105,000 |
| **TOTAL** | **2,057,700** | **100,000** | **75,000** | **31,000** | **397,000** | **130,000** |

# CAPITAL IMPROVEMENTS

| | |
|---|---|
| **Goal** | 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. |
| **Strategic Objectives** | ➢ Maintain high quality streets as evidenced through achievement of our planned goal of a pavement PASER rating of 6.75 or above<br>➢ 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<br>➢ Maintain stormwater management system that addresses flooding and water quality issues though the development of environmentally friendly retention/detention basins that incorporate natural planting and other "best practices" to reduce pollutants at our stormwater discharge points<br>➢ 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<br>➢ Provide for new capital infrastructure improvements in response to new challenges and directions as well as to address changes in requirements of regulatory agencies<br>➢ Maintain our response time for clearing of normal snow falls, and provide the ability to promptly respond to emergency situations that might occur<br>➢ Provide a parking system in the downtown business district that meets the needs of residents, shoppers and businesses<br>➢ Maintain and improve the infrastructure of the downtown business district in order to provide a supportive environment for private sector investment in the downtown.<br>➢ Maintain water system to ensure effective delivery of water to customers for daily use and for fire fighting purposes<br>➢ 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 |

***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 ("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 2016 Budget and 2016 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 2016 budget also includes funding for final engineering design for the State DOT project to improve Highway 50.

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 2016 Budget identifies by year the proposed projects and projected expenditures through 2025. It also includes projected funding sources and identifies those years in which the issuance of bonds or the scaling back of proposed projects may be required. Projects included in the Plan are catagorized as follows:

Street Improvements

Storm Water Improvements

Bridge Improvements

Pedestrian Sidewalk and Bikeway Systems

Park Improvements

Delbrook Golf Course Improvements

Public Facilities

Vehicles and Equipment

Water System Improvements

Sanitary Sewer System Improvements

Tax Increment Financing District #4

Tax Increment Financing District #5 (Downtown Business Area Improvements/Redevelopment)

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 is 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 that time at around $1.2M 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 2016 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 (excluding Utility and TIF projects):

| | Budget 2015 | Projected 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Total Projects - CIP/Special Rev | $1,764,500 | $1,684,282 | $2,157,700 | $1,800,200 | $4,882,000 | $1,837,000 | $1,418,000 | $1,790,000 | $1,179,000 | $2,105,000 | $1,578,000 | $3,160,000 |
| General Fund Tr - Tax Levy Allocation | $411,610 | $411,610 | $477,737 | $507,473 | $482,220 | $840,118 | $966,895 | $1,120,622 | $1,165,000 | $1,206,000 | $1,250,000 | $1,295,000 |
| General Fund Tr (in lieu of Fire Protection Payment) | $462,000 | $462,000 | $462,000 | $462,000 | $462,000 | $462,000 | $462,000 | $462,000 | $462,000 | $462,000 | $462,000 | $462,000 |
| Room Tax Allocation | $490,000 | $490,000 | $479,400 | $479,400 | $480,536 | $418,177 | $208,000 | $372,448 | $372,448 | $372,448 | $372,448 | $372,448 |
| State Aid - General Transportation Aids (GTA) | $238,360 | $258,360 | $517,522 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Adj for Direct Allocation of Additional Room Tax & GTA Rev in lieu of a portion of Levy & FP Transfers) | ($444,360) | ($440,386) | ($726,522) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Grant Revenue Applied | $22,900 | $23,974 | $0 | $291,173 | $23,000 | $0 | $180,000 | $0 | $0 | $0 | $0 | $0 |
| CIP Other Rev Applied (SSA, Interest, & W&S Payment, Public Safety Bldg. mortgage proceeds) | $60,368 | $65,518 | $63,095 | $40,000 | $40,000 | $40,000 | $40,000 | $40,000 | $40,000 | $40,000 | $40,000 | $40,000 |
| Project Reimbursements | $0 | $27,135 | $47,500 | | $54,000 | $0 | $36,000 | $0 | $0 | $0 | $0 | $0 |
| Donations/Fund Raising [1] | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Surplus (Shortfall) | ($413,622) | ($350,898) | ($736,968) | $168,846 | ($3,062,244) | $78,295 | $580,895 | $433,070 | $1,110,448 | $448 | $546,448 | ($830,552) |
| Carryover Applied | $0 | $0 | $0 | | | | | | | | | |
| CIP Fund Balance Applied | $413,622 | $350,898 | $0 | $0 | | | | | | | | |
| Balance(Shortfall) After Applied Carry-over | $0 | $0 | ($736,968) | $168,846 | ($3,062,244) | $78,295 | $580,895 | $433,070 | $1,110,448 | $448 | $546,448 | ($830,552) |
| Special Revenue Funds [2] | $110,000 | $15,173 | $100,000 | $189,000 | $278,000 | $155,000 | $106,000 | $228,000 | $250,000 | $25,000 | $0 | $160,000 |
| Net CIP Revenues | $1,217,978 | $1,274,237 | $1,320,732 | $1,488,873 | $1,518,756 | $1,760,295 | $1,712,895 | $1,995,070 | $2,039,448 | $2,080,448 | $2,124,448 | $2,169,448 |

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 proposed in 2016 which includes $100,000 for the continuation of the project to upgrade the Mill Pond facility located in Veteran's Park. However, 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 envisioned to commence in 2018. It is anticipated that bonds will need to be issued for this project. The project is proposed to be constructed in 2018 in order to minimizing the impact on the levy.

***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 2016 Budget and Multi-Year Capital Plan are listed in the Ten-Year Capital summary and detail Plan that is included as an attachment to this document.

On the following pages, further detail on the City's capital improvement expenditures by category for 2016 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 forty-five (45) 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 forty-five (45) 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 about nine blocks 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 facilitates 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 it (which is a major contributor to early pavement failure) due to a repair to 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 narrative.)

*Street Improvements Performance Statistics, Actual 2012 through Proposed 2016*

| | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 |
|---|---|---|---|---|---|
| Number of Street Lane Miles Reconstructed or Rehabilitated | 2.43 | 0.53 | 0.96 | 1.12 | 0.36 |
| Number of Street Lane Miles Seal Coated | 0.92 | 1.19 | 1.15 | 1.09 | 1.00 |

***Program Description for 2016***

Due to the inclusion of two bridge replacement projects in the 2016 Capital Budget at a combined cost of $365,000, the number of street lane miles to be reconstruction or rehabilitation in 2016 has been reduced to 0.36 lane miles of road at a cost of $365,000. Based on the specific streets that are to be reconstruction or rehabilitation in 2016 no water main replacement or sanitary sewer rehabilitation work in conjunction with the annual street program is anticipated. There may be however some reconstruction or rehabilitation of storm sewer mains identified by televising as needing repair (the expenditures for these improvements are included in the amount budgeted for the street improvements. All curbing associated with these streets will be repaired, or demolished and reconstructed if repair is not feasible.

The 2016 budget also includes $10,000 to finalize the engineering design for the DOT Highway 50 project.

***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. Effective in

2014, this position was also assigned to oversee utility work undertaken in conjunction with the annual road program as well as stand-alone projects.

| | |
|---|---|
| **Projected Impact on 2016 Operating Budget:** | Estimated in the $27,000/yr range |

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.

| | |
|---|---|
| **Projected Impact Long-term Operating Budget:** | Estimated net savings in the range of $15,000/yr |

***Projected Future Funding Needs***

The Capital Plan for 2017-2025 assumes annual expenditures averaging $955,000 per year. If the City wished to continue 1.85 lane miles of life extending maintenance activities per year the amount budgeted will need to be adjusted in future years.

## Capital Improvements – Storm Water Improvements

***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.

*Storm Water Improvements Performance Statistics, Actual 2012 through Proposed 2016*

| | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 |
|---|---|---|---|---|---|
| Total added acres of storm water storage (detention/retension basin) capacity | 2.1 | 0 | 0 | 0 | 0 |
| Discharge points with water quality improvements completed | 2 | 1 | 0 | 0 | 0 |
| Linear Footage of storm water main installed | 1,510 | 820 | 60 | 250 | 150 |

***Program Description for 2016***

Repairs to portions of storm sewer mains that service the other streets proposed for reconstruction are included 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 2016 operating budget relates primarily to the allocation of staff time to oversee and inspect the project.

| | |
|---|---|
| **Projected Impact on 2016 Operating Budgets:** | Estimated in the $5,000 range |

The long-term impact of this project on operating costs should be minimal.

| | |
|---|---|
| **Projected Impact Long-term Operating Budget:** | Estimated in the $500/yr range |

***Projected Future Funding Needs***

The Capital Plan for 2017-2025 assumes an additional storm water project in 2021 at a cost of $300,000. 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 solutions to flooding exposure 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 our 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 vehicular traffic and pedestrian/ bikeway connections.

*Bridge Projects, Sufficiency Ratings, 2002 through 2014*

| | 2002 | 2004 | 2008 | 2010 | 2012 | 2014 |
|---|---|---|---|---|---|---|
| Walworth Avenue bridge over Swan Creek | 97.1 | 95.4 | 95.4 | 95.4 | 95.4 | 97.4 |
| Richmond Road bridge over Swan Creek | 99.7 | 98.7 | 95.1 | 69.0 | 69.0 | 69.0 |
| Richmond Road bridge over Turtle Creek | 99.5 | 99.7 | 99.6 | 99.6 | 99.6 | 99.6 |
| Terrace Street bridge over Turtle Creek | 88.4 | 83.7 | 77.5 | 75.1 | 73.8 | 75.8 |
| Washington Street bridge over Swan Creek | 85.1 | 79.6 | 86.7 | 75.5 | 75.5 | 80.5 |
| Borg Road bridge over Swan Creek | 78.3 | -- | 64.7 | 47.4 | -- | 32.6 |

***Project Descriptions for 2016***

The City has included in its 2016 budget $95,000 to cover the local share of the cost for the reconstruction of the Borg Road bridge in conjunction with the DOT and the Town of Delavan. The Town will reimburse 50% of this projects cost, per an intergovernmental agreement executed in 2011. Also included in the 2016 budget is $270,000 to replace the Washington Street pedestrian bridge that is in dire structural condition.

***Impact on Operating Budget***

In 2015 bridge inspection costs increased substantially due to greater reporting standards which continue to impact our 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 2016 Operating Budget: | Estimated at at little over $2,000 |

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 |

***Projected Future Funding Needs***

The Capital Plan will need to react to any unforeseen bridge issues that may arise.

## Capital Improvements – Pedestrian Sidewalk and Bikeway Systems

***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 1st 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 sidewalk conditions 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.

| *Pedestrian Sidewalk and Bikeway Programs, Performance Statistics, 2012 through Proposed 2016* | | | | | |
|---|---|---|---|---|---|
| | **FY 2012** | **FY 2013** | **FY 2014** | **FY 2015** | **FY 2016** |
| *Length in Feet of Sidewalk Repaired (Grinding/Mudjacking)* | 672 | 816 | 650 | 643 | 700 |
| *Length in Feet of New Sidewalk Installed* | 95 | 642 | 197 | 272 | 0 |

***Project Descriptions for 2016***

It is estimated that approximately 700 linear feet of sidewalk will be rehabilitated or reconstructed in 2016. New sidewalks are not proposed along any of our programmed streets.

***Estimated Cost of 2016 Program***

The 2016 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 sidewalk for which an order to repaired is issued 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 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 2016 Operating Budget: | Estimated at Less than $1,000 |

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 |

**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.

## Capital Improvements – Park Improvements

***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.

| *Park Improvement Projects, Performance Statistics, 2012 through Proposed 2016* | | | | | |
|---|---|---|---|---|---|
| | **FY 2012** | **FY 2013** | **FY 2014** | **FY 2015** | **FY 2016** |
| Dollars Spent on Capital Projects | $34,000 | $0 | $49,000 | $20,000 | $125,000 |

***Project Descriptions for 2016***
The 2016 budget includes continuation of improvements to Veteran's Park, specifically providing funding for the remodeling of the Mill Pond Recreation Center to provide for improved and accessible restrooms. $100,000 is included in the budget for this project. 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. The 2016 Capital Budget also includes funding for an update to the City's Park and Open Space Plan. Once the plan is updated the City will have the opportunity to apply for grants through certain programs that require an updated plan in order to be considered for funding.

***Impact on Operating Budget***
There should be a slight decrease in maintenance costs as a result of the improvements. Additionally it is anticipated that the upgrades will have a positive impact on attendance at the Mill Pond facility which should translate to an increase in revenues.

| | |
|---|---|
| Projected Impact on 2016 Operating Budget: | Estimated at a decrease of less than $500 |

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 s decrease of less than $500/year |

***Projected Future Funding Needs***
The Capital Plan includes dollars for improvements and replacement elements to a number of the parks over the next nine years. As proposed at this time, ability to proceed with the projects proposed in 2017 and beyond will be contingent on receipt of additional impact fees or the identification of alternative funding source.

# Capital Improvements – Delbrook Golf Course

***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.

| *Golf Course Improvements, Performance Statistics, 2011 through Proposed 2016* | | | | | |
|---|---|---|---|---|---|
| | **FY 2012** | **FY 2013** | **FY 2014** | **FY 2015** | **FY 2016** |
| Bunkers Improved | 2 | 0 | 6 | 0 | 10 |
| Bunkers Eliminated | 1 | 0 | 4 | 0 | 0 |

***Project Descriptions for 2016***

Three projects are proposed for 2016, including repairs to the maintence building metal roof at an estimated cost of $8,000, construction of a materials pad in the vicinity of the maintance building at a cost of $10,000, and bunker rehabilitation at a cost of $60,000. The City is currently in the process of retaining a contractor to undertake modifications to the clubhouse kitchen to address State health code plumbing issues. The budget assumes that this unexpected project will be completed in 2015. There is however a chance that it will be necessary to cover over funds to 2016 to complete this project.

## *Impact on Operating Budget*

Each of these projects will have a different impact on operating costs.

| Projected Impact on 2016 Operating Budget: | |
|---|---|
| Repair of the maintenance building roof | The repairs to the maintenance roof may not have a quantifiable financial impact on the 2016 operational budget. It will however protect materials and equipment from water leaking through the roof, preventing potential repair or replacement costs. |
| Construction of material pad | The construction of the material pad will eliminate the contamination of materials such as sand and fill that are currently stored on the ground. Annually approximately $400 of materials cannot be used due to contamination from current storage practices. |
| Bunker renovations | The bunker renovation project not only increases golfer satisfaction, which has a direct impact on revenue, it will also aid in reducing maintenance costs and increase productivity. Annually 175 to 200 man hours are spent in repairing bunkers due to poor drainage. This amounts to $1,500 to $2,000 in maintenance costs that can be redirected to other maintenance projects |

| | |
|---|---|
| Projected Impact Long-term Operating Budget:<br>Repair of the maintenance building roof | The repair to the maintenance building roof allows for a greater storage are, where leaks currently prohibit equipment or material storage. This larger storage area can allow for quantity purchases of non-perishable chemicals or fertilizers, reducing per unit costs. |
| Construction of material pad and Bunker Renovations | Continuation of the annual cost savings identified for 2016. |

***Projected Future Funding Needs***

The Multi-Year Capital Plan includes a more aggressive approach to the bunker renovation program. At this time there are approximately 35 bunkers that need to be renovated or eliminated. Under the revised program these renovations should be completed in 2018. This will allow us to redirect our attention on the cart paths commencing in 2019. The continuation of the program will result in decreases in maintenance costs estimated at $1,500 to $2,000/year while enhancing customer satisfaction and ability to recruit new golfers.

The following are additional course and facility improvements included in capital plan through 2025:

- Barrier Netting Around the Range - proposed in 2017 at an estimated cost of $15,000 ( requesting that the Friends of Delbrook take this on as a future fundraiser project and as such no funding for this project through the CIP is provided for).
- Drainage Issues on #8 North and #3 Middle - proposed in 2018 at an estimated cost of $20,000
- Installation of an Equipment Wash Station - proposed in 2018 at an estimated cost of $25,000
- Clubhouse Modernization – proposed in 2024 at an estimated cost of $300,000
- Irrigation System Upgrade – proposed in 2025 at an estimated cost of $250,000

## Capital Improvements – Public Facilities

***Purpose and Decription of Improvements***

The City has numerous facilities that it maintains including the Municipal Building (which houses the Police Department at well as the Municipal Court, and General Government, Public Works, Parks and Recreation and Water and Sewer Utilities administrative personnel), the Fire Station on Ann Street, 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 site of the former house on S. Fourth Street which was demolished in 2014 for use as an expansion area for the Library.

*Facility Improvements, Performance Statistics, Actual 2012 through Proposed 2016*

| | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 |
|---|---|---|---|---|---|
| Expansion/Consolidation of Maintenance Facilities on Richmond Road | | $10,000 | $15,000 | $26,000 | $60,000 |

***Project Descriptions 2016***

The budget includes funds for the implementation of certain improvements identified in 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. Projects relating to Public Facilities proposed in 2016 include replacement of our salt storage building and professional services related to the preparation of the site for the future larger project.

***Impact on Operating Budget***

The expenditures budgeted in 2016 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.

| | |
|---|---|
| Projected Impact on 2016 Operating Budget: | No Change |

The long-term impact of the expenditures budgeted in 2016 is fairly 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 |

***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 2018 and concurrently reserve the Waterworks Drive, former Parks garage, for other possible uses.

## Capital Improvements – Vehicles and Equipment

***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 – two (2) SUVs and one (1) pickup truck.
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 – three (3) pickup trucks.
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 2016***

The 2016 capital budget includes the purchase of a new pumper with elevated squirt at a cost of $762,000 plus the equipment for the pumper at a cost of $72,000. Other "City" equipment included in the 2016

capital budget includes: purchase of a replacement mower for the Parks Department which is heavily used for all of the City Parks; replacement of one of the Street Department's existing ¾ ton pickup truck snowplows; and replacement of one of the Street Department mid-sized mower tractor. The City Mechanic is also anticipating replacing the motor in one of the Street Department loaders at a significant savings versus purchasing a new loader in three to four years. The Utility budget does not include any vehicle replacements in 2016.

***Impact on Operating Budget***

In that the equipment proposed is replacing existing units, no changes in the respective operating budgets are proposed.

| | |
|---|---|
| Projected Impact on 2016 Operating Budget: | No change |

The long-term impact of the expenditures budgeted in 2016.

| | |
|---|---|
| Projected Impact Long-term Operating Budget: | Some increase in maintenance costs as new equipment ages |

***Projected Future Funding Needs***

The Capital Plan contemplates the purchase of the purchase of replacement equipment and vehicles in most years. The next major purchase for the Fire Department is contemplated in 2023. This is the proposed replacement of the Department's aerial. At this time the capital plan identifies that a shared alternative to an outright purchase by the City will need to be investigated and pursued. The estimated cost of the aerial is $920,000 plus an additonal $60,000 for related equipment.

## Capital Improvements – Water System Improvements

***Purpose and Decription 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 695,000 gallons, and includes 55.0 miles of Water Main and 2.8 million 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).

*Water System Improvements, Performance Statistics, Actual 2013 through Proposed 2016*

| | 2013 | FY 2014 | FY 2015 | FY 2016 |
|---|---|---|---|---|
| Linear feet of water main line reconstructed or rehabilitated | 1,200 | 2,100 | 546 | 1,410 |

| | | | | |
|---|---|---|---|---|
| Number of hydrant replacements | 3 | 7 | 2 | 6 |
| Number of Service Replacements | 26 | 42 | 27 | 6 |
| Number of Meter/Remote Transmitters Replacements – Automated Meter Reading | FY 2008-2011<br><br>2,281 | N/A | N/A | N/A |

***HISTORICAL AGE OF WATER MAINS***

***TOTAL LINEAR FEET OF WATER MAINS = 293,142***

| | *Linear Feet installed* | *% of Total* |
|---|---|---|
| ***Prior to 1900*** | ***10,628*** | ***3.6%*** |
| ***Between 1900-1925*** | ***10,528*** | ***3.6%*** |
| ***Between 1925-1950*** | ***23,657*** | ***8.1%*** |
| ***After 1951*** | ***248,329*** | ***84.7%*** |

***Project Descriptions for 2016***

The 2016 budget includes 1,280 feet of water main replacements, four hydrant replacements and eleven water service replacements constructed as a Water Utility Project on Phoenix street between Bowers Blvd and Park Avenue where the Utility has experienced many water main breaks.

***Estimated Cost of 2016 Programs***

The 2016 budget for the 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 $322,000 from the Water Utility Fund.

***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. Additionally reducing the need for maintenance staff to respond to water breaks, especially those occurring outside normal work hours, has a positive impact on the operating budget.

| | |
|---|---|
| **Projected Impact on 2016 Operating Budget:** | N/A |

| | |
|---|---|
| **Projected Impact Long-term Operating Budget:** | N/A |

***Projected Future Funding Needs***

The Water Utility rate structure annually includes approximately $400,000 to be used for capital improvements projects. These include replacement projects in conjunction with the annual street program as well as utility capital replacements projects and equipment replacements. Additionally there are two major projects contemplated over the next 10 year period. In 2019 a new maintenance facility that would house water, sewer, parks and public works maintenance operations is proposed. In 2019, in conjunction with the reconstruction of Highway 50, over a $1M in additional watermain replacement is anticipated.

## Capital Improvements – Sanitary Sewer System Improvements

***Purpose and Desription 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.

| *Sanitary Sewer System Improvements, Performance Statistics, 2013 through Proposed 2016* | | | | |
|---|---|---|---|---|
| | **FY 2013** | **FY 2014** | **FY 2015** | **FY 2016** |
| Sanitary Sewer Mains – Relined Footage | 1,670 | 2,100 | 1,973 | 2,000 |

**HISTORICAL AGE OF SEWER MAINS**

**TOTAL LINEAR FEET OF SEWER MAINS = 233,788**

| | Linear Feet Installed/Or Relined | % of Total |
|---|---|---|
| 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% *11,938 linear feet have been relined |

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

***Project Descriptions for 2016***

In 2016, the budget provides funding for the relining of the Comus Trunkline, between Beloit Street and Coburn and West Geneva Street. This project will include the relining of 2,000 feet of sewer main. The 2016 budget also contemplates the Installation of a sanitary sewer flow monitoring station on Borg Road, upstream of WalCoMet`s 48" interceptor sewer. This flow monitoring station will support a future sanitary connection into the WalCoMet transmission line to facilitate development on the south side of the City, east of Borg Road. As proposed this project would be funded by existing Impact Fee Revenues.

***Estimated Cost of 2016 Program***

The 2016 budget for the sewer pipe liner project and miscellaneous sewer repair work totals $130,000. The budget also provides for the use of $105,000 of Sewer Impact fees for the wastewater flow monitoring station project.

***Impact on Operating Budget***

The Wastewater System Improvements have a moderate net short-term impact on the Sewer Utilitiy 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. The lining of the sewer mains should reduce the inflow/infiltration into the system which should reduce the flows to WalCoMet and coorespondingly the amount we are charged by WalCoMet based on our flows.

| | |
|---|---|
| **Projected Impact on 2016 Operating Budget:** | N/A |

Once the metering station is operational there will be costs associated with maintenance of the flow metering device.

| | |
|---|---|
| **Projected Impact Long-term Operating Budget:** | N/A |

***Projected Future Funding Needs***

The Sewer Utility annually budgets approximately $130,000 to be used for funding of capital replacement/lining projects. The only other major project contemplated over the next 10 year period is a new maintenance facility that would house the water, sewer, parks and public works maintenance operations.

## Capital Improvements – TIF 4

***Purpose and Description of Improvements***

Utility projects financed with TIF 4 funds included 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.

| *Capital Improvements, Performance Statistics, 2012 through Proposed 2016* | | | | | |
|---|---|---|---|---|---|
| | **FY 2012** | **FY 2013** | **FY 2014** | **FY 2015** | **FY 2016** |
| Redevelopment Investments within District – Public (Utility Projects Only) | $754,492 | $387,238 | 0 | 0 | 0 |

| | | | | | |
|---|---|---|---|---|---|
| Redevelopment Investments within District – Private | $2.9M | 0 | $37,000 | 0 | $1.65M |

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 ecomony improves.

***Project Descriptions for 2016***

The 2016 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 2016 will not have a significant impact on the 2016 operating budget. There will be some staff time allocated to oversee the site grading work.

| | |
|---|---|
| Projected Impact on 2016 Operating Budgets: | Less than $1,000 |

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 |

***Projected Future Funding Needs***

The Capital Plan also contemplates two possible future TIF #4 projects. These projects are contingent on additional increment being generated and include the East Side Water Main Loop, between Mound Road and Highway 50 at an estimated cost of $866,000 and the extension of utilities and street in the industrial park from its current terminus to Marsh Road at an estimate cost of $800,000.

## Capital Improvements – TIF 5

***Purpose and Description of Improvements***

The City established TIF District #5 in 2012. This District 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 funded on a cash basis. Advances from the Capital Improvement Fund to TIF #5 were made in 2012, 2014 and 2015 in order to allow for certain projects to move forward. No additional advance is proposed in 2016.

*Capital Improvements, Performance Statistics, 2012 through Proposed 2016*

| | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 |
|---|---|---|---|---|---|
| Redevelopment Investment - Public | $42,000 | $16,500 | $21,600 | $205,300 | $34,500 |
| Redevelopment Investments - Private | N/A | $300,000 | $575,000 | $1.4M | $100,000 |

***Project Descriptions for 2016***

The major projects included in the 2016 Capital Plan include the development of a concept design for Tower Park and Park Place and certain improvements to enhance pedestrian safety.

***Impact on Operating Budget***

The proposed pedestrian safety enhancements will require periodic maintenance and use power. The on-going costs for these elements will have a small impact on annual operating costs.

| | |
|---|---|
| Projected Impact on 2016 Operating Budgets: | Less than $1,000 |

| | |
|---|---|
| Projected Impact Long-term Operating Budget: | Cost to Replace Equipment |

***Projected Future Funding Needs***

In 2018 enhancements to Tower Park in conjunction with the improvement of Main Street and Park Place at an estimated cost of $550,000 is contemplated. Additionally as increment is generated other projects contemplated in the TIF #5 Project Plan and in the Downtown Strategic Plan approved in May 2013 will be undertaken. Based on the cost to address deteriorating conditions of the historic buildings located in the downtown, one of the more significant projects that we hope to be able to fund within the next several years is a pilot loan program that would target one of the more significant vacant buildings in the downtown area to encourage private reinvestment.

| Dept | Projects | Budget 2015 | Projected 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | *Advances to Other Funds* | *$55,000* | *$55,000* | *$0* | *$0* | *$550,000* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* |
| City Hall | IT and Office Equipment | $11,000 | $11,000 | $0 | $15,000 | $28,000 | $0 | $0 | $0 | $7,500 | $0 | $0 | $0 |
| City Hall | Facilities - Construction, Expansion & Renovation | $0 | $0 | $0 | $0 | $0 | $30,000 | $0 | $0 | $0 | $0 | $0 | $0 |
| | *Sub-Total - City Hall* | *$11,000* | *$11,000* | *$0* | *$15,000* | *$28,000* | *$30,000* | *$0* | *$0* | *$7,500* | *$0* | *$0* | *$0* |
| Police | Dispatch Related Equipment | $0 | $0 | $16,000 | $42,000 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Police | IT and Office Equipment (Not Related to Dispatch) | $11,000 | $11,000 | $0 | $7,200 | $0 | $0 | $0 | $0 | $7,500 | $0 | $0 | $0 |
| Police | Facilities - Construction, Expansion & Renovation | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| | *Sub-Total - Police Dept.* | *$11,000* | *$11,000* | *$16,000* | *$49,200* | *$0* | *$0* | *$0* | *$0* | *$7,500* | *$0* | *$0* | *$0* |
| Fire | Equipment | $36,000 | $0 | $72,000 | $0 | $122,000 | $0 | $0 | $0 | $0 | $60,000 | $0 | $0 |
| Fire | Apparatus | $0 | $0 | $762,000 | $0 | $0 | $0 | $0 | $0 | $0 | $920,000 | $0 | $0 |
| Fire | Facilities - Construction, Expansion & Renovation | $0 | $0 | $0 | $0 | $0 | $190,000 | $0 | $0 | $0 | $0 | $0 | $0 |
| | *Sub-Total - Fire Dept.* | *$36,000* | *$0* | *$834,000* | *$0* | *$122,000* | *$190,000* | *$0* | *$0* | *$0* | *$980,000* | *$0* | *$0* |
| EMS | Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| EMS | Apparatus | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| EMS | Facilities - Construction, Expansion & Renovation | $0 | $0 | $0 | $0 | $0 | $190,000 | $0 | $0 | $0 | $0 | $0 | $0 |
| | *Sub-Total - Fire - EMS Division* | *$0* | *$0* | *$0* | *$0* | *$0* | *$190,000* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* |
| PW | Equipment | $165,000 | $153,240 | $102,000 | $260,000 | $170,000 | $180,000 | $130,000 | $45,000 | $175,000 | $45,000 | $180,000 | $190,000 |
| PW | Annual Street Rehabilitation Program | $904,000 | $831,520 | $365,000 | $943,000 | $979,000 | $937,000 | $1,046,000 | $1,081,000 | $632,000 | $973,000 | $1,010,000 | $1,010,000 |
| PW | Other Street Rehabilitation Projects | $50,000 | $141,776 | $10,000 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| PW | Street Light Systems | $29,000 | $9,000 | $10,000 | $0 | $0 | $15,000 | $15,000 | $0 | $20,000 | $0 | $25,000 | $0 |
| PW | Traffic Signals | $0 | $0 | $8,700 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| PW | Storm Water Systems | $58,000 | $83,663 | $0 | $150,000 | $0 | $0 | $0 | $300,000 | $0 | $0 | $0 | $0 |
| PW | Pedestrian and Bikeway Systems | $46,000 | $34,034 | $34,000 | $34,000 | $35,000 | $35,000 | $36,000 | $36,000 | $37,000 | $37,000 | $38,000 | $38,000 |
| PW | Bridges | $21,000 | $27,222 | $365,000 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| PW | Facilities - Construction, Expansion & Renovation | $38,000 | $28,505 | $160,000 | $60,000 | $1,600,000 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| | *Sub-Total - Streets* | *$1,311,000* | *$1,308,960* | *$1,074,700* | *$1,447,000* | *$2,784,000* | *$1,167,000* | *$1,227,000* | *$1,462,000* | *$864,000* | *$1,055,000* | *$1,253,000* | *$1,238,000* |
| Parks | Maintenance Equipment | $9,500 | $8,735 | $30,000 | $0 | $55,000 | $45,000 | $25,000 | $20,000 | $50,000 | $45,000 | $25,000 | $12,000 |
| Parks | **Park Maint Improvements & Development - Impact Fees** | **$110,000** | **$15,173** | **$100,000** | **$189,000** | **$278,000** | **$155,000** | **$106,000** | **$228,000** | **$250,000** | **$25,000** | **$0** | **$160,000** |
| **Parks** | ***Veteran's Park*** | **$110,000** | **$15,173** | **$100,000** | **$15,000** | **$0** | **$155,000** | **$56,000** | **$168,000** | **$0** | **$25,000** | **$0** | **$0** |
| Parks | Facilities - Construction, Expansion & Renovation | $100,000 | $8,873 | $100,000 | $0 | $0 | $145,000 | $0 | $0 | $0 | $0 | $0 | $0 |
| Parks | Infrastructure Construction | $10,000 | $6,300 | $0 | $15,000 | $0 | $10,000 | $16,000 | $168,000 | $0 | $25,000 | $0 | $0 |
| Parks | Land Acquisition | $0 | $0 | $0 | $0 | $0 | $0 | $40,000 | $0 | $0 | $0 | $0 | $0 |
| **Parks** | ***Fest Park*** | **$0** | **$0** | **$0** | **$166,000** | **$10,000** | **$0** | **$0** | **$0** | **$250,000** | **$0** | **$0** | **$0** |
| Parks | Facilities - Construction, Expansion & Renovation | $0 | $0 | $0 | $166,000 | $10,000 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Parks | Infrastructure Construction | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $250,000 | $0 | $0 | $0 |
| Parks | Land Acquisition | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Parks** | ***Spring Park*** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$40,000** | **$0** | **$0** | **$0** | **$0** | **$0** |
| Parks | Facilities - Construction, Expansion & Renovation | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Parks | Infrastructure Construction | $0 | $0 | $0 | $0 | $0 | $0 | $40,000 | $0 | $0 | $0 | $0 | $0 |
| **Parks** | ***Congdon Park*** | **$0** | **$0** | **$0** | **$0** | **$33,000** | **$0** | **$0** | **$40,000** | **$0** | **$0** | **$0** | **$35,000** |
| Parks | Facilities - Construction, Expansion & Renovation | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $40,000 | $0 | $0 | $0 | $0 |
| Parks | Infrastructure Construction | $0 | $0 | $0 | $0 | $33,000 | $0 | $0 | $0 | $0 | $0 | $0 | $35,000 |
| **Parks** | ***Lauterbach Park*** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$125,000** |
| Parks | Facilities - Construction, Expansion & Renovation | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $125,000 |
| **Parks** | ***Phoenix Park*** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| Parks | Facilities - Construction, Expansion & Renovation | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Parks | ***Delavan Memorial Arboretums*** | **$0** | **$0** | **$0** | **$0** | **$35,000** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| Parks | Professional Services | $0 | $0 | $0 | $0 | $35,000 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Parks** | ***Tower Park*** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| **Parks** | ***General Park Improvements*** | **$0** | **$0** | **$0** | **$6,000** | **$200,000** | **$0** | **$10,000** | **$20,000** | **$0** | **$0** | **$0** | **$0** |
| Parks | Facilities - Construction, Expansion & Renovation | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Parks | Infrastructure Construction | $0 | $0 | $0 | $8,000 | $200,000 | $0 | $10,000 | $20,000 | $0 | $0 | $0 | $0 |
| **Parks** | ***Maintenance Facility*** | **$0** | **$0** | **$0** | **$0** | **$1,000,000** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| Parks | Facilities - Construction, Expansion & Renovation | $0 | $0 | $0 | $0 | $1,000,000 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Parks** | ***Professional Services*** | **$25,000** | **$0** | **$25,000** | **$0** | **$0** | **$0** | **$0** | **$20,000** | **$0** | **$0** | **$0** | **$0** |
| | *Sub-Total - Parks* | *$144,500* | *$23,908* | *$155,000* | *$189,000* | *$1,333,000* | *$200,000* | *$131,000* | *$268,000* | *$300,000* | *$70,000* | *$25,000* | *$172,000* |

| Dept | Projects | Budget 2015 | Projected 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Delbrook | Course Maintenance | $30,000 | $28,604 | $60,000 | $75,000 | $40,000 | $60,000 | $60,000 | $60,000 | $0 | $0 | $0 | $250,000 |
| Delbrook | Facilities - Construction, Expansion & Renovation | $160,000 | $225,810 | $18,000 | $0 | $25,000 | $0 | $0 | $0 | $0 | $0 | $300,000 | $0 |
| | *Sub-Total Delbrook* | *$190,000* | *$254,414* | *$78,000* | *$75,000* | *$65,000* | *$60,000* | *$60,000* | *$60,000* | *$0* | *$0* | *$300,000* | *$250,000* |
| Library | Equipment | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Library | Facilities - Construction, Expansion & Renovation | $6,000 | $0 | $0 | $25,000 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $1,500,000 |
| | *Sub-Total - Library* | *$6,000* | *$0* | *$0* | *$25,000* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$1,500,000* |
| | **Total Projects - CIP/Special Rev** | **$1,764,500** | **$1,664,282** | **$2,157,700** | **$1,800,200** | **$4,882,000** | **$1,837,000** | **$1,418,000** | **$1,780,000** | **$1,179,000** | **$2,105,000** | **$1,578,000** | **$3,160,000** |
| | **General Fund Tr - Tax Levy Allocation** | $411,610 | $411,610 | $477,737 | $507,473 | $482,220 | $840,118 | $966,895 | $1,120,622 | $1,165,000 | $1,206,000 | $1,250,000 | $1,295,000 |
| | **General Fund Tr (In lieu of Fire Protection Payment)** | $462,000 | $462,000 | $462,000 | $462,000 | $462,000 | $462,000 | $462,000 | $462,000 | $462,000 | $462,000 | $462,000 | $462,000 |
| | **Room Tax Allocation** | $490,000 | $490,000 | $479,400 | $479,400 | $480,536 | $418,177 | $208,000 | $372,448 | $372,448 | $372,448 | $372,448 | $372,448 |
| | **State Aid - General Transportation Aids (GTA)** | $238,360 | $258,360 | $517,522 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| | **Adj for Direct Allocation of Additional Room Tax & GTA Rev in lieu of a portion of Levy & FP Transfers)** | ($444,360) | ($440,386) | ($726,522) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| | **Grant Revenue Applied** | $22,900 | $23,974 | $0 | $291,173 | $23,000 | $0 | $180,000 | $0 | $0 | $0 | $0 | $0 |
| | **CIP Other Rev Applied (SSA, Interest, & W&S Payment, Public Safety Bldg. mortgage proceeds)** | $60,368 | $65,518 | $63,095 | $40,000 | $40,000 | $40,000 | $40,000 | $40,000 | $40,000 | $40,000 | $40,000 | $40,000 |
| | **Project Reimbursements** | $0 | $27,135 | $47,500 | | $54,000 | $0 | $36,000 | $0 | $0 | $0 | $0 | $0 |
| | **Donations/Fund Raising [1]** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| | **Surplus (Shortfall)** | ($413,622) | ($350,898) | ($736,968) | $168,846 | ($3,062,244) | $78,295 | $580,895 | $433,070 | $1,110,448 | $448 | $546,448 | ($830,552) |
| | **Carryover Applied** | $0 | $0 | $0 | | | | | | | | | |
| | **CIP Fund Balance Applied** | $413,622 | $350,898 | $736,968 | $0 | | | | | | | | |
| | **Balance(Shortfall) After Applied Carry-over** | $0 | $0 | $0 | $168,846 | ($3,062,244) | $78,295 | $580,895 | $433,070 | $1,110,448 | $448 | $546,448 | ($830,552) |
| | **Special Revenue Funds [2]** | $110,000 | $15,173 | $100,000 | $189,000 | $278,000 | $155,000 | $106,000 | $228,000 | $250,000 | $25,000 | $0 | $160,000 |
| | **Net CIP Revenues** | $1,217,978 | $1,274,237 | $1,320,732 | $1,488,873 | $1,518,756 | $1,760,295 | $1,712,895 | $1,995,070 | $2,039,448 | $2,080,448 | $2,124,448 | $2,169,448 |

| Dept | Water and Sewer Projects | Budget 2015 | Projected 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Water | **Capital Equipment, Hydrants, Services & Meters** | $23,000 | $14,900 | $23,000 | $25,000 | $27,000 | $30,000 | $30,000 | $30,000 | $30,000 | $30,000 | $30,000 | $30,000 |
| Water | **Joint Street Projects Total** | $215,000 | $224,230 | $0 | $366,500 | $349,000 | $309,000 | $323,000 | $76,000 | $108,000 | $440,000 | $150,000 | $150,000 |
| Water | **Water Projects Total** | *$0* | *$0* | $374,000 | $0 | $0 | $1,048,000 | $0 | $0 | $0 | $0 | $0 | $0 |
| Water | Water Projects - 12" East Loop 2020 (Contingent on 3rd Party Funding - Cost not in total) | | | | | | | $866,000 | | | | | |
| Water | **Facilities - Construction, Expansion & Renovation** | *$0* | *$0* | $0 | $0 | $0 | $650,000 | $0 | $0 | $0 | $0 | $0 | $0 |
| | *Sub-Total - Water Utility CIP W/O Capital Maint* | *$238,000* | *$239,130* | *$397,000* | *$391,500* | *$376,000* | *$2,037,000* | *$353,000* | *$106,000* | *$138,000* | *$470,000* | *$180,000* | *$180,000* |
| Water | Water Maintenance Projects Qualifying for Capitalization | | | $0 | $0 | $110,000 | $0 | $0 | $300,000 | $0 | $0 | $0 | $0 |
| | *Sub-Total - Water Utility CIP With Capital Maint* | *$238,000* | *$239,130* | *$397,000* | *$391,500* | *$486,000* | *$2,037,000* | *$353,000* | *$406,000* | *$138,000* | *$470,000* | *$180,000* | *$180,000* |
| Sewer | **Capital Equipment** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Sewer | **Joint Street Projects Total** | $0 | $0 | $0 | $122,000 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Sewer | **Sewer Projects Total** | $130,000 | $98,690 | $130,000 | $130,000 | $130,000 | $130,000 | $130,000 | $130,000 | $130,000 | $130,000 | $130,000 | $130,000 |
| Sewer | **Sewer Impact Fee Projects** (Not Reflected in Total) | | | $105,000 | | | | | | | | | |
| Sewer | **Facilities - Construction, Expansion & Renovation** | $0 | $0 | $0 | $0 | $0 | $650,000 | $0 | $0 | $0 | $0 | $0 | $0 |
| | *Sub-Total - Sewer Utility* | *$130,000* | *$98,690* | *$130,000* | *$252,000* | *$130,000* | *$780,000* | *$130,000* | *$130,000* | *$130,000* | *$130,000* | *$130,000* | *$130,000* |
| | **Total Projects - Water & Sewer w/o Maint Projects** | **$368,000** | **$337,820** | **$527,000** | **$643,500** | **$506,000** | **$2,817,000** | **$483,000** | **$236,000** | **$268,000** | **$600,000** | **$310,000** | **$310,000** |
| | **Water Revenues & Applied Balance** | $238,000 | $239,130 | $397,000 | $391,500 | $376,000 | $2,037,000 | $353,000 | $106,000 | $138,000 | $470,000 | $180,000 | $180,000 |
| | **Sewer Revenue & Applied Balance** | $130,000 | $98,690 | $130,000 | $252,000 | $130,000 | $780,000 | $130,000 | $130,000 | $130,000 | $130,000 | $130,000 | $130,000 |

| Dept | TIF Projects | Budget 2015 | Projected 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| TIF #4 | Site Grading | $75,000 | $0 | $75,000 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| TIF #4 | Sewer Collection System | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| TIF #4 | Water System Improvements | $0 | $0 | $0 | $0 | $0 | $0 | $866,000 | $0 | $0 | $0 | $0 | $0 |
| TIF #4 | Streets | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| TIF #4 | Business Park #6 | $0 | $0 | $0 | $0 | $0 | $0 | $800,000 | $0 | $0 | $0 | $0 | $0 |
| TIF #4 | Development Incentives | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| | *Sub-Total - TIF #4* | *$75,000* | *$0* | *$75,000* | *$0* | *$0* | *$0* | *$1,666,000* | *$0* | *$0* | *$0* | *$0* | *$0* |
| TIF #5 | Interior/Exterior Bldg Renovation & Façade Improvements | $0 | $200,000 | $0 | $0 | $0 | $100,000 | $100,000 | $100,000 | $100,000 | $100,000 | $100,000 | $100,000 |
| TIF #5 | Marketing | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| TIF #5 | Infrastructure | $31,000 | $0 | $31,000 | $550,000 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| TIF #5 | Developer Incentives/Redevelopment Projects | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| TIF #5 | Destination Projects | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| | *Sub-Total - TIF #5* | *$31,000* | *$200,000* | *$31,000* | *$550,000* | *$0* | *$100,000* | *$100,000* | *$100,000* | *$100,000* | *$100,000* | *$100,000* | *$100,000* |
| | **Total Projects - TIF 4 & 5** | **$106,000** | **$200,000** | **$106,000** | **$550,000** | **$0** | **$100,000** | **$1,766,000** | **$100,000** | **$100,000** | **$100,000** | **$100,000** | **$100,000** |
| **All Dept** | **Total Project Costs** | **$2,238,500** | **$2,202,102** | **$2,790,700** | **$2,993,700** | **$5,388,000** | **$4,754,000** | **$3,667,000** | **$2,126,000** | **$1,547,000** | **$2,805,000** | **$1,988,000** | **$3,570,000** |

| Dept | Projects | Budget 2015 | Projected 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | *Advances to Other Funds* | *$55,000* | *$55,000* | *$0* | *$0* | *$550,000* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* |
| | TID #5 - Park Place & Main Plus Tower Park Improvements | *$0* | *$0* | *$0* | *$0* | *$550,000* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* |
| | TID #4 | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* |
| | | | | | | | | | | | | | |
| City Hall | **IT and Office Equipment** | $11,000 | $11,000 | $0 | $15,000 | $28,000 | $0 | $0 | $0 | $7,500 | $0 | $0 | $0 |
| City Hall | Election Equipt (County may pay) | | | | $15,000 | $14,000 | | | | | | | |
| City Hall | Copiers (PW & City Hall Admin) | | | | | $14,000 | | | | | | | |
| City Hall | Other Equipment | | | | | | | | | | | | |
| City Hall | Server | | | | | | | | | $7,500 | | | |
| City Hall | **Facilities - Construction, Expansion & Renovation** | $0 | $0 | $0 | $0 | $0 | $30,000 | $0 | $0 | $0 | $0 | $0 | $0 |
| City Hall | Roof Replacement | | | | | | $30,000 | | | | | | |
| | *Sub-Total - City Hall* | *$11,000* | *$11,000* | *$0* | *$15,000* | *$28,000* | *$30,000* | *$0* | *$0* | *$7,500* | *$0* | *$0* | *$0* |
| | | | | | | | | | | | | | |
| Police | **Dispatch Related Equipment** | | | $16,000 | $42,000 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Police | Data Logger Equipment Replacement | | | $16,000 | | | | | | | | | |
| Police | Dispatch Radio & Equipment Upgrades | | | | $42,000 | | | | | | | | |
| Police | **IT & Office Equipment (Not related to Dispatch)** | $11,000 | $11,000 | $0 | $7,200 | $0 | $0 | $0 | $0 | $7,500 | $0 | $0 | $0 |
| Police | Copier | | | | | | | | | | | | |
| Police | Body Cameras | | | | $7,200 | | | | | | | | |
| Police | Server | | | | | | | | | $7,500 | | | |
| Police | **Facilities - Construction, Expansion & Renovation** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| | *Sub-Total - Police Dept* | *$11,000* | *$11,000* | *$16,000* | *$49,200* | *$0* | *$0* | *$0* | *$0* | *$7,500* | *$0* | *$0* | *$0* |

| Dept | Projects | Budget 2015 | Projected 2016 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Fire | **Equipment** | $36,000 | $0 | $72,000 | $0 | $122,000 | $0 | $0 | $0 | $0 | $60,000 | $0 | $0 |
| Fire | Equipment for New Fire Apparatus | | | $72,000 | | | | | | | $60,000 | | |
| Fire | Compressed Air Breathing System | $36,000 | $0 | | | $122,000 | | | | | | | |
| Fire | Other | | | | | | | | | | | | |
| Fire | **Apparatus** | | | $762,000 | $0 | $0 | $0 | $0 | $0 | $0 | $920,000 | $0 | $0 |
| Fire | Pumper with Elevated Squirt | | | $762,000 | | | | | | | | | |
| Fire | Replacement Aerial (Full Cost Reflected in Budget - Shared Alternative to be Investigated) | | | | | | | | | | $920,000 | | |
| Fire | **Facilities - Construction, Expansion & Renovation** | $0 | | $0 | $0 | $0 | $190,000 | $0 | $0 | $0 | $0 | $0 | $0 |
| Fire | Land Acquisition | | | | | | | | | | | | |
| Fire | Substation Construction (For Project To Move Forward Contingent on Securing Partner) | | | | | | $150,000 | | | | | | |
| Fire | Substation Furnishings (For Project To Move Forward Contingent on Securing Partner) | | | | | | $40,000 | | $0 | | | | |
| | *Sub-Total - Fire Dept.* | *$36,000* | *$0* | *$834,000* | *$0* | *$122,000* | *$190,000* | *$0* | *$0* | *$0* | *$980,000* | *$0* | *$0* |
| EMS | **Equipment** | | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| EMS | Future | | | | | | | | | | | | |
| EMS | **Apparatus** | | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| EMS | Future | | | | | | | | | | | | |
| EMS | **Facilities - Construction, Expansion & Renovation** | | | $0 | $0 | $0 | $190,000 | $0 | $0 | $0 | $0 | $0 | $0 |
| EMS | Substation Construction (For Project To Move Forward Contingent on Securing Partner) | | | | | | $150,000 | | | | | | |
| EMS | Substation Furnishings (For Project To Move Forward Contingent on Securing Partner) | | | | | | $40,000 | | | | | | |
| | *Sub-Total - Fire Dept - EMS Division* | *$0* | *$0* | *$0* | *$0* | *$0* | *$190,000* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* |
| PW Equipt | **Street Equipment** | 165,000 | 153,240 | 102,000 | 260,000 | 170,000 | 180,000 | 130,000 | 45,000 | 175,000 | 45,000 | 180,000 | 190,000 |
| PW Equipt | Street Sweeper | | | | | | | | | | | | 190000 |
| PW Equipt | Tow-Behind Leaf Vac | | | | $50,000 | | | $35,000 | | | | | |
| PW Equipt | Compact Tractor | | | $45,000 | | | | | | | | | |
| PW Equipt | End Loader | | | $15,000 | | | | $95,000 | | | | | |
| PW Equipt | Pickup with plow | | | $42,000 | $40,000 | | $30,000 | | $45,000 | | $45,000 | | |
| PW Equipt | Dump truck with plow | $165,000 | $153,240 | | $170,000 | $170,000 | | | | $175,000 | | $180,000 | |
| PW Equipt | Aerial truck | | | | | | $150,000 | | | | | | |
| | *Sub-Total St. Equipment* | *$165,000* | *$153,240* | *$102,000* | *$260,000* | *$170,000* | *$180,000* | *$130,000* | *$45,000* | *$175,000* | *$45,000* | *$180,000* | *$190,000* |

| Dept | Projects | Budget 2015 | Projected 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| PW | Annual Street Rehabilitation Program | $904,000 | $831,520 | $365,000 | $943,000 | $979,000 | $937,000 | $1,046,000 | $1,081,000 | $632,000 | $973,000 | $1,010,000 | $1,010,000 |
| PW | Washington Street from Spring to Main | | | | $545,000 | | | | | | | | |
| PW | Geneva Street from Fourth to Third | | | $166,000 | | | | | | | | | |
| PW | Whispering Pines Drive from Turtle Creek to Pine | | | $72,000 | | | | | | | | | |
| PW | Wisconsin Street from Second to Fourth | | | $75,000 | | | | | | | | | |
| PW | High Street from Fifth to Seventh | | | | $73,000 | | | | | | | | |
| PW | Borg Road from Linn to Blue Heron | | | | $63,000 | | | | | | | | |
| PW | Seventh Street from Walworth to McDowell | | | | $50,000 | | | | | | | | |
| PW | Eighth Street from Racine to Wisconsin | | | | $72,000 | | | | | | | | |
| PW | Main Street from Walworth to McDowell | | | | | $175,000 | | | | | | | |
| PW | Park Place from Main to Second | | | | | $175,000 | | | | | | | |
| PW | Park Place & Main Street Paid through TID #5 | | | | | ($350,000) | | | | | | | |
| PW | Ann Street from Eighth to Harrison | | | | $88,000 | | | | | | | | |
| PW | Mound Road from Racine to Hallberg | | | | | $535,000 | | | | | | | |
| PW | Marino Drive from Franklin to Franklin | | | | | $198,000 | | | | | | | |
| PW | Terrace Street from Walworth to Washington | | | | | $55,000 | | | | | | | |
| PW | Fifth Street from Railroad to Geneva | | | | | $42,000 | | | | | | | |
| PW | Edward Street from Bradley to east | | | | | $95,000 | | | | | | | |
| PW | Geneva Street State DOT project | | | | | | $150,000 | | | | | | |
| PW | Ninth Street from Harrison to Wisconsin | | | | | | $135,000 | | | | | | |
| PW | Iowa Street from Ninth to Wisconsin | | | | | | $135,000 | | | | | | |
| PW | Michigan Street from Eighth to Ninth | | | | | | $130,000 | | | | | | |
| PW | Geneva Street from Sixth to Seventh | | | | | | $150,000 | | | | | | |
| PW | Westbury Lane from Creek to Saint Lawrence | | | | | | $68,000 | | | | | | |
| PW | Saint Lawrence Drive from Beloit to Westbury | | | | | | $65,000 | | | | | | |
| PW | Boyle Circle from Cummings to Cummings | | | | | | $50,000 | | | | | | |
| PW | Laurel Heights Drive from Ray to Ray | | | | | | | $320,000 | | | | | |
| PW | Mound Road from Hallberg to railroad | | | | | | | $360,000 | | | | | |
| PW | Sixth Street from Phoenix to Holland | | | | | | | $135,000 | | | | | |
| PW | Susie Street from Sixth to east | | | | | | | $90,000 | | | | | |
| PW | Whispering Pines Drive from Butternut to Autumn | | | | | | | $85,000 | | | | | |
| PW | Third Street from Phoenix to Geneva | | | | | | | | $250,000 | | | | |
| PW | Geneva Street from Spring to Beloit | | | | | | | | $140,000 | | | | |
| PW | Terrace Street from Washington to Wisconsin | | | | | | | | $150,000 | | | | |
| PW | Madison Drive from Phoenix to south | | | | | | | | $95,000 | | | | |
| PW | Mound Road from Hobbs to CTH F | | | | | | | | $390,000 | | | | |
| PW | Spring Lane from Washington to Wisconsin | | | | | | | | | $110,000 | | | |
| PW | Richmond Road from Franklin to north bridge | | | | | | | | | $45,000 | | | |
| PW | Holland Avenue from Sixth to Tyrell | | | | | | | | | $170,000 | | | |
| PW | Main Street from Walworth to Washington | | | | | | | | | $58,000 | | | |
| PW | Bradley Avenue from Ann to Geneva | | | | | | | | | $85,000 | | | |
| PW | Wisconsin Street from Geneva to Vine | | | | | | | | | $106,000 | | | |
| PW | Fourth Street from Washington to Phoenix | | | | | | | | | | $850,000 | | |
| PW | Future Determination of Streets to be Rehabilitated | | | | | | | | | | $65,000 | $950,000 | $950,000 |
| PW | Seal Coating Program | | | $52,000 | $52,000 | $54,000 | $54,000 | $56,000 | $56,000 | $58,000 | $58,000 | $60,000 | $60,000 |

| Dept | Projects | Budget 2015 | Projected 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| PW | **Other Street Rehabilitation Projects** | $50,000 | $141,776 | $10,000 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| PW | Geneva/Seventh St State Project | | $34,013 | $10,000 | | | | | | | | | |
| | Highway 50 Intersection Maintenance Project | | $107,763 | | | | | | | | | | |
| PW | **Street Lighting Systems** | $29,000 | $9,000 | $10,000 | $0 | $0 | $15,000 | $15,000 | $0 | $20,000 | $0 | $25,000 | $0 |
| PW | Project name | | | $10,000 | | | $15,000 | $15,000 | | $20,000 | | $25,000 | |
| PW | **Traffic Signals** | | | $8,700 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| PW | Left Turn Option at 43 Ramps | | | $8,700 | | | | | | | | | |
| PW | **Storm Water Systems** | $58,000 | $83,663 | $0 | $150,000 | $0 | $0 | $0 | $300,000 | $0 | $0 | $0 | $0 |
| PW | Conveyance Projects | $58,000 | $83,663 | | $150,000 | | | | | | | | |
| PW | Storage and Treatment Projects | | | | | | | | $300,000 | | | | |
| PW | **Pedestrian and Bikeway Systems** | $46,000 | $34,034 | $34,000 | $34,000 | $35,000 | $35,000 | $36,000 | $36,000 | $37,000 | $37,000 | $38,000 | $38,000 |
| PW | Annual Sidewalk Program | $34,000 | $34,034 | $34,000 | $34,000 | $35,000 | $35,000 | $36,000 | $36,000 | $37,000 | $37,000 | $38,000 | $38,000 |
| PW | Seal Coating Geneva Street Bike Path | $12,000 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| PW | **Bridges** | $21,000 | $27,222 | $365,000 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| PW | Borg Road Bridge Replacement | $15,000 | $15,000 | $95,000 | | | | | | | | | |
| PW | Mill Pond Dam - Emergency Repair | $0 | $6,854 | | | | | | | | | | |
| PW | Washington Street Pedestrian Bridge Replacement | $6,000 | $5,368 | $270,000 | | | | | | | | | |
| PW | **Facilities - Construction, Expansion & Renovation** | $38,000 | $28,505 | $180,000 | $60,000 | $1,600,000 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| PW | Construction of New Salt Storage Facility | | | $120,000 | | | | | | | | | |
| PW | Upgrades to Dry Storage Building (Concrete flooring, new doors) | | | $45,000 | | | | | | | | | |
| PW | Maint Facility Consolidation - Professional Services | | | $15,000 | $60,000 | | | | | | | | |
| PW | Maintenance Facility Consolidation - Construction | | | | | $1,600,000 | | | | | | | |
| | *Sub-Total - Streets* | *$1,146,000* | *$1,155,720* | *$972,700* | *$1,187,000* | *$2,614,000* | *$987,000* | *$1,097,000* | *$1,417,000* | *$689,000* | *$1,010,000* | *$1,073,000* | *$1,048,000* |

| Dept | Projects | Comments | Budget 2015 | Projected 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ***Maintenance Equipment*** | | $9,500 | $8,735 | $30,000 | $0 | $55,000 | $45,000 | $25,000 | $20,000 | $50,000 | $45,000 | $25,000 | $12,000 |
| Parks | Tractor | Used for spraying and other jobs | | | | | | | | | | | | |
| Parks | 11' Mower (Jacobson R311) | Recently replaced, heavily used mower | | | | | | | | | $50,000 | | | |
| Parks | 6' Mower (Kubota) | Heavily used mower, also used in snow removal | | | | | | | | | | $30,000 | | |
| Parks | Ball Field - Multi-Use ATV (SmithCo X-Treme) | Recently replaced, used for ball fields and landscaping | | | | | | | | | | $15,000 | | |
| Parks | Recreation Pick Up Truck (#75) | Used by recreation staff to haul ballfield equipment and supplies | | | | | | | | $20,000 | | | | |
| Parks | Parks Pick Up with Plow Package (#65) | Parks truck used for watering, plowing in the winter, etc. | | | | | | | $25,000 | | | | | |
| Parks | One Ton Dump Truck Chassis 11' Box (#73) | Parks maintenance truck, retaining existing box | | | | | $25,000 | | | | | | | |
| Parks | One Ton Dump Truck Chassis 9' Box (#66) | Parks maintenance truck, retaining existing box | | | | | | | | | | | $25,000 | |
| Parks | Zero Turn Mower (Toro 7210 72") | Used to mow athletic fields also used in winter for snow removal | | | | | $30,000 | | | | | | | |
| Parks | 6'Mower (Back-Up Toro 325 72") | Used in case of repair to other unit or in times of heavy growth. | | | $30,000 | | | | | | | | | |
| Parks | Skid Steer | Heavy lifting and major maintenance | | | | | | $45,000 | | | | | | |
| Parks | Multi-Purpose ATV (Kawasaki Mule) | Multi-use ATV used in summer and winter (snow removal) | $9,500 | $8,735 | | | | | | | | | | $12,000 |
| Parks | Large Broadleaf Sprayer | Used in spraying parks and athletic fields | | | | | | | | | | | | |
| Parks | **Park Maintenance Improvements & Developments** | | | | | | | | | | | | | |
| Parks | ***Veteran's Park*** | | $110,000 | $15,173 | $100,000 | $15,000 | $0 | $155,000 | $56,000 | $168,000 | $0 | $25,000 | $0 | $0 |
| Parks | **Facilities - Construction, Expansion & Renovation** | | $100,000 | $8,873 | $100,000 | $0 | $0 | $145,000 | $0 | $0 | $0 | $0 | $0 | $0 |
| Parks | Veteran's Park Renovations | Restroom and potential area for canoe/kayak rental for Comus. | | | | | | $145,000 | | | | | | |
| Parks | Mill Pond Bldg Repairs & Maintenance | Windows, doors and plumbing are becoming an issue in bldg | $100,000 | $8,873 | $100,000 | | | | | | | | | |
| Parks | **Infrastructure Construction** | | $10,000 | $6,300 | $0 | $15,000 | $0 | $10,000 | $16,000 | $168,000 | $0 | $25,000 | $0 | $0 |
| Parks | Mill Pond Water Features | Replacemend of slide with two blow-up play elements | $10,000 | $6,300 | | | | | | | | | | |
| Parks | Veteran's Park Fencing Repair | Fence posts have heaved from ground conditions and need repair. | | | | | | | | | | | | |
| Parks | Backstop @ Vet's | Backstop condition is getting worse over time | | | | $15,000 | | | | | | | | |
| Parks | Fence Between Mill Pond and Swan Creek | | | | | | | $10,000 | | | | | | |
| Parks | Vet's Park Trail System | | | | | | | | $16,000 | | | | | |
| Parks | Pipe Replacement at Mill Pond | Pipe used to fill the pond from the spring. | | | | | | | | $18,000 | | | | |
| Parks | Replace Vet's Ball Field Light Poles & Fixtures | | | | | | | | | $150,000 | | | | |
| Parks | Baseball Field Irregation at Fest and Veteran's Park | Irrigation would aid in the maintenance of the field. | | | | | | | | | | $15,000 | | |
| Parks | Basketball/Tennis Court Resurfacing | Basketball @ Vet's and Lauterbach, Tennis @ Latimer and Lauterbach | | | | | | | | | | $10,000 | | |
| Parks | **Land Acquisition** | | $0 | $0 | $0 | $0 | $0 | $0 | $40,000 | $0 | $0 | $0 | $0 | $0 |
| Parks | Swatek Property (Vet's) Land Acquisition | Triangle property next to Mill Pond | | | | | | | $40,000 | | | | | |
| Parks | ***Fest Park*** | | $0 | $0 | $0 | $166,000 | $10,000 | $0 | $0 | $0 | $250,000 | $0 | $0 | $0 |
| Parks | **Infrastructure Construction** | | $0 | $0 | $0 | $166,000 | $10,000 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Parks | Fest Field - Asphalt Parking Lot | | | | | $60,000 | | | | | | | | |
| Parks | Sports Lighting for Delavan Fest Park | Replacement of lights on softball and addition of lights to volleyball | | | | $100,000 | | | | | | | | |
| Parks | Replace Fest Score Box | Moving box back so that it is able to be easier maintained. | | | | $6,000 | | | | | | | | |
| Parks | Update to a Wireless Scoreboard Controller System | Likely require a new board | | | | | $10,000 | | | | | | | |
| Parks | **Land Acquisition** | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $250,000 | $0 | $0 | $0 |
| Parks | Fest Grounds Land Acquisition | Properties to the north of the parking lot | | | | | | | | | $250,000 | | | |

| Dept | Projects | Comments | Budget 2015 | Projected 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Parks | ***Springs Park*** | | $0 | $0 | $0 | $0 | $0 | $0 | $40,000 | $0 | $0 | $0 | $0 | $0 |
| Parks | **Facilities - Construction, Expansion & Renovation** | | | | | | | | | | | | | |
| Parks | **Infrastructure Construction** | | $0 | $0 | $0 | $0 | $0 | $0 | $40,000 | $0 | $0 | $0 | $0 | $0 |
| Parks | Sewer Lateral Replacement | Proposed 2016 Expense moved to Operating Fund | | | | | | | | | | | | |
| Parks | Upper Springs Driveway & Parking Repaving | | | | | | | | $20,000 | | | | | |
| Parks | Upper Springs Driveway & Parking Repaving | | | | | | | | $20,000 | | | | | |
| Parks | ***Congdon Park*** | | $0 | $0 | $0 | $0 | $33,000 | $0 | $0 | $40,000 | $0 | $0 | $0 | $35,000 |
| Parks | **Facilities - Construction, Expansion & Renovation** | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $40,000 | $0 | $0 | $0 | $0 |
| Parks | Open Air Shelter - Congdon Park | | | | | | | | | $40,000 | | | | |
| Parks | **Infrastructure Construction** | | $0 | $0 | $0 | $0 | $33,000 | $0 | $0 | $0 | $0 | $0 | $0 | $35,000 |
| Parks | Pave Congdon Park Ped Trail | One of the most heavily used trails in our system. | | | | | $33,000 | | | | | | | |
| Parks | Congdon Park Fishing Pier | | | | | | | | | | | | | $35,000 |
| Parks | ***Lauterbach Park*** | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $125,000 |
| Parks | **Facilities - Construction, Expansion & Renovation** | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $125,000 |
| Parks | Restrooms at Lauterbach Park | | | | | | | | | | | | | $125,000 |
| Parks | ***Phoenix Park*** | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Parks | **Facilities - Construction, Expansion & Renovation** | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Parks | Flashing on the Bandshell Repair | Proposed 2016 Expense moved to Operating Fund | | | | | | | | | | | | |
| Parks | ***Delavan Memorial Arboretums*** | | $0 | $0 | $0 | $0 | $35,000 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Parks | **Professional Services** | | $0 | $0 | $0 | $0 | $35,000 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Parks | Arboretum/Street Tree Inventory | | | | | | $35,000 | | | | | | | |
| Parks | ***Tower Park*** | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Parks | ***General Park Improvements*** | | $0 | $0 | $0 | $8,000 | $200,000 | $0 | $10,000 | $20,000 | $0 | $0 | $0 | $0 |
| Parks | **Facilities - Construction, Expansion & Renovation** | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Parks | **Infrastructure Construction** | | $0 | $0 | $0 | $8,000 | $200,000 | $0 | $10,000 | $20,000 | $0 | $0 | $0 | $0 |
| Parks | Backstop @ Wileman | Backstop condition is getting worse over time | | | | $8,000 | | | | | | | | |
| Parks | Splash Pad | Would a potential draw since not many places around have one. | | | | | $100,000 | | | | | | | |
| Parks | Splash Pad | Would a potential draw since not many places around have one. | | | | | $100,000 | | | | | | | |
| Parks | Interpretive Signage/Kiosks Miller Park | | | | | | | | | $20,000 | | | | |
| Parks | Bleachers @ Wileman | Existing bleachers are old and condition is becoming an issue. | | | | | | | $10,000 | | | | | |
| Parks | ***Maintenance Facility*** | | $0 | $0 | $0 | $0 | $1,000,000 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Parks | **Facilities - Construction, Expansion & Renovation** | | $0 | $0 | $0 | $0 | $1,000,000 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Parks | New Maintenance Garage | This will indicate our portion of the new Maintenance Garage | | | | | $1,000,000 | | | | | | | |
| Parks | ***Professional Services*** | | $25,000 | $0 | $25,000 | $0 | $0 | $0 | $0 | $20,000 | $0 | $0 | $0 | $0 |
| Parks | Park and Open Space Plan | | $25,000 | $0 | $25,000 | | | | | $20,000 | | | | |
| | **Total** | | **$144,500** | **$23,908** | **$155,000** | **$189,000** | **$1,333,000** | **$200,000** | **$131,000** | **$268,000** | **$300,000** | **$70,000** | **$25,000** | **$172,000** |

| Dept | Project | Budget 2015 | Projected 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Delbrook | **Course Maintenance** | $30,000 | $28,604 | $60,000 | $75,000 | $40,000 | $60,000 | $60,000 | $60,000 | $0 | $0 | $0 | $250,000 |
| Delbrook | Core Harvester | | | | $15,000 | | | | | | | | |
| Delbrook | Cart Paths / Sand Bunkers [1] | | | $60,000 | $60,000 | $20,000 | $60,000 | $60,000 | $60,000 | | | | |
| Delbrook | Drainage Issues | | | | | $20,000 | | | | | | | |
| Delbrook | Irrigation System | | | | | | | | | | | | $250,000 |
| Delbrook | Storm Water Project | $30,000 | $28,604 | | | | | | | | | | |
| Delbrook | **Facilities - Construction, Expansion & Renovation** | $160,000 | $225,810 | $18,000 | $0 | $25,000 | $0 | $0 | $0 | $0 | $0 | $300,000 | $0 |
| Delbrook | Club House Kitchen Upgrades to Address Code Issues | | $82,950 | | | | | | | | | $300,000 | |
| Delbrook | Maintenance Bldg - Roofing Repairs | | | $8,000 | | | | | | | | | |
| Delbrook | Maintenance Bldg - Wash Station | | | | | $25,000 | | | | | | | |
| Delbrook | Maintenance Bldg - Material Pads | | | $10,000 | | | | | | | | | |
| Delbrook | Parking Lot Resurface | $160,000 | $142,860 | | | | | | | | | | |
| Delbrook | Barrier Netting - $15,000 (Friends of Delbrook) | | | | | | | | | | | | |
| | *Sub-Total Delbrook* | *$190,000* | *$254,414* | *$78,000* | *$75,000* | *$65,000* | *$60,000* | *$60,000* | *$60,000* | *$0* | *$0* | *$300,000* | *$250,000* |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Library | **Equipment** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Library | Future | | | | | | | | | | | | |
| Library | Future | | | | | | | | | | | | |
| Library | Other | | | | | | | | | | | | |
| Library | **Facilities - Construction, Expansion & Renovation** | $6,000 | $0 | $0 | $25,000 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $1,500,000 |
| Library | Space Needs Study | | | | $15,000 | | | | | | | | |
| Library | Roofing Replacement | $6,000 | | | $10,000 | | | | | | | | |
| Library | House Demolition | | | | | | | | | | | | |
| Library | Addition/Transformation to Cultural Destination Center (Conditioned on ability to Raise Funds to Cover 25% of Total Project Cost) | | | | | | | | | | | | $1,500,000 |
| | *Sub-Total - Library* | *$6,000* | *$0* | *$0* | *$25,000* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$0* | *$1,500,000* |

| Dept | Water and Sewer Projects | Budget 2015 | Projected 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Water | **Capital Equipment, Hydrants, Services & Meters** | $23,000 | $14,900 | $23,000 | $25,000 | $27,000 | $30,000 | $30,000 | $30,000 | $30,000 | $30,000 | $30,000 | $30,000 |
| Water | **Joint Street Projects Total** | $215,000 | $224,230 | $0 | $366,500 | $349,000 | $309,000 | $323,000 | $76,000 | $108,000 | $440,000 | $150,000 | $150,000 |
| Water | Joint Street Projects, 2017 Washington Street | | | | $219,000 | | | | | | | | |
| Water | Jt. Street Projects, 2017 High & Eighth | | | | $147,500 | | | | | | | | |
| Water | Jt. Street Projects, 2018 Main & Park Place | | | | | $83,000 | | | | | | | |
| Water | Joint Street Projects, 2018 Edward St & Marino Drive | | | | | $266,000 | | | | | | | |
| Water | Joint Street Projects, 2019 Ninth, Iowa & Michigan | | | | | | $167,000 | | | | | | |
| Water | Joint Street Projects, 2019 Geneva Street, 6th to 7th | | | | | | $142,000 | | | | | | |
| Water | Joint Street Projects, 2020 Laurel Heights | | | | | | | $323,000 | | | | | |
| Water | Joint Street Projects, 2021 West Geneva | | | | | | | | $76,000 | | | | |
| Water | Joint Street Projects, 2022 Holland Avenue | | | | | | | | | $108,000 | | | |
| Water | Joint Street Projects, 2023 Fourth Street | | | | | | | | | | $440,000 | | |
| Water | Joint Street Projects, 2024 | | | | | | | | | | | $150,000 | |
| Water | Joint Street Projects, 2025 | | | | | | | | | | | | $150,000 |
| Water | **Water Projects Total** | | | $374,000 | $0 | $0 | $1,048,000 | $0 | $0 | $0 | $0 | $0 | $0 |
| Water | Water Projects - Phoenix Street/ Bowers to Madison | | | $103,000 | | | | | | | | | |
| Water | Water Projects - Phoenix Street/ Madison to Park | | | $271,000 | | | | | | | | | |
| Water | Water Projects - Geneva/Seventh St State Project 2019 | | | | | | $910,000 | | | | | | |
| Water | Water Projects - Bowers Geneva to Phoenix (Coordinate with State Project 2019) | | | | | | $138,000 | | | | | | |
| Water | Water Projects - 12" East Loop 2020 (Contingent on 3rd Party Funding - Cost not in total) | | | | | | | $866,000 | | | | | |
| Water | **Facilities - Construction, Expansion & Renovation** | | | $0 | $0 | $0 | $650,000 | $0 | $0 | $0 | $0 | $0 | $0 |
| Water | Maintenance Facility Consolidation | | | $0 | $0 | $0 | $650,000 | $0 | $0 | $0 | $0 | $0 | $0 |
| | *Sub-Total - Water Utility CIP W/O Capital Maintenance* | *$238,000* | *$239,130* | *$397,000* | *$391,500* | *$376,000* | *$2,037,000* | *$353,000* | *$106,000* | *$138,000* | *$470,000* | *$180,000* | *$180,000* |
| Water | Water Maintenance Projects Qualifying for Capitalization | $0 | $0 | $0 | $0 | $110,000 | $0 | $0 | $300,000 | $0 | $0 | $0 | $0 |
| Water | Water Projects Well #6 | $0 | $0 | | | $110,000 | | | | | | | |
| Water | Water Projects Water Tower Paint - Autumn Drive | $0 | $0 | | | | | | $300,000 | | | | |
| | *Sub-Total - Water Utility CIP With Capital Maintenance* | *$238,000* | *$239,130* | *$397,000* | *$391,500* | *$486,000* | *$2,037,000* | *$353,000* | *$406,000* | *$138,000* | *$470,000* | *$180,000* | *$180,000* |
| Sewer | **Capital Equipment** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Sewer | **Joint Street Projects Total** | $0 | $0 | $0 | $122,000 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Sewer | Sanitary Sewer Repairs | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Sewer | Mound Road Sanitary Sewer Extension | $0 | $0 | $0 | $122,000 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Sewer | **Sewer Projects Total** | $130,000 | $98,690 | $130,000 | $130,000 | $130,000 | $130,000 | $130,000 | $130,000 | $130,000 | $130,000 | $130,000 | $130,000 |
| Sewer | Sanitary Sewer Repairs & Pipe Liner Projects | $130,000 | $98,690 | $130,000 | $130,000 | $130,000 | $130,000 | $130,000 | $130,000 | $130,000 | $130,000 | $130,000 | $130,000 |
| Sewer | Future Projects | | | | | | | | | | | | |
| Sewer | **Sewer Impact Fee Projects** (Not Reflected in Total) | | | | | | | | | | | | |
| Sewer | Borg Road Sampling Station | | | $105,000 | | | | | | | | | |
| Sewer | **Facilities - Construction, Expansion & Renovation** | $0 | $0 | $0 | $0 | $0 | $650,000 | $0 | $0 | $0 | $0 | $0 | $0 |
| Sewer | Maintenance Facility Consolidation | $0 | $0 | $0 | $0 | $0 | $650,000 | $0 | $0 | $0 | $0 | $0 | $0 |
| | *Sub-Total - Sewer Utility* | *$130,000* | *$98,690* | *$130,000* | *$252,000* | *$130,000* | *$780,000* | *$130,000* | *$130,000* | *$130,000* | *$130,000* | *$130,000* | *$130,000* |
| | **Total Projects - Water & Sewer w/o Maint Projects** | **$368,000** | **$337,820** | **$527,000** | **$643,500** | **$506,000** | **$2,817,000** | **$483,000** | **$236,000** | **$268,000** | **$600,000** | **$310,000** | **$310,000** |
| | **Water Revenues & Applied Balance** | $238,000 | $239,130 | $397,000 | $391,500 | $376,000 | $2,037,000 | $353,000 | $106,000 | $138,000 | $470,000 | $180,000 | $180,000 |
| | **Sewer Revenue & Applied Balance** | $130,000 | $98,690 | $130,000 | $252,000 | $130,000 | $780,000 | $130,000 | $130,000 | $130,000 | $130,000 | $130,000 | $130,000 |

| Dept | TIF Projects | Budget 2015 | Projected 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| TIF #4 | **Site Grading** | $75,000 | $0 | $75,000 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| TIF #4 | Industrial Park - Lot 17 Grading | $75,000 | $0 | $75,000 | | | | | | | | | |
| TIF #4 | **Sewer Collection System** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| TIF #4 | **Water System Improvements** | $0 | $0 | $0 | $0 | $0 | $0 | $866,000 | $0 | $0 | $0 | $0 | $0 |
| TIF #4 | Watermain Looping | | | | | | | $866,000 | | | | | |
| TIF #4 | **Streets** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| TIF #4 | Marsh Road Improvements | | | | | | | | | | | | |
| TIF #4 | Airport Road Improvements | | | | | | | | | | | | |
| TIF #4 | **Business Park #6** | $0 | $0 | $0 | $0 | $0 | $0 | $800,000 | $0 | $0 | $0 | $0 | $0 |
| TIF #4 | Industrial Park - Expansion Contingency | | | | | | | $800,000 | | | | | |
| TIF #4 | **Development Incentives** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| | *Sub-Total - TID #4* | *$75,000* | *$0* | *$75,000* | *$0* | *$0* | *$0* | *$1,666,000* | *$0* | *$0* | *$0* | *$0* | *$0* |
| TIF #5 | **Interior/Exterior Bldg Renovation & Façade Improvements** | $0 | $200,000 | $0 | $0 | $0 | $100,000 | $100,000 | $100,000 | $100,000 | $100,000 | $100,000 | $100,000 |
| TIF #5 | Incentive Program for Upgrading of Bldg & Bldg System | | | | | | $100,000 | $100,000 | $100,000 | $100,000 | $100,000 | $100,000 | $100,000 |
| TIF #5 | Delavan Hotel Property Renovation | | $200,000 | | | | | | | | | | |
| TIF #5 | Rehabilitation & Reuse of the Temperance House | | | | | | | | | | | | |
| TIF #5 | **Marketing** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| TIF #5 | Marketing plan to bring in Targeted Retail | | | | | | | | | | | | |
| TIF #5 | Mural Project | | | | | | | | | | | | |
| TIF #5 | Other Marketing Activities | | | | | | | | | | | | |
| TIF #5 | **Infrastructure** | $31,000 | $0 | $31,000 | $550,000 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| TIF #5 | Streetscape Improvements (along 7th Street & Walworth Ave from Highway 50 to Main St) | $6,000 | | $6,000 | | | | | | | | | |
| TIF #5 | Downtown Gateways at East & West Ends of Downtown | | | | | | | | | | | | |
| TIF #5 | Wayfinding Signage | | | | | | | | | | | | |
| TIF #5 | Redesign of Park Place, North Main & Tower Part (Expanding Park & Open Space Plan Development Process to provide for an expanded charrette process for Tower Park &adjacent Streets | $25,000 | | $25,000 | $550,000 | | | | | | | | |
| TIF #5 | Additional Public Parking on South Fourth Street | | | | | | | | | | | | |
| TIF #5 | Rehabilitation of Alleys | | | | | | | | | | | | |
| TIF #5 | Replacement of Watermain in Public Alley from Second to Third Street and from Third to Fourth Street | | | | | | | | | | | | |
| TIF #5 | Repaint Downtown Watertower | | | | | | | | | | | | |
| TIF #5 | **Developer Incentives/Redevelopment Projects** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| TIF #5 | **Destination Projects** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| TIF #5 | Walkway around Lake Comus | | | | | | | | | | | | |
| TIF #5 | Downtown Gateway to Lake Comus | | | | | | | | | | | | |
| | *Sub-Total -TID #5* | *$31,000* | *$200,000* | *$31,000* | *$550,000* | *$0* | *$100,000* | *$100,000* | *$100,000* | *$100,000* | *$100,000* | *$100,000* | *$100,000* |
| | **Total Projects - TIF 4 & 5** | **$106,000** | **$200,000** | **$106,000** | **$550,000** | **$0** | **$100,000** | **$1,766,000** | **$100,000** | **$100,000** | **$100,000** | **$100,000** | **$100,000** |

# Attachment D
# Debt Service Schedule

| | |
|---|---|
| **Total Equalized Value 1/1/15** | **548,590,800** |
| **5% Debt Limit** | **27,429,540** |
| **Total G.O. Debt Outstanding 12/31/15** | **14,758,497** |
| **Total G.O. Debt Available** | **12,671,043** |

General Obligation Debt By Fund - Summary

**All Fund Debt (Including Water) GO & WRB**

| Year | Principal | Interest | Total | Principal Remaining |
|---|---|---|---|---|
| 2016 | 2,224,501 | 419,912 | 2,644,414 | 16,312,781 |
| 2017 | 2,297,760 | 386,700 | 2,684,461 | 14,015,020 |
| 2018 | 2,461,106 | 346,296 | 2,807,402 | 11,553,914 |
| 2019 | 1,759,542 | 301,715 | 2,061,257 | 9,794,372 |
| 2020 | 1,673,069 | 258,442 | 1,931,510 | 8,121,304 |
| 2021 | 1,666,690 | 216,481 | 1,883,171 | 6,454,614 |
| 2022 | 1,045,407 | 181,477 | 1,226,884 | 5,409,207 |
| 2023 | 1,124,224 | 151,444 | 1,275,668 | 4,284,983 |
| 2024 | 1,153,142 | 118,685 | 1,271,828 | 3,131,841 |
| 2025 | 1,237,166 | 83,142 | 1,320,307 | 1,894,675 |
| 2026 | 928,946 | 49,284 | 978,231 | 965,728 |
| 2027 | 798,187 | 16,945 | 815,132 | 167,541 |
| 2028 | 167,541 | 2,235 | 169,776 | 0 |
| | 18,537,282 | 2,532,758 | 21,070,040 | |

**All Fund G.O. Debt (Excludes WRB)**

| Year | Principal | Interest | Total | Principal Remaining |
|---|---|---|---|---|
| 2016 | 1,982,350 | 335,642 | 2,317,992 | 12,776,147 |
| 2017 | 2,047,350 | 307,839 | 2,355,189 | 10,728,797 |
| 2018 | 2,202,350 | 273,029 | 2,475,378 | 8,526,448 |
| 2019 | 1,492,350 | 234,305 | 1,726,654 | 7,034,098 |
| 2020 | 1,397,350 | 197,080 | 1,594,429 | 5,636,748 |
| 2021 | 1,377,350 | 161,362 | 1,538,711 | 4,259,399 |
| 2022 | 742,350 | 132,915 | 875,264 | 3,517,049 |
| 2023 | 807,350 | 109,777 | 917,127 | 2,709,699 |
| 2024 | 822,350 | 84,234 | 906,584 | 1,887,350 |
| 2025 | 892,350 | 56,254 | 948,603 | 995,000 |
| 2026 | 570,000 | 30,285 | 600,285 | 425,000 |
| 2027 | 425,000 | 6,163 | 431,163 | 0 |
| 2028 | 0 | 0 | 0 | 0 |
| | 14,758,497 | 1,928,883 | 16,687,380 | |

**General Purpose**

| Year | Principal | Interest | Total | Principal Remaining |
|---|---|---|---|---|
| 2016 | 1,472,350 | 173,512 | 1,645,862 | 7,671,147 |
| 2017 | 1,522,350 | 154,628 | 1,676,978 | 6,148,797 |
| 2018 | 1,572,350 | 130,451 | 1,702,801 | 4,576,448 |
| 2019 | 1,157,350 | 102,807 | 1,260,157 | 3,419,098 |
| 2020 | 1,057,350 | 76,030 | 1,133,380 | 2,361,748 |
| 2021 | 927,350 | 52,304 | 979,653 | 1,434,399 |
| 2022 | 282,350 | 37,754 | 320,104 | 1,152,049 |
| 2023 | 292,350 | 30,220 | 322,570 | 859,699 |
| 2024 | 297,350 | 22,214 | 319,563 | 562,350 |
| 2025 | 307,350 | 13,717 | 321,066 | 255,000 |
| 2026 | 255,000 | 4,590 | 259,590 | 0 |
| | 9,143,497 | 798,228 | 9,941,725 | |

**TIF #4 (includes WRB)**

| Year | Principal | Interest | Total | Principal Remaining |
|---|---|---|---|---|
| 2016 | 668,515 | 211,071 | 879,586 | 7,440,234 |
| 2017 | 689,409 | 199,120 | 888,530 | 6,750,825 |
| 2018 | 800,338 | 185,337 | 985,675 | 5,950,487 |
| 2019 | 511,301 | 170,926 | 682,226 | 5,439,186 |
| 2020 | 522,299 | 157,026 | 679,325 | 4,916,888 |
| 2021 | 642,964 | 141,462 | 784,426 | 4,273,924 |
| 2022 | 663,666 | 123,768 | 787,435 | 3,610,257 |
| 2023 | 729,407 | 104,125 | 833,532 | 2,880,850 |
| 2024 | 750,188 | 82,322 | 832,509 | 2,130,663 |
| 2025 | 821,009 | 58,323 | 879,331 | 1,309,654 |
| 2026 | 561,871 | 36,737 | 598,608 | 747,783 |
| 2027 | 682,777 | 12,232 | 695,008 | 65,006 |
| 2028 | 65,006 | 867 | 65,873 | 0 |
| | 8,108,749 | 1,483,317 | 65,873 | |

**Water-WRB**

| Year | Principal | Interest | Total | Principal Remaining |
|---|---|---|---|---|
| 2016 | 83,637 | 35,328 | 118,965 | 1,201,400 |
| 2017 | 86,001 | 32,952 | 118,953 | 1,115,398 |
| 2018 | 88,419 | 30,507 | 118,926 | 1,026,979 |
| 2019 | 90,892 | 27,982 | 118,874 | 936,088 |
| 2020 | 93,420 | 25,385 | 118,805 | 842,668 |
| 2021 | 96,376 | 22,715 | 119,091 | 746,292 |
| 2022 | 99,391 | 19,954 | 119,346 | 646,901 |
| 2023 | 102,467 | 17,099 | 119,566 | 544,434 |
| 2024 | 105,605 | 14,150 | 119,755 | 438,828 |
| 2025 | 108,807 | 10,810 | 119,618 | 330,021 |
| 2026 | 112,075 | 7,957 | 120,032 | 217,946 |
| 2027 | 115,411 | 4,713 | 120,123 | 102,535 |
| 2028 | 102,535 | 1,368 | 103,903 | 0 |
| | 1,285,037 | 250,921 | 1,535,957 | |

**Sewer**

| Year | Principal | Interest | Total | Principal Remaining |
|---|---|---|---|---|
| 2016 | 0 | 0 | 0 | 0 |
| 2017 | 0 | 0 | 0 | 0 |
| 2018 | 0 | 0 | 0 | 0 |
| 2019 | 0 | 0 | 0 | 0 |
| 2020 | 0 | 0 | 0 | 0 |
| 2021 | 0 | 0 | 0 | 0 |
| 2022 | 0 | 0 | 0 | 0 |
| 2023 | 0 | 0 | 0 | 0 |
| 2024 | 0 | 0 | 0 | 0 |
| 2025 | 0 | 0 | 0 | 0 |
| 2026 | 0 | 0 | 0 | 0 |
| 2027 | 0 | 0 | 0 | 0 |
| 2028 | 0 | 0 | 0 | 0 |

## 2005 $648,433 Land Recycling Loan

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

Original Amount: $648,433 300-58127-6100

Interest Rate: 0 Service Fee .05% Loan #27 300-58127-6200

Years: 2005-2025

**G.O. Debt**

| Year | Principal | Admin Fee | Total | Principal Remaining |
|---|---|---|---|---|
| 05-01-2016 | 57,350 | 2,867 | 60,217 | 516,147 |
| 05-01-2017 | 57,350 | 2,581 | 59,930 | 458,797 |
| 05-01-2018 | 57,350 | 2,294 | 59,644 | 401,448 |
| 05-01-2019 | 57,350 | 2,007 | 59,357 | 344,098 |
| 05-01-2020 | 57,350 | 1,720 | 59,070 | 286,748 |
| 05-01-2021 | 57,350 | 1,434 | 58,783 | 229,399 |
| 05-01-2022 | 57,350 | 1,147 | 58,497 | 172,049 |
| 05-01-2023 | 57,350 | 860 | 58,210 | 114,699 |
| 05-01-2024 | 57,350 | 574 | 57,923 | 57,350 |
| 05-01-2025 | 57,350 | 287 | 57,636 | 0 |
| | 573,497 | 15,771 | 589,267 | |

## 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 7.4% Water

Years: 2007-2027 Loan # 33 440-58133-6100 610.216710

440-58133-6200

| TIF #4 Debt $ 2,289,804 | | | | |
|---|---|---|---|---|
| Year | Principal | Interest | Total | Principal Remaining |
| 6-01-16 | | 36,363 | 36,363 | |
| 12-01-16 | 111,120 | 36,363 | 147,483 | 1,657,540 |
| 6-01-17 | | 34,140 | 34,140 | |
| 12-01-17 | 115,750 | 34,140 | 149,890 | 1,541,790 |
| 6-01-18 | | 31,825 | 31,825 | |
| 12-01-18 | 120,380 | 31,825 | 152,205 | 1,421,410 |
| 6-01-19 | | 29,358 | 29,358 | |
| 12-01-19 | 125,010 | 29,358 | 154,368 | 1,296,400 |
| 6-01-20 | | 26,795 | 26,795 | |
| 12-01-20 | 129,640 | 26,795 | 156,435 | 1,166,760 |
| 6-01-21 | | 24,137 | 24,137 | |
| 12-01-21 | 138,900 | 24,137 | 163,037 | 1,027,860 |
| 6-01-22 | | 21,290 | 21,290 | |
| 12-01-22 | 148,160 | 21,290 | 169,450 | 879,700 |
| 6-01-23 | | 18,234 | 18,234 | |
| 12-01-23 | 157,420 | 18,234 | 175,654 | 722,280 |
| 6-01-24 | | 14,987 | 14,987 | |
| 12-01-24 | 166,680 | 14,987 | 181,667 | 555,600 |
| 6-01-25 | | 11,529 | 11,529 | |
| 12-01-25 | 175,940 | 11,529 | 187,469 | 379,660 |
| 6-01-26 | | 7,878 | 7,878 | |
| 12-01-26 | 185,200 | 7,878 | 193,078 | 194,460 |
| 6-01-27 | | 4,035 | 4,035 | |
| 12-01-27 | 194,460 | 4,035 | 198,495 | 0 |
| | 1,768,660 | 521,144 | 2,289,804 | |

| TOTAL $ 2,472,790 | | | Payment | Annual |
|---|---|---|---|---|
| Year | Principal | Interest | Total | Total |
| 6-01-16 | | 39,269 | 39,269 | |
| 12-01-16 | 120,000 | 39,269 | 159,269 | 198,538 |
| 6-01-17 | | 36,869 | 36,869 | |
| 12-01-17 | 125,000 | 36,869 | 161,869 | 198,738 |
| 6-01-18 | | 34,369 | 34,369 | |
| 12-01-18 | 130,000 | 34,369 | 164,369 | 198,738 |
| 6-01-19 | | 31,704 | 31,704 | |
| 12-01-19 | 135,000 | 31,704 | 166,704 | 198,408 |
| 6-01-20 | | 28,936 | 28,936 | |
| 12-01-20 | 140,000 | 28,936 | 168,936 | 197,873 |
| 6-01-21 | | 26,066 | 26,066 | |
| 12-01-21 | 150,000 | 26,066 | 176,066 | 202,133 |
| 6-01-22 | | 22,991 | 22,991 | |
| 12-01-22 | 160,000 | 22,991 | 182,991 | 205,983 |
| 6-01-23 | | 19,691 | 19,691 | |
| 12-01-23 | 170,000 | 19,691 | 189,691 | 209,383 |
| 6-01-24 | | 16,185 | 16,185 | |
| 12-01-24 | 180,000 | 16,185 | 196,185 | 212,370 |
| 6-01-25 | | 12,450 | 12,450 | |
| 12-01-25 | 190,000 | 12,450 | 202,450 | 214,900 |
| 6-01-26 | | 8,508 | 8,508 | |
| 12-01-26 | 200,000 | 8,508 | 208,508 | 217,015 |
| 6-01-27 | | 4,358 | 4,358 | |
| 12-01-27 | 210,000 | 4,358 | 214,358 | 218,715 |
| | 1,910,000 | 562,790 | 2,472,790 | 2,472,790 |

## 2007 Waterworks System Mortgage Revenue Bonds $2,550,000 continued

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

| Water | $ 182,986 | | | Principal |
|---|---|---|---|---|
| Year | Principal | Interest | Total | Remaining |
| 6-01-16 | | 2,906 | 2,906 | |
| 12-01-16 | 8,880 | 2,906 | 11,786 | 132,460 |
| 6-01-17 | | 2,728 | 2,728 | |
| 12-01-17 | 9,250 | 2,728 | 11,978 | 123,210 |
| 6-01-18 | | 2,543 | 2,543 | |
| 12-01-18 | 9,620 | 2,543 | 12,163 | 113,590 |
| 6-01-19 | | 2,346 | 2,346 | |
| 12-01-19 | 9,990 | 2,346 | 12,336 | 103,600 |
| 6-01-20 | | 2,141 | 2,141 | |
| 12-01-20 | 10,360 | 2,141 | 12,501 | 93,240 |
| 6-01-21 | | 1,929 | 1,929 | |
| 12-01-21 | 11,100 | 1,929 | 13,029 | 82,140 |
| 6-01-22 | | 1,701 | 1,701 | |
| 12-01-22 | 11,840 | 1,701 | 13,541 | 70,300 |
| 6-01-23 | | 1,457 | 1,457 | |
| 12-01-23 | 12,580 | 1,457 | 14,037 | 57,720 |
| 6-01-24 | | 1,198 | 1,198 | |
| 12-01-24 | 13,320 | 1,198 | 14,518 | 44,400 |
| 6-01-25 | | 921 | 921 | |
| 12-01-25 | 14,060 | 921 | 14,981 | 30,340 |
| 6-01-26 | | 630 | 630 | |
| 12-01-26 | 14,800 | 630 | 15,430 | 15,540 |
| 6-01-27 | | 322 | 322 | |
| 12-01-27 | 15,540 | 322 | 15,862 | 0 |
| | 141,340 | 41,646 | 182,986 | |

## 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%

Years: 2009-2019 Loan #32

300-58132-6100

300-58132-6200

**G.O. Debt**

| Year | Principal | Interest | Total | Principal Remaining |
|---|---|---|---|---|
| 03/01/16 | 110,000 | 13,965 | 123,965 | 350,000 |
| 03/01/17 | 115,000 | 10,363 | 125,363 | 235,000 |
| 03/01/18 | 115,000 | 6,453 | 121,453 | 120,000 |
| 03/01/19 | 120,000 | 2,220 | 122,220 | 0 |
| | 460,000 | 33,000 | 493,000 | |

| *CUSIP* |
|---|
| *245.770* |
| *MT6* |
| *MU3* |
| *MV1* |
| *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  61.2% Water (Impact Fee)

Years: 2009-2028  Loan # 34  440-58134-6100  610-29061

440-58134-6200  610-21670

| TIF#4 | $ 1,063,007 | | | Principal |
|---|---|---|---|---|
| Year | Principal | Interest | Total | Remaining |
| 05-01-16 | 47,395 | 9,673 | 57,068 | |
| | | 9,040 | 9,040 | 677,694 |
| 05-01-17 | 48,659 | 9,040 | 57,700 | |
| | | 8,391 | 8,391 | 629,035 |
| 05-01-18 | 49,958 | 8,391 | 58,349 | |
| | | 7,725 | 7,725 | 579,077 |
| 05-01-19 | 51,291 | 7,725 | 59,015 | |
| | | 7,041 | 7,041 | 527,786 |
| 05-01-20 | 52,659 | 7,041 | 59,700 | |
| | | 6,338 | 6,338 | 475,128 |
| 05-01-21 | 54,064 | 6,338 | 60,402 | |
| | | 5,617 | 5,617 | 421,064 |
| 05-01-22 | 55,506 | 5,617 | 61,123 | |
| | | 4,877 | 4,877 | 365,557 |
| 05-01-23 | 56,987 | 4,877 | 61,864 | |
| | | 4,116 | 4,116 | 308,570 |
| 05-01-24 | 58,508 | 4,116 | 62,624 | |
| | | 3,336 | 3,336 | 250,063 |
| 05-01-25 | 60,069 | 3,336 | 63,404 | |
| | | 2,535 | 2,535 | 189,994 |
| 05-01-26 | 61,671 | 2,535 | 64,206 | |
| | | 1,712 | 1,712 | 128,323 |
| 05-01-27 | 63,317 | 1,712 | 65,028 | |
| | | 867 | 867 | 65,006 |
| 05-01-28 | 65,006 | 867 | 65,873 | 0 |
| | 725,089 | 132,862 | 857,951 | |

| TOTAL | $ 2,739,708 | | Payment | Annual |
|---|---|---|---|---|
| Year | Principal | Interest | Total | Total |
| 5-01-16 | 122,152 | 24,930 | 147,081 | |
| 11-01-16 | | 23,300 | 23,300 | 170,382 |
| 5-01-17 | 125,411 | 23,300 | 148,711 | |
| 11-01-17 | | 21,627 | 21,627 | 170,338 |
| 5-01-18 | 128,757 | 21,627 | 150,384 | |
| 11-01-18 | | 19,910 | 19,910 | 170,293 |
| 5-01-19 | 132,192 | 19,909 | 152,102 | |
| 11-01-19 | | 18,146 | 18,146 | 170,248 |
| 5-01-20 | 135,719 | 18,146 | 153,865 | |
| 11-01-20 | | 16,336 | 16,336 | 170,201 |
| 5-01-21 | 139,340 | 16,336 | 155,675 | |
| 11-01-21 | | 14,477 | 14,477 | 170,152 |
| 5-01-22 | 143,057 | 14,477 | 157,534 | |
| 11-01-22 | | 12,568 | 12,568 | 170,103 |
| 5-01-23 | 146,874 | 12,568 | 159,443 | |
| 11-01-23 | | 10,609 | 10,609 | 170,052 |
| 5-01-24 | 150,793 | 10,609 | 161,402 | |
| 11-01-24 | | 8,598 | 8,598 | 169,999 |
| 5-01-25 | 154,816 | 8,598 | 163,414 | |
| 11-01-25 | | 6,532 | 6,532 | 169,946 |
| 5-01-26 | 158,946 | 6,532 | 165,479 | |
| 11-01-26 | | 4,412 | 4,412 | 169,891 |
| 5-01-27 | 163,187 | 4,412 | 167,599 | |
| 11-01-27 | | 2,235 | 2,235 | 169,834 |
| 5-01-28 | 167,541 | 2,235 | 169,776 | 169,776 |
| | 1,868,785 | 342,428 | 2,211,213 | 2,211,213 |

## 2009 Safe Drinking Water Loan continued

(Not GO Debt)

| Water | $ 1,676,701 | | | |
|---|---|---|---|---|
| Year | Principal | Interest | Total | Principal Remaining |
| 05-01-16 | 74,757 | 15,257 | 90,014 | |
| 11-01-16 | | 14,260 | 14,260 | 1,068,940 |
| 05-01-17 | 76,751 | 14,260 | 91,011 | |
| 11-01-17 | | 13,236 | 13,236 | 992,188 |
| 05-01-18 | 78,799 | 13,236 | 92,035 | |
| 11-01-18 | | 12,185 | 12,185 | 913,389 |
| 05-01-19 | 80,902 | 12,185 | 93,086 | |
| 11-01-19 | | 11,105 | 11,105 | 832,488 |
| 05-01-20 | 83,060 | 11,105 | 94,165 | |
| 11-01-20 | | 9,997 | 9,997 | 749,428 |
| 05-01-21 | 85,276 | 9,997 | 95,273 | |
| 11-01-21 | | 8,860 | 8,860 | 664,152 |
| 05-01-22 | 87,551 | 8,860 | 96,411 | |
| 11-01-22 | | 7,692 | 7,692 | 576,601 |
| 05-01-23 | 89,887 | 7,692 | 97,579 | |
| 11-01-23 | | 6,493 | 6,493 | 486,714 |
| 05-01-24 | 92,285 | 6,493 | 98,778 | |
| 11-01-24 | | 5,262 | 5,262 | 394,428 |
| 05-01-25 | 94,747 | 5,262 | 100,009 | |
| 11-01-25 | | 3,998 | 3,998 | 299,681 |
| 05-01-26 | 97,275 | 3,998 | 101,273 | |
| 11-01-26 | | 2,700 | 2,700 | 202,406 |
| 05-01-27 | 99,871 | 2,700 | 102,571 | |
| 11-01-27 | | 1,368 | 1,368 | 102,535 |
| 05-01-28 | 102,535 | 1,368 | 103,903 | 0 |
| | 1,143,697 | 209,566 | 1,353,263 | |

## 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%

Years: 2010-2020

Loan #35

300.58135-6100

300-58135-6200

**G.O. Debt**

| Year | Principal | Interest | Total | Principal Remaining |
|---|---|---|---|---|
| 03/01/16 | 155,000 | 23,995 | 178,995 | 665,000 |
| 03/01/17 | 160,000 | 19,580 | 179,580 | 505,000 |
| 03/01/18 | 165,000 | 14,540 | 179,540 | 340,000 |
| 03/01/19 | 170,000 | 9,010 | 179,010 | 170,000 |
| 03/01/20 | 170,000 | 3,060 | 173,060 | 0 |
| | 820,000 | 70,185 | 890,185 | |

| *CUSIP* |
|---|
| *245,770* |
| *NC2* |
| *ND0* |
| *NE8* |
| *NF5* |
| *NG3* |

## 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%

Years: 2011-2026 Loan #36

300-58136-6100

300-58136-6200

| G.O. Debt Year | Principal | Interest | Total | Principal Remaining | CUSIP 245,770 |
|---|---|---|---|---|---|
| 03/01/16 | 185,000 | 68,523 | 253,523 | 2,225,000 | NL2 |
| 03/01/17 | 190,000 | 64,675 | 254,675 | 2,035,000 | NM0 |
| 03/01/18 | 195,000 | 60,245 | 255,245 | 1,840,000 | NN8 |
| 03/01/19 | 205,000 | 55,240 | 260,240 | 1,635,000 | NP3 |
| 03/01/20 | 210,000 | 49,635 | 259,635 | 1,425,000 | NQ1 |
| 03/01/21 | 220,000 | 43,395 | 263,395 | 1,205,000 | NR9 |
| 03/01/22 | 225,000 | 36,608 | 261,608 | 980,000 | NS7 |
| 03/01/23 | 235,000 | 29,360 | 264,360 | 745,000 | NT5 |
| 03/01/24 | 240,000 | 21,640 | 261,640 | 505,000 | NU2 |
| 03/01/25 | 250,000 | 13,430 | 263,430 | 255,000 | NV0 |
| 03/01/26 | 255,000 | 4,590 | 259,590 | 0 | |
| | 2,410,000 | 447,340 | 2,857,340 | | |

## 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%

300-58137-6100

Years: 2011-2021 Loan #37

300-58137-6200

| G.O. Debt Year | Principal | Interest | Total | Principal Remaining | CUSIP 245,770 |
|---|---|---|---|---|---|
| 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 | 650,000 | 7,475 | 657,475 | 0 | PP1 |
| | 2,475,000 | 204,910 | | | |

## 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%

Years: 2011-2021 Loan #38

440-58138-6100

440-58138-6200

| G.O. Debt Year | Principal | Interest | Total | Principal Remaining | *CUSIP 245,770* |
|---|---|---|---|---|---|
| 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 | 285,000 | 4,275 | 289,275 | 0 | QD7 |
| | 2,485,000 | 354,194 | | | |

## 2014A G.O. Refunding Bonds Series 2014A $3,030,000

Description: 2014 Refunding of 2007 GO Note to fund TIF 4, and Capital Projects

Original Amount: $3,030,000

Interest Rate: 2.4213%

Years: 2014-2027 Loan # 39

300-58139-6100 440-58139-6100

300-58139-6200 440-58139-6200

| G.O. Debt $ 790,000 | | | | Principal |
|---|---|---|---|---|
| Year | Principal | Interest | Total | Remaining |
| 03-01-16 | 250,000 | 2,725 | 252,725 | 280,000 |
| 03-01-17 | 280,000 | 1,050 | 281,050 | 0 |
| | 530,000 | 3,775 | 533,775 | |

| TIF #4 Debt $ 2,240,000 | | | | Principal |
|---|---|---|---|---|
| Year | Principal | Interest | Total | Remaining |
| 03-01-16 | 0 | 53,045 | 53,045 | 2,240,000 |
| 03-01-17 | 0 | 53,045 | 53,045 | 2,240,000 |
| 03-01-18 | 100,000 | 52,520 | 152,520 | 2,140,000 |
| 03-01-19 | 100,000 | 51,345 | 151,345 | 2,040,000 |
| 03-01-20 | 100,000 | 49,895 | 149,895 | 1,940,000 |
| 03-01-21 | 200,000 | 47,195 | 247,195 | 1,740,000 |
| 03-01-22 | 200,000 | 43,195 | 243,195 | 1,540,000 |
| 03-01-23 | 250,000 | 38,220 | 288,220 | 1,290,000 |
| 03-01-24 | 250,000 | 32,220 | 282,220 | 1,040,000 |
| 03-01-25 | 300,000 | 25,120 | 325,120 | 740,000 |
| 03-01-26 | 315,000 | 16,735 | 331,735 | 425,000 |
| 03-01-27 | 425,000 | 6,163 | 431,163 | 0 |
| | 2,240,000 | 468,698 | 2,708,698 | |

| CUSIP 245,770 | TOTAL $ 3,030,000 Year | Principal | Interest | Principal Total |
|---|---|---|---|---|
| QF2 | 03-01-16 | 250,000 | 55,770 | 305,770 |
| QG0 | 03-01-17 | 280,000 | 54,095 | 334,095 |
| QH8 | 03-01-18 | 100,000 | 52,520 | 152,520 |
| QJ4 | 03-01-19 | 100,000 | 51,345 | 151,345 |
| QK1 | 03-01-20 | 100,000 | 49,895 | 149,895 |
| QL9 | 03-01-21 | 200,000 | 47,195 | 247,195 |
| QM7 | 03-01-22 | 200,000 | 43,195 | 243,195 |
| QN5 | 03-01-23 | 250,000 | 38,220 | 288,220 |
| QP0 | 03-01-24 | 250,000 | 32,220 | 282,220 |
| QQ8 | 03-01-25 | 300,000 | 25,120 | 325,120 |
| QR6 | 03-01-26 | 315,000 | 16,735 | 331,735 |
| QS4 | 03-01-27 | 425,000 | 6,163 | 431,163 |
| | | 2,770,000 | 472,473 | 3,242,473 |

## 2015A G.O. Refunding Bonds Series 2015A $2,765,000

Description: 2015 Refunding of 2008 GO Note to fund TIF 4 and Capital Projects and Golf Course Borrowings

Original Amount: $2,765,000

Interest Rate: 0.8691011%

Years: 2015-2018 Loan # 40

| GO | TIF | Delbrook |
|---|---|---|
| 300-58140-6100 | 440-58140-6100 | 650-58128-6100 |
| 300-58140-6200 | 440-58140-6200 | 650-58128-6200 |

| G.O. Debt | $ 1,305,000 | | | Principal |
|---|---|---|---|---|
| Year | Principal | Interest | Total | Remaining |
| 03-01-16 | 425,000 | 8,348 | 433,348 | 880,000 |
| 03-01-17 | 430,000 | 5,780 | 435,780 | 450,000 |
| 03-01-18 | 450,000 | 2,138 | 452,138 | 0 |
| | 1,305,000 | 16,265 | 1,321,265 | |

| TIF #4 Debt | $ 890,000 | | | Principal |
|---|---|---|---|---|
| Year | Principal | Interest | Total | Remaining |
| 03-01-16 | 290,000 | 5,675 | 295,675 | 600,000 |
| 03-01-17 | 300,000 | 3,900 | 303,900 | 300,000 |
| 03-01-18 | 300,000 | 1,425 | 301,425 | 0 |
| | 890,000 | 11,000 | 901,000 | |

| G.O. Debt | $ 570,000 | GOLF COURSE | | Principal |
|---|---|---|---|---|
| Year | Principal | Interest | Total | Remaining |
| 03-01-16 | 190,000 | 3,610 | 193,610 | 380,000 |
| 03-01-17 | 190,000 | 2,470 | 192,470 | 190,000 |
| 03-01-18 | 190,000 | 903 | 190,903 | 0 |
| | 570,000 | 6,983 | 576,983 | |

| CUSIP | TOTAL | $ 2,765,000 | | Principal |
|---|---|---|---|---|
| 245,770 | Year | Principal | Interest | Total |
| QU9 | 03-01-16 | 905,000 | 17,633 | 922,633 |
| QV7 | 03-01-17 | 920,000 | 12,150 | 932,150 |
| | 03-01-18 | 940,000 | 4,465 | 944,465 |
| | | 2,765,000 | 34,248 | 2,799,248 |

| Profit & Loss Summary<br>Divisions | Actual<br>2013 | Actual<br>2014 | Budget<br>2015 | YTD<br>9/30/2015 | Projected<br>2015 | Requested<br>2016 |
|---|---|---|---|---|---|---|
| **Water Department Operations** | | | | | | |
| Source of Supply | 54,083 | 34,993 | 63,990 | 21,134 | 35,335 | 31,480 |
| Pumping Expenses | 112,065 | 114,755 | 125,300 | 73,542 | 123,442 | 131,400 |
| Water Treatment | 68,818 | 62,502 | 251,761 | 149,926 | 247,035 | 31,125 |
| Transmission & Distribution | 231,481 | 237,011 | 536,470 | 139,931 | 432,212 | 69,460 |
| Customer Accounts Expenses | 53,139 | 52,501 | 69,154 | 39,758 | 55,271 | 62,719 |
| Administrative & General | 243,793 | 285,806 | 316,600 | 235,390 | 309,515 | 537,696 |
| ***Total Water Department Operations*** | **763,378** | **787,568** | **1,363,275** | **659,681** | **1,202,810** | **863,880** |
| Taxes | 509,506 | 489,875 | 522,713 | 484,372 | 491,915 | 492,821 |
| Depreciation | 529,842 | 534,701 | 534,000 | 538,320 | 538,320 | 536,000 |
| **Total:** | **1,802,727** | **1,812,144** | **2,419,988** | **1,682,373** | **2,233,045** | **1,892,700** |
| **Operational Revenues** | 1,815,526 | 1,760,435 | 1,761,300 | 1,308,828 | 1,726,599 | 1,729,168 |
| **Interest Income** | 112,241 | 105,253 | 104,497 | 58,850 | 104,672 | 98,539 |
| **Interest Expense** | 147,899 | 119,287 | 112,964 | 135,828 | 112,208 | 104,648 |
| **Net Profit/(Loss)**<br>**(Excluding Debt Service)** | **(22,859)** | **(65,742)** | **(667,155)** | **(450,522)** | **(513,982)** | **(169,641)** |
| **Capital Expenditures** | 252,206 | 469,000 | 238,000 | | 239,130 | 397,000 |
| **Capital Expenditures-TIF & Impact Funded** | - | | | | - | - |

| Profit & Loss Summary<br>Divisions | Actual<br>2013 | Actual<br>2014 | Budget<br>2015 | YTD<br>9302015 | Projected<br>2015 | Requested<br>2016 |
|---|---|---|---|---|---|---|
| **Sewer Department Operations** | | | | | | |
| ***Operations*** | | | | | | |
| WalCoMet Expense | 1,407,417 | 1,336,386 | 1,451,000 | 974,967 | 1,300,000 | 1,403,236 |
| Operations Expense | 71,616 | 62,140 | 74,166 | 58,537 | 64,460 | 51,440 |
| ***Total Operations*** | 1,479,033 | 1,398,526 | 1,525,166 | 1,033,504 | 1,364,460 | 1,454,676 |
| ***Maintenance*** | | | | | | |
| Collection Expense | 33,173 | 33,250 | 44,980 | 20,581 | 17,500 | 24,500 |
| Building Expense | 31,385 | 27,600 | 23,723 | 12,194 | 23,000 | 9,800 |
| ***Total Maintenance*** | 64,558 | 60,850 | 68,703 | 32,775 | 40,500 | 34,300 |
| ***Administrative and General*** | | | | | | |
| Customer Accounts Expense | 47,069 | 52,125 | 89,129 | 7,493 | 26,946 | 68,790 |
| Administrative & General | 160,514 | 164,977 | 193,177 | 115,773 | 150,325 | 223,696 |
| | 207,583 | 217,101 | 282,306 | 123,266 | 177,271 | 292,485 |
| ***Total Sewer Department Operations*** | **1,760,417** | **1,687,313** | **1,888,701** | **1,197,992** | **1,595,540** | **1,793,780** |
| ***Taxes*** | | | | | | |
| Other Operating Expense | 9,243 | 10,836 | 12,526 | 8,447 | 13,309 | 12,319 |
| ***Total Taxes*** | 9,243 | 10,836 | 12,526 | 8,447 | 13,309 | 12,319 |
| ***Depreciation*** | | | | | | |
| Depreciation | 110,124 | 112,124 | 118,000 | 112,800 | 112,800 | 112,000 |
| ***Total Depreciation*** | 110,124 | 112,124 | 118,000 | 112,800 | 112,800 | 112,000 |
| **Total:** | **1,870,541** | **1,799,437** | **2,006,701** | **1,310,792** | **1,708,340** | **1,905,780** |
| **Operational Revenues** | 1,814,682 | 1,943,384 | 1,972,700 | 1,451,745 | 1,913,281 | 1,863,000 |
| **Interest Income** | 1,890 | 1,775 | 2,500 | 4,058 | 3,400 | 2,000 |
| **Interest Expense** | - | - | - | - | - | - |
| **Net Profit/(Loss)**<br>**(Excluding Debt Service)** | **(53,968)** | **145,722** | **(31,501)** | **145,011** | **208,341** | **(40,780)** |
| **Capital Expenditures** | 94,875 | 130,000 | 130,000 | | 98,690 | 130,000 |
| **Capital Expenditures-TIF & Impact Funded** | 238,752 | | | | - | - |

## Water Cash Analysis-Including Capital

| | Budgeted 2015 | Projected 2015 | Budgeted 2016 |
|---|---|---|---|
| Net Water Income (Loss) | $ (667,155) | $ (513,982) | $ (169,641) |
| Depreciation Adjustment | $ 534,000 | $ 538,320 | $ 536,000 |
| Adjusted Net Water Income (Loss) | $ (133,155) | $ 24,338 | $ 366,359 |
| Impact Fee Debt | $ (216,000) | $ (216,000) | $ (210,404) |
| Capital | $ (238,000) | $ (239,130) | $ (397,000) |
| Final Adjusted Net Water Income (Loss) | $ (587,155) | $ (430,792) | $ (241,045) |

# Water Utility Debt Coverage Calculation-Projection for 2016 Budget

| | | |
|---|---|---|
| Operating Revenue | $ | 1,729,168.00 |
| Investment Income | $ | 10,000.00 |
| Misc Non-Operating | $ | 100.00 |
| Interest Income TIF | $ | 91,439.00 |
| Less Total Operating Expenses | $ | (863,879.68) |
| Computed Net Earnings | $ | 966,827.32 |
| 2016 Debt Service | $ | 368,919.00 |
| Coverage Factor | | 1.25 |
| Required Net Earnings | $ | 461,148.75 |
| Difference | $ | 505,678.57 |
| Projected Coverage | | 2.62 |

The bond resolutions require that earnings from the system be greater than 1.25 times the revenue bond annual debt service based on the bond year.