



**Village of Weston, Wisconsin
2014 Operating Budget
2015 Financial Plan**

VILLAGE OF WESTON, WISCONSIN



2014 Operating Budget & 2015 Financial Plan

Compiled by the Finance Department:

John Jacobs, CGFO, CPFO

Finance Director

Jessica Trautman, CPA
Deputy Finance Director

Submitted by:

Daniel Guild

Village Administrator

**INTRODUCTION
AND
SUMMARY**

VILLAGE OF WESTON
NOTICE OF 2014 BUDGET PUBLIC HEARING
Weston Municipal Center, 5500 Schofield Avenue, Weston, WI 54476

Notice is hereby given pursuant to Wisconsin Statutes that a Public Hearing is scheduled for Monday, December 2, 2013, at 6:00 P.M. on the VILLAGE OF WESTON PROPOSED 2014 OPERATING BUDGET. Village of Weston citizens and taxpayers shall have the opportunity to be heard on the proposed budget.

2014 OPERATING BUDGET SUMMARY – General Fund

<u>REVENUES</u>	2012 <u>ACTUAL</u>	2013 <u>BUDGET</u>	2013 <u>ESTIMATED</u>	2014 <u>PROPOSED</u>	% <u>BUDGET CHANGE</u>
Property Taxes	\$2,905,297	\$2,925,747	\$2,926,090	\$3,139,039	7.29%
Other Taxes	808,450	645,628	662,160	661,981	2.53%
Special Assessments	4,540	4,200	4,200	4,200	0.00%
Intergovernmental Revenues	2,346,437	2,164,335	2,162,305	2,078,870	-3.95%
Licenses & Permits	165,928	170,180	310,590	303,575	-78.38%
Fines, Forfeitures & Penalties	123,343	119,600	109,260	109,200	-8.70%
Public Charges for Services	985,140	447,610	424,255	17,345	-96.12%
Intergovernmental Charges for Services	234,779	166,200	194,035	122,180	-26.49%
Miscellaneous Revenue	94,373	132,650	(22,945)	70,290	-47.01%
Other Financing Sources	6,926	6,000	1,260	2,000	-66.67%
Applied Fund Balances	<u>200,792</u>	<u>573,490</u>	<u>573,490</u>	<u>0</u>	<u>-100.00%</u>
Total Revenues	<u>\$7,876,005</u>	<u>\$7,355,640</u>	<u>\$7,344,700</u>	<u>\$6,508,680</u>	<u>-11.51%</u>
<u>EXPENDITURES</u>					
General Government	\$850,640	\$1,003,930	\$1,001,190	\$860,620	-14.27%
Public Safety	3,857,825	3,507,583	3,500,810	3,003,026	-14.38%
Public Works	2,360,621	1,782,407	1,775,460	1,726,420	-3.14%
Health & Human Services	281	15,240	15,040	14,340	-5.91%
Culture & Recreation	281,247	314,050	311,015	315,700	0.53%
Conservation & Development	198,346	221,550	214,080	284,620	28.47%
Miscellaneous	9,477	0	0	0	N/A
Other Financing Uses	37,531	497,580	505,920	203,954	-59.01%
Contingency Reserve	<u>0</u>	<u>13,300</u>	<u>0</u>	<u>100,000</u>	<u>651.88%</u>
Total Expenditures	<u>\$7,595,968</u>	<u>\$7,355,640</u>	<u>\$7,323,515</u>	<u>\$6,508,680</u>	<u>-11.51%</u>

<u>TOTAL PROPERTY TAX LEVY REQUIRED</u>				<u>VILLAGE OF WESTON TAX RATE</u>		
	2013 <u>BUDGET</u>	2014 <u>PROPOSED</u>	PERCENT <u>CHANGE</u>	Budget Year	Assessed Rate	Equalized Rate
Expenditures	\$7,355,640	\$6,508,680	-11.51%	2014 Proposed	\$5.31	\$5.80
Less: Revenues	<u>4,429,893</u>	<u>3,369,641</u>	<u>-23.93%</u>	2013	5.16	5.68
Operating Levy (TID Out)	2,925,747	3,139,039	7.29%	2012	5.10	5.33
Debt Service Fund Levy	1,550,000	1,550,000	0.00%	2011	5.08	5.38
Village Share Tax Increment				2010	5.08	5.13
District Levy	<u>1,016,217</u>	<u>1,086,571</u>	<u>6.92%</u>	2009	5.08	4.97
Total Levy (TID In)	<u>\$5,491,964</u>	<u>\$5,775,610</u>	<u>5.16%</u>	2008	4.91	5.09
Assessed Value (TID Out)	\$ 867,860,691	\$ 883,251,018	1.77%	2007	6.07	5.19
TID Assessed Value	<u>197,047,409</u>	<u>204,671,972</u>	<u>3.87%</u>	2006	5.70	5.24
Assessed Value (TID In)	<u>\$1,064,908,100</u>	<u>\$1,087,922,990</u>	<u>2.16%</u>	2005	5.45	5.14
Assessed Tax Rate (Village portion of Tax Rate)	<u>\$5.1572</u>	<u>\$5.3088</u>	<u>2.94%</u>	2004	5.21	5.07
				2003	5.21	5.05

2014 BUDGET SUMMARY OF ALL GOVERNMENTAL AND PROPRIETARY FUNDS

	<u>GENERAL</u>	<u>DEBT SERVICE</u>	<u>SPECIAL REVENUE</u>	<u>CAPITAL PROJECTS</u>	<u>INTERNAL SERVICE</u>	<u>ENTERPRISE/ UTILITIES</u>	<u>SUMMARY TOTAL</u>
Est. Fund Balance, January 1	\$2,442,519	\$ 719,768	\$2,698,210	\$ 473,731	\$ 5,671	\$9,973,758	\$16,313,657
Operating Levy	3,139,039	1,550,000	0	0	0	0	4,689,039
Tax Increment District Levy	0	0	4,542,426	0	0	0	4,542,426
Other Revenue	<u>3,369,641</u>	<u>5,687,406</u>	<u>6,003,035</u>	<u>1,060,334</u>	<u>818,225</u>	<u>4,718,242</u>	<u>21,656,883</u>
Total Revenue	6,508,680	7,237,406	10,545,461	1,060,334	818,225	4,718,242	30,888,348
Less: Expenditures	<u>6,508,680</u>	<u>7,340,230</u>	<u>11,008,247</u>	<u>997,692</u>	<u>818,225</u>	<u>4,806,201</u>	<u>31,479,275</u>
Revenue Over/(Under) Expenditures	0	(102,824)	(462,786)	62,642	0	(87,959)	(590,927)
Est. Fund Balance, December 31	<u>\$2,442,519</u>	<u>\$ 616,944</u>	<u>\$2,235,424</u>	<u>\$ 536,373</u>	<u>\$ 5,671</u>	<u>\$9,885,799</u>	<u>\$15,722,730</u>

Proposed Budgets are available for inspection at the Village of Weston Municipal Center 7:30 A.M. – 5:00 P.M. Monday through Friday or on the Village of Weston website located at www.westonwi.gov.

John D. Jacobs, CGFO/CPFO
Finance Director/Treasurer

VILLAGE OF WESTON
2013-2014 Budget Summary - ALL FUNDS

	2013 BUDGET	2014 BUDGET	AMOUNT INCREASE or (DECREASE)	PERCENT INCREASE or (DECREASE)
<u>GENERAL FUND:</u>				
Expenditures	\$ 7,355,640	\$ 6,508,680	\$ (846,960)	-11.51%
Less: Revenues	3,856,403	3,369,641	(486,762)	-12.62%
Less: Fund Balance Applied (Added)	573,490	-	(573,490)	-100.00%
Net Tax Levy Requirement	\$ 2,925,747	\$ 3,139,039	\$ 213,292	7.29%
<u>SPECIAL REVENUE FUNDS</u>				
Expenditures	\$ 10,836,460	\$ 11,008,247	\$ 171,787	1.59%
Less: Revenues	6,110,586	6,003,035	(107,551)	-1.76%
Less: Tax Increment District Levy	4,260,098	4,542,426	282,328	6.63%
Less: Capital Borrowing Proceeds	-	-	-	N/A
Less: Fund Balance Applied (Added)	465,776	462,786	(2,990)	-0.64%
Net Tax Levy Requirement	\$ -	\$ -	\$ -	0.00%
<u>DEBT SERVICE FUND:</u>				
Expenditures	\$ 7,175,278	\$ 7,340,230	\$ 164,952	2.30%
Less: Revenues	5,787,981	5,687,406	(100,575)	-1.74%
Less: Fund Balance Applied (Added)	(162,703)	102,824	265,527	-163.20%
Net Tax Levy Requirement	\$ 1,550,000	\$ 1,550,000	\$ -	0.00%
<u>CAPITAL PROJECT FUNDS:</u>				
Expenditures	\$ 978,700	\$ 997,692	\$ 18,992	1.94%
Less: Revenues	869,140	1,060,334	191,194	22.00%
Less: Capital Borrowing Proceeds	-	-	-	N/A
Less: Fund Balance Applied (Added)	109,560	(62,642)	(172,202)	-157.18%
Net Tax Levy Requirement	\$ -	\$ -	\$ -	0.00%
<u>ENTERPRISE FUNDS:</u>				
Expenditures	\$ 4,684,045	\$ 4,806,201	\$ 122,156	2.61%
Less: Revenues	4,663,349	4,718,242	54,893	1.18%
Less: Fund Balance Applied (Added)	20,696	87,959	67,263	325.00%
Net Tax Levy Requirement	\$ -	\$ -	\$ -	0.00%
<u>INTERNAL SERVICE FUND:</u>				
Expenditures	\$ 828,105	\$ 818,225	\$ (9,880)	-1.19%
Less: Revenues	804,905	818,225	13,320	1.65%
Less: Fund Balance Applied (Added)	23,200	-	(23,200)	-100.00%
Net Tax Levy Requirement	\$ -	\$ -	\$ -	0.00%
<u>GRAND TOTAL - ALL FUNDS:</u>				
Expenditures	\$ 31,858,228	\$ 31,479,275	\$ (378,953)	-1.19%
Less: Revenues	22,092,364	21,656,883	(435,481)	-1.97%
Less: Tax Increment District Levy	4,260,098	4,542,426	282,328	6.63%
Less: Capital Borrowing Proceeds	-	-	-	N/A
Less: Fund Balance Applied (Added)	1,030,019	590,927	(439,092)	-42.63%
Total Tax Levy before TIF Increment	\$ 4,475,747	\$ 4,689,039	\$ 213,292	4.77%
Village's Share of TIF Increment	\$ 1,016,217	\$ 1,086,571	\$ 70,354	6.92%
TOTAL TAX LEVY	\$ 5,491,964	\$ 5,775,610	\$ 283,646	5.16%
Village Assessed Valuation	\$ 1,064,908,100	\$ 1,087,922,990	\$ 23,014,890	2.16%
Tax Rate per \$1,000 of Assessed Value	\$ 5.157219	\$ 5.308841	\$ 0.151622	2.94%
Village Equalized Valuation	\$ 966,710,400	\$ 996,473,000	\$ 29,762,600	3.08%
Tax Rate per \$1,000 of Equalized Value	\$ 5.681085	\$ 5.796053	\$ 0.114968	2.02%

RESOLUTION NO. VW-13-19
WESTON, WISCONSIN

BY THE VILLAGE PRESIDENT AND VILLAGE BOARD OF THE VILLAGE OF WESTON, WISCONSIN, RESOLVED:

That it does hereby adopt the following as the Operating Budget of the Village of Weston for the year 2014, to-wit:

Village General Purpose Expenditures – General Fund	<u>\$6,508,680</u>
Village Non-Property Tax Revenues	\$3,369,641
Tax Levy for Village General Purpose	<u>3,139,039</u>
Total Operating Revenue – General Fund	<u>\$6,508,680</u>

and that Village General Purpose Expenditures are further appropriated to the following Village programs:

General Government	\$860,620
Public Safety	3,003,026
Public Works	1,726,420
Health and Human Services	14,340
Culture and Recreation	315,700
Conservation and Development	284,620
Miscellaneous	100,000
Other Financing Uses	<u>203,954</u>
Total Appropriations	<u>\$6,508,680</u>

Be it further resolved that the sum of \$3,139,039 is hereby levied for paying general operating expenditures for the year ending December 31, 2014.

Be it further resolved that the sum of \$1,550,000 is hereby levied for the Debt Service Fund for year 2014, resulting in a **grand total tax levy of \$4,689,039** for all taxable property in the Village for-calendar year 2014, excluding Tax Incremental Financing District allocations.

Be it further resolved that the Village Finance Director/Treasurer is authorized and directed to make any minor changes in the tax levy that might come about through computation of Tax Incremental District allocations.

Be it further resolved that the Village Finance Director/Treasurer shall place the Village levy plus properly certified levies in the amount of \$19,625,091.53 received from the State, County, School District, and Vocational, Technical and Adult Education District on the tax roll for collection pursuant to law, including Tax Incremental Financing District allocations.

Adopted December 2, 2013

Approved December 2, 2013

ATTEST:

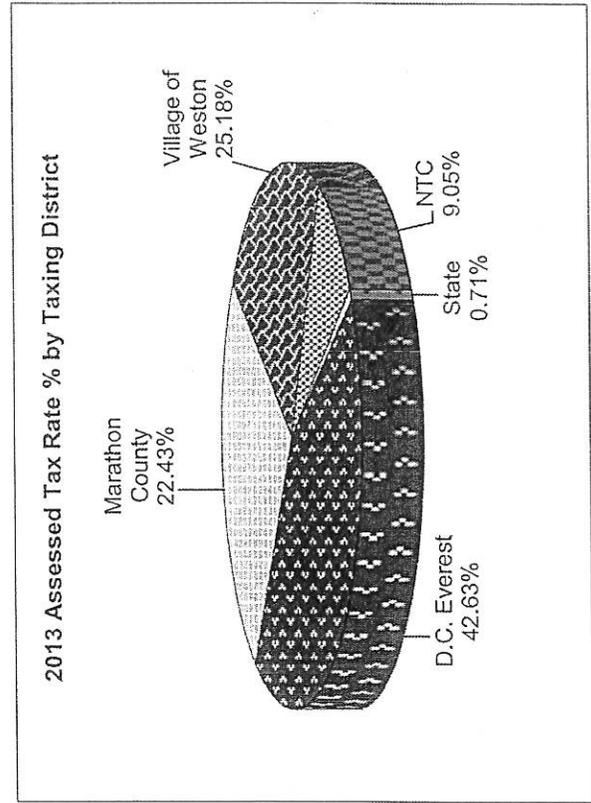
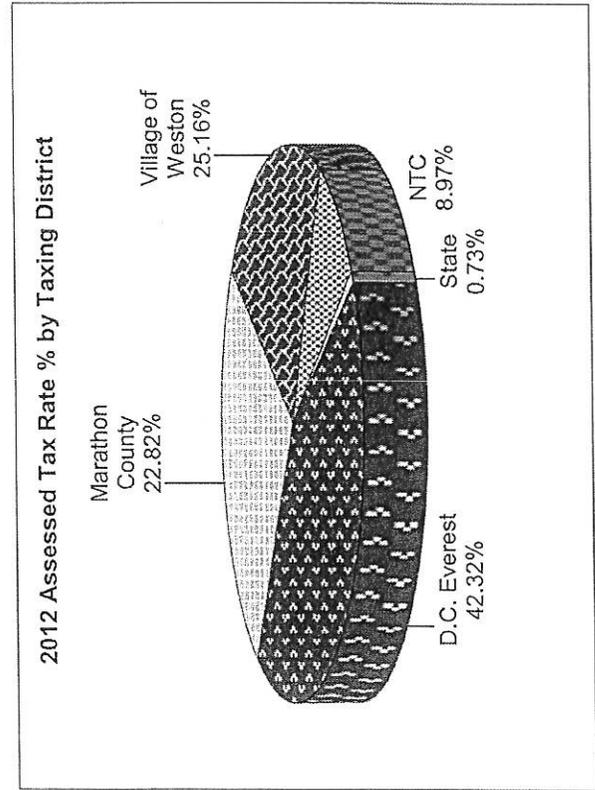
Sherry Weinkauf, Village Clerk

Loren White, Village President

GENERAL FUND SUMMARY

**VILLAGE OF WESTON - ASSESSED TAX RATES
(ESTIMATE)**

ASSESSED TAX RATES					
		2012	2013	Tax Rate Change	% Change
"Net" D.C. Everest Schools	\$	8.68	\$ 8.99	\$ 0.31	3.57%
Village of Weston		5.16	5.31	0.15	2.91%
Marathon County		4.68	4.73	0.05	1.07%
Northcentral Tech. College		1.84	1.91	0.07	3.80%
State of Wisconsin		0.15	0.15	-	0.00%
TOTALS	\$	20.51	\$ 21.09	\$ 0.58	2.83%



VILLAGE OF WESTON, WISCONSIN
PROPERTY TAX RATES - ALL DIRECT AND OVERLAPPING GOVERNMENTS
Tax Levy Years: 1998-2012 ACTUAL and 2013 PROJECTED

Per \$1,000 of Equalized Value

Levy Year	Village of Weston			D.C.			North			Total Gross	State of Wisconsin	Marathon County	State Credit	Total Net
	Collection Year	General & Other Funds	Debt Service Fund	Rib Mt. Sewerage District	Everest School District	Central Technical College	North Technical College	Marathon County	State of Wisconsin					
1998	1999	\$3.15	\$1.73	\$4.88	\$0.28	\$8.93	\$1.81	\$6.20	\$0.20	\$22.30	\$1.56	\$20.74		
1999	2000	3.08	1.92	5.00	0.23	8.60	1.87	6.21	0.20	22.11	1.45	20.66		
2000	2001	3.02	1.87	4.89	0.17	9.52	1.91	6.21	0.20	22.90	1.34	21.56		
2001	2002	3.07	1.77	4.84	-	9.20	1.88	6.10	0.20	22.22	1.27	20.95		
2002	2003	3.27	1.78	5.05	-	9.63	1.94	6.08	0.20	22.90	1.25	21.65		
2003	2004	3.46	1.61	5.07	-	9.07	1.90	5.89	0.20	22.13	1.25	20.88		
2004	2005	3.67	1.47	5.14	-	8.80	1.94	5.79	0.20	21.87	1.11	20.76		
2005	2006	3.65	1.59	5.24	-	8.91	1.93	5.68	0.19	21.95	0.98	20.97		
2006	2007	3.65	1.54	5.19	-	8.49	1.89	5.44	0.18	21.19	1.08	20.11		
2007	2008	3.51	1.58	5.09	-	9.27	1.86	5.37	0.17	21.76	1.14	20.62		
2008	2009	3.31	1.66	4.97	-	9.52	1.85	5.15	0.17	21.66	1.21	20.45		
2009	2010	3.28	1.85	5.13	-	9.52	1.91	5.15	0.17	21.88	1.26	20.62		
2010	2011	3.49	1.89	5.38	-	10.07	1.98	5.16	0.17	22.76	1.33	21.43		
2011	2012	3.48	1.85	5.33	-	10.45	2.02	5.17	0.17	23.14	1.30	21.84		
2012	2013	3.71	1.97	5.68	-	10.95	2.03	5.16	0.17	23.99	1.39	22.60		
2013	2014	3.88	1.92	5.80	-	11.18	2.09	5.16	0.17	24.40	1.37	23.03		

Estimate

\$ 0.43 Increase

Per \$1,000 of Assessed Value

Levy Year	Village of Weston			D.C.			North			Total Gross	State of Wisconsin	Marathon County	State Credit	Total Net
	Collection Year	General & Other Funds	Debt Service Fund	Rib Mt. Sewerage District	Everest School District	Central Technical College	North Technical College	Marathon County	State of Wisconsin					
1998	1999	\$4.48	\$2.47	\$6.95	\$0.41	\$12.71	\$2.57	\$8.82	\$0.28	\$31.74	\$2.22	\$29.52		
1999	2000	3.02	1.89	4.91	0.23	8.44	1.84	6.09	0.20	21.71	1.42	20.29		
2000	2001	3.03	1.88	4.91	0.18	9.56	1.92	6.24	0.20	23.01	1.35	21.66		
2001	2002	3.18	1.84	5.02	-	9.53	1.95	6.32	0.21	23.03	1.32	21.71		
2002	2003	3.37	1.84	5.21	-	9.94	2.00	6.28	0.20	23.63	1.29	22.34		
2003	2004	3.56	1.65	5.21	-	9.34	1.96	6.06	0.21	22.78	1.28	21.50		
2004	2005	3.89	1.56	5.45	-	9.34	2.06	6.14	0.21	23.20	1.18	22.02		
2005	2006	3.97	1.73	5.70	-	9.69	2.10	6.17	0.21	23.87	1.07	22.80		
2006	2007	4.27	1.80	6.07	-	9.92	2.20	6.36	0.21	24.76	1.26	23.50		
2007	2008	3.39	1.52	4.91	-	8.93	1.80	5.17	0.16	20.97	1.10	19.87		
2008	2009	3.39	1.69	5.08	-	9.73	1.89	5.26	0.17	22.13	1.24	20.89		
2009	2010	3.25	1.83	5.08	-	9.43	1.89	5.10	0.17	21.67	1.25	20.42		
2010	2011	3.30	1.78	5.08	-	9.52	1.87	4.88	0.16	21.51	1.25	20.26		
2011	2012	3.33	1.77	5.10	-	10.00	1.94	4.95	0.16	22.15	1.25	20.90		
2012	2013	3.37	1.79	5.16	-	9.94	1.84	4.68	0.15	21.77	1.26	20.51		
2013	2014	3.55	1.76	5.31	-	10.25	1.91	4.73	0.15	22.35	1.26	21.09		

Estimate

\$ 0.58 Increase

% Change in Tax Rate

2013	2014	3.12%	3.80%	1.07%	0.00%	2.66%	0.00%	2.83%
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(A) Village of Weston property was revaluated in 1999 & 2007.

(B) Includes Nov. 2006 EMS voter referendum.

2013 Assessment Ratio = 1.094222

Actual

GENERAL FUND EXPENDITURES

**VILLAGE OF WESTON
EXPENDITURES SUMMARY
2014 OPERATING BUDGET - General Fund only
(and 2015 FINANCIAL PLAN)**

<u>Budget Account</u>	<u>2012 Actual</u>	<u>2013 Estimate</u>	<u>2013 Amended Budget</u>	<u>2014 Dept. Request</u>	<u>2014 Proposed Budget</u>	<u>2014 Budget Change</u>	<u>2014 % Budget Change</u>	<u>% of Total</u>	<u>2015 Financial Plan</u>
<u>EXPENDITURES</u>									
General Government	\$ 850,640	\$ 1,001,190	\$ 1,003,930	\$ 860,620	\$ 860,620	\$ (143,310)	-14.27%	13.22%	\$ 849,840
Public Safety	3,857,825	3,500,810	3,507,583	3,003,026	3,003,026	(504,557)	-14.38%	46.14%	3,133,144
Public Works	2,360,621	1,775,460	1,782,407	1,726,420	1,726,420	(55,987)	-3.14%	26.53%	1,734,940
Health & Human Services	281	15,040	15,240	14,340	14,340	(900)	-5.91%	0.22%	14,340
Culture and Recreation	281,247	311,015	314,050	315,700	315,700	1,650	0.53%	4.85%	311,100
Conservation & Development	198,346	214,080	221,550	284,620	284,620	63,070	28.47%	4.37%	233,690
Miscellaneous / Other	47,008	505,920	497,580	203,954	203,954	(293,626)	-59.01%	3.13%	172,756
Contingency Reserve	<u>0</u>	<u>0</u>	<u>13,300</u>	<u>100,000</u>	<u>100,000</u>	<u>86,700</u>	<u>651.88%</u>	<u>1.54%</u>	<u>100,000</u>
TOTAL EXPENDITURES	<u>7,595,968</u>	<u>7,323,515</u>	<u>7,355,640</u>	<u>6,508,680</u>	<u>6,508,680</u>	<u>(846,960)</u>	<u>-11.51%</u>	<u>100.00%</u>	<u>6,549,810</u>

VILLAGE OF WESTON
EXPENDITURES SUMMARY - Changes from 2013 Budget to 2014 Budget
2014 OPERATING BUDGET - General Fund only

	CHANGE AMOUNT	TOTAL BUDGET	REASON FOR CHANGE
2013 OPERATING BUDGET EXPENDITURES		\$ 7,355,640	
 <u>INCREASES in Expenditures:</u>			
Transfer to Other Funds-Capital Equipment Fund	\$ 134,954		Increase funding into the Capital Equipment Replacement Fund in 2014, in order to finance the majority of departmental capital equipment expenditures from the 2014 CIP Budget which will be identified during 2014, without the need for capital borrowing if at all possible.
Contingency	86,700		For 2014, set the Contingency amount for undetermined expenditures at \$50,000, which was an increase from the 2013 undistributed amount of \$13,300; also, provide \$50,000 in 2014 for undetermined wage and benefit adjustments due to the implementation of the 2013 wage & compensation study recommendations.
Community Development	62,570		Additional Zoning code/Comprehensive Plan update is scheduled for 2014, as well as the staffing of 2 part-time interns for 2014.
Everest Metro Police	49,133		2014 increases include: Computer upgrade (Tiberon \$17,000), Animal Control services to City of Wausau (\$16,050), and a new Training Reimbursement Program (\$12,000).
Elections	27,425		4 Elections are planned for 2014, as compared to only 2 elections in 2013.
Subtotal		<u>360,782</u>	
 <u>DECREASES in Expenditures:</u>			
Fire/Ambulance	\$ (554,220)		In 2014, the fire and EMS operations will be transferred to the South Area Fire and Emergency Response District (SAFER), at a reduced cost to the Village of Weston. In addition, ambulance revenues will also be transferred to SAFER.
Transfer to Other Funds-Debt Service Fund	(430,080)		In 2013, there was a one-time transfer to the Debt Service Fund, which will not reoccur in 2014.
Central Services	(69,120)		Upgraded copier/scanner and redesigned the website in 2013. Also, upgraded the network server in 2013. No major capital outlays are planned for 2014.
Public Works - Street Operations	(47,743)		Replacing 1 full-time employee with a part-time employee and saving on diesel by switching to bio-diesel in 2014.
Municipal Building	(31,350)		Replaced/upgraded aging phone system in 2013, while returning to normal operating expenditure levels in 2014.
Clerk's Office	(29,865)		Redirection of a portion of Village Clerk's salary to Utility Funds for payroll & human resources management. Also, shifted a portion of this department's wages specifically to Elections' budget in 2014.
Finance Director/Operations	(20,070)		Reduction of 1 full-time employee replaced with a part-time employee in 2014.
Village Assessor	(13,860)		Reduction in price quote from new 2014-2016 assessment services contract is estimated beginning in 2014.
Miscellaneous/Various Departments	(6,434)		Miscellaneous changes in various departments which have not been previously identified here.
Village Attorney	(5,000)		Reduction in number of hours requested from Village Attorney is expected in 2014.
Subtotal		<u>(1,207,742)</u>	
TOTAL CHANGE in Expenditures	\$ (846,960)		
2014 OPERATING BUDGET EXPENDITURES		\$ 6,508,680	
Percent Budget Change		-11.51%	

**VILLAGE OF WESTON
2014 BUDGET SUMMARY
(and 2015 FINANCIAL PLAN)**

<u>Budget Account</u>	2012 Actual	2013 Estimate	2013 Amended Budget	2014 Dept. Request	2014 Proposed Budget	2014 % Budget Change	2015 Financial Plan
GENERAL GOVERNMENT							
<u>Village Board</u>							
Board President	\$ 6,717	\$ 6,720	\$ 7,380	\$ 7,550	\$ 7,550		\$ 7,550
Board Trustees	31,214	32,800	33,540	33,310	33,310		33,320
Municipality Dues	6,482	4,100	4,300	5,550	5,550		5,600
Board Retreat	482	80	500	500	500		500
	<u>\$ 44,895</u>	<u>\$ 43,700</u>	<u>\$ 45,720</u>	<u>\$ 46,910</u>	<u>\$ 46,910</u>	2.60%	<u>\$ 46,970</u>
<u>General Government Committees</u>							
Building & Grounds Committee	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Board of Review	187	175	225	235	235		240
Finance Committee	2,135	1,615	1,650	1,605	1,605		1,615
Personnel Committee	1,468	1,760	2,005	2,210	2,210		2,205
	<u>\$ 3,790</u>	<u>\$ 3,550</u>	<u>\$ 3,880</u>	<u>\$ 4,050</u>	<u>\$ 4,050</u>	4.38%	<u>\$ 4,060</u>
<u>Administrator</u>							
Operations	\$ 64,813	\$ 115,730	\$ 115,800	\$ 112,140	\$ 112,140		\$ 113,610
Village Newsletter	2,881	2,950	4,050	3,150	3,150		3,350
	<u>\$ 67,694</u>	<u>\$ 118,680</u>	<u>\$ 119,850</u>	<u>\$ 115,290</u>	<u>\$ 115,290</u>	-3.80%	<u>\$ 116,960</u>
<u>Clerk's Office / Human Resources</u>							
Clerk's Office	\$ 144,501	\$ 154,755	\$ 159,570	\$ 129,705	\$ 129,705		\$ 134,660
Personnel/Human Resources	1,481	2,025	3,800	2,900	2,900		2,900
Elections	46,668	9,280	12,290	39,715	39,715		13,280
	<u>\$ 192,650</u>	<u>\$ 166,060</u>	<u>\$ 175,660</u>	<u>\$ 172,320</u>	<u>\$ 172,320</u>	-1.90%	<u>\$ 150,840</u>
<u>Finance</u>							
Finance Director	\$ 155,407	\$ 141,440	\$ 145,990	\$ 125,920	\$ 125,920		\$ 125,340
Financial Audit/Budget Expenses	13,015	10,070	10,090	10,390	10,390		10,390
Tax Collection	13,547	19,840	17,010	17,110	17,110		17,130
Risk Management/Insurance	57,078	60,820	62,530	67,450	67,450		73,870
	<u>\$ 239,047</u>	<u>\$ 232,170</u>	<u>\$ 235,620</u>	<u>\$ 220,870</u>	<u>\$ 220,870</u>	-6.26%	<u>\$ 226,730</u>
<u>Municipal Court</u>							
Schofield/Weston Municipal Court	\$ 83,898	\$ 94,470	\$ 79,360	\$ 76,670	\$ 76,670		\$ 76,330
	<u>\$ 83,898</u>	<u>\$ 94,470</u>	<u>\$ 79,360</u>	<u>\$ 76,670</u>	<u>\$ 76,670</u>	-3.39%	<u>\$ 76,330</u>
<u>Village Attorney</u>							
Operations	\$ 49,592	\$ 36,015	\$ 35,320	\$ 30,320	\$ 30,320		\$ 30,320
	<u>\$ 49,592</u>	<u>\$ 36,015</u>	<u>\$ 35,320</u>	<u>\$ 30,320</u>	<u>\$ 30,320</u>	-14.16%	<u>\$ 30,320</u>
<u>Village Assessor</u>							
Operations	\$ 46,758	\$ 44,355	\$ 44,600	\$ 30,740	\$ 30,740		\$ 30,700
	<u>\$ 46,758</u>	<u>\$ 44,355</u>	<u>\$ 44,600</u>	<u>\$ 30,740</u>	<u>\$ 30,740</u>	-31.08%	<u>\$ 30,700</u>
<u>Central Services</u>							
Data Processing/Central Services	\$ 56,462	\$ 171,300	\$ 172,220	\$ 103,100	\$ 103,100		\$ 105,580
	<u>\$ 56,462</u>	<u>\$ 171,300</u>	<u>\$ 172,220</u>	<u>\$ 103,100</u>	<u>\$ 103,100</u>	-40.13%	<u>\$ 105,580</u>
<u>Municipal Building</u>							
Operations	\$ 63,318	\$ 88,560	\$ 89,200	\$ 57,850	\$ 57,850		\$ 58,850
	<u>\$ 63,318</u>	<u>\$ 88,560</u>	<u>\$ 89,200</u>	<u>\$ 57,850</u>	<u>\$ 57,850</u>	-35.15%	<u>\$ 58,850</u>
<u>Illegal Taxes/Tax Refunds</u>							
Tax Refunds	\$ 2,536	\$ 2,330	\$ 2,500	\$ 2,500	\$ 2,500		\$ 2,500
	<u>\$ 2,536</u>	<u>\$ 2,330</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	0.00%	<u>\$ 2,500</u>
Total General Government	<u>\$ 850,640</u>	<u>\$ 1,001,190</u>	<u>\$ 1,003,930</u>	<u>\$ 860,620</u>	<u>\$ 860,620</u>	-14.27%	<u>\$ 849,840</u>

**VILLAGE OF WESTON
2014 BUDGET SUMMARY
(and 2015 FINANCIAL PLAN)**

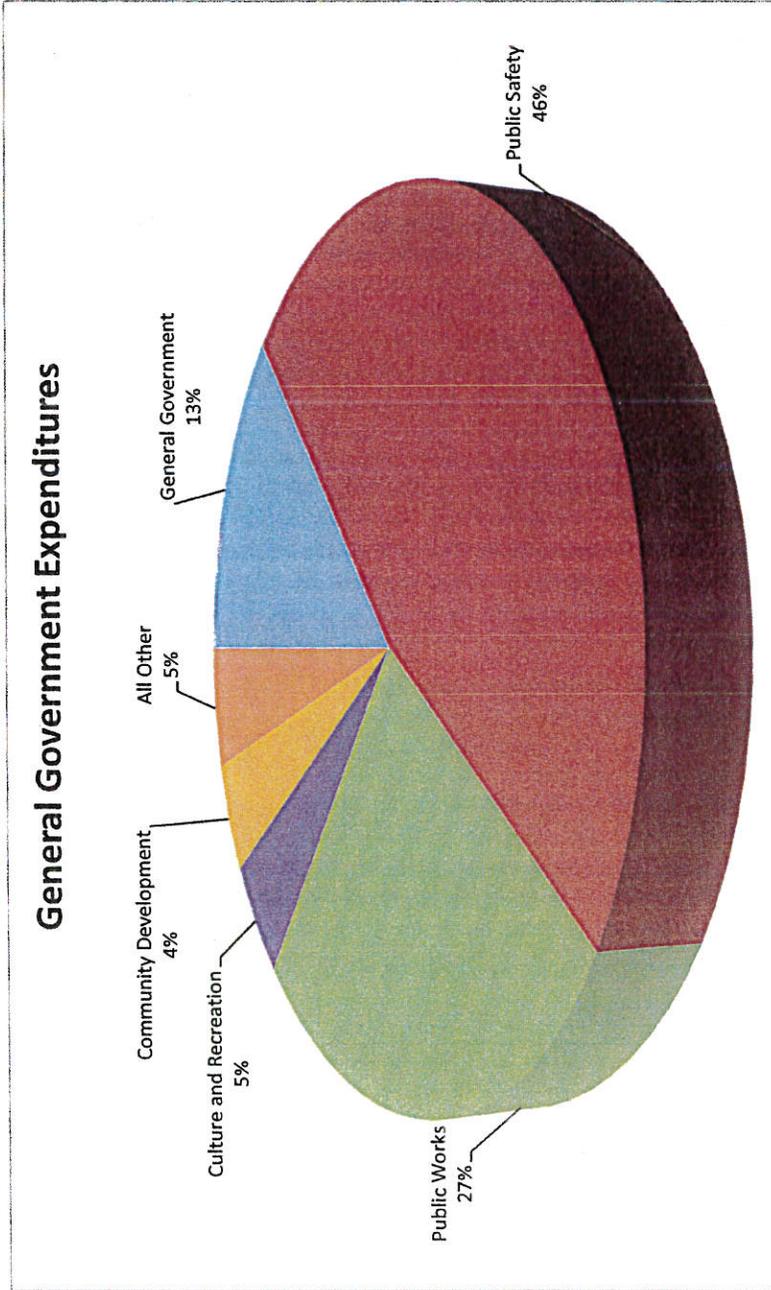
Budget Account	2012 Actual	2013 Estimate	2013 Amended Budget	2014 Dept. Request	2014 Proposed Budget	2014 % Budget Change	2015 Financial Plan
PUBLIC SAFETY							
<u>Everest Metro Police</u>							
Operations	\$ 2,152,961	\$ 2,154,532	\$ 2,154,532	\$ 2,205,768	\$ 2,205,768		\$ 2,332,546
Debt Service - Building Payment	64,048	64,048	64,048	64,048	64,048		64,048
Debt Service - Capital Equipment	18,723	18,723	18,723	16,620	16,620		0
State Grant Awards due to EMPD	30,063	0	0	0	0		0
Repairs/Maintenance to Building	0	997	0	0	0		0
	<u>\$ 2,265,795</u>	<u>\$ 2,238,300</u>	<u>\$ 2,237,303</u>	<u>\$ 2,286,436</u>	<u>\$ 2,286,436</u>	2.20%	<u>\$ 2,396,594</u>
<u>Fire / Ambulance</u>							
Fire Operations	\$ 201,856	\$ 202,585	\$ 208,640	\$ -	\$ -		\$ -
Ambulance / EMT Operations	880,431	869,245	898,200	-	-		-
Fire Dept. - Donated Wages	3,713	1,330	500	-	-		-
Fire Dept. - Honor Guard Donations	4,104	6,930	500	-	-		-
Ambul./EMT - Donated Wages	1,758	6,350	1,000	-	-		-
Public Fire Protection Fees	375,489	31,250	31,250	-	-		-
Fire Dept. - Act 102 Expenses	792	15,910	6,100	-	-		-
SAFER District - Village of Weston	-	10,280	-	591,970	591,970		610,570
	<u>\$ 1,468,143</u>	<u>\$ 1,143,880</u>	<u>\$ 1,146,190</u>	<u>\$ 591,970</u>	<u>\$ 591,970</u>	-48.35%	<u>\$ 610,570</u>
<u>Building Inspections</u>							
Building Inspector	\$ 117,938	\$ 113,370	\$ 116,760	\$ 117,920	\$ 117,920		\$ 119,280
Weights & Measures	3,200	3,200	3,400	3,400	3,400		3,400
	<u>\$ 121,138</u>	<u>\$ 116,570</u>	<u>\$ 120,160</u>	<u>\$ 121,320</u>	<u>\$ 121,320</u>	0.97%	<u>\$ 122,680</u>
<u>Other Public Safety</u>							
Public Safety Committee	\$ 2,390	\$ 1,635	\$ 2,530	\$ 1,900	\$ 1,900		\$ 1,900
Warning Sirens	359	425	1,400	1,400	1,400		1,400
	<u>\$ 2,749</u>	<u>\$ 2,060</u>	<u>\$ 3,930</u>	<u>\$ 3,300</u>	<u>\$ 3,300</u>	-16.03%	<u>\$ 3,300</u>
Total Public Safety	\$ 3,857,825	\$ 3,500,810	\$ 3,507,583	\$ 3,003,026	\$ 3,003,026	-14.38%	\$ 3,133,144
PUBLIC WORKS							
<u>Operations</u>							
Director of Public Works	\$ 94,057	\$ 74,945	\$ 85,860	\$ 52,571	\$ 52,571		\$ 52,788
Engineering/GIS/Info. Technology	65,757	77,770	77,815	63,724	63,724		64,029
Engineer	23,750	34,280	37,175	38,660	38,660		37,170
Corporaal Property	14,345	7,380	2,750	2,830	2,830		2,920
Street Operations	1,086,452	955,940	976,760	929,017	929,017		936,388
Street Operations-Town of Weston	16,501	14,865	5,960	12,401	12,401		12,505
Winter Maintenance	236,419	305,575	276,545	319,225	319,225		319,641
Winter Maintenance-Town of Weston	4,042	8,670	3,630	8,109	8,109		8,162
Traffic Control	21,422	31,000	22,300	22,780	22,780		23,280
Street Irrigation Maintenance	33,195	29,100	35,460	32,962	32,962		33,827
Street Lighting	210,762	207,440	219,500	226,500	226,500		226,500
Street Sweeping	19,491	15,645	15,610	16,391	16,391		16,480
Mowing	-	11,610	21,800	-	-		-
Refuse & Garbage Collection	509,048	-	-	-	-		-
Landfill	24,253	-	-	-	-		-
	<u>\$ 2,359,494</u>	<u>\$ 1,774,220</u>	<u>\$ 1,781,165</u>	<u>\$ 1,725,170</u>	<u>\$ 1,725,170</u>	-3.14%	<u>\$ 1,733,690</u>
<u>Other Public Works</u>							
Public Works/Utilities Committee	\$ 1,127	\$ 1,240	\$ 1,242	\$ 1,250	\$ 1,250		\$ 1,250
Total Public Works	\$ 2,360,621	\$ 1,775,460	\$ 1,782,407	\$ 1,726,420	\$ 1,726,420	-3.14%	\$ 1,734,940
HEALTH & HUMAN SERVICES							
<u>Public Health Services</u>							
County Humane Animal Shelter	\$ 281	\$ 15,040	\$ 15,240	\$ 14,340	\$ 14,340		\$ 14,340
	<u>\$ 281</u>	<u>\$ 15,040</u>	<u>\$ 15,240</u>	<u>\$ 14,340</u>	<u>\$ 14,340</u>	-5.91%	<u>\$ 14,340</u>
Total Health & Human Services	\$ 281	\$ 15,040	\$ 15,240	\$ 14,340	\$ 14,340	-5.91%	\$ 14,340

**VILLAGE OF WESTON
2014 BUDGET SUMMARY
(and 2015 FINANCIAL PLAN)**

<u>Budget Account</u>	2012 Actual	2013 Estimate	2013 Amended Budget	2014 Dept. Request	2014 Proposed Budget	2014 % Budget Change	2015 Financial Plan
<u>CULTURE AND RECREATION</u>							
<u>Park & Recreation - Operations</u>							
Administration	\$ 199,783	\$ 186,600	\$ 193,210	\$ 215,730	\$ 215,730		\$ 215,975
Parks Maintenance	64,331	64,500	64,950	76,605	76,605		71,670
Mowing	-	-	-	13,395	13,395		13,480
Landscaping/Accident Maintenance	1,675	45,880	45,880	-	-		-
Tree Pruning	698	-	-	-	-		-
Tree Planting	621	-	-	-	-		-
Tree Inventory	-	-	-	-	-		-
Tree Other/EAB Plan	8,082	-	-	-	-		-
Forestry Grant	-	4,540	-	-	-		-
Ice Rinks	4,936	8,090	8,090	8,620	8,620		8,630
	<u>\$ 280,126</u>	<u>\$ 309,610</u>	<u>\$ 312,130</u>	<u>\$ 314,350</u>	<u>\$ 314,350</u>	0.71%	<u>\$ 309,755</u>
<u>Other Park & Recreation</u>							
Park & Recreation Committee	\$ 1,121	\$ 1,405	\$ 1,920	\$ 1,350	\$ 1,350		\$ 1,345
Boys & Girls Club	-	-	-	-	-		-
	<u>\$ 1,121</u>	<u>\$ 1,405</u>	<u>\$ 1,920</u>	<u>\$ 1,350</u>	<u>\$ 1,350</u>	-29.69%	<u>\$ 1,345</u>
Total Culture and Recreation	<u>\$ 281,247</u>	<u>\$ 311,015</u>	<u>\$ 314,050</u>	<u>\$ 315,700</u>	<u>\$ 315,700</u>	0.53%	<u>\$ 311,100</u>
<u>CONSERVATION AND DEVELOPMENT</u>							
<u>Community Development</u>							
Administration	\$ 188,644	\$ 205,410	\$ 210,700	\$ 273,270	\$ 273,270		\$ 220,060
	<u>\$ 188,644</u>	<u>\$ 205,410</u>	<u>\$ 210,700</u>	<u>\$ 273,270</u>	<u>\$ 273,270</u>	29.70%	<u>\$ 220,060</u>
<u>Other Community Development</u>							
Planning Commission	\$ 4,520	\$ 5,475	\$ 6,195	\$ 6,330	\$ 6,330		\$ 6,335
Zoning Board of Appeals	30	465	1,640	1,520	1,520		2,915
Extraterritorial Limits Committee	96	340	580	925	925		1,800
Smart Growth/Comprehensive Plan	-	5	0	-	-		-
Farmers Market	5,056	2,385	2,435	2,575	2,575		2,580
	<u>\$ 9,702</u>	<u>\$ 8,670</u>	<u>\$ 10,850</u>	<u>\$ 11,350</u>	<u>\$ 11,350</u>	4.61%	<u>\$ 13,630</u>
Total Conservation & Develop.	<u>\$ 198,346</u>	<u>\$ 214,080</u>	<u>\$ 221,550</u>	<u>\$ 284,620</u>	<u>\$ 284,620</u>	28.47%	<u>\$ 233,690</u>
<u>MISCELLANEOUS / OTHER</u>							
<u>Miscellaneous</u>							
Accrued Vacation Pay	\$ 9,477	\$ -	\$ -	\$ -	\$ -		\$ -
Miscellaneous/All Other	-	-	-	-	-		-
	<u>\$ 9,477</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>
<u>Other Financing Uses</u>							
Transfers to Other Funds	37,531	\$ 505,920	\$ 497,580	\$ 203,954	\$ 203,954		\$ 172,756
	<u>\$ 37,531</u>	<u>\$ 505,920</u>	<u>\$ 497,580</u>	<u>\$ 203,954</u>	<u>\$ 203,954</u>	-59.01%	<u>\$ 172,756</u>
Total Miscellaneous / Other	<u>\$ 47,008</u>	<u>\$ 505,920</u>	<u>\$ 497,580</u>	<u>\$ 203,954</u>	<u>\$ 203,954</u>	-59.01%	<u>\$ 172,756</u>
CONTINGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,300</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	N/A	<u>\$ 100,000</u>
TOTAL GENERAL FUND BUDGET	<u>\$ 7,595,968</u>	<u>\$ 7,323,515</u>	<u>\$ 7,355,640</u>	<u>\$ 6,508,680</u>	<u>\$ 6,508,680</u>	-11.51%	<u>\$ 6,549,810</u>
	2013 Original Budget = \$ 7,309,760						
	Budget Increase or (Decrease) \$ (846,960) \$ (846,960) \$ 41,130						

**Village of Weston
2014 Proposed Budget
General Government Expenditures - General Fund only**

	<u>Amount</u>	<u>Percentage</u>
General Government	\$ 860,620	13%
Public Safety	3,003,026	46%
Public Works	1,726,420	27%
Culture and Recreation	315,700	5%
Community Development	284,620	4%
All Other	318,294	5%
TOTAL	\$ 6,508,680	



**VILLAGE OF WESTON
NOTICE OF 2014 BUDGET PUBLIC HEARING
Weston Municipal Center, 5500 Schofield Avenue, Weston, WI 54476**

Notice is hereby given pursuant to Wisconsin Statutes that a Public Hearing is scheduled for **Monday, December 2, 2013, at 6:00 P.M.** on the **VILLAGE OF WESTON PROPOSED 2014 OPERATING BUDGET**. Village of Weston citizens and taxpayers shall have the opportunity to be heard on the proposed budget.

2014 OPERATING BUDGET SUMMARY – General Fund

REVENUES	2012 ACTUAL	2013 BUDGET	2013 ESTIMATED	2014 PROPOSED	% BUDGET CHANGE
Property Taxes	\$2,905,297	\$2,925,747	\$2,926,090	\$3,139,039	7.29%
Other Taxes	808,450	645,628	662,160	661,981	2.53%
Special Assessments	4,540	4,200	4,200	4,200	0.00%
Intergovernmental Revenues	2,346,437	2,164,335	2,162,305	2,078,870	-3.95%
Licenses & Permits	165,928	170,180	310,590	303,575	78.38%
Fines, Forfeitures & Penalties	123,343	119,600	109,260	109,200	-8.70%
Public Charges for Services	985,140	447,610	424,255	17,345	-96.12%
Intergovernmental Charges for Services	234,779	166,200	194,035	122,180	-26.49%
Miscellaneous Revenue	94,373	132,650	(22,945)	70,290	-47.01%
Other Financing Sources	6,926	6,000	1,260	2,000	-66.67%
Applied Fund Balances	<u>200,792</u>	<u>573,490</u>	<u>573,490</u>	<u>0</u>	<u>-100.00%</u>
Total Revenues	<u>\$7,876,005</u>	<u>\$7,355,640</u>	<u>\$7,344,700</u>	<u>\$6,508,680</u>	<u>-11.51%</u>
EXPENDITURES					
General Government	\$850,640	\$1,003,930	\$1,001,190	\$860,620	-14.27%
Public Safety	3,857,825	3,507,583	3,500,810	3,003,026	-14.38%
Public Works	2,360,621	1,782,407	1,775,460	1,726,420	-3.14%
Health & Human Services	281	15,240	15,040	14,340	-5.91%
Culture & Recreation	281,247	314,050	311,015	315,700	0.53%
Conservation & Development	198,346	221,550	214,080	284,620	28.47%
Miscellaneous	9,477	0	0	0	N/A
Other Financing Uses	37,531	497,580	505,920	203,954	-59.01%
Contingency Reserve	0	13,300	0	100,000	651.88%
Total Expenditures	<u>\$7,595,968</u>	<u>\$7,355,640</u>	<u>\$7,323,515</u>	<u>\$6,508,680</u>	<u>-11.51%</u>

TOTAL PROPERTY TAX LEVY REQUIRED				VILLAGE OF WESTON TAX RATE		
	2013 BUDGET	2014 PROPOSED	PERCENT CHANGE	Budget Year	Assessed Rate	Equalized Rate
Expenditures	\$7,355,640	\$6,508,680	-11.51%	2014 Proposed	\$5.31	\$5.80
Less: Revenues	4,429,893	3,369,641	-23.93%	2013	5.16	5.68
Operating Levy (TID Out)	2,925,747	3,139,039	7.29%	2012	5.10	5.33
Debt Service Fund Levy	1,550,000	1,550,000	0.00%	2011	5.08	5.38
Village Share Tax Increment				2010	5.08	5.13
District Levy	1,016,217	1,086,571	6.92%	2009	5.08	4.97
Total Levy (TID In)	<u>\$5,491,964</u>	<u>\$5,775,610</u>	<u>5.16%</u>	2008	4.91	5.09
				2007	6.07	5.19
				2006	5.70	5.24
				2005	5.45	5.14
Assessed Value (TID Out)	\$ 867,860,691	\$ 883,251,018	1.77%	2004	5.21	5.07
TID Assessed Value	197,047,409	204,671,972	3.87%	2003	5.21	5.05
Assessed Value (TID In)	<u>\$1,064,908,100</u>	<u>\$1,087,922,990</u>	<u>2.16%</u>			
Assessed Tax Rate (Village portion of Tax Rate)	<u>\$5.1572</u>	<u>\$5.3088</u>	<u>2.94%</u>			

2014 BUDGET SUMMARY OF ALL GOVERNMENTAL AND PROPRIETARY FUNDS

	GENERAL	DEBT SERVICE	SPECIAL REVENUE	CAPITAL PROJECTS	INTERNAL SERVICE	ENTERPRISE/ UTILITIES	SUMMARY TOTAL
Est. Fund Balance, January 1	\$2,442,519	\$ 719,768	\$2,698,210	\$ 473,731	\$ 5,671	\$9,973,758	\$16,313,657
Operating Levy	3,139,039	1,550,000	0	0	0	0	4,689,039
Tax Increment District Levy	0	0	4,542,426	0	0	0	4,542,426
Other Revenue	3,369,641	5,687,406	6,003,035	1,060,334	818,225	4,718,242	21,656,883
Total Revenue	6,508,680	7,237,406	10,545,461	1,060,334	818,225	4,718,242	30,888,348
Less: Expenditures	6,508,680	7,340,230	11,008,247	997,692	818,225	4,806,201	31,479,275
Revenue Over/(Under) Expenditures	0	(102,824)	(462,786)	62,642	0	(87,959)	(590,927)
Est. Fund Balance, December 31	<u>\$2,442,519</u>	<u>\$ 616,944</u>	<u>\$2,235,424</u>	<u>\$ 536,373</u>	<u>\$ 5,671</u>	<u>\$9,885,799</u>	<u>\$15,722,730</u>

Proposed Budgets are available for inspection at the Village of Weston Municipal Center 7:30 A.M. – 5:00 P.M. Monday through Friday or on the Village of Weston website located at www.westonwi.gov.

John D. Jacobs, CGFO/CPFO
Finance Director/Treasurer

VILLAGE OF WESTON
2013-2014 Budget Summary - ALL FUNDS

	<u>2013</u> <u>BUDGET</u>	<u>2014</u> <u>BUDGET</u>	<u>AMOUNT</u> <u>INCREASE or</u> <u>(DECREASE)</u>	<u>PERCENT</u> <u>INCREASE or</u> <u>(DECREASE)</u>
<u>GENERAL FUND:</u>				
Expenditures	\$ 7,355,640	\$ 6,508,680	\$ (846,960)	-11.51%
Less: Revenues	3,856,403	3,369,641	(486,762)	-12.62%
Less: Fund Balance Applied (Added)	573,490	-	(573,490)	-100.00%
Net Tax Levy Requirement	<u>\$ 2,925,747</u>	<u>\$ 3,139,039</u>	<u>\$ 213,292</u>	<u>7.29%</u>
<u>SPECIAL REVENUE FUNDS</u>				
Expenditures	\$ 10,836,460	\$ 11,008,247	\$ 171,787	1.59%
Less: Revenues	6,110,586	6,003,035	(107,551)	-1.76%
Less: Tax Increment District Levy	4,260,098	4,542,426	282,328	6.63%
Less: Capital Borrowing Proceeds	-	-	-	N/A
Less: Fund Balance Applied (Added)	465,776	462,786	(2,990)	-0.64%
Net Tax Levy Requirement	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<u>DEBT SERVICE FUND:</u>				
Expenditures	\$ 7,175,278	\$ 7,340,230	\$ 164,952	2.30%
Less: Revenues	5,787,981	5,687,406	(100,575)	-1.74%
Less: Fund Balance Applied (Added)	(162,703)	102,824	265,527	-163.20%
Net Tax Levy Requirement	<u>\$ 1,550,000</u>	<u>\$ 1,550,000</u>	<u>\$ -</u>	<u>0.00%</u>
<u>CAPITAL PROJECT FUNDS:</u>				
Expenditures	\$ 978,700	\$ 997,692	\$ 18,992	1.94%
Less: Revenues	869,140	1,060,334	191,194	22.00%
Less: Capital Borrowing Proceeds	-	-	-	N/A
Less: Fund Balance Applied (Added)	109,560	(62,642)	(172,202)	-157.18%
Net Tax Levy Requirement	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<u>ENTERPRISE FUNDS:</u>				
Expenditures	\$ 4,684,045	\$ 4,806,201	\$ 122,156	2.61%
Less: Revenues	4,663,349	4,718,242	54,893	1.18%
Less: Fund Balance Applied (Added)	20,696	87,959	67,263	325.00%
Net Tax Levy Requirement	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<u>INTERNAL SERVICE FUND:</u>				
Expenditures	\$ 828,105	\$ 818,225	\$ (9,880)	-1.19%
Less: Revenues	804,905	818,225	13,320	1.65%
Less: Fund Balance Applied (Added)	23,200	-	(23,200)	-100.00%
Net Tax Levy Requirement	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<u>GRAND TOTAL - ALL FUNDS:</u>				
Expenditures	\$ 31,858,228	\$ 31,479,275	\$ (378,953)	-1.19%
Less: Revenues	22,092,364	21,656,883	(435,481)	-1.97%
Less: Tax Increment District Levy	4,260,098	4,542,426	282,328	6.63%
Less: Capital Borrowing Proceeds	-	-	-	N/A
Less: Fund Balance Applied (Added)	1,030,019	590,927	(439,092)	-42.63%
Total Tax Levy before TIF Increment	\$ 4,475,747	\$ 4,689,039	\$ 213,292	4.77%
Village's Share of TIF Increment	\$ 1,016,217	\$ 1,086,571	\$ 70,354	6.92%
TOTAL TAX LEVY	\$ 5,491,964	\$ 5,775,610	\$ 283,646	5.16%
Village Assessed Valuation	\$ 1,064,908,100	\$ 1,087,922,990	\$ 23,014,890	2.16%
Tax Rate per \$1,000 of Assessed Value	\$ 5.157219	\$ 5.308841	\$ 0.151622	2.94%
Village Equalized Valuation	\$ 966,710,400	\$ 996,473,000	\$ 29,762,600	3.08%
Tax Rate per \$1,000 of Equalized Value	\$ 5.681085	\$ 5.796053	\$ 0.114968	2.02%

RESOLUTION NO. VW-13-19
WESTON, WISCONSIN

BY THE VILLAGE PRESIDENT AND VILLAGE BOARD OF THE VILLAGE OF WESTON, WISCONSIN, RESOLVED:

That it does hereby adopt the following as the Operating Budget of the Village of Weston for the year 2014, to-wit:

Village General Purpose Expenditures – General Fund	<u>\$6,508,680</u>
Village Non-Property Tax Revenues	\$3,369,641
Tax Levy for Village General Purpose	<u>3,139,039</u>
Total Operating Revenue – General Fund	<u>\$6,508,680</u>

and that Village General Purpose Expenditures are further appropriated to the following Village programs:

General Government	\$860,620
Public Safety	3,003,026
Public Works	1,726,420
Health and Human Services	14,340
Culture and Recreation	315,700
Conservation and Development	284,620
Miscellaneous	100,000
Other Financing Uses	<u>203,954</u>
Total Appropriations	<u>\$6,508,680</u>

Be it further resolved that the sum of \$3,139,039 is hereby levied for paying general operating expenditures for the year ending December 31, 2014.

Be it further resolved that the sum of \$1,550,000 is hereby levied for the Debt Service Fund for year 2014, resulting in a **grand total tax levy of \$4,689,039** for all taxable property in the Village for-calendar year 2014, excluding Tax Incremental Financing District allocations.

Be it further resolved that the Village Finance Director/Treasurer is authorized and directed to make any minor changes in the tax levy that might come about through computation of Tax Incremental District allocations.

Be it further resolved that the Village Finance Director/Treasurer shall place the Village levy plus properly certified levies in the amount of \$19,625,091.53 received from the State, County, School District, and Vocational, Technical and Adult Education District on the tax roll for collection pursuant to law, including Tax Incremental Financing District allocations.

Adopted December 2, 2013

Approved December 2, 2013

ATTEST:

Sherry Weinkauf, Village Clerk

Loren White, Village President

RESOLUTION NO. VW-13-20
WESTON, WISCONSIN

**A RESOLUTION OF THE VILLAGE OF WESTON ADOPTING ITS DEBT SERVICE,
SPECIAL REVENUE, CAPITAL PROJECTS, AND PROPRIETARY FUNDS
2014 BUDGETS**

BE IT RESOLVED by the Village President and Village Board of the Village of Weston, Wisconsin, that the various fund budgets for the year 2014 as prepared, reviewed and modified are hereby adopted as follows:

<u>DEBT SERVICE FUND</u>	\$7,340,230
<u>SPECIAL REVENUE FUNDS</u>	
Weston Aquatic Center Fund	182,685
Room Taxes Fund	135,161
Weston Centennial Homecoming (Scholarships) Fund	250
Parkland Dedication Fees Fund	700
Dog Park Fund	100
Business Economic Development Grant/Loan Fund	10,000
TIF District #1 Fund	4,955,951
Community Development Authority Fund – TIF District #1	4,285,103
TIF District #2 Fund	322,004
Community Development Authority Fund – TIF District #2	251,218
Transportation Utility Fund	47,317
Refuse/Recycling Fund	817,758
<u>CAPITAL PROJECTS FUNDS</u>	
TIF District #1 Fund	250,000
Street Projects Fund	747,692
<u>PROPRIETARY FUNDS</u>	
Water Utility Enterprise Fund	2,344,977
Sewer Utility Enterprise Fund	1,866,234
Stormwater Utility Enterprise Fund	594,990
Fringe Benefits (Employee Insurance) Internal Service Fund	<u>818,225</u>
 Total Funds Budgets for 2014	 <u>\$24,970,595</u>

BE IT FURTHER RESOLVED that there is hereby appropriated for the various purposes set up in said budgets the sums all as set forth for each fund.

BE IT FURTHER RESOLVED that this resolution shall be in force from and after its passage and publication as provided by law.

Adopted December 2, 2013

Approved December 2, 2013

ATTEST:

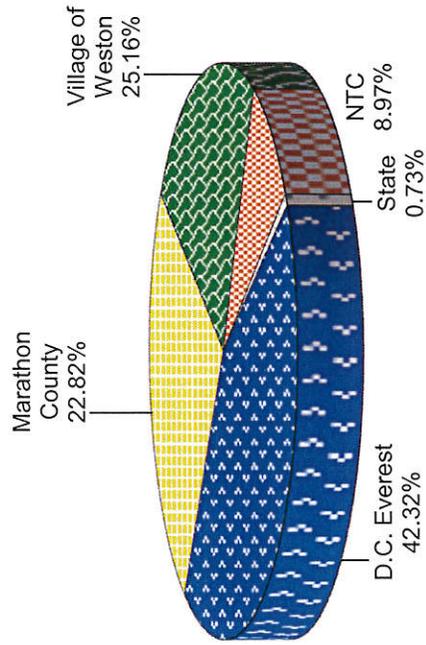
Sherry Weinkauff, Village Clerk

Loren White, Village President

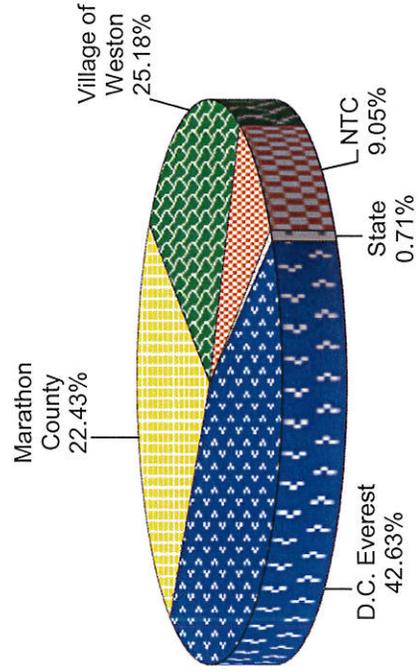
**VILLAGE OF WESTON - ASSESSED TAX RATES
(ESTIMATE)**

ASSESSED TAX RATES				
	2012	2013	Tax Rate Change	% Change
"Net" D.C. Everest Schools	\$ 8.68	\$ 8.99	\$ 0.31	3.57%
Village of Weston	5.16	5.31	0.15	2.91%
Marathon County	4.68	4.73	0.05	1.07%
Northcentral Tech. College	1.84	1.91	0.07	3.80%
State of Wisconsin	0.15	0.15	-	0.00%
TOTALS	\$ 20.51	\$ 21.09	\$ 0.58	2.83%

2012 Assessed Tax Rate % by Taxing District



2013 Assessed Tax Rate % by Taxing District



VILLAGE OF WESTON, WISCONSIN
PROPERTY TAX RATES - ALL DIRECT AND OVERLAPPING GOVERNMENTS

Tax Levy Years: 1998-2012 ACTUAL and 2013 PROJECTED

Per \$1,000 of Equalized Value

Levy Year	Village of Weston				D.C.		North Central		Marathon County	State of Wisconsin	Total Gross	State Credit	Total Net
	General Funds	Debt Service Fund	Rib Mt. Sewerage District	Everest School District	Technical College	North Central Technical College							
1998	\$3.15	\$1.73	\$4.88	\$0.28	\$8.93	\$1.81	\$6.20	\$0.20	\$22.30	\$1.56	\$20.74		
1999	3.08	1.92	5.00	0.23	8.60	1.87	6.21	0.20	22.11	1.45	20.66		
2000	3.02	1.87	4.89	0.17	9.52	1.91	6.21	0.20	22.90	1.34	21.56		
2001	3.07	1.77	4.84	-	9.20	1.88	6.10	0.20	22.22	1.27	20.95		
2002	3.27	1.78	5.05	-	9.63	1.94	6.08	0.20	22.90	1.25	21.65		
2003	3.46	1.61	5.07	-	9.07	1.90	5.89	0.20	22.13	1.25	20.88		
2004	3.67	1.47	5.14	-	8.80	1.94	5.79	0.20	21.87	1.11	20.76		
2005	3.65	1.59	5.24	-	8.91	1.93	5.68	0.19	21.95	0.98	20.97		
2006	3.65	1.54	5.19	-	8.49	1.89	5.44	0.18	21.19	0.98	20.11		
2007	3.51	1.58	5.09	-	9.27	1.86	5.37	0.17	21.76	1.14	20.62		
2008	3.31	1.66	4.97	-	9.52	1.85	5.15	0.17	21.66	1.21	20.45		
2009	3.28	1.85	5.13	-	9.52	1.91	5.15	0.17	21.88	1.26	20.62		
2010	3.49	1.89	5.38	-	10.07	1.98	5.16	0.17	22.76	1.33	21.43		
2011	3.48	1.85	5.33	-	10.45	2.02	5.17	0.17	23.14	1.30	21.84		
2012	3.71	1.97	5.68	-	10.95	2.03	5.16	0.17	23.99	1.39	22.60		
2013	3.88	1.92	5.80	-	11.18	2.09	5.16	0.17	24.40	1.37	23.03		
Estimate													\$ 0.43 Increase

Per \$1,000 of Assessed Value

Levy Year	Village of Weston				D.C.		North Central		Marathon County	State of Wisconsin	Total Gross	State Credit	Total Net
	General Funds	Debt Service Fund	Rib Mt. Sewerage District	Everest School District	Technical College	North Central Technical College							
1998	\$4.48	\$2.47	\$6.95	\$0.41	\$12.71	\$2.57	\$8.82	\$0.28	\$31.74	\$2.22	\$29.52		
1999	3.02	1.89	4.91	0.23	8.44	1.84	6.09	0.20	21.71	1.42	20.29		
2000	3.03	1.88	4.91	0.18	9.56	1.92	6.24	0.20	23.01	1.35	21.66		
2001	3.18	1.84	5.02	-	9.53	1.95	6.32	0.21	23.03	1.32	21.71		
2002	3.37	1.84	5.21	-	9.94	2.00	6.28	0.20	23.63	1.29	22.34		
2003	3.56	1.65	5.21	-	9.34	1.96	6.06	0.21	22.78	1.28	21.50		
2004	3.89	1.56	5.45	-	9.34	2.06	6.14	0.21	23.20	1.18	22.02		
2005	3.97	1.73	5.70	-	9.69	2.10	6.17	0.21	23.87	1.07	22.80		
2006	4.27	1.80	6.07	-	9.92	2.20	6.36	0.21	24.76	1.26	23.50		
2007	3.39	1.52	4.91	-	8.93	1.80	5.17	0.16	20.97	1.10	19.87		
2008	3.39	1.69	5.08	-	9.73	1.89	5.26	0.17	22.13	1.24	20.89		
2009	3.25	1.83	5.08	-	9.43	1.89	5.10	0.17	21.67	1.25	20.42		
2010	3.30	1.78	5.08	-	9.52	1.87	4.88	0.16	21.51	1.25	20.26		
2011	3.33	1.77	5.10	-	10.00	1.94	4.95	0.16	22.15	1.25	20.90		
2012	3.37	1.79	5.16	-	9.94	1.84	4.68	0.15	21.77	1.26	20.51		
2013	3.55	1.76	5.31	-	10.25	1.91	4.73	0.15	22.35	1.26	21.09		
Estimate													\$ 0.58 Increase
				% Change in Tax Rate	3.12%	3.80%	1.07%	0.00%	2.66%	0.00%	2.83%		

(A) Village of Weston property was revaluated in 1999 & 2007. (B) Includes Nov. 2006 EMS voter referendum.

2013 Assessment Ratio = 1.094222

Actual

**VILLAGE OF WESTON
EXPENDITURES SUMMARY
2014 OPERATING BUDGET - General Fund only
(and 2015 FINANCIAL PLAN)**

<u>Budget Account</u>	<u>2012 Actual</u>	<u>2013 Estimate</u>	<u>2013 Amended Budget</u>	<u>2014 Dept. Request</u>	<u>2014 Proposed Budget</u>	<u>2014 Budget Change</u>	<u>2014 % Budget Change</u>	<u>% of Total</u>	<u>2015 Financial Plan</u>
<u>EXPENDITURES</u>									
General Government	\$ 850,640	\$ 1,001,190	\$ 1,003,930	\$ 860,620	\$ 860,620	\$ (143,310)	-14.27%	13.22%	\$ 849,840
Public Safety	3,857,825	3,500,810	3,507,583	3,003,026	3,003,026	(504,557)	-14.38%	46.14%	3,133,144
Public Works	2,360,621	1,775,460	1,782,407	1,726,420	1,726,420	(55,987)	-3.14%	26.53%	1,734,940
Health & Human Services	281	15,040	15,240	14,340	14,340	(900)	-5.91%	0.22%	14,340
Culture and Recreation	281,247	311,015	314,050	315,700	315,700	1,650	0.53%	4.85%	311,100
Conservation & Development	198,346	214,080	221,550	284,620	284,620	63,070	28.47%	4.37%	233,690
Miscellaneous / Other	47,008	505,920	497,580	203,954	203,954	(293,626)	-59.01%	3.13%	172,756
Contingency Reserve	0	0	13,300	100,000	100,000	86,700	651.88%	1.54%	100,000
TOTAL EXPENDITURES	<u>7,595,968</u>	<u>7,323,515</u>	<u>7,355,640</u>	<u>6,508,680</u>	<u>6,508,680</u>	<u>(846,960)</u>	<u>-11.51%</u>	<u>100.00%</u>	<u>6,549,810</u>

VILLAGE OF WESTON
EXPENDITURES SUMMARY - Changes from 2013 Budget to 2014 Budget
2014 OPERATING BUDGET - General Fund only

	CHANGE AMOUNT	TOTAL BUDGET	REASON FOR CHANGE
2013 OPERATING BUDGET EXPENDITURES		\$ 7,355,640	
<u>INCREASES in Expenditures:</u>			
Transfer to Other Funds-Capital Equipment Fund	\$ 134,954		Increase funding into the Capital Equipment Replacement Fund in 2014, in order to finance the majority of departmental capital equipment expenditures from the 2014 CIP Budget which will be identified during 2014, without the need for capital borrowing if at all possible.
Contingency	86,700		For 2014, set the Contingency amount for undetermined expenditures at \$50,000, which was an increase from the 2013 undistributed amount of \$13,300; also, provide \$50,000 in 2014 for undetermined wage and benefit adjustments due to the implementation of the 2013 wage & compensation study recommendations.
Community Development	62,570		Additional Zoning code/Comprehensive Plan update is scheduled for 2014, as well as the staffing of 2 part-time interns for 2014.
Everest Metro Police	49,133		2014 increases include: Computer upgrade (Tiberon \$17,000), Animal Control services to City of Wausau (\$16,050), and a new Training Reimbursement Program (\$12,000).
Elections	27,425		4 Elections are planned for 2014, as compared to only 2 elections in 2013.
Subtotal		<u>360,782</u>	
<u>DECREASES in Expenditures:</u>			
Fire/Ambulance	\$ (554,220)		In 2014, the fire and EMS operations will be transferred to the South Area Fire and Emergency Response District (SAFER), at a reduced cost to the Village of Weston. In addition, ambulance revenues will also be transferred to SAFER.
Transfer to Other Funds-Debt Service Fund	(430,080)		In 2013, there was a one-time transfer to the Debt Service Fund, which will not reoccur in 2014.
Central Services	(69,120)		Upgraded copier/scanner and redesigned the website in 2013. Also, upgraded the network server in 2013. No major capital outlays are planned for 2014.
Public Works - Street Operations	(47,743)		Replacing 1 full-time employee with a part-time employee and saving on diesel by switching to bio-diesel in 2014.
Municipal Building	(31,350)		Replaced/upgraded aging phone system in 2013, while returning to normal operating expenditure levels in 2014.
Clerk's Office	(29,865)		Redirection of a portion of Village Clerk's salary to Utility Funds for payroll & human resources management. Also, shifted a portion of this department's wages specifically to Elections' budget in 2014.
Finance Director/Operations	(20,070)		Reduction of 1 full-time employee replaced with a part-time employee in 2014.
Village Assessor	(13,860)		Reduction in price quote from new 2014-2016 assessment services contract is estimated beginning in 2014.
Miscellaneous/Various Departments	(6,434)		Miscellaneous changes in various departments which have not been previously identified here.
Village Attorney	(5,000)		Reduction in number of hours requested from Village Attorney is expected in 2014.
Subtotal		<u>(1,207,742)</u>	
TOTAL CHANGE in Expenditures	<u>\$ (846,960)</u>		
2014 OPERATING BUDGET EXPENDITURES		<u>\$ 6,508,680</u>	
Percent Budget Change		-11.51%	

**VILLAGE OF WESTON
2014 BUDGET SUMMARY
(and 2015 FINANCIAL PLAN)**

<u>Budget Account</u>	<u>2012 Actual</u>	<u>2013 Estimate</u>	<u>2013 Amended Budget</u>	<u>2014 Dept. Request</u>	<u>2014 Proposed Budget</u>	<u>2014 % Budget Change</u>	<u>2015 Financial Plan</u>
GENERAL GOVERNMENT							
<u>Village Board</u>							
Board President	\$ 6,717	\$ 6,720	\$ 7,380	\$ 7,550	\$ 7,550		\$ 7,550
Board Trustees	31,214	32,800	33,540	33,310	33,310		33,320
Municipality Dues	6,482	4,100	4,300	5,550	5,550		5,600
Board Retreat	482	80	500	500	500		500
	<u>\$ 44,895</u>	<u>\$ 43,700</u>	<u>\$ 45,720</u>	<u>\$ 46,910</u>	<u>\$ 46,910</u>	2.60%	<u>\$ 46,970</u>
<u>General Government Committees</u>							
Building & Grounds Committee	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Board of Review	187	175	225	235	235		240
Finance Committee	2,135	1,615	1,650	1,605	1,605		1,615
Personnel Committee	1,468	1,760	2,005	2,210	2,210		2,205
	<u>\$ 3,790</u>	<u>\$ 3,550</u>	<u>\$ 3,880</u>	<u>\$ 4,050</u>	<u>\$ 4,050</u>	4.38%	<u>\$ 4,060</u>
<u>Administrator</u>							
Operations	\$ 64,813	\$ 115,730	\$ 115,800	\$ 112,140	\$ 112,140		\$ 113,610
Village Newsletter	2,881	2,950	4,050	3,150	3,150		3,350
	<u>\$ 67,694</u>	<u>\$ 118,680</u>	<u>\$ 119,850</u>	<u>\$ 115,290</u>	<u>\$ 115,290</u>	-3.80%	<u>\$ 116,960</u>
<u>Clerk's Office / Human Resources</u>							
Clerk's Office	\$ 144,501	\$ 154,755	\$ 159,570	\$ 129,705	\$ 129,705		\$ 134,660
Personnel/Human Resources	1,481	2,025	3,800	2,900	2,900		2,900
Elections	46,668	9,280	12,290	39,715	39,715		13,280
	<u>\$ 192,650</u>	<u>\$ 166,060</u>	<u>\$ 175,660</u>	<u>\$ 172,320</u>	<u>\$ 172,320</u>	-1.90%	<u>\$ 150,840</u>
<u>Finance</u>							
Finance Director	\$ 155,407	\$ 141,440	\$ 145,990	\$ 125,920	\$ 125,920		\$ 125,340
Financial Audit/Budget Expenses	13,015	10,070	10,090	10,390	10,390		10,390
Tax Collection	13,547	19,840	17,010	17,110	17,110		17,130
Risk Management/Insurance	57,078	60,820	62,530	67,450	67,450		73,870
	<u>\$ 239,047</u>	<u>\$ 232,170</u>	<u>\$ 235,620</u>	<u>\$ 220,870</u>	<u>\$ 220,870</u>	-6.26%	<u>\$ 226,730</u>
<u>Municipal Court</u>							
Schofield/Weston Municipal Court	\$ 83,898	\$ 94,470	\$ 79,360	\$ 76,670	\$ 76,670		\$ 76,330
	<u>\$ 83,898</u>	<u>\$ 94,470</u>	<u>\$ 79,360</u>	<u>\$ 76,670</u>	<u>\$ 76,670</u>	-3.39%	<u>\$ 76,330</u>
<u>Village Attorney</u>							
Operations	\$ 49,592	\$ 36,015	\$ 35,320	\$ 30,320	\$ 30,320		\$ 30,320
	<u>\$ 49,592</u>	<u>\$ 36,015</u>	<u>\$ 35,320</u>	<u>\$ 30,320</u>	<u>\$ 30,320</u>	-14.16%	<u>\$ 30,320</u>
<u>Village Assessor</u>							
Operations	\$ 46,758	\$ 44,355	\$ 44,600	\$ 30,740	\$ 30,740		\$ 30,700
	<u>\$ 46,758</u>	<u>\$ 44,355</u>	<u>\$ 44,600</u>	<u>\$ 30,740</u>	<u>\$ 30,740</u>	-31.08%	<u>\$ 30,700</u>
<u>Central Services</u>							
Data Processing/Central Services	\$ 56,462	\$ 171,300	\$ 172,220	\$ 103,100	\$ 103,100		\$ 105,580
	<u>\$ 56,462</u>	<u>\$ 171,300</u>	<u>\$ 172,220</u>	<u>\$ 103,100</u>	<u>\$ 103,100</u>	-40.13%	<u>\$ 105,580</u>
<u>Municipal Building</u>							
Operations	\$ 63,318	\$ 88,560	\$ 89,200	\$ 57,850	\$ 57,850		\$ 58,850
	<u>\$ 63,318</u>	<u>\$ 88,560</u>	<u>\$ 89,200</u>	<u>\$ 57,850</u>	<u>\$ 57,850</u>	-35.15%	<u>\$ 58,850</u>
<u>Illegal Taxes/Tax Refunds</u>							
Tax Refunds	\$ 2,536	\$ 2,330	\$ 2,500	\$ 2,500	\$ 2,500		\$ 2,500
	<u>\$ 2,536</u>	<u>\$ 2,330</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	0.00%	<u>\$ 2,500</u>
Total General Government	<u>\$ 850,640</u>	<u>\$ 1,001,190</u>	<u>\$ 1,003,930</u>	<u>\$ 860,620</u>	<u>\$ 860,620</u>	-14.27%	<u>\$ 849,840</u>

**VILLAGE OF WESTON
2014 BUDGET SUMMARY
(and 2015 FINANCIAL PLAN)**

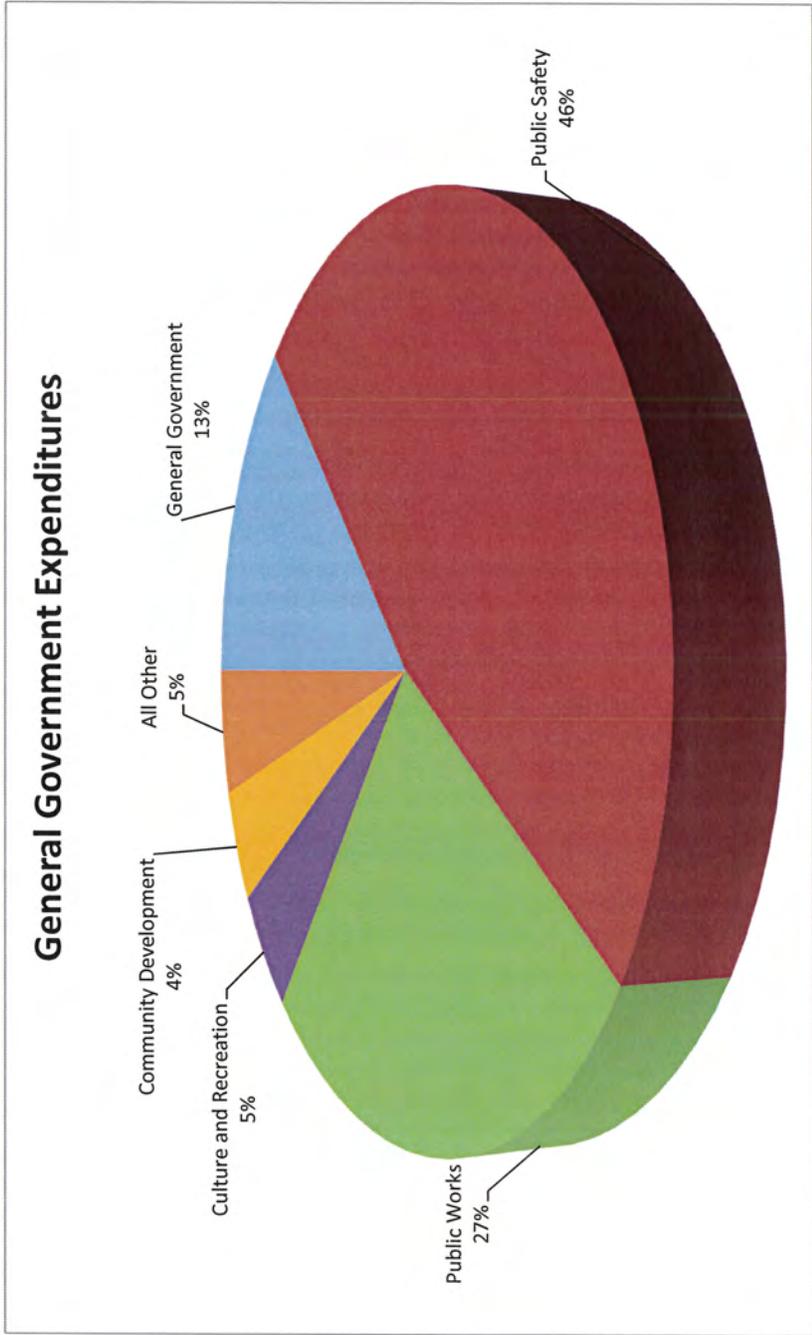
<u>Budget Account</u>	<u>2012 Actual</u>	<u>2013 Estimate</u>	<u>2013 Amended Budget</u>	<u>2014 Dept. Request</u>	<u>2014 Proposed Budget</u>	<u>2014 % Budget Change</u>	<u>2015 Financial Plan</u>
<u>PUBLIC SAFETY</u>							
<u>Everest Metro Police</u>							
Operations	\$ 2,152,961	\$ 2,154,532	\$ 2,154,532	\$ 2,205,768	\$ 2,205,768		\$ 2,332,546
Debt Service - Building Payment	64,048	64,048	64,048	64,048	64,048		64,048
Debt Service - Capital Equipment	18,723	18,723	18,723	16,620	16,620		0
State Grant Awards due to EMPD	30,063	0	0	0	0		0
Repairs/Maintenance to Building	0	997	0	0	0		0
	<u>\$ 2,265,795</u>	<u>\$ 2,238,300</u>	<u>\$ 2,237,303</u>	<u>\$ 2,286,436</u>	<u>\$ 2,286,436</u>	2.20%	<u>\$ 2,396,594</u>
<u>Fire / Ambulance</u>							
Fire Operations	\$ 201,856	\$ 202,585	\$ 208,640	\$ -	\$ -		\$ -
Ambulance / EMT Operations	880,431	869,245	898,200	-	-		-
Fire Dept. - Donated Wages	3,713	1,330	500	-	-		-
Fire Dept. - Honor Guard Donations	4,104	6,930	500	-	-		-
Ambul./EMT - Donated Wages	1,758	6,350	1,000	-	-		-
Public Fire Protection Fees	375,489	31,250	31,250	-	-		-
Fire Dept. - Act 102 Expenses	792	15,910	6,100	-	-		-
SAFER District - Village of Weston	-	10,280	-	591,970	591,970		610,570
	<u>\$ 1,468,143</u>	<u>\$ 1,143,880</u>	<u>\$ 1,146,190</u>	<u>\$ 591,970</u>	<u>\$ 591,970</u>	-48.35%	<u>\$ 610,570</u>
<u>Building Inspections</u>							
Building Inspector	\$ 117,938	\$ 113,370	\$ 116,760	\$ 117,920	\$ 117,920		\$ 119,280
Weights & Measures	3,200	3,200	3,400	3,400	3,400		3,400
	<u>\$ 121,138</u>	<u>\$ 116,570</u>	<u>\$ 120,160</u>	<u>\$ 121,320</u>	<u>\$ 121,320</u>	0.97%	<u>\$ 122,680</u>
<u>Other Public Safety</u>							
Public Safety Committee	\$ 2,390	\$ 1,635	\$ 2,530	\$ 1,900	\$ 1,900		\$ 1,900
Warning Sirens	359	425	1,400	1,400	1,400		1,400
	<u>\$ 2,749</u>	<u>\$ 2,060</u>	<u>\$ 3,930</u>	<u>\$ 3,300</u>	<u>\$ 3,300</u>	-16.03%	<u>\$ 3,300</u>
Total Public Safety	<u>\$ 3,857,825</u>	<u>\$ 3,500,810</u>	<u>\$ 3,507,583</u>	<u>\$ 3,003,026</u>	<u>\$ 3,003,026</u>	-14.38%	<u>\$ 3,133,144</u>
<u>PUBLIC WORKS</u>							
<u>Operations</u>							
Director of Public Works	\$ 94,057	\$ 74,945	\$ 85,860	\$ 52,571	\$ 52,571		\$ 52,788
Engineering/GIS/Info. Technology	65,757	77,770	77,815	63,724	63,724		64,029
Engineer	23,750	34,280	37,175	38,660	38,660		37,170
Corporaal Property	14,345	7,380	2,750	2,830	2,830		2,920
Street Operations	1,086,452	955,940	976,760	929,017	929,017		936,388
Street Operations-Town of Weston	16,501	14,865	5,960	12,401	12,401		12,505
Winter Maintenance	236,419	305,575	276,545	319,225	319,225		319,641
Winter Maintenance-Town of Weston	4,042	8,670	3,630	8,109	8,109		8,162
Traffic Control	21,422	31,000	22,300	22,780	22,780		23,280
Street Irrigation Maintenance	33,195	29,100	35,460	32,962	32,962		33,827
Street Lighting	210,762	207,440	219,500	226,500	226,500		226,500
Street Sweeping	19,491	15,645	15,610	16,391	16,391		16,480
Mowing	-	11,610	21,800	-	-		-
Refuse & Garbage Collection	509,048	-	-	-	-		-
Landfill	24,253	-	-	-	-		-
	<u>\$ 2,359,494</u>	<u>\$ 1,774,220</u>	<u>\$ 1,781,165</u>	<u>\$ 1,725,170</u>	<u>\$ 1,725,170</u>	-3.14%	<u>\$ 1,733,690</u>
<u>Other Public Works</u>							
Public Works/Utilities Committee	\$ 1,127	\$ 1,240	\$ 1,242	\$ 1,250	\$ 1,250		\$ 1,250
Total Public Works	<u>\$ 2,360,621</u>	<u>\$ 1,775,460</u>	<u>\$ 1,782,407</u>	<u>\$ 1,726,420</u>	<u>\$ 1,726,420</u>	-3.14%	<u>\$ 1,734,940</u>
<u>HEALTH & HUMAN SERVICES</u>							
<u>Public Health Services</u>							
County Humane Animal Shelter	\$ 281	\$ 15,040	\$ 15,240	\$ 14,340	\$ 14,340		\$ 14,340
	<u>\$ 281</u>	<u>\$ 15,040</u>	<u>\$ 15,240</u>	<u>\$ 14,340</u>	<u>\$ 14,340</u>	-5.91%	<u>\$ 14,340</u>
Total Health & Human Services	<u>\$ 281</u>	<u>\$ 15,040</u>	<u>\$ 15,240</u>	<u>\$ 14,340</u>	<u>\$ 14,340</u>	-5.91%	<u>\$ 14,340</u>

**VILLAGE OF WESTON
2014 BUDGET SUMMARY
(and 2015 FINANCIAL PLAN)**

<u>Budget Account</u>	2012 Actual	2013 Estimate	2013 Amended Budget	2014 Dept. Request	2014 Proposed Budget	2014 % Budget Change	2015 Financial Plan
<u>CULTURE AND RECREATION</u>							
<u>Park & Recreation - Operations</u>							
Administration	\$ 199,783	\$ 186,600	\$ 193,210	\$ 215,730	\$ 215,730		\$ 215,975
Parks Maintenance	64,331	64,500	64,950	76,605	76,605		71,670
Mowing	-	-	-	13,395	13,395		13,480
Landscaping/Accident Maintenance	1,675	45,880	45,880	-	-		-
Tree Pruning	698	-	-	-	-		-
Tree Planting	621	-	-	-	-		-
Tree Inventory	-	-	-	-	-		-
Tree Other/EAB Plan	8,082	-	-	-	-		-
Forestry Grant	-	4,540	-	-	-		-
Ice Rinks	4,936	8,090	8,090	8,620	8,620		8,630
	<u>\$ 280,126</u>	<u>\$ 309,610</u>	<u>\$ 312,130</u>	<u>\$ 314,350</u>	<u>\$ 314,350</u>	0.71%	<u>\$ 309,755</u>
<u>Other Park & Recreation</u>							
Park & Recreation Committee	\$ 1,121	\$ 1,405	\$ 1,920	\$ 1,350	\$ 1,350		\$ 1,345
Boys & Girls Club	-	-	-	-	-		-
	<u>\$ 1,121</u>	<u>\$ 1,405</u>	<u>\$ 1,920</u>	<u>\$ 1,350</u>	<u>\$ 1,350</u>	-29.69%	<u>\$ 1,345</u>
Total Culture and Recreation	\$ 281,247	\$ 311,015	\$ 314,050	\$ 315,700	\$ 315,700	0.53%	\$ 311,100
<u>CONSERVATION AND DEVELOPMENT</u>							
<u>Community Development</u>							
Administration	\$ 188,644	\$ 205,410	\$ 210,700	\$ 273,270	\$ 273,270		\$ 220,060
	<u>\$ 188,644</u>	<u>\$ 205,410</u>	<u>\$ 210,700</u>	<u>\$ 273,270</u>	<u>\$ 273,270</u>	29.70%	<u>\$ 220,060</u>
<u>Other Community Development</u>							
Planning Commission	\$ 4,520	\$ 5,475	\$ 6,195	\$ 6,330	\$ 6,330		\$ 6,335
Zoning Board of Appeals	30	465	1,640	1,520	1,520		2,915
Extraterritorial Limits Committee	96	340	580	925	925		1,800
Smart Growth/Comprehensive Plan	-	5	0	-	-		-
Farmers Market	5,056	2,385	2,435	2,575	2,575		2,580
	<u>\$ 9,702</u>	<u>\$ 8,670</u>	<u>\$ 10,850</u>	<u>\$ 11,350</u>	<u>\$ 11,350</u>	4.61%	<u>\$ 13,630</u>
Total Conservation & Develop.	\$ 198,346	\$ 214,080	\$ 221,550	\$ 284,620	\$ 284,620	28.47%	\$ 233,690
<u>MISCELLANEOUS / OTHER</u>							
<u>Miscellaneous</u>							
Accrued Vacation Pay	\$ 9,477	\$ -	\$ -	\$ -	\$ -		\$ -
Miscellaneous/All Other	-	-	-	-	-		-
	<u>\$ 9,477</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>
<u>Other Financing Uses</u>							
Transfers to Other Funds	37,531	\$ 505,920	\$ 497,580	\$ 203,954	\$ 203,954		\$ 172,756
	<u>\$ 37,531</u>	<u>\$ 505,920</u>	<u>\$ 497,580</u>	<u>\$ 203,954</u>	<u>\$ 203,954</u>	-59.01%	<u>\$ 172,756</u>
Total Miscellaneous / Other	\$ 47,008	\$ 505,920	\$ 497,580	\$ 203,954	\$ 203,954	-59.01%	\$ 172,756
CONTINGENCY RESERVE	\$ -	\$ -	\$ 13,300	\$ 100,000	\$ 100,000	N/A	\$ 100,000
TOTAL GENERAL FUND BUDGET	\$ 7,595,968	\$ 7,323,515	\$ 7,355,640	\$ 6,508,680	\$ 6,508,680	-11.51%	\$ 6,549,810
			2013 Original Budget = \$ 7,309,760				
			Budget Increase or (Decrease)	\$ (846,960)	\$ (846,960)		\$ 41,130

**Village of Weston
2014 Proposed Budget
General Government Expenditures - General Fund only**

	<u>Amount</u>	<u>Percentage</u>
General Government	\$ 860,620	13%
Public Safety	3,003,026	46%
Public Works	1,726,420	27%
Culture and Recreation	315,700	5%
Community Development	284,620	4%
All Other	318,294	5%
TOTAL	\$ 6,508,680	



**VILLAGE OF WESTON
REVENUE SUMMARY
2014 OPERATING BUDGET - General Fund only
(and 2015 FINANCIAL PLAN)**

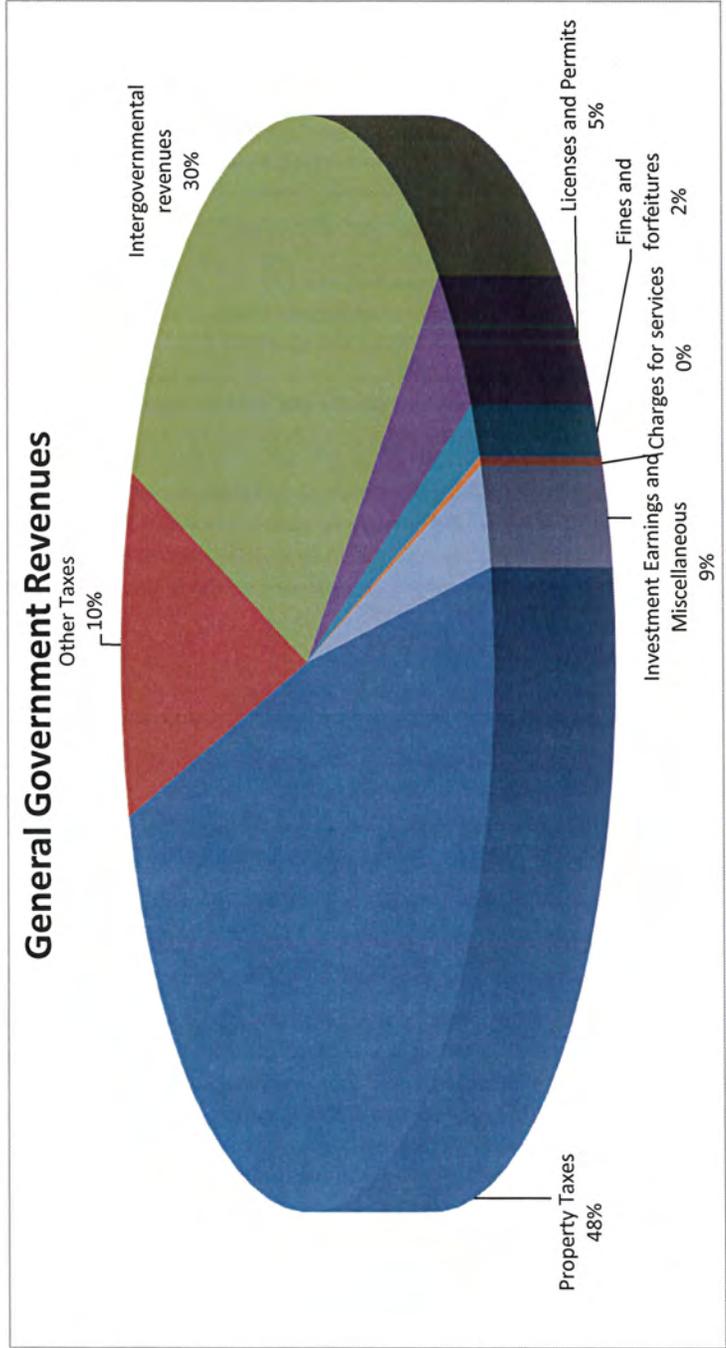
<u>ACCOUNT DESCRIPTION</u>	<u>2012 ACTUAL</u>	<u>2013 Y-T-D (thru 10/31/13)</u>	<u>2013 ESTIMATE</u>	<u>2013 BUDGET</u>	<u>2014 DEPT. REQUEST</u>	<u>2014 PROPOSED BUDGET</u>	<u>2014 BUDGET CHANGE</u>	<u>2015 FINANCIAL PLAN</u>
Property Taxes	2,905,297	2,926,091	2,926,090	2,925,747	3,139,039	3,139,039	213,292	3,300,923
Other Taxes	808,450	431,270	662,160	645,628	661,981	661,981	16,353	630,067
Special Assessments	4,540	3,800	4,200	4,200	4,200	4,200	0	4,200
Intergovernmental Revenues	2,346,437	1,263,641	2,162,305	2,164,335	2,078,870	2,078,870	(85,465)	1,990,050
Licenses & Permits	165,928	203,415	310,590	170,180	303,575	303,575	133,395	303,575
Fines and Forfeitures	123,343	82,030	109,260	119,600	109,200	109,200	(10,400)	109,200
Public Charges for Services	985,140	317,790	424,255	447,610	17,345	17,345	(430,265)	17,345
Intergov't Charges for Services	234,779	134,672	194,035	166,200	122,180	122,180	(44,020)	122,110
Contributions	10,310	6,686	6,910	8,080	500	500	(7,580)	500
Miscellaneous Revenue	84,063	(54,364)	(29,855)	124,570	69,790	69,790	(54,780)	69,840
Other Financing Sources	6,926	861	1,260	6,000	2,000	2,000	(4,000)	2,000
Applied Fund Balances	200,792	573,490	573,490	573,490	0	0	(573,490)	0
TOTAL REVENUES	<u>7,876,005</u>	<u>5,889,382</u>	<u>7,344,700</u>	<u>7,355,640</u>	<u>6,508,680</u>	<u>6,508,680</u>	<u>(846,960)</u>	<u>6,549,810</u>
					Percent Budget Change		-11.51%	0.63%

VILLAGE OF WESTON
REVENUE SUMMARY - Changes from 2013 Budget to 2014 Budget
2014 OPERATING BUDGET - General Fund only

	<u>CHANGE AMOUNT</u>	<u>TOTAL BUDGET</u>	<u>REASON FOR CHANGE</u>
2013 OPERATING BUDGET REVENUES		\$ 7,355,640	
<u>INCREASES in Revenues:</u>			
Property Taxes-General Fund only	\$ 213,292		Increase Tax Levy needed for General Fund. Utilize \$100,996 of the Debt Service Exemption to partially fund the Capital Equipment Replacement Program in 2014.
Cable TV Franchise Fees	154,400		New fee - Cable TV Franchise Fee was begun in mid-year 2013, and will be budgeted for the first time in 2014.
Expenditure Restraint Program	20,990		Increase in 2014 State Expenditure Restraint Program payment is expected.
Water Utility Taxes	<u>19,050</u>		Increase in property taxes from Weston Water Utility.
Subtotal	<u>407,732</u>	407,732	
<u>DECREASES in Revenues:</u>			
Applied General Fund Balance	\$ (430,080)		Represents 2009-2012 Rothschild Utility Tax settlement payment that was received in 2012 and was earmarked to the Debt Service Fund, instead of the General Fund. This payment was transferred in 2013.
Ambulance Fees	(385,800)		Decrease in 2014 because all revenues for fire and EMS operations are going to the SAFER District.
Applied Current Budget Balance	(143,410)		There is no material 2013 budget surplus available to be applied to the 2014 budget.
Transportation Aids	(101,105)		10% Decrease in State Transportation Aids for 2014.
Intergovernmental Charges for Services - Fire/Ambulance	(65,800)		Decrease in 2014 because all revenues for fire and EMS operations are going to the SAFER District.
Public Charges for Services - Park & Rec (Reimbursement Damages/Labor-Materials)	(45,880)		Budget was increased in 2013 for a costly traffic accident.
Interest Income	(42,550)		Decrease 2014 Interest Income budget based on estimates of current investment holdings.
All Other Licenses & Permits	(21,005)		Decrease 2014 activity per 2013 estimates.
Fines and Forfeitures	(10,400)		Decrease 2014 activity per 2013 estimates.
Contributions	(7,580)		Decrease in 2014 because all revenues associated with fire and EMS operations are going to the SAFER District.
Miscellaneous/All Other	<u>(1,082)</u>		Decrease 2014 activity per 2013 estimates.
Subtotal	<u>(1,254,692)</u>	(1,254,692)	
TOTAL CHANGE in Revenues	<u>\$ (846,960)</u>		
2014 OPERATING BUDGET REVENUES		<u>\$ 6,508,680</u>	
Percent Budget Change		-11.51%	

**Village of Weston
2014 Proposed Budget
General Government Revenues - General Fund only**

	<u>Amount</u>	<u>Percentages</u>
Property Taxes	\$ 3,139,039	48%
Other Taxes	661,981	10%
Intergovernmental revenues	2,078,870	32%
Licenses and Permits	303,575	5%
Fines and forfeitures	109,200	2%
Charges for services	17,345	0%
Investment Earnings and Miscellaneous	198,670	3%
TOTAL	\$ 6,508,680	



**VILLAGE OF WESTON
2014 OPERATING BUDGET REQUEST
PROGRAM COMMENTS**

Department/Office: Finance	Budget: General Fund – Operating Revenues
Program: Revenues	Submitted by: John Jacobs

Property Taxes

Represents the tax levy for only the General Fund. The assessed general fund tax rate for the 2011 and 2012 tax levies was \$3.33 and \$3.37, respectively. A \$3.55 assessed tax rate is proposed for the 2013 tax levy (budget year 2014), which represents a \$213,292 increase (a 4.77% tax levy increase), or a \$0.18 rate increase. The amount of the tax levy is used to finance a portion of the General Fund operations and programs. The long-term goal of the General Fund is to maintain the assessed tax rate of the General Fund and all other funds, except for the Debt Service Fund, at a rate below \$4.00 per \$1,000 of assessed valuation.

Other funds, including the Debt Service Fund, may also require a portion of the tax levy in order to finance their own individual fund budgets. To manage the debt service tax levy over time, the Village has programmed and amortized all future CIP Budget capital borrowing, as forecasted in the 5-year CIP Budget document, in order to maintain a minimal tax levy increase, if any, in the debt service payment schedule to match the estimated assessed valuation growth of the Village. The goal is to maintain the assessed tax rate of the Debt Service Fund levy at a rate below \$2.00 per \$1,000 of assessed valuation. The assessed debt service tax rate for the 2011 and 2012 tax levies was \$1.77 and \$1.79, respectively. A \$1.76 assessed tax rate is proposed for the 2013 tax levy (budget year 2014), which represents no change in the debt service tax levy, or a \$0.03 tax rate decrease from last year's rate.

Payments in Lieu of Taxes

Both the Weston Water Utility and the Village of Rothschild make payments to the Village of Weston for payments in lieu of property taxes. The Weston Water Utility payment is calculated based on the formula established by the Public Service Commission, using the Water Utility's depreciated property value and the Village's assessed tax rate. An expenditure item in a like amount is included in the Water Utility's budget in 2014.

The payment from the Village of Rothschild is based on the established formula prescribed at the time of the Weston annexation into the Village of Rothschild during the 1990s. The payment represents 25% of the state shared revenues paid on the former Weston Power Plant, which is now located in the Village of Rothschild after annexation. Both the Village and Town of Weston receive a distribution payment each year. The Village of Weston's estimated payment for 2013 and 2014 budget years is \$235,000 annually and will be distributed to the General Fund (\$128,190) and to the Debt Service Fund (\$106,810). However, beginning in 2015 when the formula drops from 25% to 10% for the Village and Town of Weston, the Village of Weston's distribution payment will decrease significantly by \$140,720 in 2015, when the payment will drop from \$235,000 to \$94,280 annually per the 30-year cost sharing agreement. In 2015, the full payment will be allocated entirely to the General Fund, while no allocation will be distributed to the Debt Service Fund.

Other Taxes

Mobile home taxes are collected from the four mobile home parks located within the Village of Weston. These four mobile home parks are as follows: Alpine, Colonial Gardens, Green Acres, and Weston Manor. The mobile home taxes are reported "net" of the amount required to be paid to the D.C. Everest School District as required by state statute. The remaining other taxes includes the tax levies for forest crop, managed forest, and woodland taxes. The sales tax retained for administration and processing costs is also recorded here.

Special Assessments

In previous years, all street/curb/gutter assessments received were recorded in the Village's general fund, as part of the normal course of operations. However beginning in 2001, all "street" assessments were now recorded in the Debt Service Fund and held in reserve to be used to partially offset the debt service levy required over many years. The first year of each new special assessment enables the property owner to payoff the entire assessment "interest free" within a short 30-day window of opportunity. There are assessment letters that are prepared at the request of taxpayers for a small fee. This fee is distributed between the Water & Sewer Utilities and the Village's General Fund.

Intergovernmental Revenues

State Shared Revenue is a combination of State sales and income taxes returned to the Village based on a complex growth/per capita/tax burden formula. The Village is provided an estimate of this amount in the fall of the year. However, the State had frozen all funding for the last several years without an increase. This was also the case for budget years 2008 and 2009, per the 2007-2009 State Budget that had been adopted. A reduction of \$76,585 was enacted by the State after adoption of the 2009-2011 State Budget in June 2009. Therefore, the 2010 payment was \$1,235,394, and the 2011 payment was \$1,235,335. A reduction of \$177,945 was enacted by the State after adoption of the 2011-2013 State Budget in June 2011. Therefore, the 2012 payment was \$1,057,543, and the 2013 payment was \$1,057,215.

A further decrease of \$490 was approved by the State after adoption of the 2013-2015 State Budget in June 2013. Therefore, the 2014 and 2015 payments are projected to be \$1,056,725 annually.

**VILLAGE OF WESTON
2014 OPERATING BUDGET REQUEST
PROGRAM COMMENTS**

Department/Office: Finance	Budget: General Fund – Operating Revenues
Program: Revenues	Submitted by: John Jacobs

Intergovernmental Revenues (cont.)

Transportation Aids were significantly reduced in the 2011-2013 State Budget (for the 2012 and 2013 budget years). The 2011 actual payment for the Village was \$1,248,220, which had been a \$53,550 increase (or a 4.48% increase) over the 2010 budget amount. However, a large decrease of \$124,820 (or a 10% decrease) was realized for the 2012 budget year, due to the loss in funding in the 2011-2013 State Budget. The 2012 actual payment was \$1,123,400. In 2013, the actual payment was \$1,011,060, which was another large decrease of \$112,340 (or another 10% decrease). The State formula did not change in the 2013-2015 State Budget (for the 2014 and 2015 budget years). Therefore, the 2014 payment amount will further decrease to \$909,955, and the 2015 payment amount will be \$818,960, which are both annual decreases of 10%. This continual downward funding trend from the State is expected to continue for several more years, until the Village has reached the minimum funding level, as prescribed by the Wisconsin Department of Transportation.

Computer Exemption Aid is a State program, new in 2000, created to replace "lost" property taxes due to the exemption of business owned computers as of January 1, 1999. An estimated payment of \$13,000 has been applied to reduce the property tax levy for the 2014 budget.

Expenditure Restraint Program is a State program that provides additional incentive funding to municipalities who "hold-the-line" on expenditure increases annually below a State CPI formula. Because the Village's December 2012 equalized tax rate exceeded the \$5.00 minimum level, the Village will once again qualify for this funding program. The Village will receive \$47,825 in State funding for this program in 2014, which was actually an increase of \$20,990 from the 2013 level.

Licenses & Permits

Represents collections from liquor, dog, cigarette, mobile home parks, and various business licenses, as well as building inspection and zoning permits. The cable TV franchise fee was initialized in mid-year 2013 and is estimated to generate \$128,700 in revenue by year-end 2013. The franchise fee amount projected in the 2014 budget is \$154,400. There are no other material fee changes proposed in 2014, which will recover the costs of additional enforcement of inspections and ordinance compliance.

Fines and Forfeitures

Collections for Village ordinance violations and other misdemeanors covered by Village Code and State Statute are recorded in this category.

PUBLIC CHARGES FOR SERVICES

General Government Revenue

Derived from a variety of miscellaneous services provided by administrative offices to residents and businesses in the community. Included are liquor license publication fees, document sales, and other general revenues.

Public Safety Revenue

The primary source of revenue here is for ambulance services generated from the 24/7 crews of the Weston Fire Department. The 2013 ambulance fees budget was \$385,800. However, with the creation of the SAFER Fire District in 2013, all fire and ambulance revenues will be paid directly to SAFER in 2014, instead of the Village of Weston. Therefore, no future revenues are projected here for fire/ambulance revenues for the Village of Weston's budget.

Public Works Revenue

Prior to 2013, the refuse and garbage assessments on each taxpayer's annual tax bill accounts for the main source of revenue in the Public Works Department in the General Fund. Both the refuse and recycling operations are provided to the community with an outside contracted provider. However, beginning in 2013, the refuse and garbage assessments will be recorded directly in the Refuse/Recycling Fund. Other types of revenues that will remain here in the General Fund for 2014 include the growing use of highway signage services to other area communities and businesses, and incidental snow removal services. The recycling grant program provides for the Public Works Department to charge a rental fee on equipment used for recycling purposes based on the Department of Transportation's fee guidelines.

Rental of Village Property

Park shelter rentals are recorded in this category.

Park & Recreation Revenue

Vending machine revenue collected in the Village park system is reported here. Village Park employees also conduct coaches' clinics throughout the year for various sports for a fee based on the number of participants. Parkland field maintenance fees are received for labor and supplies provided. Finally, landscaping and other maintenance repairs are provided and billed to park users and insurance companies, as repairs are required where needed.

**VILLAGE OF WESTON
2014 OPERATING BUDGET REQUEST
PROGRAM COMMENTS**

Department/Office: Finance	Budget: General Fund – Operating Revenues
Program: Revenues	Submitted by: John Jacobs

Intergovernmental Charges for Services

The Village of Weston provides various services to the adjacent communities of the Town of Weston, Town of Easton, Town of Ringle, Village of Kronenwetter, Village of Rothschild, and others as requested, including EMS services to the various Towns. The types of services provided include fire and ambulance, streets maintenance, snowplowing, refuse/recycling, and general administration. However, beginning with the 2014 budget, all fire and EMS services will be provided by the new SAFER Fire District, not the Village of Weston. The Village of Weston began offering building inspection services to other local governments in 2011.

Contributions

Includes private contributions from individuals, businesses, and non-profit groups. The areas of support were primarily focused towards the aquatic center and park/recreational programs and projects, such as maintenance of football, baseball, and soccer fields. There is also a donation of wages from the firefighters' core to provide additional funds for the purchase of equipment not already budgeted for in the capital outlay section of the Fire Department's annual operating budget. However, with the dissolution of the Weston Fire Department by year-end 2013, there will be no fire/EMS donations from either businesses or individuals paid directly to the Village of Weston beginning in 2014.

Interest Income

Interest income is generated from idle cash available for investment, special assessments paid on the installment basis, and on the two Tax Incremental Financing District funds which may need an advance of cash from time to time, in order to meet operational and debt service requirements when adequate funds are not presently available.

Insurance Recoveries

Provide for the receipt of insurance reimbursements for damage to Village property.

Other Revenue

Includes the Workers Compensation insurance premium refund and leasing revenue for digital billboard signs that are located on Village-owned property.

Sale of Village Property

This category includes the casual sales of real estate, automobiles, equipment, and other property no longer used by the Village.

Fund Transfers

Interfund transfers are resources available to the Operating Budget from "other funds" for a variety of purposes. There were no incoming transfers of funds in 2013, and there are no incoming transfers of funds planned for 2014.

Applied Fund Balances - Special Financing

Includes application of surplus resulting from resources being greater than expected and expenditures being less than planned permitting reappropriation of unused taxes. \$143,410 from the projected current budget balance had been applied to the 2013 budget. There was also a funding transfer recommended from the General Fund Balance-Undesignated Fund Balance ("Rainy Day Fund") for the 2013 budget in the amount of \$430,080, which represented the 2009-2012 Rothschild Utility Tax settlement payment that was received in 2012 and was earmarked to the Debt Service Fund, instead of the General Fund. However, with only a minimal \$21,185 budget surplus projected for 2013, none of this amount is being applied to the 2014 budget.

Use of the current budget balance is necessary to minimize the continued levy impact on Village services. The adoption of the 2013-2015 State biennium budget in June 2013 did not fully recognize the growing needs of the Village of Weston, especially in the State Shared Revenue formula.

Should the projected 2013 budget surplus balance of \$21,185 not materialize at year-end 2013 and instead a 2013 budget deficit develops, it may be necessary to amend the 2013 budget to transfer funds from the General Fund Equity Account. This potential 2013 budget adjustment would have no impact on the proposed 2014 budget.

VILLAGE OF WESTON
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ACCOUNT DESCRIPTION	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 DEPT. REQUEST	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
<u>PROPERTY TAXES</u>								
Property Taxes-General Fund only	2,905,297	2,926,091	2,926,090	2,925,747	3,038,043	3,038,043		3,083,923
Property Taxes-Debt Service exemption	0	0	0	0	100,996	100,996		217,000
PROPERTY TAXES	2,905,297	2,926,091	2,926,090	2,925,747	3,139,039	3,139,039	213,292	3,300,923
<u>OTHER TAXES</u>								
<u>PAYMENTS IN LIEU OF TAXES</u>								
Water Utility	462,509	351,711	485,190	468,950	488,000	488,000		493,000
Utility Tax - Village of Rothschild	235,112	35,209	128,190	128,190	128,190	128,190		94,280
PAYMENTS IN LIEU OF TAXES	697,621	386,920	613,380	597,140	616,190	616,190	19,050	587,280
<u>OTHER TAXES</u>								
Mobile Home Fees	48,873	42,201	46,500	46,500	43,500	43,500		40,500
Forest Crop/Managed Forest Taxes	878	1,181	1,180	880	1,180	1,180		1,180
Sales Tax Retained	93	51	100	108	111	111		107
Interest & Penalties on Taxes	60,985	917	1,000	1,000	1,000	1,000		1,000
OTHER TAXES	110,829	44,350	48,780	48,488	45,791	45,791	(2,697)	42,787
OTHER TAXES	808,450	431,270	662,160	645,628	661,981	661,981	16,353	630,067
<u>SPECIAL ASSESSMENTS</u>								
Special Assessment Letters-Village	4,540	3,800	4,200	4,200	4,200	4,200		4,200
SPECIAL ASSESSMENTS	4,540	3,800	4,200	4,200	4,200	4,200	0	4,200
<u>INTERGOVERNMENTAL REVENUES</u>								
State Shared Revenues	1,029,643	158,555	1,029,315	1,033,235	1,028,825	1,028,825		1,028,825
State Grants-Med Care Transp.	27,900	0	27,900	23,800	27,900	27,900		27,900
State Grants-Traffic Grants	30,063	0	0	0	0	0		0
Expenditure Restraint Program	33,617	26,833	26,835	26,835	47,825	47,825		50,000
Fire Insurance Tax	34,679	33,255	33,255	34,680	33,255	33,255		33,255
Transportation Aids	1,123,400	1,011,060	1,011,060	1,011,060	909,955	909,955		818,960
State Grants - Other Highway Aids	29,425	0	0	0	0	0		0
State Grants - Mass Transit	4,894	0	0	0	0	0		0
Act 102 - EMS Grant	5,669	6,447	6,450	6,450	5,750	5,750		5,750
Computer Exemption Aid	14,787	12,026	12,025	16,165	13,000	13,000		13,000
Severance/Yield Taxes - Forests	161	1,249	1,250	700	1,000	1,000		1,000
Forest Cropland/Mng. Forests	204	250	250	300	250	250		250
State - Pmt. Lieu of Taxes - 70.114	240	238	240	240	240	240		240
Environmental Impact Aids/Powerline	11,755	10,874	10,870	10,870	10,870	10,870		10,870
Forestry Grant	0	2,854	2,855	0	0	0		0
INTERGOVT REVENUES	2,346,437	1,263,641	2,162,305	2,164,335	2,078,870	2,078,870	(85,465)	1,990,050
<u>LICENSES & PERMITS</u>								
Adult Oriented Business License	0	1,000	1,000	0	1,000	1,000		1,000
Amusement/Coin Machine License	1,625	1,650	1,650	1,625	1,650	1,650		1,650
Bartender/Operator License	11,658	12,318	12,400	11,500	12,400	12,400		12,400
Cabaret License	1,134	1,020	1,020	1,135	1,020	1,020		1,020
Cable TV Franchise Fees	0	51,481	128,700	0	154,400	154,400		154,400
Cigarette License	1,100	1,100	1,100	1,100	1,100	1,100		1,100
Electrical Contractor License	1,575	0	0	1,500	0	0		0
Farmers Market/Vendor License	3,235	3,290	3,290	3,325	3,300	3,300		3,300
Food Wagons/Carnival/Circus License	30	0	30	30	30	30		30
Home Occupation License	50	25	50	50	50	50		50
Hotel/Motel Establishment License	450	450	450	450	450	450		450
Junk Yard/Salvage Yard License	750	750	750	750	750	750		750
Liquor & Malt Beverage License	21,650	21,115	21,115	21,350	21,350	21,350		21,350
Mobile Home Park License	1,060	1,050	1,050	1,050	1,050	1,050		1,050
Pawnbroker License	366	216	220	365	220	220		220
Pet Shop License	150	300	300	150	300	300		300
Residential Business License	25	25	25	25	25	25		25
Secondhand Article/Jewelry Dealers	115	88	100	115	100	100		100
Sign Permits-Businesses	4,630	2,827	3,500	4,100	3,500	3,500		3,500
Telecom. Compliance Review License	300	150	300	300	300	300		300
Transient Merchants/Vendors License	75	230	230	75	230	230		230

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<u>LICENSES & PERMITS (cont.)</u>								
Cat Licenses	1,735	60	3,920	5,250	4,200	4,200		4,200
Dog Licenses	7,847	7,234	17,710	14,250	18,400	18,400		18,400
Dog Licenses - Fancier Permit	25	0	0	0	0	0		0
Building Permits-Commercial	69,554	55,389	66,000	66,500	66,000	66,000		66,000
Building Permits-Residential	30,305	13,936	16,000	27,000	16,000	16,000		16,000
Misc. Bldg. Permits-Building Grades	0	100	100	0	0	0		0
Misc. Bldg. Permits-Deck	2,315	1,655	1,655	2,100	1,700	1,700		1,700
Misc. Bldg. Permits-Demolition	0	0	0	0	0	0		0
Misc. Bldg. Permits-Driveway	1,820	1,275	1,400	1,650	1,600	1,600		1,600
Misc. Bldg. Permits-Enclosed Porch	450	75	100	450	200	200		200
Misc. Bldg. Permits-Fence	800	970	970	800	850	850		850
Misc. Bldg. Permits-Garages	4,035	1,842	2,000	3,500	2,500	2,500		2,500
Misc. Bldg. Permits-Comm Occupancy	(25,000)	0	0	(20,000)	(25,000)	(25,000)		(25,000)
Misc. Bldg. Permits-Home Occupancy	(17,000)	(9,000)	(13,000)	(17,000)	(20,000)	(20,000)		(20,000)
Misc. Bldg. Permits-House Remodeling	8,190	4,275	6,000	8,000	6,000	6,000		6,000
Misc. Bldg. Permits-Mobile Home Insta	0	1,400	1,400	0	0	0		0
Misc. Bldg. Permits-Moving	200	200	200	200	200	200		200
Misc. Bldg. Permits-Outbuildings	150	0	150	150	150	150		150
Misc. Bldg. Permits-Sprinklers	225	240	270	225	300	300		300
Misc. Bldg. Permits-Swimming Pool	100	50	50	100	100	100		100
Misc. Bldg. Permits-Yard Sheds	850	725	725	850	750	750		750
Bldg./Inspect. Fees-CSM Review	650	650	750	1,000	1,000	1,000		1,000
Bldg./Inspect. Fees-Site Plan Review	4,050	3,600	3,600	3,000	3,600	3,600		3,600
Bldg./Inspect. Fees-Subdivision Review	200	200	200	200	200	200		200
Plumbing Inspection Permits	2,763	1,818	2,800	3,000	2,800	2,800		2,800
Electric Inspect. Fees-Electric Signs	480	30	150	360	300	300		300
Electric Inspect. Fees-New Apts/Offices	15,296	9,399	11,000	14,000	11,000	11,000		11,000
Electric Inspect. Fees-Service Changes	240	510	510	240	500	500		500
Zoning Permits/Fees-Conditional Use	2,250	1,050	1,500	1,550	1,500	1,500		1,500
Zoning Permits/Fees-Nonconforming	0	0	0	0	0	0		0
Zoning Permits/Fees-Plan Commission	0	0	0	0	0	0		0
Zoning Permits/Fees-Rezoning/Amendment	0	0	0	0	0	0		0
Zoning Permits/Fees-Street Vacation	500	500	500	500	500	500		500
Zoning Permits/Fees-ZBA	0	0	0	0	0	0		0
Zoning Permits/Zoning Compliance	120	385	500	60	200	200		200
Zoning Permits/Fees-Permits	50	1,092	1,100	50	250	250		250
Zoning Permits/Fees-Zoning Pub Hearing	1,800	2,100	2,100	2,100	2,100	2,100		2,100
Zoning Permits/Fees-Comp Plan Hearing	0	350	500	0	500	500		500
Other Regul. Permits-Burning	150	175	250	250	250	250		250
Other Regul. Permits-Road Excavation	450	1,500	1,500	450	1,000	1,000		1,000
Other Regul. Permits-Special Events	350	545	700	400	700	700		700
Other Regul. Permits-Street Privileges	0	0	0	0	0	0		0
INCREASE in Various Licenses/Permits	0	0	0	0	0	0		0
LICENSES & PERMITS	165,928	203,415	310,590	170,180	303,575	303,575	133,395	303,575
<u>FINES AND FORFEITURES</u>								
County Court Penalties & Costs	146	0	0	150	150	150		150
Municipal Court Penalties & Costs	104,506	78,961	105,000	116,000	105,000	105,000		105,000
Late Penalties/Dog Licenses	0	810	810	0	600	600		600
Late Penalties/All Other	472	299	450	450	450	450		450
Other Law/Ordinance Violations	18,219	1,960	3,000	3,000	3,000	3,000		3,000
FINES AND FORFEITURES	123,343	82,030	109,260	119,600	109,200	109,200	(10,400)	109,200

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<u>PUBLIC CHARGES FOR SERVICES</u>								
<u>GENERAL GOV'T REVENUE</u>								
Assessor File Lookup Fees	60	20	50	100	50	50		50
Garnishment Fees	15	0	0	0	0	0		0
Liquor & Malt Beverage Public. Fees	2,107	2,156	2,160	2,060	2,160	2,160		2,160
Miscellaneous Fees	0	0	50	50	50	50		50
NSF Check Fees	205	83	100	200	200	200		200
Credit Card Rebate Program	0	0	0	0	0	0		0
Sale of Copies - Materials/Books	50	32	50	50	50	50		50
Sale of Copies - OCE Copier	45	25	50	150	100	100		100
Sale of Copies - Voter Regis. Lists	0	0	0	200	200	200		200
Sale of Copies - Weston 150th Books	0	5	5	0	0	0		0
Gen Govt-Tax Bill Info/Escrow Companies	99	17	100	150	100	100		100
GENERAL GOV'T REVENUE	2,581	2,338	2,565	2,960	2,910	2,910	(50)	2,910
<u>PUBLIC SAFETY REVENUE</u>								
Fire Report Fees	5	0	0	0	Moved to SAFER District in 2014			
Ambulance Fees	401,329	246,087	350,000	385,800	Moved to SAFER District in 2014			
Sales of EMS/Safety Supplies	0	200	200	0	Moved to SAFER District in 2014			
PUBLIC SAFETY REVENUE	401,334	246,287	350,200	385,800	0	0	(385,800)	0
<u>PUBLIC WORKS REVENUE</u>								
DPW Equip: Rental Fees-Recycling	94,348	Moved to Capital Equipment Fund in 2013						
Highway Signage Service	632	364	400	400	400	400		400
Other Street Maint. Service	3,039	4,333	4,350	500	4,000	4,000		4,000
Materials Sold - to Businesses	0	0	0	0	0	0		0
Materials Sold - to Individuals	546	84	300	550	550	550		550
Snow Removal Service	375	0	400	500	500	500		500
Refuse/Garbage - Assessments	473,265	Moved to Refuse/Recycling/Landfill Fund in 2013						
Refuse/Garbage - New Admin. Cost	0	Moved to Refuse/Recycling/Landfill Fund in 2013						
Refuse/Garbage - Garbage Bin Sales	0	Moved to Refuse/Recycling/Landfill Fund in 2013						
Refuse/Garbage - Sticker Sales	92	Moved to Refuse/Recycling/Landfill Fund in 2013						
Refuse/Garbage - Drop Off	0	Moved to Refuse/Recycling/Landfill Fund in 2013						
Grass & Weed Cutting	165	0	200	300	300	300		300
Lot Clean-up Services	0	0	250	250	250	250		250
PUBLIC WORKS REVENUE	572,462	4,781	5,900	2,500	6,000	6,000	3,500	6,000
<u>HEALTH REVENUE</u>								
Animal Control/Humane Society	174	0	0	200	200	200		200
HEALTH REVENUE	174	0	0	200	200	200	0	200
<u>RENTAL OF VILLAGE PROPERTY</u>								
Park/Shelter Rentals-Kellyland	720	540	540	720	540	540		540
Park/Shelter Rentals-Kennedy Bldg.	875	775	775	650	775	775		775
Park/Shelter Rentals-Kennedy Shelter	1,296	1,530	1,530	1,300	1,530	1,530		1,530
Park/Shelter Rentals-Machmueller	805	660	660	805	660	660		660
Park/Shelter Rentals-Robinwood	300	220	220	300	220	220		220
Park/Shelter Rentals-Sandhill	685	505	505	685	510	510		510
Park/Shelter Rentals-Yellow Banks	760	940	940	760	940	940		940
RENTAL OF VILLAGE PROPERTY	5,441	5,170	5,170	5,220	5,175	5,175	(45)	5,175
<u>PARK & REC. REVENUE</u>								
Vending Machines - Parks	56	28	60	70	60	60		60
Coaches Clinic Fees	200	0	0	800	0	0		0
Parkland Field Maint. Fees	813	250	1,000	2,000	1,000	1,000		1,000
Landscaping Repair Services	580	0	0	580	500	500		500
Reimb Damages/Labor-Materials	775	58,759	58,760	46,680	800	800		800
PARK & REC. REVENUE	2,424	59,037	59,820	50,130	2,360	2,360	(47,770)	2,360
<u>ECONOMIC DEVELOPMENT REVENUE</u>								
Publication Fees	724	177	600	800	700	700		700
ECONOMIC DEVELOPMENT REVENUE	724	177	600	800	700	700	(100)	700
PUBLIC CHARGES FOR SERVICES	985,140	317,790	424,255	447,610	17,345	17,345	(430,265)	17,345

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<u>INTERGOV'T CHARGES FOR SERVICES</u>									
<u>General Government</u>									
Administration - Town of Weston	4,625	5,030	5,030	5,000	5,000	5,000		5,000	
Municipal Court - Town of Weston	3,180	938	2,325	1,950	1,600	1,600		1,600	
Municipal Court - City of Schofield	21,796	9,343	23,155	19,450	16,480	16,480		16,410	
Newsletter - Town of Weston	325	0	325	500	500	500		500	
Village Bldg Rental - Town of Weston	1,800	3,000	3,000	3,000	3,000	3,000		3,000	
<u>Public Safety</u>									
Police Accounting - Everest Metro	35,000	26,250	35,000	35,000	35,000	35,000		35,000	
Fire Accounting - SAFER	0	0	0	0	About \$25,000 annually beginning in 2016 from SAFER				
Fire - Town of Weston	16,600	16,600	16,600	16,600	Moved to SAFER District in 2014				
Ambulance - Town of Weston	16,600	16,600	16,600	16,600	Moved to SAFER District in 2014				
Ambulance - Town of Easton	14,560	3,000	17,700	17,700	Moved to SAFER District in 2014				
Ambulance - Town of Ringle	16,874	6,000	14,800	14,800	Moved to SAFER District in 2014				
Ambulance - Town of Wausau	17,380	Moved to City of Wausau beginning in 2013							
Ambulance - EMS Supplies Sold	0	0	100	100	Moved to SAFER District in 2014				
Inspections - Village of Kronenwetter	14,552	9,132	14,400	14,400	12,000	12,000		12,000	
Inspections - Town of Weston	0	0	0	3,300	3,300	3,300		3,300	
<u>Public Works</u>									
Streets - Town of Weston/Others	45,970	38,779	45,000	17,500	45,000	45,000		45,000	
Traffic Signage - Other Municipalities	0	0	0	300	300	300		300	
Refuse - Town of Weston	22,517	Moved to Refuse/Recycling/Landfill Fund in 2013							
Refuse/Admin. - Town of Weston	0	Moved to Refuse/Recycling/Landfill Fund in 2013							
Landfill - Town of Weston	3,000	Moved to Refuse/Recycling/Landfill Fund in 2013							
County - Reimb - All Other Areas	0	0	0	0	0	0		0	
INTERGOV'T CHARGES FOR SERVICES	234,779	134,672	194,035	166,200	122,180	122,180	(44,020)	122,110	
<u>CONTRIBUTIONS</u>									
<u>ALL OTHER</u>									
Firefighters' Donated Wages	1,912	1,408	1,410	2,000	Moved to SAFER District in 2014				
Fire/EMS - All Other	2,530	3,831	3,830	500	Moved to SAFER District in 2014				
Fire Dept Honor Guard	4,893	1,422	1,420	4,580	Moved to SAFER District in 2014				
Park/Recreation Donations	975	25	250	1,000	500	500		500	
ALL OTHER	10,310	6,686	6,910	8,080	500	500	(7,580)	500	
CONTRIBUTIONS	10,310	6,686	6,910	8,080	500	500	(7,580)	500	
<u>MISCELLANEOUS REVENUE</u>									
<u>INTEREST INCOME</u>									
Interest on Investments - Earned	78,161	(63,955)	60,000	102,550	60,000	60,000		60,000	
Interest on Invest. - Unearned Losses	0	0	(100,000)	0	0	0		0	
Interest from TIF #1	(612)	(625)	(240)	(239)	(239)	(239)		(193)	
Interest from TIF #2	(120)	(88)	(40)	(41)	(41)	(41)		(37)	
Interest from Business Grant Fund	0	0	0	0	0	0		0	
INTEREST INCOME	77,429	(64,668)	(40,280)	102,270	59,720	59,720	(42,550)	59,770	
<u>INSURANCE RECOVERIES</u>									
Ins. Recoveries-Highway Equipment	3,290	4,372	4,370	3,000	4,000	4,000		4,000	
Ins. Recoveries-All Other Equipment	0	0	0	0	0	0		0	
INSURANCE RECOVERIES	3,290	4,372	4,370	3,000	4,000	4,000	1,000	4,000	
<u>OTHER REVENUE</u>									
Cafeteria Plan - Unused Claims	20	0	0	0	0	0		0	
Insurance Premium Refunds/Adjs.	(136)	1,326	1,330	15,000	1,300	1,300		1,300	
Rents/Leases-Billboard Signs	3,700	4,200	4,200	3,700	4,200	4,200		4,200	
Rents/Leases-Cell Tower Const.	0	0	0	0	0	0		0	
Misc. Revenue	0	41	40	100	100	100		100	
Misc. Revenue-EBT Reimbursements	1,567	300	400	500	400	400		400	
Misc. Revenue-ATM Commission Fees	0	50	70	0	70	70		70	
Misc. Revenue-DPW Equip Reimb.	0	0	0	0	0	0		0	
Misc. Revenue-Unbudgeted	(1,807)	15	15	0	0	0		0	
OTHER REVENUE	3,344	5,932	6,055	19,300	6,070	6,070	(13,230)	6,070	
MISCELLANEOUS REVENUE	84,063	(54,364)	(29,855)	124,570	69,790	69,790	(54,780)	69,840	

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<u>OTHER FINANCING SOURCES</u>								
<u>SALE OF VILLAGE PROPERTY</u>								
Property Sales - Fire/EMS Equipment	2,000	0	0	2,000	0	0		0
Property Sales - Highway Equipment	401	0	400	4,000	2,000	2,000		2,000
Property Sales - All Other	4,475	861	860	0	0	0		0
SALE OF VILLAGE PROPERTY	6,876	861	1,260	6,000	2,000	2,000	(4,000)	2,000
<u>FUND TRANSFERS</u>								
Transfer from Bus Grant - Special Rev.	50	0	0	0	0	0		0
Transfer from Streets - CIP Fund	0	0	0	0	0	0		0
Transfer from Sewer Utility Fund	0	0	0	0	0	0		0
FUND TRANSFERS	50	0	0	0	0	0	0	0
OTHER FINANCING SOURCES	6,926	861	1,260	6,000	2,000	2,000	(4,000)	2,000
<u>APPLIED FUND BALANCES</u>								
<u>SPECIAL FINANCING</u>								
Applied Current Budget Balance:								
For Operations	200,792	75,910	75,910	75,910	0	0		0
To CIP Funds - Capital Equipment	0	42,500	42,500	42,500	0	0		0
To Refuse/Recycling Fund - Landfill	0	25,000	25,000	25,000	0	0		0
Applied General Fund Balance	0	430,080	430,080	430,080	0	0		0
APPLIED FUND BALANCES	200,792	573,490	573,490	573,490	0	0	(573,490)	0
TOTAL REVENUES	7,876,005	5,889,382	7,344,700	7,355,640	6,508,680	6,508,680	(846,960)	6,549,810
					Percent Budget Change		-11.51%	0.63%

- Includes 2013 Budget Adjustments
- Reflects new 2014 or 2015 fee and revenue increases
- Reflects new 2014 or 2015 fee and revenue decreases

VILLAGE OF WESTON
2013 Operating Budget Surplus - General Fund

	2013 Amended Budget	2013 Estimate	Estimated 11/25/2013 Budget Surplus OR (Deficit)	Budget Surplus OR (Deficit)
REVENUES	\$ 7,355,640	\$ 7,344,700	\$ (10,940)	\$ (10,940)
EXPENDITURES	\$ 7,355,640	\$ 7,323,515	\$ 32,125	\$ 32,125
TOTAL Estimated Surplus or (Deficit) for 2013			\$ 21,185	\$ 21,185
				-
				\$ 21,185

HOW WE PLAN ON USING 2013 Budget Surplus:

2013 Budget Surplus	\$ 21,185
Less: Apply to 2014 Operating Budget to reduce Tax Levy <i>(To be applied towards one-time only equipment/program upgrades in 2014)</i>	\$ -
Subtotal Balance Remaining	\$ 21,185
Less: Other Transfers Out to Capital Equipment Fund / 2014 CIP <i>(No capital borrowing is planned for 2014 budget year.)</i>	\$ -
Excess Budget Surplus Balance Remaining at 12/31/2013	\$ 21,185

GENERAL GOVERNMENT
VILLAGE BOARD

Goal/Responsibility:

- The Village Board is a 7-person board responsible for all operations of the Village. Their vision statement is "Weston will continue to be a welcoming, safe and dynamic community, embracing the cultural and educational opportunities that an increasingly diverse population offers. Weston will seek to continually improve and make the community strong by fostering public trust and confidence in our government. Weston will encourage community characterized by a spirit of openness and fairness that encourages individuals to participate publicly and prosper personally. Weston will maintain a high quality of life through careful stewardship of all of our many resources".

- The Board accomplishes this by holding neighborhood meetings, directing staff, and enacting legislation to assist staff.

Budget Summary

	2012	2013	2014	2015
Village Board	ACTUAL	ESTIMATE	PROPOSED BUDGET	FINANCIAL PLAN
Personal Services	\$37,697	\$37,735	\$37,790	\$37,800
Contractual Services	0	0	0	0
Supplies & Materials	7,198	5,715	9,120	9,170
Capital Outlay	0	250	0	0
Totals	\$44,895	\$43,700	\$46,910	\$46,970

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 DEPT. REQUEST	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
VILLAGE BOARD									
	<u>Personal Services/Wages-Fringe Benefits</u>	37,697	31,397	37,735	37,605	37,790	37,790	185	37,800
						Percent Budget Change		0.49%	0.03%
	<u>All Other Categories</u>	7,198	4,079	5,965	8,115	9,120	9,120	1,005	9,170
						Percent Budget Change		12.38%	0.55%
	<u>TOTAL VILLAGE BOARD</u>	<u>44,895</u>	<u>35,476</u>	<u>43,700</u>	<u>45,720</u>	<u>46,910</u>	<u>46,910</u>	<u>1,190</u>	<u>46,970</u>
						Percent Budget Change		2.60%	0.13%

**VILLAGE OF WESTON
2014 OPERATING BUDGET REQUEST
AND 2015 FINANCIAL PLAN
SUPPLEMENTARY DETAIL SHEET
FOR STAFFING AND SALARIES**

Department/Office: Village Board	Budget: Village President & Trustees/ Board Retreat
Program: General Government	Submitted by: Loren White

POSITION TITLE	STAFFING						SALARIES & WAGES			
	2013 Current		2014 Prop. Budget		2015 Financial Plan		Approved Budget For 2013	Current Estimate For 2013	Proposed Budget For 2014	Financial Plan For 2015
	Monthly Salary/ Hourly Rate	No.	Monthly Salary/ Hourly Rate	No.	Monthly Salary/ Hourly Rate	No.				
ELECTED										
Village President	\$500	1	\$500	1	\$500	1	\$6,000	\$6,000	\$6,000	\$6,000
Village Trustees	400	6	400	6	400	6	28,800	28,800	28,800	28,800
TOTAL	XXX	7	XXX	7	XXX	7	\$34,800	\$34,800	\$34,800	\$34,800

**VILLAGE OF WESTON
2014 OPERATING BUDGET REQUEST
SUPPLEMENTARY DETAIL WORKSHEET FOR
GENERAL EXPENSE & CAPITAL OUTLAY**

Department/Office: Village Board	Budget: Village President & Trustees
Program: General Government	Submitted by: Loren White

Object Code No.	Description and Justification	Detail Amounts Within Object	Total of Object Code
311	<u>Postage & Box Rental</u> – Weston surveys will be mailed out to a sample of Weston residents in 2014, to monitor taxpayer preferences of Village services. A similar survey was successfully conducted in 2013 with helpful results for the Village Board and Village staff.		\$1,400
324	<u>Municipality/Membership Dues</u> League of Wisconsin Municipalities Marathon County Metro Planning Organization (MPO) – Planning Fees United Way/Life Project South Area Municipalities Business Association (SABA) Miscellaneous/Other Organizations Wausau Convention & Visitor's Bureau – moved to Room Tax Fund since 2005 Wausau Chamber of Commerce – moved to Room Tax Fund since 2005	\$3,485 1,250 350 100 265 0 0	5,450
325	<u>Conferences/Registration Fees – Village President</u> <u>Conferences/Registration Fees – Village Trustees</u> Provide opportunities for the elected President and Trustees to attend conferences/meetings sponsored by the League of Wisconsin Municipalities and other organizations listed above, of which the Village is a member.		250 150
334/336	<u>Commercial Travel Expenses/Lodging – Village President</u> <u>Commercial Travel Expenses/Lodging – Village Trustees</u> Travel expenses associated with attendance to the above-mentioned conferences/meetings.		500 100
335	<u>Meeting Expenses – Village President</u> <u>Meeting Expenses – Village Trustees</u> <u>Meeting Expenses – Municipality Dues</u> Expenses related to the Village hosting meetings for the South Area Municipalities and other meetings held at the Weston Municipal Center.		60 150 100

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 DEPT. REQUEST	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
VILLAGE BOARD									
BOARD PRESIDENT (51100)									
110	Salaries	6,000	5,200	6,000	6,000	6,000	6,000		6,000
151	Social Security	459	397	459	460	460	460		460
156	Worker's Comp. Ins.	17	0	16	15	20	20		20
172	Employee Awards	138	159	160	0	160	160		160
	Personal Services	6,614	5,756	6,635	6,475	6,640	6,640	165	6,640
225	Telephone	0	0	0	0	0	0		0
	Contractual Services	0	0	0	0	0	0	0	0
310	Office Supplies	0	35	35	50	50	50		50
312	Outside Printing	40	8	10	45	50	50		50
322	Subscriptions/Books	0	0	0	0	0	0		0
325	Conferences/Regis. Fees	0	20	20	250	250	250		250
334	Commercial Travel Expenses	0	0	0	250	250	250		250
335	Meeting Expenses	0	10	20	60	60	60		60
336	Lodging	0	0	0	250	250	250		250
399	Misc. Other Expenses	63	0	0	0	0	0		0
	Supplies & Materials	103	73	85	905	910	910	5	910
	BOARD PRESIDENT	6,717	5,829	6,720	7,380	7,550	7,550	170	7,550
BOARD TRUSTEES (51101)									
110	Salaries	28,800	23,800	28,800	28,800	28,800	28,800		28,800
151	Social Security	2,203	1,821	2,204	2,205	2,204	2,204		2,204
156	Worker's Comp. Ins.	80	0	76	75	96	96		101
157	Education/Training	0	20	20	50	50	50		55
172	Employee Awards	0	0	0	0	0	0		0
	Personal Services	31,083	25,641	31,100	31,130	31,150	31,150	20	31,160
290	Purchased Services	0	0	0	100	0	0		0
	Contractual Services	0	0	0	100	0	0	(100)	0
310	Office Supplies	60	44	95	350	200	200		200
311	Postage & Box Rental	0	1,225	1,225	1,400	1,400	1,400		1,400
312	Outside Printing	10	0	0	60	60	60		60
322	Subscriptions/Books	0	0	0	0	0	0		0
325	Conferences/Regis. Fees	0	30	30	150	150	150		150
334	Commercial Travel Expenses	0	0	0	100	100	100		100
335	Meeting Expenses	0	0	0	150	150	150		150
390	All Other Supplies	35	30	100	100	100	100		100
399	Misc. Other Expenses	26	0	0	0	0	0		0
	Supplies & Materials	131	1,329	1,450	2,310	2,160	2,160	(150)	2,160
721	Contributions to Other Organiz.	0	0	0	0	0	0		0
	Other	0	0	0	0	0	0	0	0
809	Cap Equip - Computer Equip	0	249	250	0	0	0		0
	Capital Outlay	0	249	250	0	0	0	0	0
	BOARD TRUSTEES	31,214	27,219	32,800	33,540	33,310	33,310	(230)	33,320
MUNICIPALITY DUES (51109)									
324	Membership Dues	6,482	2,348	4,000	4,200	5,450	5,450		5,500
326	Advertising	0	0	0	0	0	0		0
335	Meeting Expenses	0	0	100	100	100	100		100
390	Other Supplies - All Other	0	0	0	0	0	0		0
	Supplies & Materials	6,482	2,348	4,100	4,300	5,550	5,550	1,250	5,600
	MUNICIPALITY DUES	6,482	2,348	4,100	4,300	5,550	5,550	1,250	5,600
BOARD RETREAT (51102)									
288	Speaker Expenses	0	0	0	0	0	0		0
	Contractual Services	0	0	0	0	0	0	0	0
335	Meeting Expenses	482	80	80	500	500	500		500
	Supplies & Materials	482	80	80	500	500	500	0	500
	BOARD RETREAT	482	80	80	500	500	500	0	500
VILLAGE BOARD									
		44,895	35,476	43,700	45,720	46,910	46,910	1,190	46,970
								Percent Budget Change	2.60%
									0.13%

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 AMENDED BUDGET	2014 DEPT. REQUEST	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
GENERAL GOV'T COMMITTEES									
	<u>Personal Services/Wages-Fringe Benefits</u>	3,593	152	3,361	3,630	3,790	3,790	160	3,785
						Percent Budget Change		4.41%	-0.13%
	<u>All Other Categories</u>	197	171	189	250	260	260	10	275
						Percent Budget Change		4.00%	5.77%
	<u>TOTAL GENERAL GOV'T COMMITTEES</u>	<u>3,790</u>	<u>323</u>	<u>3,550</u>	<u>3,880</u>	<u>4,050</u>	<u>4,050</u>	<u>170</u>	<u>4,060</u>
						Percent Budget Change		4.38%	0.25%

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 AMENDED BUDGET	2014 DEPT. REQUEST	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
GENERAL GOVERNMENT COMMITTEES									
BUILDING & GROUNDS COMMITTEE (51110)									
105	Salaries-Committee Members	0	0	0	0	0	0		0
136	Meeting Pay-Clerical Staff	0	0	0	0	0	0		0
151	Social Security	0	0	0	0	0	0		0
152	Wisconsin Retirement	0	0	0	0	0	0		0
154	Health/Dental Insurance	0	0	0	0	0	0		0
155	Life Insurance	0	0	0	0	0	0		0
156	Worker's Comp. Ins.	0	0	0	0	0	0		0
167	Post Employment Health/Disability	0	0	0	0	0	0		0
	Personal Services	0	0	0	0	0	0	0	0
	BLDG./GROUNDS COMMITTEE	0	0	0	0	0	0	0	0
BOARD OF REVIEW (51160)									
157	Education/Training	0	0	0	25	25	25		25
	Personal Services	0	0	0	25	25	25	0	25
321	Publication Notices	113	87	90	125	125	125		130
335	Meeting Expenses	74	84	85	75	85	85		85
	Supplies & Materials	187	171	175	200	210	210	10	215
	BOARD OF REVIEW	187	171	175	225	235	235	10	240
FINANCE COMMITTEE (51560)									
105	Salaries-Committee Members	1,440	0	1,440	1,440	1,440	1,440		1,440
136	Meeting Pay-Clerical	339	40	40	40	0	0		0
151	Social Security	132	3	113	105	110	110		110
152	Wisconsin Retirement	20	2	3	5	0	0		0
154	Health/Dental Insurance	182	0	0	0	0	0		0
155	Life Insurance	2	0	0	0	0	0		0
156	Worker's Comp. Ins.	5	0	4	5	5	5		5
167	Post Employment Health/Disability	5	1	1	5	0	0		0
	Personal Services	2,125	46	1,601	1,600	1,555	1,555	(45)	1,555
310	Office Supplies	10	0	14	10	10	10		10
311	Postage	0	0	0	40	40	40		50
335	Meeting Expenses	0	0	0	0	0	0		0
	Supplies & Materials	10	0	14	50	50	50	0	60
	FINANCE COMMITTEE	2,135	46	1,615	1,650	1,605	1,605	(45)	1,615
PERSONNEL COMMITTEE (51120)									
105	Salaries-Committee Members	1,360	0	1,440	1,520	1,440	1,440		1,440
136	Meeting Pay-Clerical	0	80	160	280	480	480		480
151	Social Security	104	6	122	138	147	147		147
152	Wisconsin Retirement	0	6	11	20	34	34		34
154	Health/Dental Insurance	0	13	21	40	100	100		94
155	Life Insurance	0	0	0	0	0	0		0
156	Worker's Comp. Ins.	4	0	4	5	6	6		7
167	Post Employment Health/Disability	0	1	2	2	3	3		3
	Personal Services	1,468	106	1,760	2,005	2,210	2,210	205	2,205
310	Office Supplies	0	0	0	0	0	0		0
	Supplies & Materials	0	0	0	0	0	0	0	0
	PERSONNEL COMMITTEE	1,468	106	1,760	2,005	2,210	2,210	205	2,205
GENERAL GOV'T COMMITTEES		3,790	323	3,550	3,880	4,050	4,050	170	4,060
								Percent Budget Change	4.38%
									0.25%

- Includes 2013 Budget Adjustment

GENERAL GOVERNMENT
VILLAGE ADMINISTRATION

Goal/Responsibility:

The Village Administrator manages the overall programs & operations of the Village of Weston in a fiscally responsible manner under the direction of the seven member, elected Village Board. Program creation is based on fitness for use within the Village of Weston and implementation (operation) of such programs must have a minimal budget effect or offsetting revenue streams to maintain a stable property tax levy. Administrator duties include strategic planning, budget oversight, development of policies & procedures for Board consideration, staffing & training, and continuous improvement in day-to-day operations. The Administrator also serves as the Chief Economic Development Officer, Parliamentarian and chief grant writer for the Village. The Administrator serves as the Managing Editor of the Focus – The Village of Weston's newsletter.

Budget Summary

	2012 ACTUAL	2013 ESTIMATE	2014 PROPOSED BUDGET	2015 FINANCIAL PLAN
Administrator				
Personal Services	\$54,097	\$95,320	\$90,090	\$91,560
Contractual Services	2,545	13,400	13,900	13,900
Supplies & Materials	9,326	9,925	11,300	11,500
Capital Outlay	1,726	35	0	0
Totals	\$67,694	\$118,680	\$115,290	\$116,960

	2012 Positions (FTE)	2013 Positions (FTE)	2014 Positions (FTE)	2015 Positions (FTE)
Administrator	0.63	0.65	1.03	1.06

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 Y-T-D (at 9/30/13)	2013 ESTIMATE	2013 BUDGET	2014 DEPT. REQUEST	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
ADMINISTRATOR									
	<u>Personal Services/Wages & Fringe Benefit:</u>	54,097	68,106	95,320	86,100	90,090	90,090	3,990	91,560
							Percent Budget Change	4.63%	1.63%
	<u>All Other Categories</u>	13,597	12,926	23,360	33,750	25,200	25,200	(8,550)	25,400
							Percent Budget Change	-25.33%	0.79%
	<u>TOTAL ADMINISTRATOR</u>	<u>67,694</u>	<u>81,032</u>	<u>118,680</u>	<u>119,850</u>	<u>115,290</u>	<u>115,290</u>	<u>(4,560)</u>	<u>116,960</u>
							Percent Budget Change	-3.80%	1.45%

VILLAGE OF WESTON
 2014 OPERATING BUDGET REQUEST
 AND 2015 FINANCIAL PLAN
 SUPPLEMENTARY DETAIL SHEET
 FOR STAFFING AND SALARIES

Department/Office: Administrator	Budget: Administrator
Program: General Government	Submitted by: Daniel Guild

POSITION TITLE	STAFFING						SALARIES & WAGES			
	2013 Current		2014 Proposed Budget		2015 Financial Plan		Approved Budget for 2013	Current Estimate for 2013	Proposed Budget for 2014	Financial Plan for 2015
	Monthly Salary/ Hourly Rate	No.	Monthly Salary/ Hourly Rate	No.	Monthly Salary/ Hourly Rate	No.				
<u>FULL TIME</u>										
Administrator (90%-Village, 5%-Water, 5%-Sewer)	\$7,083	1.00	\$7,083	1.00	\$7,083	1.00	\$85,330	\$85,325	\$85,330	\$85,330
Admin. Assistant	--	-	15.47/Hr.	0.38	15.47/Hr.	0.41	11,110	0	12,350	13,280
Subtotal		1.00		1.38		1.41	96,440	85,325	97,680	98,610
<u>TEMPORARY / CASUAL</u>										
Intern (1,752 hours)	12.50 / Hr.	-	--	-	--	-	0	21,900	0	0
<u>OTHER COMPENSATION</u>										
Longevity Pay	--	-	--	-	--	-	0	0	0	0
Subtotal before Wage Distribution to Utility & TIF Funds		1.00		1.38		1.41	96,440	107,225	97,680	98,610
Less: Wages to Water/ Sewer Utility Funds		-0.10		-0.10		-0.10	-8,540	-8,530	-8,530	-8,530
Less: Wages to TIF Funds		-0.25		-0.25		-0.25	-21,330	-21,330	-21,330	-21,330
TOTAL	XXX	0.65	XXX	1.03	XXX	1.06	\$66,570	\$77,365	\$67,820	\$68,750

VILLAGE OF WESTON
 2014 OPERATING BUDGET REQUEST
 SUPPLEMENTARY DETAIL WORKSHEET FOR
 GENERAL EXPENSE & CAPITAL OUTLAY

Object Code No.	Description and Justification	Detail Amounts Within Object	Total of Object Code
290	Outside Contracted Services - Follow-up Wage & Compensation Study analysis in 2014, Citizen Survey in 2014, and other miscellaneous contracted services.	\$12,000	\$12,000

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 Y-T-D (at 9/30/13)	2013 ESTIMATE	2013 BUDGET	2014 DEPT. REQUEST	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
ADMINISTRATOR									
OPERATIONS (51410)									
101	Salaries - Regular	30,845	40,369	55,465	55,460	55,470	55,470		55,470
110	Salaries - Interim Administrator	5,000	0	0	0	0	0		0
120	Hourly Wages	0	0	0	11,110	12,350	12,350		13,280
125	Temporary Wages	4,375	14,720	21,900	0	0	0		0
133	Longevity Pay	0	0	0	0	0	0		0
151	Social Security	2,713	3,998	5,919	5,090	5,186	5,186		5,258
152	Wisconsin Retirement	2,090	2,812	4,280	4,425	4,745	4,745		4,813
154	Health/Dental Insurance	6,852	5,918	8,098	9,795	12,166	12,166		12,546
155	Life Insurance	36	36	51	60	61	61		72
156	Worker's Comp. Ins.	112	0	204	175	218	218		231
157	Education/Training	275	0	0	0	0	0		0
164	Employee Health Tests	0	0	20	25	25	25		25
167	Post Employee Health/Disability	200	253	338	515	424	424		430
171	Moving Allowance	2,500	0	0	0	0	0		0
172	Employee Awards	150	0	100	500	500	500		500
199	Less: Recycling Wages/Fringes	(1,051)	0	(1,055)	(1,055)	(1,055)	(1,055)		(1,065)
	Personal Services	54,097	68,106	95,320	86,100	90,090	90,090	3,990	91,560
225	Telephone	955	921	1,400	1,400	1,400	1,400		1,400
241	Repairs/Maint.-Motor Vehicles	825	0	500	500	500	500		500
249	Sundry Repairs	0	0	0	0	0	0		0
290	Outside Contracted Services	765	7,192	11,500	20,000	12,000	12,000		12,000
	Contractual Services	2,545	8,113	13,400	21,900	13,900	13,900	(8,000)	13,900
310	Office Supplies	968	401	500	200	350	350		350
311	Postage	0	0	25	50	50	50		50
312	Outside Printing	51	0	50	100	100	100		100
314	Small Equipment	330	164	200	200	200	200		200
322	Subscriptions-News/Periodicals	237	844	950	300	500	500		500
324	Membership Dues	2,120	1,228	2,200	2,200	2,200	2,200		2,200
325	Conferences/Regis. Fees	814	590	600	600	600	600		600
326	Advertising	0	0	0	0	0	0		0
334	Commercial Travel Expenses	164	111	200	700	700	700		700
335	Meeting Expenses	720	376	750	750	750	750		750
336	Lodging	521	381	600	1,000	1,000	1,000		1,000
351	Maint. Supplies-Gasoline	397	408	600	1,400	1,400	1,400		1,400
352	Maint. Supplies-Motor Vehicles	0	275	300	300	300	300		300
390	Other Supplies/Expenses	123	0	0	0	0	0		0
	Supplies & Materials	6,445	4,778	6,975	7,800	8,150	8,150	350	8,150
809	Capital Equip. - Computer Equip.	1,726	35	35	0	0	0		0
	Capital Outlay	1,726	35	35	0	0	0	0	0
	OPERATIONS	64,813	81,032	115,730	115,800	112,140	112,140	(3,660)	113,610
VILLAGE NEWSLETTER (51415)									
311	Postage	1,220	0	1,250	1,350	1,350	1,350		1,450
312	Outside Printing	1,661	0	1,700	2,700	1,800	1,800		1,900
	Supplies & Materials	2,881	0	2,950	4,050	3,150	3,150	(900)	3,350
	VILLAGE NEWSLETTER	2,881	0	2,950	4,050	3,150	3,150	(900)	3,350
ADMINISTRATOR		67,694	81,032	118,680	119,850	115,290	115,290	(4,560)	116,960
						Percent Budget Change		-3.80%	1.45%

**GENERAL GOVERNMENT
CLERK'S OFFICE**

Goal/Responsibility:

- The Village Clerk administers licensing for businesses in the Village making sure all businesses comply with State regulations and Village ordinances. The clerks office organizes all voter registration and elections for the citizens and is responsible for tallying results and reporting to the appropriate agencies.
- The Clerk's office also performs the Human Resource function for the Village. Payroll is processed every two weeks for regular employees and once a month for the paid on call public safety employees. The Clerk also manages employee retirement, medical, dental, and life insurance programs.

Budget Summary

	2012 ACTUAL	2013 ESTIMATE	2014 PROPOSED BUDGET	2015 FINANCIAL PLAN
Clerk's Office				
Personal Services	\$ 173,808	\$ 155,225	\$ 152,775	\$ 137,530
Contractual Services	7,190	5,000	5,000	5,025
Supplies & Materials	11,652	5,835	14,545	8,285
Capital Outlay	0	0	0	0
Totals	\$ 192,650	\$ 166,060	\$ 172,320	\$ 150,840

	2012 Positions (FTE)	2013 Positions (FTE)	2014 Positions (FTE)	2015 Positions (FTE)
Clerk's office	2.53	2.40	2.28	2.17

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 DEPT. REQUEST	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
CLERK'S OFFICE /									
	<u>Personal Services/Wages-Fringe Benefits</u>	138,825	125,609	147,700	151,470	118,740	118,740	(32,730)	125,750
								Percent Budget Change	5.90%
								-21.61%	
	<u>All Other Categories + Education/Training</u>	5,676	6,427	7,055	8,100	10,965	10,965	2,865	8,910
								Percent Budget Change	-18.74%
								35.37%	
	<u>TOTAL CLERK'S OFFICE</u>	<u>144,501</u>	<u>132,036</u>	<u>154,755</u>	<u>159,570</u>	<u>129,705</u>	<u>129,705</u>	<u>(29,865)</u>	<u>134,660</u>
								Percent Budget Change	3.82%
								-18.72%	
<hr/>									
HUMAN RESOURCES / ELECTIONS									
	<u>Personal Services/Wages-Fringe Benefits</u>	34,983	5,939	7,325	11,815	33,835	33,835	22,020	11,580
								Percent Budget Change	-65.78%
								186.37%	
	<u>All Other Categories + Education/Training</u>	13,166	1,144	3,980	4,275	8,780	8,780	4,505	4,600
								Percent Budget Change	-47.61%
								105.38%	
	<u>TOTAL HUMAN RESOURCES / ELECTIONS</u>	<u>48,149</u>	<u>7,083</u>	<u>11,305</u>	<u>16,090</u>	<u>42,615</u>	<u>42,615</u>	<u>26,525</u>	<u>16,180</u>
								Percent Budget Change	-62.03%
								164.85%	
<hr/>									
COMBINED - GRAND TOTALS									
	<u>Personal Services/Wages-Fringe Benefits</u>	173,808	131,548	155,025	163,285	152,575	152,575	(10,710)	137,330
								Percent Budget Change	-9.99%
								-6.56%	
	<u>All Other Categories + Education/Training</u>	18,842	7,571	11,035	12,375	19,745	19,745	7,370	13,510
								Percent Budget Change	-31.58%
								59.56%	
	<u>COMBINED - GRAND TOTALS</u>	<u>192,650</u>	<u>139,119</u>	<u>166,060</u>	<u>175,660</u>	<u>172,320</u>	<u>172,320</u>	<u>(3,340)</u>	<u>150,840</u>
								Percent Budget Change	-12.47%
								-1.90%	

**VILLAGE OF WESTON
2014 OPERATING BUDGET REQUEST
AND 2015 FINANCIAL PLAN
SUPPLEMENTARY DETAIL SHEET
FOR STAFFING AND SALARIES**

Department/Office: Clerk's Office/ Human Resources	Budget: Clerk's Office/Elections
Program: General Government	Submitted by: Sherry Weinkauf

POSITION TITLE	STAFFING						SALARIES & WAGES			
	2013 Current		2014 Proposed Budget		2015 Financial Plan		Approved Budget for 2013	Current Estimate for 2013	Proposed Budget for 2014	Financial Plan for 2015
	Monthly Salary/ Hourly Rate	No.	Monthly Salary/ Hourly Rate	No.	Monthly Salary/ Hourly Rate	No.				
<u>FULL TIME</u>										
Village Clerk/Human Resource Director	\$4,822	1.00	\$4,822	1.00	\$4,822	1.00	\$58,090	\$58,090	\$58,090	\$58,090
Admin. Assistant (Shared with Comm Devel & Utilities)	18.00/Hr.	0.17	18.00/Hr.	0.14	18.00/Hr.	0.14	6,660	6,335	5,400	5,400
Receptionist/ Office Specialist II	15.47/Hr.	0.77	15.47/Hr.	0.93	15.47/Hr.	0.93	26,640	29,980	30,045	30,045
Utility Clerk (Shared with Utilities)	20.85/Hr.	0.01	20.85/Hr.	0.01	20.85/Hr.	0.01	520	290	460	460
Program Assistant (Shared with Com Dev. & Administrator)	15.47/Hr.	-	15.47/Hr.	0.05	15.47/Hr.	0.02	12,380	235	1,545	620
Program Assistant (Utilities & Bldg. Insp.)	15.47/Hr.	0.38	15.47/Hr.	0.24	15.47/Hr.	0.20	3,710	12,380	7,890	6,340
Clerk (for Dec. - Feb.) (Shared with Finance, Parks, & Streets)	19.70/Hr.	0.07	19.70/Hr.	0.06	19.70/Hr.	0.02	4,260	2,780	2,660	690
Subtotal		2.40		2.43		2.32	112,260	110,090	106,090	101,645
<u>OTHER COMPENSATION</u>										
Overtime (2013-2015: 0 estimated hours)							0	0	0	0
Longevity Pay							720	0	0	0
Meeting Pay - Asst. Clerk							0	90	0	0
<u>TEMPORARY</u>										
Election Poll Workers (2013: 2 elections) (2014: 4 elections) (2015: 2 elections)							4,000	3,180	12,940	3,680
Less: Admin. Wages to 3 Utility Funds		0.00		-0.15		-0.15	0	0	-8,715	-8,715
TOTAL	XXX	2.40	XXX	2.28	XXX	2.17	\$116,980	\$113,360	\$110,315	\$96,610

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012	2013	2013	2013	2014	2014	2014	2015
		ACTUAL	Y-T-D (at 10/31/13)	ESTIMATE	BUDGET	DEPT. REQUEST	PROPOSED BUDGET	BUDGET CHANGE	FINANCIAL PLAN
CLERK'S OFFICE / HUMAN RESOURCES									
CLERK'S OFFICE (51420)									
110	Salaries	58,313	47,407	58,090	58,090	49,380	49,380		49,380
120	Hourly Wages	39,659	43,828	50,330	51,070	35,200	35,200		39,840
122	Overtime Wages	70	0	0	0	0	0		0
125	Temporary Wages	0	0	0	0	0	0		0
126	Temporary Wages - Overtime	0	0	0	0	0	0		0
133	Longevity Pay	597	0	0	720	0	0		0
136	Meeting Pay - Clerical	40	88	90	0	0	0		0
151	Social Security	7,149	6,674	8,301	8,410	6,470	6,470		6,826
152	Wisconsin Retirement	5,816	6,091	7,216	7,310	5,921	5,921		6,245
154	Health/Dental Insurance	27,346	20,250	23,422	25,500	22,298	22,298		23,930
155	Life Insurance	138	148	219	240	146	146		154
156	Worker's Comp. Ins.	274	0	285	290	276	276		307
157	Education/Training	0	20	200	200	200	200		200
164	Employee Health Tests	0	0	0	20	0	0		0
167	Post Employee Health/Disability	1,119	1,123	1,227	1,300	529	529		558
199	Less: Recycling Wages/Fringes	(1,696)	0	(1,480)	(1,480)	(1,480)	(1,480)		(1,490)
	Personal Services	138,825	125,629	147,900	151,670	118,940	118,940	(32,730)	125,950
225	Telephone	41	31	50	40	50	50		50
290	Outside Contracted Services - background checks	2,345	2,296	2,350	2,300	2,350	2,350		2,375
	Contractual Services	2,386	2,327	2,400	2,340	2,400	2,400	60	2,425
310	Office Supplies	28	220	250	100	250	250		300
311	Postage	200	176	200	425	225	225		225
312	Outside Printing	55	30	30	0	40	40		40
314	Small Equipment	0	0	0	0	0	0		0
321	Publication Notices	1,832	1,224	1,300	3,000	3,000	3,000		3,000
324	Membership Dues	225	275	275	275	300	300		300
325	Conferences/Regis. Fees	240	824	850	660	2,050	2,050		870
334	Commercial Travel Expenses	99	50	150	200	200	200		200
336	Lodging	611	1,224	1,340	900	2,300	2,300		1,350
351	Repairs/Maint/Gasoline	0	57	60	0	0	0		0
	Supplies & Materials	3,290	4,080	4,455	5,560	8,365	8,365	2,805	6,285
	CLERK'S OFFICE	144,501	132,036	154,755	159,570	129,705	129,705	(29,865)	134,660

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 DEPT. REQUEST	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
PERSONNEL / HUMAN RESOURCES (51430)									
156	Worker's Comp. Ins.	0	91,454	0	0	0	0		0
156	Worker's Comp. Ins.-other depts.	0	(91,454)	0	0	0	0		0
157	Education & Training	0	0	0	250	150	150		150
158	Unemployment Comp. -new fee passed on by state	501	0	1,000	1,500	1,500	1,500		1,500
163	Cafeteria Plan/Employee Benefits	894	819	1,000	2,000	1,200	1,200		1,200
	Personal Services	1,395	819	2,000	3,750	2,850	2,850	(900)	2,850
212	Legal Fees	86	0	0	0	0	0		0
225	Telephone	0	0	0	0	0	0		0
290	Purchased Services	0	0	0	0	0	0		0
	Contractual Services	86	0	0	0	0	0	0	0
323	Subscriptions-Tax/Law/Other	0	24	25	50	50	50		50
324	Membership Dues/HR Consulting	0	0	0	0	0	0		0
397	Less: 5% Administrator Adjustment	0	0	0	0	0	0		0
	Supplies & Materials	0	24	25	50	50	50	0	50
	PERSONNEL / HUMAN RES.	1,481	843	2,025	3,800	2,900	2,900	(900)	2,900
ELECTIONS (51440)									
110	Salaries	176	0	0	0	0	0		0
120	Hourly Wages	13,144	1,468	1,670	3,100	12,795	12,795		3,710
122	Overtime Wages	0	0	0	0	0	0		0
125	Temporary Wages-Regular	15,706	3,204	3,180	4,000	12,940	12,940		3,680
151	Social Security	976	113	128	240	979	979		284
152	Wisconsin Retirement	786	98	111	205	896	896		260
154	Health/Dental Insurance	2,495	214	199	450	3,189	3,189		742
155	Life Insurance	21	1	2	5	22	22		4
156	Worker's Comp. Ins.	80	0	14	20	84	84		27
167	Post Employee Health/Disability	204	22	21	45	80	80		23
	Personal Services	33,588	5,120	5,325	8,065	30,985	30,985	22,920	8,730
242	Repairs/Maint.-Mach./Equipment	4,718	0	2,600	2,600	2,600	2,600		2,600
	Contractual Services	4,718	0	2,600	2,600	2,600	2,600	0	2,600
310	Office Supplies	1,955	517	520	700	2,000	2,000		1,000
311	Postage	2,269	149	150	250	2,300	2,300		250
312	Outside Printing	2,984	335	335	275	1,120	1,120		400
314	Small Equipment	380	0	0	0	0	0		0
321	Publication Notices	774	119	350	400	710	710		300
	Supplies & Materials	8,362	1,120	1,355	1,625	6,130	6,130	4,505	1,950
	ELECTIONS	46,668	6,240	9,280	12,290	39,715	39,715	27,425	13,280
CLERK'S OFFICE / HUMAN RESOURCES / ELECTIONS									
		192,650	139,119	166,060	175,660	172,320	172,320	(3,340)	150,840
						Percent Budget Change		-1.90%	-12.47%

GENERAL GOVERNMENT
FINANCE

Goal/Responsibility:

-The Finance Director has control over the Village fiscal operations. The Finance Department maintains the financial systems for all Village funds. The Department prepares various Village budgets, including operating and 5-year capital improvements program budgets. Reports are handed out to the Village Board and Finance Committee every month so they know where the Village is from a budget status perspective and a financial position.

- When the Village needs to borrow money, the Finance Department works with the financial advisor and sees the process through. At year-end, the Department works and directs the independent audit process and submits the necessary reports to the State agencies.

- In the months of December and January, the Department is responsible for the collection of the local property taxes. The Department works with various banks and ensures that all money is collected and properly invested until it distributes the funds to the various taxing jurisdictions.

Budget Summary

	2012 ACTUAL	2013 ESTIMATE	2014 PROPOSED BUDGET	2015 FINANCIAL PLAN
Finance				
Personal Services	\$ 159,832	\$ 150,635	\$ 130,415	\$ 129,855
Contractual Services	11,695	8,895	9,220	9,220
Supplies & Materials	10,442	11,820	13,785	13,785
Capital Outlay	0	0	0	0
Totals	\$ 181,969	\$ 171,350	\$ 153,420	\$ 152,860

	2012 ACTUAL	2013 ESTIMATE	2014 PROPOSED BUDGET	2015 FINANCIAL PLAN
Risk Management				
Personal Services	\$ 830	\$ 850	\$ 870	\$ 890
Contractual Services	56,248	59,970	66,580	72,980
Totals	\$ 57,078	\$ 60,820	\$ 67,450	\$ 73,870

	2012 Positions (FTE)	2013 Positions (FTE)	2014 Positions (FTE)	2015 Positions (FTE)
Finance	2.43	2.18	1.85	1.85

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 DEPT. REQUEST	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
FINANCE DIR./AUDIT/TAX COLLECTION									
	<u>Personal Services/Wages-Fringe Benefits</u>	159,832	115,982	150,635	150,345	130,415	130,415	(19,930)	129,855
								Percent Budget Change	-13.26%
									-0.43%
	<u>All Other Categories</u>	22,137	13,706	20,715	22,745	23,005	23,005	260	23,005
								Percent Budget Change	1.14%
									0.00%
	<u>TOTAL FINANCE DIR./AUDIT/TAX COLLECT</u>	<u>181,969</u>	<u>129,688</u>	<u>171,350</u>	<u>173,090</u>	<u>153,420</u>	<u>153,420</u>	<u>(19,670)</u>	<u>152,860</u>
								Percent Budget Change	-11.36%
									-0.37%
<hr/>									
RISK MANAGEMENT									
	<u>Personal Services/Wages-Fringe Benefits</u>	830	0	850	850	870	870	20	890
								Percent Budget Change	0.00%
									0.00%
	<u>All Other Categories</u>	56,248	67,153	59,970	61,680	66,580	66,580	4,900	72,980
								Percent Budget Change	7.94%
									9.61%
	<u>TOTAL RISK MANAGEMENT</u>	<u>57,078</u>	<u>67,153</u>	<u>60,820</u>	<u>62,530</u>	<u>67,450</u>	<u>67,450</u>	<u>4,920</u>	<u>73,870</u>
								Percent Budget Change	7.87%
									9.52%
<hr/>									
COMBINED - GRAND TOTALS									
	<u>Personal Services/Wages-Fringe Benefits</u>	160,662	115,982	151,485	151,195	131,285	131,285	(19,910)	130,745
								Percent Budget Change	-13.17%
									-0.41%
	<u>All Other Categories</u>	78,385	80,859	80,685	84,425	89,585	89,585	5,160	95,985
								Percent Budget Change	6.11%
									7.14%
	<u>COMBINED - GRAND TOTALS</u>	<u>239,047</u>	<u>196,841</u>	<u>232,170</u>	<u>235,620</u>	<u>220,870</u>	<u>220,870</u>	<u>(14,750)</u>	<u>226,730</u>
								Percent Budget Change	-6.26%
									2.65%

VILLAGE OF WESTON
2014 OPERATING BUDGET REQUEST
AND 2015 FINANCIAL PLAN
SUPPLEMENTARY DETAIL SHEET
FOR STAFFING AND SALARIES

Department/Office: Finance	Budget: Finance/Tax Collection
Program: General Government	Submitted by: John Jacobs

POSITION TITLE	STAFFING						SALARIES & WAGES			
	2013 Current		2014 Proposed Budget		2015 Financial Plan		Approved Budget for 2013	Current Estimate for 2013	Proposed Budget for 2014	Financial Plan for 2015
	Monthly Salary/ Hourly Rate	No.	Monthly Salary/ Hourly Rate	No.	Monthly Salary/ Hourly Rate	No.				
FULL TIME										
Finance Director/ Treasurer (/0%-Village, 15%-Water, 15%-Sewer)	\$7,503	1.00	\$7,503	1.00	\$7,503	1.00	\$90,390	\$90,390	\$90,390	\$90,390
Deputy Finance Director (/0%-Village, 15%-Water, 15%-Sewer)	4,597	1.00	4,597	1.00	4,597	1.00	55,380	55,380	55,380	55,380
Accounting Assistant (Shared with Utilities)	15.87/Hr.	0.60	15.87/Hr.	0.40	15.87/Hr.	0.40	31,155	20,120	13,205	13,205
Receptionist/ Office Specialist II (Shared with Clerk's Office)	15.47/Hr.	0.19	15.47/Hr.	0.16	15.47/Hr.	0.16	6,095	6,190	5,010	5,010
Clerk (for Dec. - Feb.) (Shared with Clerk's Office, Streets, & Parks)	19.70/Hr.	0.10	19.70/Hr.	0.09	19.70/Hr.	0.09	5,810	4,240	3,605	3,605
Vacation Payout-Retiree							0	0	0	0
Subtotal		2.89		2.65		2.65	188,830	176,320	167,590	167,590
OTHER COMPENSATION										
Overtime (2013: 0 estimated hrs.) (2014: 0 budget hrs.) (2015: 0 plan hrs.)							0	0	0	0
Longevity Pay							315	0	0	0
Subtotal before Wage Distribution to Utility & TIF Funds		2.89		2.65		2.65	189,145	176,320	167,590	167,590
Less:										
Wages to Water & Sewer Utility Funds		-0.56		-0.60		-0.60	-40,815	-40,815	-43,730	-43,730
Wages to TIF Funds		-0.15		-0.20		-0.20	-11,225	-11,225	-14,580	-14,580
TOTAL	XXX	2.18	XXX	1.85	XXX	1.85	\$137,105	\$124,280	\$109,280	\$109,280

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2013		2013 ESTIMATE	2013 BUDGET	2014	2014	2014	2015 FINANCIAL PLAN
		2012 ACTUAL	Y-T-D (at 10/31/13)			DEPT. REQUEST	PROPOSED BUDGET	BUDGET CHANGE	
FINANCE									
FINANCE DIRECTOR (51520)									
110	Salaries	86,293	76,052	93,730	93,730	87,460	87,460		87,460
120	Hourly Wages	29,835	16,376	20,200	34,845	14,190	14,190		14,190
122	Overtime Wages	12	0	0	0	0	0		0
132	Vacation Payout	1,462	0	0	0	0	0		0
133	Longevity Pay	576	0	0	315	0	0		0
139	Bonus/Incentive pay	2,000	0	0	0	0	0		0
151	Social Security	8,855	6,940	8,716	9,860	7,776	7,776		7,776
152	Wisconsin Retirement	7,036	5,755	7,576	8,570	6,191	6,191		6,191
154	Health/Dental Insurance	16,375	3,778	8,355	15,840	6,296	6,296		5,702
155	Life Insurance	356	185	230	325	151	151		151
156	Worker's Comp. Ins.	336	0	300	340	333	333		347
164	Employee Health Tests	40	0	50	90	50	50		50
167	Post Employment Health/Disability	1,108	684	983	1,215	553	553		553
198	Less: Transfer back to Contingency	0	0	0	(22,000)	0	0		0
<i>(Move portion of 2013 budget savings back to Contingency, due to the resignation of one full-time employee during 2013.)</i>									
199	Less: Recycling Wages/Fringes	(3,272)	0	(3,720)	(3,720)	(3,720)	(3,720)		(3,720)
	Personal Services	151,012	109,770	136,420	139,410	119,280	119,280	(20,130)	118,700
225	Telephone	60	35	60	70	70	70		70
242	Repairs/Maint. - Office Equipment	0	0	0	0	0	0		0
	Contractual Services	60	35	60	70	70	70	0	70
310	Office Supplies	461	774	850	800	1,100	1,100		1,100
311	Postage	64	67	100	90	120	120		120
312	Outside Printing	393	473	500	500	500	500		500
314	Small Equipment	0	99	100	100	100	100		100
317	Bank Service Charges	168	64	100	200	100	100		100
322	Subscriptions-Newspapers/Periodica	118	0	0	0	0	0		0
323	Books & Periodicals	0	0	0	200	100	100		100
324	Membership Dues	380	410	410	420	450	450		450
325	Conferences/Regis. Fees	910	985	1,110	1,200	1,400	1,400		1,400
334	Commercial Travel Expenses	487	480	480	800	600	600		600
335	Meeting Expenses	0	10	10	0	0	0		0
336	Lodging	1,354	580	1,200	2,200	1,800	1,800		1,800
351	Repair/Maint Supplies - Gasoline	0	0	100	0	300	300		300
398	Cash Over or Short	0	0	0	0	0	0		0
	Supplies & Materials	4,335	3,942	4,960	6,510	6,570	6,570	60	6,570
	FINANCE DIRECTOR	155,407	113,747	141,440	145,990	125,920	125,920	(20,070)	125,340
- Includes 2013 Budget Adjustment									
FINANCIAL AUDIT / BUDGET EXPS. (51521)									
213	Auditing Fees-Regular Audit	8,400	8,400	8,400	8,400	8,700	8,700		8,700
213	Auditing Fees-Single Audit	2,800	0	0	0	0	0		0
290	Purchased Services	435	435	435	450	450	450		450
	Contractual Services	11,635	8,835	8,835	8,850	9,150	9,150	300	9,150
310	Office Supplies	25	0	45	50	50	50		50
311	Postage	0	0	40	40	40	40		40
312	Outside Printing	618	0	150	150	150	150		150
314	Small Equipment	0	0	0	0	0	0		0
321	Publication Notices	737	0	1,000	1,000	1,000	1,000		1,000
324	Membership Dues - GASB	0	0	0	0	0	0		0
	Supplies & Materials	1,380	0	1,235	1,240	1,240	1,240	0	1,240
	FIN. AUDIT / BUDGET EXPS.	13,015	8,835	10,070	10,090	10,390	10,390	300	10,390

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012	2013	2013	2013	2014	2014	2014	2015
		ACTUAL	Y-T-D (at 10/31/13)	ESTIMATE	BUDGET	DEPT. REQUEST	PROPOSED BUDGET	BUDGET CHANGE	FINANCIAL PLAN
TAX COLLECTION (51522)									
120	Hourly Wages	5,974	3,976	10,350	8,215	7,630	7,630		7,630
122	Overtime Wages	0	36	0	0	0	0		0
125	Temporary Wages	335	735	0	0	0	0		0
151	Social Security	456	347	792	630	584	584		584
152	Wisconsin Retirement	317	275	688	545	534	534		534
154	Health/Dental Insurance	1,522	768	2,192	1,385	2,301	2,301		2,318
155	Life Insurance	11	7	13	15	13	13		15
156	Worker's Comp. Ins.	120	0	29	25	25	25		26
167	Post Employment Health/Disability	85	68	151	120	48	48		48
	Personal Services	8,820	6,212	14,215	10,935	11,135	11,135	200	11,155
290	Purchased Services	0	0	0	0	0	0		0
	Contractual Services	0	0	0	0	0	0	0	0
310	Office Supplies	90	0	125	250	175	175		175
311	Postage	3,472	894	3,700	3,700	4,000	4,000		4,000
312	Outside Printing	1,066	0	1,800	2,000	1,800	1,800		1,800
314	Small Equipment	0	0	0	0	0	0		0
322	Other Supplies - all other	0	0	0	0	0	0		0
332	Employee Auto Reimbursement	0	0	0	0	0	0		0
391	Other Supplies	74	0	0	125	0	0		0
398	Cash Over & Short	25	0	0	0	0	0		0
	Supplies & Materials	4,727	894	5,625	6,075	5,975	5,975	(100)	5,975
	TAX COLLECTION	13,547	7,106	19,840	17,010	17,110	17,110	100	17,130
RISK MANAGEMENT / INSURANCE (51540)									
156	Worker's Comp. Ins./Terrorism Risk	830	0	850	850	870	870		890
	Personal Services	830	0	850	850	870	870	20	890
511	Insurance-Buildings	9,101	19,279	13,000	11,500	16,500	16,500		20,500
512	Insurance-Vehicles/Equipment	16,662	17,411	16,500	17,200	17,500	17,500		18,500
513	Insurance-Public Liability	25,677	26,448	26,450	27,750	27,800	27,800		29,200
515	Insurance-Boiler	3,222	2,568	2,570	3,400	3,000	3,000		3,000
519	Insurance-All Other	81	81	80	80	80	80		80
521	Officials Bonds	1,505	1,366	1,370	1,550	1,500	1,500		1,500
522	Employee Bonds	0	0	0	200	200	200		200
	Insurance	56,248	67,153	59,970	61,680	66,580	66,580	4,900	72,980
	RISK MANAGEMENT / INSUR.	57,078	67,153	60,820	62,530	67,450	67,450	4,920	73,870
FINANCE		239,047	196,841	232,170	235,620	220,870	220,870	(14,750)	226,730
						Percent Budget Change		-6.26%	2.65%

GENERAL GOVERNMENT
MUNICIPAL COURT

Goal/Responsibility:

Municipal Court is a joint effort between the City of Schofield, the Village of Weston, and the Town of Weston. It provides judgment in cases involving violations of City, Village, and Town ordinances. The judge residing is elected and appoints the court clerk. The office collects all fines for the municipalities, and then distributes the monies accordingly.

Budget Summary

	2012 ACTUAL	2013 ESTIMATE	2014 PROPOSED BUDGET	2015 FINANCIAL PLAN
Municipal Court				
Personal Services	\$75,336	\$88,340	\$69,780	\$ 69,385
Contractual Services	3,482	5,385	3,190	3,245
Supplies & Materials	5,080	745	3,700	3,700
Capital Outlay	0	0	0	0
Totals	\$83,898	\$94,470	\$76,670	\$ 76,330

	2012 Positions (FTE)	2013 Positions (FTE)	2014 Positions (FTE)	2015 Positions (FTE)
Municipal Court	2.00	2.00	2.00	2.00

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2013		2013 ESTIMATE	2013 BUDGET	2014	2014	2014	2015
		2012 ACTUAL	Y-T-D (at 10/31/13)			DEPT. REQUEST	PROPOSED BUDGET	BUDGET CHANGE	FINANCIAL PLAN
MUNICIPAL COURT									
	<u>Personal Services/Wages-Fringe Benefits</u> (Less Training)	74,346	51,995	87,715	71,405	68,855	68,855	(2,550)	68,460
						Percent Budget Change		-3.57%	-0.57%
	<u>All Other Categories + Training</u>	9,552	3,305	6,755	7,955	7,815	7,815	(140)	7,870
						Percent Budget Change		-1.76%	0.70%
	<u>TOTAL MUNICIPAL COURT</u>	<u>83,898</u>	<u>55,300</u>	<u>94,470</u>	<u>79,360</u>	<u>76,670</u>	<u>76,670</u>	<u>(2,690)</u>	<u>76,330</u>
						Percent Budget Change		-3.39%	-0.44%
<hr/>									
VILLAGE ATTORNEY/VILLAGE ASSESSOR									
	<u>All Other Categories + Training</u>	96,350	57,801	80,370	79,920	61,060	61,060	(18,860)	61,020
						Percent Budget Change		-23.60%	-0.07%
	<u>COMBINED - GRAND TOTALS</u>	<u>96,350</u>	<u>57,801</u>	<u>80,370</u>	<u>79,920</u>	<u>61,060</u>	<u>61,060</u>	<u>(18,860)</u>	<u>61,020</u>
						Percent Budget Change		-23.60%	-0.07%
<hr/>									
COMBINED - GRAND TOTALS									
	<u>Personal Services/Wages-Fringe Benefits</u> (Less Training)	74,346	51,995	87,715	71,405	68,855	68,855	(2,550)	68,460
						Percent Budget Change		-3.57%	-0.57%
	<u>All Other Categories + Training</u>	105,902	61,106	87,125	87,875	68,875	68,875	(19,000)	68,890
						Percent Budget Change		-21.62%	0.02%
	<u>COMBINED - GRAND TOTALS</u>	<u>180,248</u>	<u>113,101</u>	<u>174,840</u>	<u>159,280</u>	<u>137,730</u>	<u>137,730</u>	<u>(21,550)</u>	<u>137,350</u>
						Percent Budget Change		-13.53%	-0.28%

VILLAGE OF WESTON
 2014 OPERATING BUDGET REQUEST
 AND 2015 FINANCIAL PLAN
 SUPPLEMENTARY DETAIL SHEET
 FOR STAFFING AND SALARIES

Department/Office: Municipal Court	Budget: Municipal Court
Program: General Government	Submitted by: Judge Kristine Weirauch

POSITION TITLE	STAFFING						SALARIES & WAGES			
	2013 Current		2014 Prop. Budget		2015 Financial Plan		Approved Budget for 2013	Current Estimate for 2013	Proposed Budget for 2014	Financial Plan for 2015
	Monthly Salary/ Hourly Rate	No.	Monthly Salary/ Hourly Rate	No.	Monthly Salary/ Hourly Rate	No.				
<u>PART TIME</u>										
Municipal Court Judge	\$917	1	\$917	1	\$917	1	\$11,000	\$11,000	\$11,000	\$11,000
Substitute Court Judge	--	-	--	-	--	-	300	300	300	300
<u>FULL TIME</u>										
Court Clerk	17.00 - 19.00/Hr.	1	17.54/Hr.	1	17.54/Hr.	1	39,670	40,110	36,625	36,625
		2		2		2	50,970	51,410	47,925	47,925
<u>OTHER COMPENSATION</u>										
Overtime Pay - Clerk (2013: 0 estimate hours) (2014: 0 budgeted hours) (2015: 0 plan hours)							0	0	0	0
Longevity Pay – Clerk							575	480	0	0
Retirement Payout - Clerk (Vacation/Sick Time)							0	19,760	0	0
TOTAL	XXX	2	XXX	2	XXX	2	\$51,545	\$71,650	\$47,925	\$47,925

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2013				2014	2014	2014	2015
		2012 ACTUAL	Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	DEPT. REQUEST	PROPOSED BUDGET	BUDGET CHANGE	FINANCIAL PLAN
MUNICIPAL COURT									
SCHOFIELD / WESTON MUNICIPAL COURT (51210)									
110	Salaries (Judge)	11,241	9,168	11,000	11,000	11,000	11,000		11,000
110	Salaries (Substitute Judge)	0	53	300	300	300	300		300
120	Hourly Wages (Court Clerk)	39,672	32,528	40,110	39,670	36,625	36,625		36,625
122	Overtime Wages	0	0	0	0	0	0		0
131	Sick Time Payout	0	0	13,680	0	0	0		0
132	Vacation Payout	0	0	6,080	0	0	0		0
133	Longevity Pay (Court Clerk)	547	0	480	575	0	0		0
151	Social Security	3,725	3,141	5,482	3,940	3,664	3,664		3,663
152	Wisconsin Retirement	2,375	2,174	2,669	2,675	2,564	2,564		2,564
154	Health/Dental Insurance	16,042	4,424	7,082	12,460	14,200	14,200		13,800
155	Life Insurance	81	66	81	130	116	116		116
156	Worker's Comp. Ins.	143	0	189	135	157	157		163
157	Education/Training (Judge)	625	625	625	625	625	625		625
157	Education/Training (Clerk)	365	0	0	300	300	300		300
164	Employee Health Tests	0	0	0	0	0	0		0
167	Post Employee Health/Disability	520	441	562	520	229	229		229
	Personal Services	75,336	52,620	88,340	72,330	69,780	69,780	(2,550)	69,385
225	Telephone	1,418	1,239	1,500	1,500	1,500	1,500		1,500
247	Building Repairs	187	0	0	0	0	0		0
249	Sundry Repairs	0	0	100	100	100	100		100
280	Copier Lease/Maint.	845	134	220	460	220	220		220
284	Internet/Email Services	34	0	40	40	40	40		45
287	Computer Maint. Services	700	750	750	750	750	750		800
290	Outside Services	218	49	2,700	500	500	500		500
	Contracted Services	3,402	2,172	5,310	3,350	3,110	3,110	(240)	3,165
310	Office Supplies	429	121	200	600	600	600		600
311	Postage & Box Rental	916	0	0	1,000	1,000	1,000		1,000
312	Outside Printing	502	0	75	700	700	700		700
314	Small Equipment	2,302	0	0	0	0	0		0
321	Publication Fees-Legal Notices	0	0	0	0	0	0		0
323	Subscriptions-Tax/Law/Other	56	73	100	100	100	100		100
324	Membership Dues	140	140	140	200	200	200		200
325	Conferences/Regis. Fees	20	0	0	20	20	20		20
332	Employee Auto Allowance Exp.	218	36	50	300	300	300		300
334	Commercial Travel Expenses	113	33	50	180	180	180		180
335	Meeting Expenses	0	0	0	100	100	100		100
336	Lodging	280	0	0	300	300	300		300
355	Repair/Maint - Plumbing/Elect	104	0	100	100	100	100		100
386	Computer Software Packages	0	0	0	0	0	0		0
390	Other Supplies	0	30	30	0	100	100		100
	Supplies & Materials	5,080	433	745	3,600	3,700	3,700	100	3,700
521	Insurance-Officials Bonds	80	75	75	80	80	80		80
	Fixed Costs	80	75	75	80	80	80	0	80
Grand Total (All Municipalities)		83,898	55,300	94,470	79,360	76,670	76,670	(2,690)	76,330
Percent Budget Change								-3.39%	-0.44%

MUNICIPAL COURT - Allocation between Communities

	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 DEPT. REQUEST	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
City of Schofield - Allocated %	25.98%	24.51%	24.51%	24.51%	21.50%	21.50%		21.50%
City of Schofield - AMOUNT	\$21,797	\$13,554	\$23,155	\$19,451	\$16,484	\$16,484	(\$2,967)	\$16,411
Town of Weston - Allocated %	3.79%	2.46%	2.46%	2.46%	2.09%	2.09%		2.09%
Town of Weston - AMOUNT	\$3,180	\$1,360	\$2,324	\$1,952	\$1,602	\$1,602	(\$350)	\$1,595
Village of Weston - Allocated %	70.23%	73.03%	73.03%	73.03%	76.41%	76.41%		76.41%
Village of Weston - AMOUNT	\$58,921	\$40,386	\$68,991	\$57,957	\$58,584	\$58,584	\$627	\$58,324

**Schofield/Weston Municipal Court
1995-2012 Municipal Court Citations**

	<u>City of Schofield</u>	<u>% share</u>	<u>Village of Weston</u>	<u>% share</u>	<u>Town of Weston</u>	<u>% share</u>	<u>GRAND TOTAL</u>
<i>Municipal Court Citations:</i>							
1995	614	39.64%	-	-	935	60.36%	1,549
1996	716	39.62%	1,058	58.55% est. dist.	33	1.83%	1,807
1997	742	36.34%	1,261	61.75%	39	1.91%	2,042
1998	484	33.15%	927	63.49%	49	3.36%	1,460
1999	466	27.14%	1,176	68.49%	75	4.37%	1,717
2000	623	33.01%	1,215	64.39%	49	2.60%	1,887
2001	506	30.67%	1,075	65.15%	69	4.18%	1,650
2002	701	28.29%	1,711	69.05%	66	2.66%	2,478
2003	712	29.47%	1,641	67.92%	63	2.61%	2,416
2004	886	33.37%	1,669	62.86%	100	3.77%	2,655
2005	485	21.00%	1,745	75.54%	80	3.46%	2,310
2006	648	22.95%	2,099	74.33%	77	2.72%	2,824
2007	554	23.35%	1,745	73.54%	74	3.11%	2,373
2008	454	24.96%	1,308	71.91%	57	3.13%	1,819
2009	448	26.14%	1,209	70.54%	57	3.32%	1,714
2010	425	25.98%	1,149	70.23%	62	3.79%	1,636
2011	539	24.51%	1,606	73.03%	54	2.46%	2,199
2012	544	21.50%	1,933	76.41%	53	2.09%	2,530

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2013		2013 ESTIMATE	2013 BUDGET	2014	2014	2014	2015 FINANCIAL PLAN	
		2012 ACTUAL	Y-T-D (at 10/31/13)			DEPT. REQUEST	PROPOSED BUDGET	BUDGET CHANGE		
VILLAGE ATTORNEY										
OPERATIONS (51300)										
212-000	Legal Fees - Miscellaneous	38,507	12,963	35,000	35,000	30,000	30,000		30,000	
212-901	Legal Fees - Rothschild lawsuit	(1,312)	0	0	0	0	0		0	
212-902	Legal Fees - Bus lawsuit	4,845	0	0	0	0	0		0	
219	Ordinance Maintenance	0	0	0	0	0	0		0	
290	Purchased Services	7,240	668	700	0	0	0		0	
	Contractual Services	49,280	13,631	35,700	35,000	30,000	30,000	(5,000)	30,000	
324	Membership Dues	312	0	315	320	320	320		320	
	Supplies & Materials	312	0	315	320	320	320	0	320	
VILLAGE ATTORNEY		49,592	13,631	36,015	35,320	30,320	30,320	(5,000)	30,320	
								Percent Budget Change	-14.16%	0.00%
- Includes 2013 Budget Adjustment										
VILLAGE ASSESSOR										
OPERATIONS (51530)										
218	Assessor Contract	51,303	51,407	51,410	51,295	35,000	35,000		35,000	
218	Less: Charged to TIF Districts	(11,184)	(11,249)	(11,250)	(11,445)	(8,570)	(8,570)		(8,790)	
225	Telephone	4	2	10	20	20	20		20	
279	State Inspection Fee	3,538	3,471	3,470	3,650	3,300	3,300		3,400	
286	Software License Fees	600	280	280	600	400	400		400	
287	Computer Maint. Services	0	175	175	130	240	240		270	
	Contractual Services	44,261	44,086	44,095	44,250	30,390	30,390	(13,860)	30,300	
310	Office Supplies	0	0	0	0	0	0		0	
311	Postage	417	84	260	350	350	350		400	
312	Outside Printing	0	0	0	0	0	0		0	
314	Small Equipment	0	0	0	0	0	0		0	
386	Computer Software Packages	2,080	0	0	0	0	0		0	
	Supplies & Materials	2,497	84	260	350	350	350	0	400	
809	Computer Hardware	0	0	0	0	0	0		0	
	Capital Outlay	0	0	0	0	0	0	0	0	
VILLAGE ASSESSOR		46,758	44,170	44,355	44,600	30,740	30,740	(13,860)	30,700	
								Percent Budget Change	-31.08%	-0.13%

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2013		2013 ESTIMATE	2013 BUDGET	2014	2014	2014	2015
		2012 ACTUAL	Y-T-D (at 10/31/13)			DEPT. REQUEST	PROPOSED BUDGET	BUDGET CHANGE	FINANCIAL PLAN
CENTRAL SERVICES									
DATA PROCESSING /									
CENTRAL SERVICES (51450)									
157	Education/Training	70	0	0	100	1,100	1,100		1,100
	Personal Services	70	0	0	100	1,100	1,100	1,000	1,100
214	Data Center Fees	12,400	12,400	12,400	12,800	12,800	12,800		13,200
219	Other Professional Services	0	0	0	0	0	0		0
225	Telephone	584	566	700	670	355	355		355
242	Other Machinery Repairs	0	0	0	0	0	0		0
249	Sundry Repairs	14	0	0	150	300	300		300
280	Copier Maint. Contract	6,061	2,441	3,250	3,300	3,600	3,600		3,600
281	Postage Meter Lease Contract	1,025	769	1,025	1,100	1,100	1,100		1,100
284	Internet/E-Mail Services	2,218	2,075	2,220	2,700	2,270	2,270		2,350
285	Fiber Optic Fees	0	0	0	0	0	0		0
286	Software License Fees-ADP/Payroll	0	0	5,450	0	9,000	9,000		9,000
286	Software License Fees-NeoGov/Personnel	0	0	12,925	0	12,925	12,925		12,925
286	Software License Fees-All Other	13,577	14,437	14,500	15,200	28,000	28,000		30,000
287	Computer Maintenance Services	0	0	0	0	0	0		0
289	Web Page Services	0	0	0	0	4,550	4,550		4,550
290	Purchased Services-All Other	1,949	9,667	11,500	1,500	1,000	1,000		1,000
290	Purchased Services-Server/IT Support	0	4,000	7,000	0	2,400	2,400		2,400
290	Purchased Services-Website Redesign	0	21,956	21,960	22,000	0	0		0
299	Plus: Transfer from Contingency	0	0	0	53,000	0	0		0
<i>(Move amount from 2013 Contingency budget for additional contracted services and computer equipment purchased during 2013.)</i>									
	Contractual Services	37,828	68,311	92,930	112,420	78,300	78,300	(34,120)	80,780
310	Office Supplies	5,704	4,129	5,400	5,400	5,400	5,400		5,400
311	Postage	2,045	2,757	3,000	3,200	3,200	3,200		3,200
312	Outside Printing	2,071	789	2,000	2,300	2,000	2,000		2,000
314	Small Equipment	1,016	1,496	1,500	1,000	1,000	1,000		1,000
322	Books and Periodicals	193	45	200	500	300	300		300
326	Advertising	422	356	430	500	500	500		500
327	Public Relation Expenses	0	0	0	0	0	0		0
335	Meeting Expenses	0	0	0	0	0	0		0
386	Other Supplies - Comp Software	0	105	105	0	0	0		0
390	All Other Supplies	131	57	100	300	300	300		300
	Supplies & Materials	11,582	9,734	12,735	13,200	12,700	12,700	(500)	12,700
808	Computer Software-Misc. Upgrades	2,048	592	595	1,000	1,000	1,000		1,000
808	Computer Software-Civic Accounting Upgrade to Clarity = \$12,000 (Village = \$6,000; Utilities = \$6,000)	0	0	6,000	6,000	0	0		0
809	Computer Hardware-PC Upgrades	4,934	24,087	24,710	4,000	10,000	10,000		10,000
809	Computer Hardware-All Other (Server/Network Upgrade in 2013)	0	23,290	23,290	23,500	0	0		0
812	Office Furniture/Furnishings	0	0	0	0	0	0		0
813	Office Equipment-Copier/Printer	0	11,040	11,040	12,000	0	0		0
	Capital Outlay	6,982	59,009	65,635	46,500	11,000	11,000	(35,500)	11,000
CENTRAL SERVICES		56,462	137,054	171,300	172,220	103,100	103,100	(69,120)	105,580
								Percent Budget Change	-40.13%
									2.41%

- Includes 2013 Budget Adjustment

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 DEPT. REQUEST	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
MUNICIPAL BUILDING									
OPERATIONS (51600)									
216	Janitorial Services	9,150	6,000	8,400	8,400	8,400	8,400		8,400
221	Water/Sewer/Stormwater	3,915	2,630	4,000	4,200	4,400	4,400		4,400
222	Electricity	14,926	12,687	15,500	16,500	16,500	16,500		17,500
224	Natural Gas	6,603	5,877	8,000	10,000	10,000	10,000		10,500
225	Telephone	5,917	4,461	5,950	3,200	3,750	3,750		3,000
247	Repairs/Maint. - Building	1,424	189	1,000	2,000	2,000	2,000		2,000
249	Repairs/Maint. - Sundry Repairs	42	33	500	1,000	1,000	1,000		1,000
290	Purchased Services	4,094	3,360	4,100	5,000	5,000	5,000		5,000
297	Refuse Collection Services	683	945	1,260	700	1,300	1,300		1,350
	Contractual Services	46,754	36,182	48,710	51,000	52,350	52,350	1,350	53,150
314	Small Equipment	107	0	500	500	500	500		500
344	Janitorial Supplies	2,026	1,989	2,500	2,500	2,500	2,500		2,700
349	Operating Supplies	0	0	0	0	0	0		0
355	Maint Supplies - Plumbing/Elec	761	751	900	700	1,000	1,000		1,000
365	Other Supplies - Landscaping	0	0	0	0	0	0		0
390	Other Supplies & Expenses	833	1,767	2,000	1,500	1,500	1,500		1,500
397	Less: Administrator Adjustment	0	0	0	0	0	0		0
	Supplies & Materials	3,727	4,507	5,900	5,200	5,500	5,500	300	5,700
812	Furniture/Furnishings	0	11,196	11,200	0	0	0		0
813	Office Equip.-Replace Phone System	0	0	21,800	33,000	0	0		0
819	Capital Equipment - All Other	318	0	0	0	0	0		0
822	Bldg. Improvement - Roof Repairs	0	0	0	0	0	0		0
832	Cap. Improv. - Utility Relocations	12,519	950	950	0	0	0		0
	Capital Outlay	12,837	12,146	33,950	33,000	0	0	(33,000)	0
MUNICIPAL BUILDING		63,318	52,835	88,560	89,200	57,850	57,850	(31,350)	58,850
								Percent Budget Change	-35.15%
<hr/>									
ILLEGAL TAXES / TAX REFUNDS									
TAX REFUNDS (51910)									
399	Miscellaneous Expenses	2,536	2,326	2,330	2,500	2,500	2,500		2,500
741	Loss-Bad Debt Expenses	0	0	0	0	0	0		0
	Supplies & Materials	2,536	2,326	2,330	2,500	2,500	2,500	0	2,500
ILLEGAL TAXES / TAX REFUNDS		2,536	2,326	2,330	2,500	2,500	2,500	0	2,500
								Percent Budget Change	0.00%

PUBLIC SAFETY
POLICE OPERATIONS

Goal/Responsibility:

The policing in the Village of Weston is done by the Everest Metro Police Department (Metro). The Metro is a joint effort between the City of Schofield and the Village and Town of Weston. The Metro is responsible for enforcing all city, village, and town ordinances as well as state laws that relate to criminal activity, traffic control and parking.

Budget Summary

	2012 ACTUAL	2013 ESTIMATE	2014 PROPOSED BUDGET	2015 FINANCIAL PLAN
Police Operations				
Personal Services	\$2,528,225	\$2,519,419	\$2,548,931	\$2,624,158
Contractual Services	360,757	369,217	410,310	387,227
Supplies & Materials	145,007	148,521	145,725	141,925
Capital Outlay	93,369	126,757	129,680	112,680
Totals	\$3,127,358	\$3,163,914	\$3,234,646	\$3,265,990

	2012 Positions (FTE)	2013 Positions (FTE)	2014 Positions (FTE)	2015 Positions (FTE)
Police	28.00	28.00	28.00	28.00

EVEREST METRO POLICE COMMUNITY BUDGETS - 2012 Actual, 2013 Actual, and 2014 Adopted Budget

Breakdown of Consolidated Services between
City of Schofield, Village of Weston & Town of Weston

	2012 %'s	2012 Adopted Budget	2013 %'s	2013 Adopted Budget	2014 %'s	2014 Adopted Budget
<u>EMPD-Oper. Budget/Levy</u>						
City of Schofield	18.24%	\$ 504,552	17.79%	\$ 490,016	17.41%	\$ 491,270
Village of Weston	77.83%	\$ 2,152,922	78.22%	\$ 2,154,532	78.17%	\$ 2,205,768
Town of Weston	3.93%	\$ 108,711	3.99%	\$ 109,903	4.42%	\$ 113,846 capped
	<u>100.00%</u>	<u>\$2,766,185</u>	<u>100.00%</u>	<u>\$2,754,451</u>	<u>100.00%</u>	<u>\$2,810,884</u>
<hr/>						
		2012 Adopted Budget		2013 Adopted Budget		2014 Adopted Budget
<u>EMPD-Bldg. Payment</u>						
City of Schofield		\$ 22,445		\$ 22,445		\$ 22,445
Village of Weston		\$ 64,048		\$ 64,048		\$ 64,048
Town of Weston (already paid in full)		\$ -		\$ -		\$ -
		<u>\$ 86,493</u>		<u>\$ 86,493</u>		<u>\$ 86,493</u>
<hr/>						
		2012 Adopted Budget		2013 Adopted Budget		2014 Adopted Budget
<u>EMPD-Capital Equipment</u>						
City of Schofield		\$ 6,024		\$ 6,024		\$ 5,309
Village of Weston		\$ 18,723		\$ 18,723		\$ 16,620
Town of Weston		\$ 1,253		\$ 1,253		\$ 1,154
		<u>\$ 26,000</u>		<u>\$ 26,000</u>		<u>\$ 23,083</u>
<hr/>						
	2012 Budget Change	2012 Adopted Budget	2013 Budget Change	2013 Adopted Budget	2014 Budget Change	2014 Adopted Budget
<u>GRAND TOTALS</u>						
City of Schofield	\$ (10,235)	\$ 533,021	\$ (14,536)	\$ 518,485	\$ 539	\$ 519,024
Village of Weston	\$ 8,299	\$ 2,235,693	\$ 1,610	\$ 2,237,303	\$ 49,133	\$ 2,286,436
Town of Weston	\$ 1,936	\$ 109,964	\$ 1,192	\$ 111,156	\$ 3,844	\$ 115,000 capped
	<u>\$ -</u>	<u>\$2,878,678</u>	<u>\$ (11,734)</u>	<u>\$2,866,944</u>	<u>\$ 53,516</u>	<u>\$2,920,460</u>
			-0.41%		1.87%	
			Total Budget Increase		Total Budget Increase	

EVEREST METRO POLICE DEPARTMENT
Municipality Comparison Chart

	City of Schofield	% share	Village of Weston	% share	Town of Weston	% share	Village of Rothschild	% share	GRAND TOTAL
Equalized Valuation (w/TIF):									
2008	\$206,107,700	15.65%	\$1,059,625,700	80.45%	\$51,384,300	3.90%			\$1,317,117,700
2009	\$205,215,000	15.65%	\$1,052,951,500	80.27%	\$53,570,900	4.08%			\$1,311,737,400
2010	\$193,559,300	15.30%	\$1,017,654,200	80.47%	\$53,440,100	4.23%			\$1,264,653,600
2011	\$198,217,300	15.47%	\$1,030,372,700	80.42%	\$52,633,400	4.11%		0.00%	\$1,281,223,400
2012	\$189,769,500	15.68%	\$966,710,400	79.93%	\$52,941,400	4.38%	\$0	0.00%	\$1,209,421,300
Population:									
2008	2,310	13.63%	14,040	82.83%	600	3.54%			16,950
2009	2,309	13.40%	14,310	83.04%	613	3.56%			17,232
2010	2,306	13.16%	14,610	83.35%	612	3.49%			17,528
2011	2,168	12.14%	15,045	84.26%	642	3.60%	0	0.00%	17,855
2012	2,167	12.13%	15,051	84.23%	651	3.64%	0	0.00%	17,869
Road Miles (Gross Miles -- including municipal, county, & all state roads):									
2008	17.46	9.33%	148.61	79.45%	20.98	11.22%			187.05
2009	17.46	9.33%	148.82	79.47%	20.98	11.20%			187.26
2010	17.49	9.34%	148.82	79.46%	20.98	11.20%			187.29
2011	17.49	9.30%	148.85	79.19%	21.64	11.51%	0.00	0.00%	187.98
2012	17.49	10.37%	129.53	76.78%	21.69	12.86%	0.00	0.00%	168.71
* - Includes revisions from previously distributed statistics; data has been extracted from the annual DOT certified mileage list (including all municipal & county roads) and an added estimate for state roads including Business Hwy. 51, Grand Avenue, and State Hwy. 29									
Calls for Service:									
2008	2,899	21.71%	10,256	76.80%	199	1.49%			13,354
2009	2,817	22.04%	9,794	76.62%	172	1.35%			12,783
2010	2,405	20.73%	8,975	77.36%	222	1.91%			11,602
2011	2,791	21.46%	9,968	76.65%	246	1.89%	0	0.00%	13,005
2012	2,849	18.94%	11,929	79.30%	265	1.76%	0	0.00%	15,043
Case Investigations:									
2008	99	24.15%	305	74.39%	6	1.46%			410
2009	96	23.70%	306	75.56%	3	0.74%			405
2010	89	18.70%	297	80.49%	3	0.81%			369
2011	104	17.93%	472	81.38%	4	0.69%	0	0.00%	580
2012	97	21.56%	347	77.11%	6	1.33%	0	0.00%	450
Traffic Accidents:									
2008	129	22.59%	425	74.43%	17	2.98%			571
2009	94	20.80%	342	75.66%	16	3.54%			452
2010	126	24.80%	367	72.24%	15	2.95%			508
2011	105	22.73%	340	73.59%	17	3.68%	0	0.00%	462
2012	104	20.23%	386	75.10%	24	4.67%	0	0.00%	514
Municipal Court Revenues ("net" amounts KEPT by each municipality)									
2008	\$35,092	25.90%	\$97,126	71.68%	\$3,281	2.42%			\$135,499
2009	\$29,951	25.32%	\$85,312	72.11%	\$3,048	2.58%			\$118,311
2010	\$30,576	25.63%	\$85,204	71.43%	\$3,509	2.94%			\$119,289
2011	\$34,698	25.50%	\$98,014	72.03%	\$3,360	2.47%	\$0	0.00%	\$136,072
2012	\$33,823	22.94%	\$110,166	74.72%	\$3,450	2.34%	\$0	0.00%	\$147,439
AVERAGE OF ABOVE FACTORS (equally weighted):									
	# of above factors in avg.								
2008	7	18.99%		77.15%		3.86%			
2009	7	18.61%		77.53%		3.86%			
2010	7	18.24%		77.83%		3.93%			
2011	7	17.79%		78.22%		3.99%		0.00%	100.00%
2012	7	17.41%		78.17%		4.42%		0.00%	100.00%
OPERATING BUDGET:									
2010 (w/o least	\$512,139	18.99%	\$2,080,648	77.15%	\$104,100	3.86%			\$2,696,887
2008 stats (t service)	(\$18,058) Decrease		(\$2,073) Decrease		(\$1,939) Decrease				(\$22,070)
2011 (w/o least	\$514,787	18.61%	\$2,144,623	77.53%	\$106,775	3.86%			\$2,766,185
2009 stats (t service)	\$2,648 Increase		\$63,975 Increase		\$2,675 Increase				\$69,298
2012 (w/o least	\$504,552	18.24%	\$2,152,922	77.83%	\$108,711	3.93%			\$2,766,185
2010 stats (t service)	(\$10,235) Increase		\$8,299 Increase		\$1,936 Increase				\$0
2013 (w/o least	\$490,016	17.79%	\$2,154,532	78.22%	\$109,903	3.99%	\$0	0.00%	2,754,451
2011 stats (t service)	(\$14,536) Decrease		\$1,610 Increase		\$1,192 Increase				(\$11,734)
2014 (w/o least	\$491,270	17.41%	\$2,205,768	78.17%	\$113,846	4.42%	\$0	0.00%	2,810,884
2012 stats (t service)	\$1,254 Increase	0.3%	\$51,236 Increase	2.4%	\$3,943 Increase	3.6%			56,433

**EVEREST METRO POLICE DEPARTMENT
2014 OPERATING BUDGET - REVENUES
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 Y-T-D (thru 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 PROPOSED BUDGET	2014 ADOPTED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
REVENUE SOURCES:									
INTERGOV'T CHARGES FOR SERVICES									
47317	Other Gov'ts-Overtime Reimb	7,167	11,729	11,800	5,000	5,000	5,000		5,000
47319-304	DCE - PSL Officer	134,179	70,734	129,660	129,593	129,550	129,550		130,725
47319-306	DCE - D.A.R.E. Exp. Reimburse.	4,537	0	0	0	0	0		0
47320-532	Village of Weston-Bldg. D/S Pmt.	64,048	64,048	64,048	64,048	64,048	64,048		64,048
47320-581	Village of Weston - Budget	2,152,922	1,641,258	2,154,532	2,154,532	2,205,768	2,205,768		2,332,546
47320-583	Village of Weston - Bank Note	18,723	0	18,723	18,723	16,620	16,620		0
47321-532	City of Schofield-Bldg. D/S Pmt.	22,445	22,445	22,445	22,445	22,445	22,445		22,445
47321-581	City of Schofield - Budget	504,552	490,017	490,016	490,016	491,270	491,270		519,506
47321-583	City of Schofield - Bank Note	6,024	6,024	6,024	6,024	5,309	5,309		0
47322-581	Town of Weston - Budget	108,711	109,903	109,903	109,903	113,846	113,846		115,000
47322-583	Town of Weston - Bank Note	1,253	1,253	1,253	1,253	1,154	1,154		0
	Intergov't Charges/Services	3,024,561	2,417,411	3,008,404	3,001,537	3,055,010	3,055,010	53,473	3,189,270
INTERGOV'T REVENUES									
43211	Federal Grants-Law Enforcement	1,559	0		0	0	0		0
43521	State Grants-Wis. Training Stds.	4,840	4,000	4,000	3,680	4,000	4,000		4,000
43523	State Grants-Traffic	39,702	19,031	30,000	33,934	0	0		0
	Intergov't Revenues	46,101	23,031	34,000	37,614	4,000	4,000	(33,614)	4,000
LICENSES & PERMITS									
44210	Bicycle License Fees	26	24	25	0	20	20		20
	Licenses & Permits	26	24	25	0	20	20	20	20
FINES AND FORFEITURES									
45120	Court Ordered Restitution	352	0	0	100	100	100		100
45130	False Alarm	0	0	0	0	1,500	1,500		1,500
	Fines and Forfeitures	352	0	0	100	1,600	1,600	1,500	1,600
PUBLIC CHARGES FOR SERVICES									
46210	Copies/Photo ID's/Finger Prints	2,357	2,583	2,600	1,600	2,100	2,100		2,100
46211	Charges for Police Services	0	1,260	1,260	0	1,400	1,400		1,400
46212	Sale of Confiscated Items	4,444	8,326	8,400	1,000	6,916	6,916		4,000
46213	Pawnbroker Transaction Fees	38,168	16,120	32,000	35,000	36,000	36,000		36,000
	Public Charges for Services	44,969	28,289	44,260	37,600	46,416	46,416	8,816	43,500
PROGRAM REVENUES									
48502	Crises Care Donations	0	0	0	0	0	0		0
48505	D.A.R.E. Donations-Voluntary	7,900	100	100	50	50	50		50
48506	D.A.R.E. Donations-Involuntary	0	0	0	50	0	0		0
48510	Contributions - Dog	1,391	21,829	21,830	0	2,500	2,500		2,500
48515	Halloween Party Donations	3,005	1,180	1,180	2,500	2,500	2,500		2,500
	Program Revenues	12,296	23,109	23,110	2,600	5,050	5,050	2,450	5,050
MISC. OTHER REVENUES									
48110-001	Interest - Investments	7,774	4,757	5,000	10,510	7,500	7,500		7,500
48420	Insurance Recoveries	4,631	0	0	0	0	0		0
48900	Misc. Other Revenues	153	1,060	1,060	0	500	500		500
48905	Vending Machine Commissions	150	156	160	100	150	150		150
48910	Ins. Premium Refunds/Adjs.	30	8,028	8,030	1,400	1,400	1,400		1,400
49400	Sale of Vehicles/Equipment	12,886	25,056	25,055	5,000	13,000	13,000		13,000
	Misc. Other Revenues	25,624	39,057	39,305	17,010	22,550	22,550	5,540	22,550
OTHER FINANCING SOURCES									
49300	Applied Current Budget Balance	0	100,000	100,000	100,000	100,000	100,000		0
49300	Applied Current Budget Balance	0	0	0	0	0	0		0
49301	Applied General Fund Balance	0	0	0	0	0	0		0
	Other Financing Sources	0	100,000	100,000	100,000	100,000	100,000	0	0
TOTAL REVENUE SOURCES		3,153,929	2,630,921	3,249,104	3,196,461	3,234,646	3,234,646	38,185	3,265,990
								1.19% t Budget Change	1.19%
									0.97%

**EVEREST METRO POLICE DEPARTMENT
2014 OPERATING BUDGET REQUEST
AND 2015 FINANCIAL PLAN
SUPPLEMENTARY DETAIL SHEET
FOR STAFFING AND SALARIES**

Department/Office: Everest Police Metro	Budget: Police Operations
Program: Public Safety	Submitted by: Wally Sparks

POSITION TITLE	STAFFING						SALARIES & WAGES			
	2013 Current		2014 Proposed Budget		2015 Financial Plan		Approved Budget for 2013	Current Estimate for 2013	Proposed Budget for 2014	Financial Plan for 2015
	Monthly Salary/ Hourly Rate	No.	Monthly Salary/ Hourly Rate	No.	Monthly Salary/ Hourly Rate	No.				
<u>FULL TIME</u>										
Chief - Sparks	\$7,570	1	\$7,795	1	\$7,795	1	\$ 89,140	\$ 91,148	\$ 93,961	\$ 97,103
Captains	\$5,823 - \$6,057	2	\$6,114 - \$6,360	2	\$6,236 - \$6,487	2	141,674	143,105	147,552	152,654
Retirement payouts	--	-	--	-	--	-	0	0	0	0
Sergeants	29.98/Hr.	3	30.88/Hr.	3	30.88/Hr.	3	187,795	187,795	193,617	200,418
Detective/Corporal	28.55/Hr.	3	29.41/Hr.	3	29.41/Hr.	3	178,840	178,838	184,372	190,897
School Liaison Officers	27.11/Hr.	2	27.92/Hr.	2	27.92/Hr.	2	113,210	113,212	116,706	120,874
Patrol Officers	24.40-27.11/Hr.	14	27.92/Hr.	14	27.92/Hr.	14	784,020	784,015	816,306	845,568
Admin. Assistant	18.89/Hr.	1	19.39/Hr.	1	19.78/Hr.	1	39,443	39,443	40,236	41,050
Records Clerk I	14.46-17.01/Hr.	2	16.16-17.01/Hr.	2	17.01/Hr.	2	67,285	67,275	71,900	73,915
Subtotal		28		28		28	\$ 1,601,407	\$ 1,604,831	\$ 1,664,650	\$ 1,722,479
<u>TEMPORARY/ CASUAL</u>										
(7) Joint Police Committee Citizens	40 per meeting		40 per meeting		40 per meeting		1,680	1,680	1,680	1,680
Crossing Guards (360 hrs)	11.85/Hr.		11.85/Hr.		11.85/Hr.		4,270	4,270	4,274	4,274
<u>OTHER COMPENSATION</u>										
Overtime							84,200	84,200	73,700	75,200
Holiday Pay							35,000	35,000	40,000	40,800
Longevity Pay							6,000	6,000	7,320	7,320
Shift Differential							7,200	7,200	7,216	7,350
Special Activity Pay							1,700	1,700	2,136	2,136
TOTAL	XXX	28	XXX	28	XXX	28	\$1,741,457	\$1,744,881	\$1,800,976	\$1,861,239

**EVEREST METRO POLICE DEPARTMENT
2014 OPERATING BUDGET - EXPENDITURES
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012	2013	2013	2013	2014	2014	2014	2015	% change
		ACTUAL	Y-T-D (at 9/30/13)	ESTIMATE	BUDGET	PROPOSED BUDGET	ADOPTED BUDGET	BUDGET CHANGE	FINANCIAL PLAN	
POLICE DEPARTMENT										
POLICE OPERATIONS (\$2100)										
105	Salaries - Committee Members	560	0	1,680	1,680	1,680	1,680		1,680	
110	Salaries - Administration	268,110	213,644	273,697	270,258	281,749	281,749		290,807	
120	Hourly Wages - Regular	1,235,980	989,223	1,253,058	1,253,076	1,302,568	1,302,568		1,348,439	
121	Hourly Wages - Call Time	0	0	0	0	0	0		0	
122	Hourly Wages - Overtime	73,375	56,829	80,090	62,000	70,000	70,000		71,500	
124	Shift Differential	7,597	5,772	7,179	7,184	7,200	7,200		7,334	
125	Temp. Wages-Crossing Guards	3,993	3,034	4,270	4,266	4,270	4,270		4,270	
131	Sick Leave Payout-Retirement	0	0	0	0	0	0		0	
133	Longevity Pay	4,800	60	5,400	5,400	6,600	6,600		6,600	
134	Holiday Pay	36,576	21,021	35,000	35,000	40,000	40,000		40,800	
135	Compensatory	0	0	0	0	0	0		0	
140	Special Activity Pay	893	452	1,100	1,060	1,496	1,496		1,496	
151	Social Security	119,143	94,858	127,104	125,454	133,540	133,540		135,629	
152	Wisconsin Retirement	256,752	220,716	285,237	279,617	232,933	232,933		209,499	
154	Health Insurance	318,312	228,121	244,297	250,621	250,172	250,172		278,707	
155	Life Insurance	2,167	2,047	2,781	2,728	2,623	2,623		2,758	
156	Worker's Compensation	51,982	52,583	52,939	52,150	54,638	54,638		57,167	
157	Education and Training	13,161	8,697	14,000	15,000	15,000	15,000		15,000	
158	Unemployment Comp Insurance	228	0	607	610	830	830		830	
163	Cafeteria/Employee Ben. Adm.	359	325	460	460	625	625		625	
164	Employee Health Care/Tests	1,755	882	2,157	2,157	2,157	2,157		2,157	
165	Personnel Testing	615	0	1,500	2,000	2,000	2,000		2,000	
168	Income Continuation Insurance	386	(128)	0	3,856	0	0		4,135	
174	Training Reimbursement	0	0	0	0	12,000	12,000		12,000	
	Personal Services	2,396,744	1,898,136	2,392,557	2,374,577	2,422,081	2,422,081	47,504	2,493,433	2.0%
212	Legal Services	27,458	28,059	29,000	28,000	30,000	30,000		30,000	
213	Accounting/Auditing Fees	38,513	29,800	40,000	40,000	40,000	40,000		40,000	
216	Janitorial Services	6,335	4,594	6,400	7,720	7,720	7,720		7,720	
219	Other Professional Services	220	0	300	1,200	1,200	1,200		1,200	
221	Water/Sewer/Stormwater	1,056	608	1,200	1,200	1,200	1,200		1,200	
222	Electricity	15,097	10,966	12,990	13,125	15,000	15,000		15,000	
224	Natural Gas	4,920	3,510	5,000	5,600	6,000	6,000		6,000	
225	Telephone/Cell Phones	11,373	9,197	12,000	12,500	16,500	16,500		16,500	
241	Repairs/Maint.-Motor Vehicles	25,169	20,135	26,000	31,000	30,000	30,000		30,000	
242	Repairs/Maint.-Other Machinery	195	68	250	500	500	500		500	
243	Repairs/Maint.-Furniture/Equip.	352	659	800	800	800	800		800	
247	Repairs/Maint.-Building	1,056	703	6,000	6,500	6,500	6,500		6,500	
278	Time System Fees	2,250	1,650	2,250	2,400	2,400	2,400		2,400	
280	Copier Lease/Maint.	3,367	2,871	3,400	4,400	4,000	4,000		4,000	
281	Postage Meter Lease	432	180	500	795	795	795		795	
285	Fiber Optic Services	427	186	4,620	4,620	4,920	4,920		4,920	
286	Computer License Fees	1,634	0	2,000	2,000	2,000	2,000		2,000	
287	Computer Maint. Services	60,496	64,424	65,000	63,000	75,000	75,000		75,000	
289	APS Admin Services/Pawnbrokers	14,948	3,450	4,000	15,000	4,000	4,000		4,000	
290	Outside Contracted Services									
	-Human Animal Shelter	0	0	0	0	16,050	16,050		16,050	
292	Police Radio Maint.	0	0	0	0	0	0		0	
297	Refuse Collection Services	1,131	880	1,150	1,100	1,200	1,200		1,200	
	Contractual Services	216,429	181,940	222,860	241,460	265,785	265,785	24,325	265,785	
310	Office Supplies	6,475	4,168	6,500	7,500	7,500	7,500		7,500	
311	Postage	2,040	1,056	1,900	1,900	1,900	1,900		1,900	
312	Outside Printing/Stationery	1,179	761	1,500	2,500	2,500	2,500		2,500	
314	Small Equipment	1,712	490	2,000	2,500	2,500	2,500		2,500	
315	Investigative Expenses	2,197	1,275	2,200	2,500	2,500	2,500		2,500	
316	Administrative Expenses	365	271	400	600	600	600		600	
317	Bank/IRS Charges & Fees	53	23	75	75	75	75		75	
322	Books & Periodicals	346	290	400	700	700	700		700	
324	Membership Dues	657	615	800	1,000	1,000	1,000		1,000	
325	Conferences/Regis. Fees	1,350	1,094	1,500	1,500	1,500	1,500		1,500	
326	Advertising	80	0	200	500	500	500		500	
327	Public Relations Expenses	628	545	700	850	850	850		850	
330	Travel Exps-Meals/Miles/Hotel	1,173	1,181	1,500	1,500	1,500	1,500		1,500	
335	Meeting Expenses	230	87	250	250	250	250		250	
340	Oper. Supplies-Line Operations	2,538	1,140	2,500	2,500	2,500	2,500		2,500	
341	Oper. Supplies-Agricultural	0	0	0	200	200	200		200	
342	Oper. Supplies-Chemistry/Lab	291	114	300	300	300	300		300	
344	Oper. Supplies-Janitorial	405	554	700	700	700	700		700	

**EVEREST METRO POLICE DEPARTMENT
2014 OPERATING BUDGET - EXPENDITURES
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012	2013	2013	2014	2014	2014	2015	% change
		ACTUAL	Y-T-D (at 9/30/13)	ESTIMATE	BUDGET	PROPOSED BUDGET	ADOPTED BUDGET	BUDGET CHANGE	
POLICE OPERATIONS (52100) - cont.									
346-000	Uniforms Expense, General	4,298	874	1,500	5,000	5,000	5,000	5,000	
346	Uniforms Expense, Officers	10,524	7,045	13,750	13,750	13,750	13,750	13,750	
347	Oper. Supplies-Firearms	12,980	19,631	20,000	12,000	12,000	12,000	12,000	
349	Oper. Supplies-All Other	27	271	300	1,000	1,000	1,000	1,000	
351	Maint. Supplies-Gas/Oil	87,928	47,456	70,000	75,000	75,000	75,000	75,000	
352	Maint. Supplies-Motor Vehicles	0	0	0	0	0	0	0	
355	Maint. Supplies-Plumbing/Elec.	1,865	0	200	200	200	200	200	
386	Other Supplies-Computer Softwar	90	367	1,000	1,000	1,000	1,000	1,000	
387	Other Supplies-Computer Maint.	120	0	200	500	500	500	500	
390	Other Supplies-All Other	1,510	189	400	3,000	3,000	3,000	3,000	
399	Other Supplies-Misc.	0	0	0	0	0	0	0	
	Supplies & Materials	121,061	89,477	130,775	139,025	139,025	139,025	0	0.0%
512	Insurance-Vehicles/Equipment	8,755	8,054	8,054	7,000	8,650	8,650	8,650	
513	Insurance-Public Liability	24,321	25,051	25,051	25,000	25,500	25,500	25,500	
519	Insurance-All Other	759	759	759	800	800	800	800	
532	Rent/Leases-Building Payment	86,493	86,493	86,493	86,492	86,492	86,492	86,492	
600	Capital Equip.-Debt Service	26,000	0	26,000	26,000	23,083	23,083	0	
	Fixed Charges	144,328	120,357	146,357	145,292	144,525	144,525	(767)	-0.5%
808	Capital Equip.-Comp. Software	1,522	2,901	2,910	3,000	3,000	3,000	3,000	
809	Capital Equip.-Comp. Hardware	11,964	2,627	7,500	12,000	12,000	12,000	12,000	
811	Capital Equip.-Automotive	72,019	84,682	85,000	90,000	90,000	90,000	90,000	
818	Capital Equip.-Personnel	3,149	3,447	3,447	4,680	4,680	4,680	4,680	
819	Capital Equip.-All Other	4,715	17,000	27,900	20,000	3,000	3,000	3,000	
	Tiberon upgrade	0	0	0	0	17,000	17,000	0	
	Capital Outlay	93,369	110,657	126,757	129,680	129,680	129,680	0	0.0%
	POLICE OPERATIONS	2,971,931	2,400,567	3,019,306	3,030,034	3,101,096	3,101,096	71,062	2.3%
						Percent Budget Change		2.35%	1.01%
TRAFFIC / ALCOHOL GRANT PROGRAM (52102)									
120	Hourly Wages - Regular	0	0	0	0	0	0	0	
122	Hourly Wages - Overtime	0	0	0	18,500	0	0	0	
124	Shift Differential	0	0	0	0	0	0	0	
151	Social Security	0	0	0	1,415	0	0	0	
152	Wisconsin Retirement	0	0	0	3,388	0	0	0	
156	Worker's Compensation	0	0	0	631	0	0	0	
	Personal Services	0	0	0	23,934	0	0	(23,934)	0
390	Other Supplies-All Other	13,890	12,479	13,890	10,000	0	0	0	
	Supplies & Materials	13,890	12,479	13,890	10,000	0	0	(10,000)	0
	TRAFFIC / ALCOHOL GRANT	13,890	12,479	13,890	33,934	0	0	(33,934)	0

EVEREST METRO POLICE DEPARTMENT
2014 OPERATING BUDGET - EXPENDITURES
(and 2015 FINANCIAL PLAN)

ACCOUNT #	ACCOUNT DESCRIPTION	2012	2013	2013	2013	2014	2014	2014	2015	% change
		ACTUAL	Y-T-D (at 9/30/13)	ESTIMATE	BUDGET	PROPOSED BUDGET	ADOPTED BUDGET	BUDGET CHANGE	FINANCIAL PLAN	
SCHOOL LIAISON PROGRAM (52104)										
120	Hourly Wages - Regular	78,077	55,738	78,077	78,077	80,336	80,336		83,238	
122	Hourly Wages - Overtime	3,938	1,654	4,110	3,700	3,700	3,700		3,700	
124	Shift Differential	0	17	21	16	16	16		16	
133	Longevity Pay	600	0	600	600	720	720		720	
140	Special Activity Pay	600	600	600	640	640	640		640	
151	Social Security	6,366	4,386	6,380	6,352	6,534	6,534		6,756	
152	Wisconsin Retirement	13,980	10,616	15,264	15,195	12,222	12,222		10,871	
154	Health Insurance	24,377	10,443	18,798	18,798	19,603	19,603		21,358	
155	Life Insurance	120	67	120	120	120	120		120	
156	Worker's Compensation	3,147	1,664	2,847	2,834	2,914	2,914		3,045	
164	Employee Health Care/Tests	45	25	45	45	45	45		45	
168	Income Continuation Insurance	231	128	0	216	0	0		216	
	Personal Services	131,481	85,338	126,862	126,593	126,850	126,850	257	130,725	0.2%
351	Maint. Supplies-Gas/Oil	2,700	1,500	3,000	3,000	2,700	2,700		0	
390	Other Supplies-All Other	0	0	0	0	0	0		0	
	Supplies & Materials	2,700	1,500	3,000	3,000	2,700	2,700	(300)	0	-10.0%
	SCHOOL LIAISON PROGRAM	134,181	86,838	129,862	129,593	129,550	129,550	(43)	130,725	0.0%
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DARE PROGRAM (52105)										
140	Special Activity Pay	0	0	0	0	0	0		0	
151	Social Security	0	0	0	0	0	0		0	
152	Wisconsin Retirement	0	0	0	0	0	0		0	
156	Worker's Compensation	0	0	0	0	0	0		0	
	Personal Services	0	0	0	0	0	0	0	0	
390	Other Supplies-All Other	4,537	386	386	0	0	0		0	
	Supplies & Materials	4,537	386	386	0	0	0	0	0	
	DARE PROGRAM	4,537	386	386	0	0	0	0	0	
<hr/>										
SIU GRANT PROGRAM / DRUG OFFICER (52106)										
120	Hourly Wages - Regular	0	0	0	0	0	0		0	
151	Social Security	0	0	0	0	0	0		0	
152	Wisconsin Retirement	0	0	0	0	0	0		0	
154	Health Insurance	0	0	0	0	0	0		0	
155	Life Insurance	0	0	0	0	0	0		0	
156	Worker's Compensation	0	0	0	0	0	0		0	
164	Employee Health Care/Tests	0	0	0	0	0	0		0	
168	Income Continuation Insurance	0	0	0	0	0	0		0	
	Personal Services	0	0	0	0	0	0	0	0	
	SIU GRANT PROGRAM	0	0	0	0	0	0	0	0	

**EVEREST METRO POLICE DEPARTMENT
2014 OPERATING BUDGET - EXPENDITURES
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 Y-T-D (at 9/30/13)	2013 ESTIMATE	2013 BUDGET	2014 PROPOSED BUDGET	2014 ADOPTED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN	% change
OTHER GRANT PROGRAMS - FEDERAL (52108)										
314	Other Supplies-All Other	0	0	0	0	0	0		0	
330	Travel exp	0	0	0	0	0	0		0	
	Supplies & Materials	0	0	0	0	0	0	0	0	
	OTHER PROGRAMS-FEDERAL	0	0	0	0	0	0	0	0	
HALLOWEEN PARTY EXPENSE (52111)										
390	Other Supplies-All Other	2,819	471	470	2,500	2,500	2,500		2,500	
	Supplies & Materials	2,819	471	470	2,500	2,500	2,500	0	2,500	
	HALLOWEEN PARTY EXP.	2,819	471	470	2,500	2,500	2,500	0	2,500	
CONFISCATED ITEMS EXPENSE (52112)										
390	Other Supplies-All Other	0	0	0	0	0	0		0	
	Supplies & Materials	0	0	0	0	0	0	0	0	
	CONFISCATED ITEMS EXP.	0	0	0	0	0	0	0	0	
GENERAL POLICE DONATION EXP. (52113)										
343	Other Supplies-Canine/Dog Unit	0	12,236	0	400	1,500	1,500	0	400	
390	Other Supplies-All Other	0	0	0	0	0	0		0	
	Supplies & Materials	0	12,236	0	400	1,500	1,500	1,100	400	
	GEN. POLICE DONATION EXP.	0	12,236	0	400	1,500	1,500	1,100	400	
TOTAL POLICE DEPARTMENT		3,127,358	2,512,977	3,163,914	3,196,461	3,234,646	3,234,646	38,185	3,265,990	
								Percent Budget Change	1.19%	0.97%
Personal Services/Wages & Fringe Benefits		2,528,225	1,983,474	2,519,419	2,525,104	2,548,931	2,548,931	23,827	2,624,158	
All Other Categories		599,131	529,503	644,495	671,357	685,715	685,715	14,358	641,832	
TOTAL POLICE DEPARTMENT		3,127,358	2,512,977	3,163,914	3,196,461	3,234,646	3,234,646	38,185	3,265,990	

PUBLIC SAFETY
FIRE / AMBULANCE

Goal/Responsibility:

The Weston Fire Department provides the highest quality proactive and reactive fire and EMS service of a modern nature. This service includes public education, inspections, fire prevention, EMS, assistance to law enforcement, training and fire suppression. These services will be provided via the most cost effective method as governed by the Village Board and Village of Weston Public Safety Committee. In addition, the Weston Fire Department is responsible for providing fire and EMS services to the Town of Weston; and EMS services to the Town of Easton and Town of Ringle.

Budget Summary

	2012 ACTUAL	2013 ESTIMATE	2014 PROPOSED BUDGET	2015 FINANCIAL PLAN
Fire - Village of Weston				
Personal Services	\$145,074	\$144,460	\$0	\$0
Contractual Services	40,246	41,810	0	0
Supplies & Materials	16,536	16,315	0	0
Capital Outlay/Other	0	0	0	0
Totals	\$201,856	\$202,585	\$0	\$0

	2012 ACTUAL	2013 ESTIMATE	2014 PROPOSED BUDGET	2015 FINANCIAL PLAN
Ambulance - Village of Weston				
Personal Services	\$803,438	\$787,395	\$0	\$0
Contractual Services	42,411	49,255	0	0
Supplies & Materials	34,582	32,595	0	0
Capital Outlay/Other	0	0	0	0
Totals	\$880,431	\$869,245	\$0	\$0

	2012 ACTUAL	2013 ESTIMATE	2014 PROPOSED BUDGET	2015 FINANCIAL PLAN
SAFER District				
Personal Services	\$0	\$1,470	\$0	\$0
Contractual Services	0	4,000	470,010	488,610
Supplies & Materials	0	4,600	0	0
Capital Outlay/Other	0	210	121,960	121,960
Totals	\$0	\$10,280	\$591,970	\$610,570

	2012 ACTUAL	2013 ESTIMATE	2014 PROPOSED BUDGET	2015 FINANCIAL PLAN
Public Fire Protection / Other				
Personal Services	\$0	\$0	\$0	\$0
Contractual Services	375,489	31,250	0	0
Supplies & Materials	10,367	30,320	0	0
Capital Outlay/Other	0	200	0	0
Totals	\$385,856	\$61,770	\$0	\$0

GRAND TOTAL	\$ 1,468,143	\$ 1,143,880	\$ 591,970	\$ 610,570
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	2012 Positions (FTE)	2013 Positions (FTE)	2014 Positions (FTE)	2015 Positions (FTE)
Fire/Ambulance	10.00	9.50	-	-

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 DEPT. REQUEST	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
FIRE / AMBULANCE									
	<u>Personal Services/Wages & Fringe Benefits</u>	948,512	711,378	933,325	959,410	0	0	(959,410)	0
						Percent Budget Change		-100.00%	N/A
	<u>All Other Categories</u>	144,142	132,627	179,305	155,530	591,970	591,970	436,440	610,570
						Percent Budget Change		280.61%	3.14%
	<u>TOTAL FIRE / AMBULANCE</u>	<u>1,092,654</u>	<u>844,005</u>	<u>1,112,630</u>	<u>1,114,940</u>	<u>591,970</u>	<u>591,970</u>	<u>(522,970)</u>	<u>610,570</u>
						Percent Budget Change		-46.91%	3.14%
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PUBLIC FIRE PROTECTION									
	<u>Personal Services/Wages & Fringe Benefits</u>	0	0	0	0	0	0	0	0
						Percent Budget Change		N/A	N/A
	<u>All Other Categories</u>	375,489	0	31,250	31,250	0	0	(31,250)	0
						Percent Budget Change		-100.00%	N/A
	<u>TOTAL PUBLIC FIRE PROTECTION</u>	<u>375,489</u>	<u>0</u>	<u>31,250</u>	<u>31,250</u>	<u>0</u>	<u>0</u>	<u>(31,250)</u>	<u>0</u>
						Percent Budget Change		-100.00%	N/A
<hr/>									
	<u>Personal Services/Wages & Fringe Benefits</u>	948,512	711,378	933,325	959,410	0	0	(959,410)	0
						Percent Budget Change		-100.00%	N/A
	<u>All Other Categories</u>	519,631	132,627	210,555	186,780	591,970	591,970	405,190	610,570
						Percent Budget Change		216.93%	3.14%
	<u>TOTAL FIRE / AMBULANCE / OTHER</u>	<u>1,468,143</u>	<u>844,005</u>	<u>1,143,880</u>	<u>1,146,190</u>	<u>591,970</u>	<u>591,970</u>	<u>(554,220)</u>	<u>610,570</u>
						Percent Budget Change		-48.35%	3.14%

**VILLAGE OF WESTON
2014 OPERATING BUDGET REQUEST
AND 2015 FINANCIAL PLAN
SUPPLEMENTARY DETAIL SHEET
FOR STAFFING AND SALARIES**

Department/Office: Fire	Budget: Fire Operations
Program: Public Safety	Submitted by: Steve Meilahn

POSITION TITLE	STAFFING						SALARIES & WAGES			
	2013 Current		2014 Prop. Budget		2015 Financial Plan		Approved Budget for 2013	Current Estimate for 2013	Proposed Budget for 2014	Financial Plan for 2015
	Monthly Salary/ Hourly Rate	No.	Monthly Salary/ Hourly Rate	No.	Monthly Salary/ Hourly Rate	No.				
<u>FULL TIME – Staff</u>										
Fire Chief	\$5,411	1	--	-	--	-	\$65,180	\$65,180	0	0
Deputy Fire Chief	4,663	1	--	-	--	-	56,170	56,170	0	0
Lieutenants	4,147	2	--	-	--	-	99,910	99,910	0	0
EMS Coordinator	4,045	1	--	-	--	-	48,725	48,725	0	0
Emergency Medical Technicians	3,943	4.5	--	-	--	-	237,485	211,045	0	0
Subtotal – Full Time		9.5		-		-	507,470	481,030	0	0
<u>PART TIME – Admin.</u>										
Deputy Fire Chief (1)	175	-	--	-	--	-	2,100	2,100	0	0
Captains (1)	100	-	--	-	--	-	1,200	1,200	0	0
Lieutenants (2)	75	-	--	-	--	-	1,800	1,800	0	0
Subtotal – Part Time							5,100	5,100	0	0
<u>TEMPORARY/ CASUAL</u>										
Volunteer Firefighters	10.00- 11.50/Hr.	-	--	-	--	-	60,585	53,100	0	0
Standby Pay	7.25/Hr.	-	--	-	--	-	13,230	12,400	0	0
Station Pay	2.00/Hr.	-	--	-	--	-	30,000	27,000	0	0
<u>OTHER COMPENSATION</u>										
Overtime							10,000	25,120	0	0
Holiday Pay							20,950	20,000	0	0
FLSA Pay							6,350	5,000	0	0
Longevity Pay							3,200	3,200	0	0
Retroactive Pay							0	7,700	0	0
TOTAL	XXX	9.5	XXX	0	XXX	0	\$656,885	\$639,650	\$0	\$0

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012	2013	2013	2013	2014	2014	2014	2015
		ACTUAL	Y-T-D (at 10/31/13)	ESTIMATE	BUDGET	DEPT. REQUEST	PROPOSED BUDGET	BUDGET CHANGE	FINANCIAL PLAN
FIRE / AMBULANCE / OTHER									
FIRE OPERATIONS (52200)									
110	Salaries - Administration	9,777	8,069	9,780	9,780	0	0		0
115	Salaries - Temporary Employees	630	525	765	765	0	0		0
120	Hourly Wages-EMT Crew	65,637	51,936	62,375	66,345	0	0		0
122	Overtime Wages	915	2,716	4,120	1,500	0	0		0
123	Retroactive Pay	0	1,155	1,155	0	0	0		0
125	Temporary Wages-Volunteer Crew	15,824	9,706	15,100	14,095	0	0		0
133	Longevity Pay	475	0	480	480	0	0		0
134	Holiday/Fill-in Pay	3,020	1,707	3,000	3,145	0	0		0
138	Temporary Wages-Standby Pay	2,461	2,675	3,500	3,080	0	0		0
151	Social Security	7,140	5,730	7,671	7,590	0	0		0
152	Wisconsin Retirement	13,414	12,029	14,807	14,870	0	0		0
154	Health/Dental Insurance	20,105	10,867	14,976	15,920	0	0		0
155	Life Insurance	120	121	122	145	0	0		0
156	Worker's Comp. Ins.	4,005	0	4,638	4,570	0	0		0
157	Employee Education & Training	0	295	300	0	0	0		0
158	Unemployment Compensation	216	323	500	0	0	0		0
164	Employee Health Tests	186	28	50	310	0	0		0
165	Personnel Testing	0	0	0	0	0	0		0
166	Volunteer Accident/Sick/Death Ins.	377	378	380	400	0	0		0
167	Post Employment Health	772	625	741	780	0	0		0
	Personal Services	145,074	108,885	144,460	143,775	0	0	(143,775)	0
212	Legal Services - Union Contract	0	167	200	0	0	0		0
212	Legal Services - Consolidation	0	828	1,500	0	0	0		0
214	Data Center Fees-Fire Software	0	0	0	760	0	0		0
221	Water/Sewer/Stormwater	519	304	550	700	0	0		0
222	Electric	2,265	1,645	2,230	1,900	0	0		0
224	Natural Gas	738	527	770	1,000	0	0		0
225	Telephone	1,597	1,255	1,700	1,480	0	0		0
241	Repairs/Maint.-Motor Vehicles	14,996	12,538	18,000	18,140	0	0		0
242	Repairs/Maint.-Other Machinery	4,577	2,758	4,000	5,000	0	0		0
247	Repairs/Maint.-Building	3,763	394	600	900	0	0		0
249	Repairs/Maint.-Sundry Repairs	0	0	0	0	0	0		0
278	Radio Maint. Services	66	11	50	390	0	0		0
279	State Inspection Fees	125	50	125	130	0	0		0
280	Copier Lease/Maint.	94	74	100	90	0	0		0
284	Internet/Email	22	15	30	40	0	0		0
290	Purchased Services	20	23	35	35	0	0		0
297	Refuse Collection Services	157	123	170	180	0	0		0
	Contractual Services	28,939	20,712	30,060	30,725	0	0	(30,725)	0
310	Office Supplies	115	264	265	220	0	0		0
311	Postage	71	46	50	110	0	0		0
312	Outside Printing	0	0	0	100	0	0		0
314	Small Equipment	3,123	1,866	2,200	5,200	0	0		0
322	Books & Periodicals	1,056	255	500	900	0	0		0
325	Conferences/Regis. Fees	0	0	0	0	0	0		0
326	Advertising	0	0	0	0	0	0		0
332	Employee Automobile Allowance	0	0	0	0	0	0		0
335	Meeting Expenses	0	0	0	0	0	0		0
340	Oper. Supplies-Line Operations	4,614	2,969	4,800	6,000	0	0		0
344	Janitorial Supplies	221	238	240	240	0	0		0
346-000	Uniforms Maint.-Miscellaneous	0	16	20	100	0	0		0
346-700	Uniforms Maint.-Fire Chief	90	59	90	90	0	0		0
346-701	Uniforms Maint.-Kearns	90	87	90	90	0	0		0
346-702	Uniforms Maint.-Behm	82	80	90	90	0	0		0
346-703	Uniforms Maint.-McBain	88	49	90	90	0	0		0
346-704	Uniforms Maint.-Hunsicker	90	102	105	90	0	0		0
346-705	Uniforms Maint.-Procknow	73	62	90	90	0	0		0
346-706	Uniforms Maint.-Grod	90	83	90	90	0	0		0
346-707	Uniforms Maint.-Stange	90	72	90	90	0	0		0
346-708	Uniforms Maint.-Russ	80	19	90	90	0	0		0
346-709	Uniforms Maint.-Christiansen	57	21	90	90	0	0		0
348	Oper. Supplies-Educational	0	0	0	0	0	0		0
351	Maint. Supplies-Gasoline	6,315	4,813	7,000	7,700	0	0		0
352	Maint Supplies-Motor Vehicles	11	15	50	0	0	0		0
353	Maint Supplies-Machinery	0	65	100	0	0	0		0
355	Maint. Supplies-Plumbing/Elec	40	84	100	30	0	0		0
386	Other Supplies-Comp. Software	75	0	75	120	0	0		0
392	Other Supplies-Ambulance	65	0	0	100	0	0		0
	Supplies & Materials	16,536	11,265	16,315	21,720	0	0	(21,720)	0

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 DEPT. REQUEST	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
FIRE / AMBULANCE / OTHER									
FIRE OPERATIONS (52200)									
512	Insurance-Vehicles/Equipment	11,200	11,632	11,635	12,300	0	0		0
513	Insurance-Public Liability	107	111	115	120	0	0		0
	Insurance	<u>11,307</u>	<u>11,743</u>	<u>11,750</u>	<u>12,420</u>	<u>0</u>	<u>0</u>	<u>(12,420)</u>	<u>0</u>
804	Equipment-Communication	0	0	0	0	0	0		0
	Capital Outlay	0	0	0	0	0	0	0	0
	FIRE OPERATIONS	<u>201,856</u>	<u>152,605</u>	<u>202,585</u>	<u>208,640</u>	<u>0</u>	<u>0</u>	<u>(208,640)</u>	<u>0</u>
AMBULANCE / EMERG. MED. TECH. (52300)									
110	Salaries - Administration	55,402	45,723	55,400	55,400	0	0		0
115	Salaries - Temporary Employees	3,570	2,380	4,335	4,335	0	0		0
120	Hourly Wages - EMT Crew	371,945	294,303	353,475	375,940	0	0		0
122	Overtime Wages	5,184	15,389	21,000	8,500	0	0		0
123	Retroactive Pay	0	6,545	6,545	0	0	0		0
125	Temp. Wages-Volunteer Crew	37,853	28,022	38,000	46,490	0	0		0
129	Temp. Wages-Station Pay	30,150	18,081	27,000	30,000	0	0		0
133	Longevity Pay	2,693	0	2,720	2,720	0	0		0
134	Holiday/Fill-in Pay	17,114	9,676	17,000	17,810	0	0		0
138	Temporary Wages-Standby Pay	8,987	8,108	8,900	10,150	0	0		0
142	FLSA Pay	5,565	3,612	5,000	6,350	0	0		0
151	Social Security	38,874	31,312	41,262	42,665	0	0		0
152	Wisconsin Retirement	76,991	68,835	84,389	85,410	0	0		0
154	Health/Dental Insurance	115,439	62,069	84,868	90,195	0	0		0
155	Life Insurance	690	702	687	820	0	0		0
156	Worker's Comp. Ins.	21,664	0	25,025	25,730	0	0		0
157	Employee Education & Training	2,466	1,071	2,500	5,000	0	0		0
158	Unemployment compensation	1,223	1,830	2,000	450	0	0		0
164	Employee Health Tests	1,053	161	950	1,000	0	0		0
165	Personnel Testing	0	0	0	0	0	0		0
166	Volunteer Accident/Sick/Death Ins.	2,139	2,139	2,140	2,250	0	0		0
167	Post Employment Health	4,436	3,575	4,199	4,420	0	0		0
	Personal Services	<u>803,438</u>	<u>601,533</u>	<u>787,395</u>	<u>815,635</u>	<u>0</u>	<u>0</u>	<u>(815,635)</u>	<u>0</u>
212	Legal Services - Union Contract	0	944	1,500	0	0	0		0
212	Legal Services - Consolidation	0	4,894	8,500	0	0	0		0
221	Water/Sewer/Stormwater	3,292	1,926	3,450	4,000	0	0		0
222	Electric	12,832	9,321	12,500	12,000	0	0		0
224	Natural Gas	4,182	2,983	4,400	5,000	0	0		0
225	Telephone	2,093	1,849	2,500	2,400	0	0		0
241	Repairs/Maint.-Motor Vehicles	5,514	4,741	7,000	7,000	0	0		0
242	Repairs/Maint.-Other Machinery	529	506	2,000	2,000	0	0		0
247	Repairs/Maint.-Building	8,740	2,016	2,200	3,600	0	0		0
249	Repairs/Maint.-Sundry Repairs	0	0	0	0	0	0		0
278	Radio Maint. Services	377	61	300	2,205	0	0		0
280	Copier Lease/Maint.	530	419	570	600	0	0		0
284	Internet/Email	212	84	200	365	0	0		0
290	Purchased Services	551	4	500	950	0	0		0
297	Refuse Collection Services	975	698	950	990	0	0		0
299	Less: Administrator Adjustment	0	0	0	0	0	0		0
	Contractual Services	<u>39,827</u>	<u>30,246</u>	<u>46,570</u>	<u>41,110</u>	<u>0</u>	<u>0</u>	<u>(41,110)</u>	<u>0</u>
310	Office Supplies	419	604	650	500	0	0		0
311	Postage	410	293	400	625	0	0		0
312	Outside Printing	0	0	0	0	0	0		0
314	Small Equipment	894	1,444	2,000	1,450	0	0		0
322	Books & Periodicals	250	65	200	200	0	0		0
325	Conferences/Regis. Fees	0	0	0	0	0	0		0
326	Advertising	0	0	0	0	0	0		0
332	Employee Automobile Allowance	0	0	0	0	0	0		0
344	Janitorial Supplies	1,062	1,348	1,500	1,400	0	0		0
346-000	Uniforms Maint.-Miscellaneous	0	93	100	500	0	0		0
346-700	Uniforms Maint.-Fire Chief	510	332	510	510	0	0		0
346-701	Uniforms Maint.-Kearns	507	492	510	510	0	0		0
346-702	Uniforms Maint.-Behm	465	454	510	510	0	0		0
346-703	Uniforms Maint.-McBain	502	279	510	510	0	0		0
346-704	Uniforms Maint.-Hunsicker	490	580	580	510	0	0		0
346-705	Uniforms Maint.-Procknow	416	351	510	510	0	0		0
346-706	Uniforms Maint.-Grod	510	472	510	510	0	0		0
346-707	Uniforms Maint.-Stange	510	409	510	510	0	0		0
346-708	Uniforms Maint.-Russ	452	110	510	510	0	0		0
346-709	Uniforms Maint.-Christiansen	326	121	510	510	0	0		0

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 DEPT. REQUEST	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
FIRE / AMBULANCE / OTHER									
AMBULANCE / EMERG. MED. TECH. (52300)									
348	Oper. Supplies-Educational	0	0	0	0	0	0		0
351	Maint. Supplies-Gasoline	9,157	4,986	7,000	8,200	0	0		0
352	Maint. Supplies-Motor Vehicles	64	64	100	0	0	0		0
353	Maint. Supplies-Machinery	0	0	0	0	0	0		0
355	Maint. Supplies-Plumbing/Elec	274	25	50	0	0	0		0
369	Other Supplies-Defibrillator	0	0	0	0	0	0		0
386	Other Supplies-Comp. Software	424	0	425	630	0	0		0
390	Other Supplies/Expenses	0	0	0	0	0	0		0
392	Ambulance Supplies	16,940	11,178	15,000	20,000	0	0		0
	Supplies & Materials	34,582	23,700	32,595	38,605	0	0	(38,605)	0
512	Insurance-Vehicles/Equipment	1,976	2,053	2,055	2,200	0	0		0
513	Insurance-Public Liability	608	626	630	650	0	0		0
	Insurance	2,584	2,679	2,685	2,850	0	0	(2,850)	0
811	Equipment-Automotive	0	0	0	0	0	0		0
819	Equipment-All Other	0	0	0	0	0	0		0
	Capital Outlay	0	0	0	0	0	0	0	0
	AMBULANCE/EMT OPERATIONS	880,431	658,158	869,245	898,200	0	0	(898,200)	0
FIRE DEPT. DONATED WAGES (52205)									
343	Operating Supplies-Food	310	57	100	0	0	0		0
390	Other Supplies/Expenses	3,403	1,090	1,200	500	0	0		0
	Supplies & Materials	3,713	1,147	1,300	500	0	0	(500)	0
721	Contributions	0	30	30	0	0	0		0
	Other	0	30	30	0	0	0	0	0
	FIRE DEPT. DONATED WAGES	3,713	1,177	1,330	500	0	0	(500)	0
FIRE DEPT. HONOR GUARD DONATIONS (52206)									
390	Other Supplies/Expenses	4,104	6,927	6,930	500	0	0		0
	Supplies & Materials	4,104	6,927	6,930	500	0	0	(500)	0
	FIRE DEPT. HONOR GUARD	4,104	6,927	6,930	500	0	0	(500)	0
AMBULANCE/EMT DONATED WAGES (52305)									
314	Small Equipment	0	0	0	0	0	0		0
390	Other Supplies/Expenses	1,758	6,174	6,180	1,000	0	0		0
	Supplies & Materials	1,758	6,174	6,180	1,000	0	0	(1,000)	0
721	Contributions	0	170	170	0	0	0		0
	Other	0	170	170	0	0	0	0	0
	AMB./EMT DONATED WAGES	1,758	6,344	6,350	1,000	0	0	(1,000)	0
PUBLIC FIRE PROTECTION (52210)									
298	Hydrant Rental/Public Fire Protection	375,489	0	31,250	31,250	0	0		0
	Contractual Services	375,489	0	31,250	31,250	0	0	(31,250)	0
	PUBLIC FIRE PROTECTION	375,489	0	31,250	31,250	0	0	(31,250)	0
FIRE DEPT. - ACT 102 EXPS. (52215)									
314	Small Equipment	0	15,438	15,440	125	0	0		0
325	Conferences/Regis. Fees	792	470	470	5,500	0	0		0
390	Other Supplies-All Other	0	0	0	475	0	0		0
	Supplies & Materials	792	15,908	15,910	6,100	0	0	(6,100)	0
	FIRE DEPT. - ACT 102 EXPS.	792	15,908	15,910	6,100	0	0	(6,100)	0

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012	2013	2013	2013	2014	2014	2014	2015	
		ACTUAL	Y-T-D (at 10/31/13)	ESTIMATE	BUDGET	DEPT. REQUEST	PROPOSED BUDGET	BUDGET CHANGE	FINANCIAL PLAN	
SAFER DISTRICT - VILLAGE OF WESTON (52905)										
136	Meeting Pay-Clerical	0	360	680	0	0	0		0	
151	Social Security	0	26	52	0	0	0		0	
152	Wisconsin Retirement	0	24	45	0	0	0		0	
154	Health/Dental Insurance	0	143	278	0	0	0		0	
155	Life Insurance	0	1	2	0	0	0		0	
156	Worker's Comp. Ins.	0	0	2	0	0	0		0	
157	Education & Training	0	400	400	0	0	0		0	
167	Post Employment Health	0	6	11	0	0	0		0	
	Personal Services	0	960	1,470	0	0	0	0	0	
212	Legal Services	0	1,715	4,000	0	0	0		0	
290	Contracted Services- Paid to SAFER	0	0	0	0	464,958	464,958		483,558	
290	Contracted Services- ADP Payroll	0	0	0	0	5,052	5,052		5,052	
	Contractual Services	0	1,715	4,000	0	470,010	470,010	470,010	488,610	
346	Operating Supplies-Uniforms	0	0	4,600	0	0	0		0	
	Supplies & Materials	0	0	4,600	0	0	0	0	0	
513	Insurance-Public Liability	0	211	210	0	0	0		0	
532	Building Rent-Paid to Debt Service	0	0	0	0	121,960	121,960		121,960	
	Other	0	211	210	0	121,960	121,960	121,960	121,960	
	SAFER BOARD OF DIRECTORS	0	2,886	10,280	0	591,970	591,970	591,970	610,570	
TOTAL FIRE / AMBULANCE / OTHER		1,468,143	844,005	1,143,880	1,146,190	591,970	591,970	(554,220)	610,570	
								Percent Budget Change	-48.35%	3.14%

SAFER DISTRICT
Comparison of Rib Mountain & Weston Budgets and Tax Levies for 2013 vs. 2014
(Assumption: Outside Contracted Ambulance Billing Provider = 5.95% fee)
(Updated as of 10/29/2013)

	2013 Budget		2014 Budget	
	Rib Mountain	Weston	Total Combined	Change
Expenditures	\$ 874,404	\$ 1,103,042	\$ 1,977,446	\$ (76,377)
Revenues	\$ (598,792)	\$ (468,700)	\$ (1,067,492)	\$ (105,830)
NET TAX LEVY	\$ 275,612	\$ 634,342	\$ 909,954	\$ (182,207)

	2013	2014	Change
	Tax Levy	Tax Levy	
Rib Mountain	\$ 275,612	\$ 262,789	\$ (12,823)
Weston	\$ 634,342	\$ 464,958	\$ (169,384)
TOTAL	\$ 909,954	\$ 727,747	\$ (182,207)

REVENUES

	2013 Rib Mtn	2013 Weston	2014 Proposed	
<u>Public Charges For Services</u>				
Ambulance	775,000	403,000		
Ambulance Bad Debts 31% Write-Offs	(240,000)	-		
"Net" Ambulance Revenues	535,000	403,000	1,046,330	<<< Net of adjustments/write-offs, but
Public Charges Highway	3,500	-	1,000	NOT net of 3rd part EMS billing provider costs
TOTAL PUBLIC CHARGES FOR SERVICES	538,500	403,000	1,047,330	
<u>Intergovernmental Charges</u>				
Other Local Govt. Fire Service (contract only)	30,551	16,600	47,151	
Other Local Govt. Ambulance (contract only)	29,741	49,100	78,841	
TOTAL INTERGOV. CHARGES	60,292	65,700	125,992	
<u>Municipality Costs</u>				
Town of Rib Mountain	-	-	262,789	36.11%
Village of Weston	-	-	464,958	63.89%
Debt Service Payment Rib Mountain	-	-	-	
Debt Service Payment Weston	-	-	-	
TOTAL MUNICIPALITY COSTS	-	-	727,747	
TOTAL REVENUES WITHOUT MUNICIPAL PAYMENT	598,792	468,700	1,173,322	
TOTAL REVENUES WITH MUNICIPAL PAYMENT			1,901,069	
DIFFERENCE WITHOUT MUNICIPAL PAYMENT			727,747	
DIFFERENCE WITH MUNICIPAL PAYMENT			-	

REVENUE SUMMARY

Town of Rib Mountain:

SAFER Tax Levy payment - per formula	262,789
Debt Service payment for Equipment	-
Building Rent payment - paid back to Rib Mountain	102,000
TOTAL REVENUE due from Town of Rib Mountain	364,789

Village of Weston:

SAFER Tax Levy payment - per formula	464,958
Debt Service payment for Equipment	-
Accounting / HR / Payroll Fees - paid back to Weston	25,000
Building Rent payment - paid back to Weston	121,962
TOTAL REVENUE due from Village of Weston	611,920

All Other Revenues:

Public Charges for Services (from above)	1,047,330
Intergovernmental Charges (from above)	125,992
	1,173,322

GRAND TOTAL REVENUES

2,150,031

**SAFER DISTRICT
2014 OPERATING BUDGET**

ACCOUNT #	ACCOUNT DESCRIPTION	General	Negotiable		Total
			33.333% fire	66.667% ems	
FIRE / AMBULANCE					
101	Salaries - Administration	144,000	48,000	96,000	144,000
102	Salaries - Full-time Shift Commanders	332,000	110,666	221,334	332,000
103	Salaries - Clerical	-	-	-	-
115	Salaries - Temporary Employees	14,271	4,757	9,514	14,271
125	Wages - POC Regular Wages	-	27,474	586,190	613,664
126	Wages - Drill Pay (POC's)	-	34,126	34,126	68,252
133	LOSA (POC's)	9,000	4,500	4,500	9,000
134	Premium Pay (Full-time)	19,288	6,429	12,859	19,288
151	Social Security	-	18,050	73,786	91,836
152	Wisconsin Retirement	-	17,124	34,352	51,476
153	Disability Insurance (STD/LTD)	-	1,032	2,064	3,096
154	Health/Dental Insurance	-	24,511	73,531	98,042
155	Life Insurance	-	285	571	856
156	Worker's Comp. Ins.	-	9,532	38,967	48,499
157	Employee Education & Training	-	5,000	13,000	18,000
164	Employee Health Tests	1,000	333	667	1,000
165	Personnel Testing	500	167	333	500
	Personal Services	520,059	311,986	1,201,794	1,513,780
212	Legal Services	10,000	3,333	6,667	10,000
213	Auditing Fees - none until 2015	0	-	-	-
213	Accounting / HR / Payroll Fees <small>(Estimated \$25,000 for ADP & Village of Weston; all paid by VOW for 2014-2015)</small>	25,000	8,333	16,667	25,000
214	Data Center Fees-Fire Software	10,000	3,333	6,667	10,000
221	Water/Sewer/Stormwater	8,900	2,967	5,933	8,900
222	Electric	26,900	8,967	17,933	26,900
224	Natural Gas	12,000	4,000	8,000	12,000
225	Telephone	14,000	4,667	9,333	14,000
241	Repairs/Maint.-Motor Vehicles	-	12,530	10,000	22,530
242	Repairs/Maint.-Equipment	-	9,500	10,750	20,250
247	Repairs/Maint.-Building	10,000	3,333	6,667	10,000
249	Repairs/Maint.-Sundry Repairs	1,000	333	667	1,000
278	Radio Maint. Services	2,500	833	1,667	2,500
279	State Inspection Fees - Elevators	-	250	-	250
280	Copier Lease/Maint.	690	230	460	690
284	Internet/Email	350	117	233	350
290	Purchased Services	-	0	0	-
	CAS ambulance accreditation	-	0	3,000	3,000
	Contracted Ambulance Billing Services (5.95%)	-	-	62,260	62,260
297	Refuse Collection Services	2,000	667	1,333	2,000
	Contractual Services	123,340	63,393	168,237	231,630
310	Office Supplies	4,105	1,368	2,737	4,105
311	Postage	480	160	320	480
312	Outside Printing	500	167	333	500
314	Small Equipment	4,200	1,400	2,800	4,200
322	Dues, Subscriptions	0	1,200	6,000	7,200
325	Conferences/Regis. Fees	2,000	667	1,333	2,000
326	Advertising	-	-	100	100
334	Commercial Travel Exp	0	500	750	1,250
335	Meeting Expenses	200	67	133	200
336	Lodging	0	500	750	1,250
340	Oper. Supplies-Line Operations	0	9,894	0	9,894
340	Turnout gear/hose	0	17,500	0	17,500
344	Janitorial Supplies	5,000	1,667	3,333	5,000
346-000	Uniforms Maint.-POC	5,200	1,733	3,467	5,200
346-000	Uniforms Maint.-Fulltime	4,800	1,600	3,200	4,800
348	Oper. Supplies-Educational	100	33	67	100
351	Maint. Supplies-Gasoline	-	7,680	30,720	38,400
355	Maint. Supplies-Plumbing/Elec	150	50	100	150
369	Other Supplies-Defibrillator	500	167	333	500
386	Other Supplies-Comp. Software	2,000	667	1,333	2,000
392	Ambulance Supplies	-	0	40,000	40,000
	Supplies & Materials	25,130	47,020	97,809	144,829
512	Insurance-Vehicles/Equipment	-	19,660	15,400	35,060
513	Insurance-Public Liability	-	120	650	770
532	Building Rent Expense - Rib Mountain <small>17,000 sq. ft. X \$6/sq. ft. = \$102,000</small>	102,000	34,000	68,000	102,000
532	Building Rent Expense - Weston <small>20,327 sq. ft. X \$6/sq. ft. = \$121,962</small>	121,962	40,654	81,308	121,962
	Fixed Charges	223,962	94,434	165,358	259,792
804	Equipment	0	0	0	-
	Capital Outlay	0	0	0	0
TOTAL EXPENDITURES		892,491	516,833	1,633,198	2,150,031
	Less: Amounts attributable to Rib Mountain				(102,000)
	Less: Amounts attributable to Weston				(146,962)
	NET Expenditures - funded by SAFER formula				1,901,069

**2014 Budget
SAFER
FRINGE BENEFIT CHARGES**

Budget Account: SAFER
Budget Account Number: _____

Number of Personnel: 8 FTE (without any clerical staff)

					Total Dept	Fire	EMS
	Full-time		8		495,288	165,095	330,193
	Clerical				-	-	-
	Poc's				701,187	69,857	631,330
	Poc DPW employee				4,000	1,000	3,000
					1,200,475	235,952	964,523
BUDGETED SALARY					-	-	-
Social Security		6.20%	x		74,429	14,629	59,800
Medicare		1.45%	x		17,407	3,421	13,986
					91,836		
Retirement - Employee	(exclude Temp. & PPT)						
0.0%	Clerical				-	-	-
0.0%	Fire (w/Soc. Sec.)		x		-	-	-
Retirement - Employer	(exclude Temp. & PPT)						
7.00%	Clerical				-	-	-
10.31%	Fire (w/Soc. Sec.)		x		51,476	17,124	34,352
					51,476		
Worker's Compensation	(include Temp. & PPT)						
0.250%	Clerical				-	-	-
4.04%	Fire/EMS				48,499	9,532	38,967
					48,499		
Health Insurance:	(assumes 1 employee at Single coverage)						
\$4,680	Single	x	1	people	4,680	0.25	1,170
\$11,700	Family	x	7	people	81,900	0.25	20,475
					86,580		
Dental Insurance:	(assumes 1 employee at Single coverage)						
\$470	Single	x	1	people	471	0.25	118
\$1,320	Family	x	7	people	9,240	0.25	2,310
					9,711		
STD/LTD	(include ALL employees)						
0.625%	Fulltime wages				3,096	1,032	2,064
Wellness							
\$25	per person	x	70	people	1,751	0.25	438
Life Insurance:	(exclude Temp. & PPT)						
0.0720%	Under 30	x	-	wages	-		
0.0864%	30-34	x	-	wages	-		
0.1008%	35-39	x	-	wages	-		
0.1152%	40-44	x	-	wages	-		
0.1728%	45-49	x	495,288	wages	856	285	571
0.3168%	50-54	x	-	wages	-		
0.5616%	55-59	x	-	wages	-		
0.7056%	60-64	x	-	wages	-		
0.8208%	65-69	x	-	wages	-		
			495,288	Total wages	856		
TOTAL					293,805	70,534	223,271

Total wages & fringes combined

1,494,280

306,486

1,187,794

Workers Comp

2014	Extra Pay	FICA	WRS	Dental	STD/LTD	Life	Health	Benefit Total	Salary Total
Fire Chief	\$ 73,000.00	\$ 2,411.00	\$ 5,768.94	\$ 7,352.57	\$ 500.00	\$ 350.00	\$ 19,635.00	\$ 33,767.51	\$ 75,411.00
Deputy	\$ 71,000.00	\$ 2,411.00	\$ 5,615.94	\$ 7,157.57	\$ 500.00	\$ 350.00	\$ 19,635.00	\$ 33,419.51	\$ 73,411.00
Shift 1	\$ 61,000.00	\$ 2,411.00	\$ 4,850.94	\$ 6,182.57	\$ 500.00	\$ 350.00	\$ 19,635.00	\$ 31,679.51	\$ 63,411.00
Shift 2	\$ 55,000.00	\$ 2,411.00	\$ 4,391.94	\$ 5,597.57	\$ 500.00	\$ 350.00	\$ 19,635.00	\$ 30,635.51	\$ 57,411.00
Shift 3	\$ 50,000.00	\$ 2,411.00	\$ 4,009.44	\$ 5,110.07	\$ 500.00	\$ 350.00	\$ 19,635.00	\$ 29,765.51	\$ 52,411.00
Shift 1	\$ 61,000.00	\$ 2,411.00	\$ 4,850.94	\$ 6,182.57	\$ 500.00	\$ 350.00	\$ 19,635.00	\$ 31,679.51	\$ 63,411.00
Shift 2	\$ 55,000.00	\$ 2,411.00	\$ 4,391.94	\$ 5,597.57	\$ 500.00	\$ 350.00	\$ 19,635.00	\$ 30,635.51	\$ 57,411.00
Shift 3	\$ 50,000.00	\$ 2,411.00	\$ 4,009.44	\$ 5,110.07	\$ 500.00	\$ 350.00	\$ 19,635.00	\$ 29,765.51	\$ 52,411.00
	\$ 476,000.00	\$ 19,288.00	\$ 37,889.53	\$ 48,290.58	\$ 4,000.00	\$ 2,800.00	\$ 157,080.00		
Captainx2	\$ 2,272.00	\$ 173.81	\$ 73.81					\$ 173.81	\$ 2,272.00
Captainx2	\$ 2,272.00	\$ 173.81	\$ 73.81					\$ 173.81	\$ 2,272.00
Captainx2	\$ 2,272.00	\$ 173.81	\$ 73.81					\$ 173.81	\$ 2,272.00
Lieutenantx2	\$ 1,491.00	\$ 114.06	\$ 114.06					\$ 114.06	\$ 1,491.00
Lieutenantx2	\$ 1,491.00	\$ 114.06	\$ 114.06					\$ 114.06	\$ 1,491.00
Lieutenantx2	\$ 1,491.00	\$ 114.06	\$ 114.06					\$ 114.06	\$ 1,491.00
MPOx2	\$ 497.00	\$ 38.02	\$ 38.02					\$ 38.02	\$ 497.00
MPOx2	\$ 497.00	\$ 38.02	\$ 38.02					\$ 38.02	\$ 497.00
MPOx2	\$ 497.00	\$ 38.02	\$ 38.02					\$ 38.02	\$ 497.00
MPOx2	\$ 497.00	\$ 38.02	\$ 38.02					\$ 38.02	\$ 497.00
MPOx2	\$ 497.00	\$ 38.02	\$ 38.02					\$ 38.02	\$ 497.00
	\$ 14,271.00	\$ 1,091.73	\$ 1,091.73					\$ 38.02	\$ 497.00

Total Benefits	\$ 252,440
EMS Total	\$ 126,220
Fire Total	\$ 126,220

Total Wages	\$ 509,559
EMS Wages	\$ 7,136
EMS Salaries	\$ 247,644
Fire Wages	\$ 7,136
Fire Salaries	\$ 247,644

PUBLIC SAFETY
BUILDING INSPECTION

Goal/Responsibility:

Building Inspections

Attend seminars to maintain certifications. Update codebooks and application forms. Provide guidance to building code questions. Work with contractors to ensure compliance. Inspect mobile home parks and apartments after complaints by tenants; resolve problems with landlord or condemn the units. Assist citizens with variance requests. Complete building permit and zoning permit applications, forms and cards. Compile and submit monthly building reports to Census Bureau and State of Wisconsin.

Municipal Maintenance

The building inspector also performs many duties at the Village Municipal Center and the Weston Public Safety Building, including painting, cleaning, electrical work, and many other maintenance items.

Budget Summary

	2012 ACTUAL	2013 ESTIMATE	2014 PROPOSED BUDGET	2015 FINANCIAL PLAN
Building Inspector				
Personal Services	\$ 110,985	\$ 105,930	\$ 109,630	\$ 110,190
Contractual Services	4,456	4,300	4,720	4,720
Supplies & Materials	5,697	6,340	6,970	7,770
Capital Outlay	0	0	0	0
Totals	\$ 121,138	\$ 116,570	\$ 121,320	\$ 122,680

Inspections

	2012 Positions (FTE)	2013 Positions (FTE)	2014 Positions (FTE)	2015 Positions (FTE)
Inspections	1.20	1.15	1.20	1.20

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 DEPT. REQUEST	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
BUILDING INSPECTOR									
	<u>Personal Services/Wages & Fringe Benefits</u>	110,985	84,770	105,930	108,470	109,630	109,630	1,160	110,190
						Percent Budget Change		1.07%	0.51%
	<u>All Other Categories</u>	6,953	4,969	7,440	8,290	8,290	8,290	0	9,090
						Percent Budget Change		0.00%	9.65%
	<u>TOTAL BUILDING INSPECTOR</u>	<u>117,938</u>	<u>89,739</u>	<u>113,370</u>	<u>116,760</u>	<u>117,920</u>	<u>117,920</u>	<u>1,160</u>	<u>119,280</u>
						Percent Budget Change		0.99%	1.15%
<hr/>									
WEIGHTS & MEASURES									
	<u>Personal Services/Wages & Fringe Benefits</u>	0	0	0	0	0	0	0	0
						Percent Budget Change		0.00%	0.00%
	<u>All Other Categories</u>	3,200	3,200	3,200	3,400	3,400	3,400	0	3,400
						Percent Budget Change		0.00%	0.00%
	<u>TOTAL WEIGHTS & MEASURES</u>	<u>3,200</u>	<u>3,200</u>	<u>3,200</u>	<u>3,400</u>	<u>3,400</u>	<u>3,400</u>	<u>0</u>	<u>3,400</u>
						Percent Budget Change		0.00%	0.00%
<hr/>									
COMBINED - GRAND TOTALS									
	<u>Personal Services/Wages & Fringe Benefits</u>	110,985	84,770	105,930	108,470	109,630	109,630	1,160	110,190
						Percent Budget Change		1.07%	0.51%
	<u>All Other Categories</u>	10,153	8,169	10,640	11,690	11,690	11,690	0	12,490
						Percent Budget Change		0.00%	6.84%
	<u>COMBINED - GRAND TOTALS</u>	<u>121,138</u>	<u>92,939</u>	<u>116,570</u>	<u>120,160</u>	<u>121,320</u>	<u>121,320</u>	<u>1,160</u>	<u>122,680</u>
						Percent Budget Change		0.97%	1.12%

VILLAGE OF WESTON
 2014 OPERATING BUDGET REQUEST
 AND 2015 FINANCIAL PLAN
 SUPPLEMENTARY DETAIL SHEET
 FOR STAFFING AND SALARIES

Department/Office: Inspections	Budget: Building Inspections
Program: Public Safety	Submitted by: Scott Tatro

POSITION TITLE	STAFFING						SALARIES & WAGES			
	2013 Current		2014 Proposed Budget		2015 Financial Plan		Approved Budget for 2013	Current Estimate for 2013	Proposed Budget for 2014	Financial Plan for 2015
	Monthly Salary/ Hourly Rate	No.	Monthly Salary/ Hourly Rate	No.	Monthly Salary/ Hourly Rate	No.				
<u>FULL TIME</u>										
Director of Maintenance/ Building Inspector	\$5,923	1.00	\$5,923	1.00	\$5,923	1.00	\$71,350	\$71,350	\$71,350	\$71,350
Program Assistant (Shared with Clerk's Office, Parks, and Utilities)	15.47/Hr.	0.15	15.47/Hr.	0.20	15.47/Hr.	0.20	6,515	4,800	6,500	6,500
Subtotal		1.15		1.20		1.20	77,865	76,150	77,850	77,850
<u>OTHER COMPENSATION</u>										
Longevity Pay							145	0	0	0
TOTAL	XXX	1.15	XXX	1.20	XXX	1.20	\$78,010	\$76,150	\$77,850	\$77,850

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 DEPT. REQUEST	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
INSPECTIONS									
BUILDING INSPECTOR (52400)									
110	Salaries	70,644	58,499	71,350	71,350	71,350	71,350		71,350
120	Hourly Wages	6,900	4,386	4,800	6,515	6,500	6,500		6,500
133	Longevity Pay	144	0	0	145	0	0		0
151	Social Security	5,706	4,533	5,825	5,970	5,956	5,956		5,956
152	Wisconsin Retirement	4,581	4,194	5,064	5,190	5,450	5,450		5,450
154	Health/Dental Insurance	19,255	12,037	14,330	14,950	14,625	14,625		15,044
155	Life Insurance	429	371	436	440	422	422		422
156	Worker's Comp. Ins.	2,701	0	3,287	3,265	4,580	4,580		4,721
157	Education/Training	0	0	0	0	0	0		0
162	Coveralls/Uniforms	0	0	0	0	0	0		0
164	Employee Health Tests	0	0	20	20	20	20		20
167	Post Employee Health/Disability	625	510	598	625	487	487		487
173	License Renewal	0	240	240	0	240	240		240
	Personal Services	110,985	84,770	105,930	108,470	109,630	109,630	1,160	110,190
225	Telephone	891	664	950	950	950	950		950
241	Repairs/Maint.-Motor Vehicles	365	0	150	370	370	370		370
290	Other Purchased Services	0	0	0	0	0	0		0
	Contractual Services	1,256	664	1,100	1,320	1,320	1,320	0	1,320
310	Office Supplies	30	75	75	50	50	50		50
311	Postage	110	101	120	120	120	120		120
312	Outside Printing	795	0	700	700	700	700		700
314	Small Equipment	148	69	150	200	200	200		200
323	Subscriptions-Tax/Law/Other	53	0	60	60	60	60		60
324	Membership Dues	233	132	250	260	260	260		260
325	Registration Fees/Tuition	195	325	325	400	400	400		400
332	Employee Auto Reimbursement	0	0	0	0	0	0		0
334	Commercial Travel Expenses	78	16	50	250	250	250		250
336	Lodging	236	507	510	500	500	500		500
351	Maint. Supplies-Gas & Oil	3,758	3,080	4,100	4,200	4,200	4,200		5,000
352	Maint. Supplies-Motor Vehicles	0	0	0	130	130	130		130
390	Other Supplies-All Other	61	0	0	100	100	100		100
	Supplies & Materials	5,697	4,305	6,340	6,970	6,970	6,970	0	7,770
	BUILDING INSPECTOR	117,938	89,739	113,370	116,760	117,920	117,920	1,160	119,280
								Percent Budget Change	0.99%
									1.15%
<hr/>									
WEIGHTS & MEASURES (52460)									
219	Contracted Inspections	3,200	3,200	3,200	3,400	3,400	3,400		3,400
	Contractual Services	3,200	3,200	3,200	3,400	3,400	3,400	0	3,400
	WEIGHTS & MEASURES	3,200	3,200	3,200	3,400	3,400	3,400	0	3,400
								Percent Budget Change	0.00%
									0.00%
<hr/>									
INSPECTIONS		121,138	92,939	116,570	120,160	121,320	121,320	1,160	122,680
								Percent Budget Change	0.97%
									1.12%

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2013		2013 ESTIMATE	2013 BUDGET	2014	2014	2014	2015 FINANCIAL PLAN
		2012 ACTUAL	Y-T-D (at 10/31/13)			DEPT. REQUEST	PROPOSED BUDGET	BUDGET CHANGE	
OTHER PUBLIC SAFETY									
<u>PUBLIC SAFETY COMMITTEE (52900)</u>									
105	Salaries-Committee Members	1,560	0	1,280	1,760	1,760	1,760		1,760
136	Meeting Pay-Clerical	486	126	160	480	0	0		0
151	Social Security	155	10	110	170	135	135		134
152	Wisconsin Retirement	29	8	11	30	0	0		0
154	Health/Dental Insurance	145	21	65	75	0	0		0
155	Life Insurance	2	0	0	0	0	0		0
156	Worker's Comp. Ins.	6	0	4	5	5	5		6
167	Post Employee Health	7	2	5	10	0	0		0
	Personal Services	2,390	167	1,635	2,530	1,900	1,900	(630)	1,900
290	Other Outside Contracted Services	0	0	0	0	0	0		0
310	Office Supplies	0	0	0	0	0	0		0
335	Meeting Expenses	0	0	0	0	0	0		0
	Supplies & Materials	0	0	0	0	0	0	0	0
	PUBLIC SAFETY COMMITTEE	2,390	167	1,635	2,530	1,900	1,900	(630)	1,900
<hr/>									
<u>PUBLIC SAFETY-WARNING SIRENS (52910)</u>									
222	Electricity	334	272	360	400	400	400		400
242	Repairs/Maint.-Other Machinery	25	63	65	1,000	1,000	1,000		1,000
249	Repairs/Maint. - Sundry Repairs	0	0	0	0	0	0		0
290	Purchased Services	0	0	0	0	0	0		0
	Contractual Services	359	335	425	1,400	1,400	1,400	0	1,400
311	Postage	0	0	0	0	0	0		0
	Supplies & Materials	0	0	0	0	0	0	0	0
	PUBLIC SAFETY-WARNING SIRENS	359	335	425	1,400	1,400	1,400	0	1,400
<hr/>									
OTHER PUBLIC SAFETY		2,749	502	2,060	3,930	3,300	3,300	(630)	3,300
								Percent Budget Change	-16.03%
<hr/>									
OTHER PUBLIC SAFETY									
<u>Personal Services/Wages & Fringe Benefits</u>		2,390	167	1,635	2,530	1,900	1,900	(630)	1,900
								Percent Budget Change	-24.90%
<hr/>									
<u>All Other Categories</u>		359	335	425	1,400	1,400	1,400	0	1,400
								Percent Budget Change	0.00%
<hr/>									
TOTAL OTHER PUBLIC SAFETY		2,749	502	2,060	3,930	3,300	3,300	(630)	3,300
								Percent Budget Change	-16.03%

**PUBLIC WORKS
PUBLIC WORKS DEPARTMENT**

Goal/Responsibility:

- The Public Works Department is responsible for the administration of all Village engineering, capital construction, street operations/maintenance and utility management. The department provides direction and supervision of design, maintenance, repair and construction of streets, alleys, curbs and gutters, sidewalks, bridges, street signs, light systems, and traffic control devices. The department also provides direction for all maintenance, engineering and building of storm water, storm sewer, and water utility assets. Also responsible for providing and implementing such public services as recycling, garbage and refuse collection and disposal, snow and ice removal, street cleaning and flushing. The department staff makes recommendations to the Planning Commission related to zoning and development.
- The Public Works Department is also responsible for keeping up-to-date, accurate maps and records of the public utility systems in and along streets, alleys and public right-of-ways. Responsible for preparing and maintaining up-to-date property maps and inventories relating to real and personal property owned by the Village. Responsible for maintaining the Graphical Information System (GIS).

Budget Summary

	2012 ACTUAL	2013 ESTIMATE	2014 PROPOSED BUDGET	2015 FINANCIAL PLAN
Public Works				
Personal Services	\$744,353	\$757,285	\$692,279	695,962.00
Contractual Services	1,332,607	762,930	825,505	826,067
Supplies & Materials	195,283	231,140	208,825	213,010
Capital Outlay	88,378	27,115	2,830	2,920
Transfers Out	0	(3,010)	(3,019)	(3,019)
Totals	\$2,360,621	\$1,775,460	\$1,726,420	\$1,734,940

	2012 Positions (FTE)	2013 Positions (FTE)	2014 Positions (FTE)	2015 Positions (FTE)
Public Works	9.97	10.26	8.70	8.76

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 DEPT. REQUEST	2,014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
PUBLIC WORKS									
	<u>Personal Services/Wages & Fringe Benefits</u>	743,244	597,689	753,045	806,720	688,024	688,024	(118,696)	691,708
								Percent Budget Change	0.54%
								-14.71%	
	<u>All Other Categories</u>	1,616,250	880,708	1,021,175	974,445	1,037,146	1,037,146	62,701	1,041,982
								Percent Budget Change	0.47%
								6.43%	
	<u>TOTAL PUBLIC WORKS</u>	<u>2,359,494</u>	<u>1,478,397</u>	<u>1,774,220</u>	<u>1,781,165</u>	<u>1,725,170</u>	<u>1,725,170</u>	<u>(55,995)</u>	<u>1,733,690</u>
								Percent Budget Change	0.49%
								-3.14%	
<hr/>									
OTHER PUBLIC WORKS									
	<u>Personal Services/Wages & Fringe Benefits</u>	1,109	2,122	1,230	1,227	1,235	1,235	8	1,235
								Percent Budget Change	0.00%
								0.65%	
	<u>All Other Categories</u>	18	9	10	15	15	15	0	15
								Percent Budget Change	0.00%
								0.00%	
	<u>TOTAL OTHER PUBLIC WORKS</u>	<u>1,127</u>	<u>2,131</u>	<u>1,240</u>	<u>1,242</u>	<u>1,250</u>	<u>1,250</u>	<u>8</u>	<u>1,250</u>
								Percent Budget Change	0.00%
								0.64%	
<hr/>									
GRAND TOTALS									
	<u>Personal Services/Wages & Fringe Benefits</u>	744,353	599,811	754,275	807,947	689,259	689,259	(118,688)	692,943
								Percent Budget Change	0.53%
								-14.69%	
	<u>All Other Categories</u>	1,616,268	880,717	1,021,185	974,460	1,037,161	1,037,161	62,701	1,041,997
								Percent Budget Change	0.47%
								6.43%	
	<u>GRAND TOTALS</u>	<u>2,360,621</u>	<u>1,480,528</u>	<u>1,775,460</u>	<u>1,782,407</u>	<u>1,726,420</u>	<u>1,726,420</u>	<u>(55,987)</u>	<u>1,734,940</u>
								Percent Budget Change	0.49%
								-3.14%	

VILLAGE OF WESTON
2014 OPERATING BUDGET REQUEST
AND 2015 FINANCIAL PLAN
SUPPLEMENTARY DETAIL SHEET
FOR STAFFING AND SALARIES

Department/Office: Public Works	Budget: Public Works
Program: Public Works	Submitted by: Keith Donner

POSITION TITLE	STAFFING						SALARIES & WAGES			
	2013 Current		2014 Proposed Budget		2015 Financial Plan		Approved Budget for 2013	Current Estimate for 2013	Proposed Budget for 2014	Financial Plan for 2015
	Monthly Salary/ Hourly Rate	No.	Monthly Salary/ Hourly Rate	No.	Monthly Salary/ Hourly Rate	No.				
FULL TIME										
Public Works Director (Shared with Utilities and CIP)	\$8,281	1.00	\$8,281	1.00	\$8,281	1.00	\$99,750	\$99,750	\$99,750	\$99,750
Engineer (Shared with Utilities and CIP)	3,750 - 4,000	1.00	4,417	1.00	4,417	1.00	48,205	46,700	53,205	53,205
Information Technology Director/GIS Technician (Shared with Utilities)	4,575	1.00	4,575	1.00	4,575	1.00	55,110	55,110	55,110	55,110
Lead Operator/Crew Chief	25.73/Hr.	2.00	25.73/Hr.	1.63	25.73/Hr.	1.69	107,450	107,450	87,660	89,490
Mechanic	25.73/Hr.	1.00	25.73/Hr.	1.00	25.73/Hr.	1.00	53,725	53,725	53,725	53,725
Operator I	22.82/Hr.	2.00	22.82/Hr.	2.00	22.82/Hr.	2.00	95,295	95,295	95,295	95,295
Operator II	22.56/Hr.	1.00	22.56/Hr.	1.00	22.56/Hr.	1.00	47,105	47,105	47,105	47,105
Operator III	21.43/Hr.	3.00	21.43/Hr.	2.33	21.43/Hr.	2.33	141,315	134,240	104,065	104,065
Urban Forester	19.70/Hr.	0.10	19.70/Hr.	0.15	19.70/Hr.	0.15	2,760	4,335	6,305	6,305
Executive Assistant (Shared with Clerk & Utilities)	18.00/Hr.	0.15	18.00/Hr.	0.05	18.00/Hr.	0.05	25,725	5,970	2,010	2,010
Subtotal		12.25		11.16		11.22	676,440	649,680	604,230	606,060
OTHER COMPENSATION										
Overtime – Summer							2,400	980	1,000	1,000
Overtime – Winter							26,000	25,000	27,000	27,000
Call Time – Summer							500	600	500	500
Call Time – Winter							7,400	9,000	8,800	8,800
Longevity Pay–Admin.							870	0	0	0
Longevity Pay–Union							4,060	0	0	0
Out-of-Class. Pay							790	2,915	790	790
Street Irrigation - Parks		0.04		0.09		0.09	6,000	2,000	4,000	4,500
Engineer Intern (summer)	9.25/Hr.	-	9.00/Hr.	-	9.00/Hr.	-	0	75	0	0
Subtotal before Wage Distribution to Utility Funds & CIP Budget		12.29		11.25		11.31	724,460	690,250	646,320	648,650
Less: DPW Crew Wages to Stormwater		-0.31		-0.40		-0.40	-18,000	-15,325	-18,300	-18,300
Less: DPW Crew Wages to Parks		-0.05		-0.02		-0.02	-1,000	-2,350	-1,000	-1,000
Less: DPW Crew Wages to Recycling/ Refuse Fund		-0.62		-0.67		-0.67	-25,900	-30,000	-30,000	-30,000
Less: Admin. Wages to 3 Utility Funds		-1.03		-1.46		-1.46	-113,390	-76,420	-108,970	-108,970
Less: CIP Projects		-0.02		0.00		0.00	-7,700	-985	0	0
TOTAL	XXX	10.26	XXX	8.70	XXX	8.76	\$558,470	\$565,170	\$488,050	\$490,380

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2013	2013	2013	2014	2,014	2014	2015
		2012	Y-T-D (at 10/31/13)	ESTIMATE	BUDGET	DEPT. REQUEST	PROPOSED BUDGET	BUDGET CHANGE
PUBLIC WORKS								
DIRECTOR OF PUBLIC WORKS (53100)								
110	Salaries	43,530	36,642	48,150	34,035	33,915	33,915	33,915
120	Hourly Wages	21,978	3,906	5,970	25,725	2,010	2,010	2,010
122	Overtime Wages	0	0	0	0	0	0	0
133	Longevity Pay	720	0	0	430	0	0	0
151	Social Security	4,823	2,995	4,140	4,605	2,748	2,748	2,748
152	Wisconsin Retirement	3,922	2,707	3,599	4,005	2,515	2,515	2,515
154	Health/Dental Insurance	16,459	6,054	7,850	12,955	5,701	5,701	5,865
155	Life Insurance	159	130	171	135	114	114	114
156	Worker's Comp. Ins.	184	0	2,212	160	2,173	2,173	2,236
164	Employee Health Tests	20	0	40	40	40	40	40
167	Post Employ. Health/Disability	527	256	328	540	225	225	225
173	License Renewal	82	0	80	0	100	100	100
198	Less: TIF Wages/Fringes	0	0	0	0	0	0	0
199	Less: Recycling Wages/Fringes	(754)	0	(700)	(700)	(700)	(700)	(710)
	Personal Services	91,650	52,690	71,840	81,930	48,841	48,841	(33,089)
225	Telephone	149	142	180	180	180	180	180
241	Repairs/Maint.-Motor Vehicles	0	0	0	0	0	0	0
286	Computer license fee	500	0	500	500	500	500	500
290	Purchased Services	238	0	500	900	500	500	500
	Contractual Services	887	142	1,180	1,580	1,180	1,180	(400)
310	Office Supplies	2	0	50	50	50	50	50
311	Postage	0	0	0	0	0	0	0
312	Outside Printing	32	0	0	0	50	50	50
314	Small Equipment	0	0	0	0	0	0	0
322	Subscriptions	0	0	0	0	0	0	0
324	Membership Dues	0	30	50	0	200	200	200
325	Conferences/Regis. Fees	0	275	275	500	500	500	500
335	Meeting Expenses	16	10	50	100	50	50	50
336	Lodging	0	140	200	150	150	150	150
351	Repair/Maint. Supplies-Gas & Oil	1,470	1,230	1,300	1,300	1,500	1,500	1,500
352	Rpr/Maint. Supplies-Motor Vehicles	0	0	0	250	50	50	50
390	Other Supplies- All Other Sup	0	0	0	0	0	0	0
	Supplies & Materials	1,520	1,685	1,925	2,350	2,550	2,550	200
	DIRECTOR OF PUBLIC WORKS	94,057	54,517	74,945	85,860	52,571	52,571	(33,289)

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 DEPT. REQUEST	2,014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
ENGINEERING / GIS / INFO. TECHNOLOGY (53160)									
110	Salaries	40,660	40,858	49,595	23,435	38,580	38,580		38,580
125	Temporary Wages	0	0	0	0	0	0		0
133	Longevity Pay	144	0	0	225	0	0		0
151	Social Security	2,617	2,637	3,794	1,810	2,951	2,951		2,951
152	Wisconsin Retirement	2,408	2,727	3,298	1,575	2,701	2,701		2,701
154	Health/Dental Insurance	11,794	9,333	11,214	5,295	10,234	10,234		10,528
155	Life Insurance	35	38	43	20	33	33		33
156	Worker's Comp. Ins.	113	0	133	65	124	124		135
157	Education & Training	0	0	0	0	0	0		0
164	Employee Health Tests	20	0	20	20	20	20		20
167	Post Employ. Health/Disability	382	399	468	220	241	241		241
199	Less: Recycling Wages/Fringes	(459)	0	(440)	(440)	(440)	(440)		(440)
197	Transfer from Contingency	0	0	0	35,700	0	0		0
	Personal Services	57,714	55,992	68,125	67,925	54,444	54,444	(13,481)	54,749
219	Other Professional Services	0	0	0	0	0	0		0
225	Telephone	452	885	1,100	550	900	900		900
242	Repairs/Maint-Other Machinery	0	0	0	0	0	0		0
280	Copier Lease/Maint.	942	1,020	1,300	950	1,300	1,300		1,300
286	Computer License Fees	5,000	3,250	5,100	5,000	5,100	5,100		5,100
290	Purchased Services	694	332	200	800	600	600		600
	Contractual Services	7,088	5,487	7,700	7,300	7,900	7,900	600	7,900
310	Office Supplies	710	698	1,000	2,500	1,000	1,000		1,000
311	Postage	0	9	10	0	0	0		0
312	Outside Printing/Stationery	0	0	0	0	0	0		0
314	Small Equipment	0	0	0	0	0	0		0
322	Books & Periodicals	96	0	0	60	100	100		100
324	Membership Dues	0	50	50	0	50	50		50
325	Conferences/Regis. Fees	25	0	25	30	70	70		70
334	Commercial Travel Expenses	57	0	0	0	40	40		40
336	Lodging	67	0	0	0	120	120		120
	Supplies & Materials	955	757	1,085	2,590	1,380	1,380	(1,210)	1,380
808	Computer Software	0	0	0	0	0	0		0
809	Computer Hardware	0	856	860	0	0	0		0
	Capital Outlay	0	856	860	0	0	0	0	0
	ENGINEERING / GIS / I-T	65,757	63,092	77,770	77,815	63,724	63,724	(14,091)	64,029

- Includes 2013 Budget Adjustment

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012	2013	2013	2013	2014	2,014	2014	2015
		ACTUAL	Y-T-D (at 10/31/13)	ESTIMATE	BUDGET	DEPT. REQUEST	PROPOSED BUDGET	BUDGET CHANGE	FINANCIAL PLAN
ENGINEER (53170)									
110	Salaries	14,686	15,369	26,410	24,720	26,600	26,600		26,600
125	Temporary Wages	0	74	75	0	0	0		0
151	Social Security	1,055	1,177	2,026	1,890	2,035	2,035		2,035
152	Wisconsin Retirement	855	1,030	1,756	1,645	1,862	1,862		1,862
154	Health/Dental Insurance	4,721	308	512	5,795	2,590	2,590		1,870
155	Life Insurance	9	12	19	20	19	19		19
156	Worker's Comp. Ins.	41	0	1,206	65	1,703	1,703		1,748
157	Education/Training	0	0	10	10	10	10		10
164	Employee Health Tests	0	0	15	15	15	15		15
167	Post Employ. Health/Disability	150	179	296	245	166	166		166
	Personal Services	21,517	18,149	32,325	34,405	35,000	35,000	595	34,325
225	Telephone	38	39	50	260	260	260		260
280	Copier Lease/Maint.	0	0	0	0	0	0		0
286	Computer License Fees	2,035	1,685	1,685	1,600	1,685	1,685		1,685
	Contractual Services	2,073	1,724	1,735	1,860	1,945	1,945	85	1,945
310	Office Supplies	0	15	20	50	50	50		50
312	Outside Printing	32	0	0	0	0	0		0
322	Subscriptions-News/Periodicals	0	0	0	50	0	0		0
324	Membership Dues	0	100	100	160	200	200		200
325	Conferences/Regis. Fees	128	100	100	500	500	500		500
326	Advertising	0	0	0	0	0	0		0
332	Employee Auto Reimbursement	0	0	0	0	0	0		0
336	Lodging	0	0	0	150	150	150		150
371	Other Supplies-Field Supplies	0	0	0	0	0	0		0
386	Software Packages	0	0	0	0	815	815		0
390	Other Supplies-All Other	0	0	0	0	0	0		0
	Supplies & Materials	160	215	220	910	1,715	1,715	805	900
	ENGINEER	23,750	20,088	34,280	37,175	38,660	38,660	1,485	37,170
CORPORAAL PROPERTY-DPW SITE (53316)									
120	Hourly Wages	8,910	5,065	8,500		0	0		0
122	Overtime Wages	9	154	155		0	0		0
137	Out-of-Classification Pay	387	36	400		0	0		0
151	Social Security	698	386	692	included in Street operation	0	0		0
152	Wisconsin Retirement	549	350	602		0	0		0
154	Health/Dental Insurance	534	1,143	2,243		0	0		0
155	Life Insurance	10	18	29		0	0		0
156	Worker's Comp. Ins.	353	0	415		0	0		0
167	Post Employ. Health/Disability	102	55	94		0	0		0
	Personal Services	11,552	7,207	4,630		0	0	0	0
215	Engineering Fees	0	0	0		0	0		0
290	Outside Contracted Service	0	0	0		0	0		0
	Contractual Services	0	0	0		0	0	0	0
314	Small Equipment	0	0	0		0	0		0
	Supplies & Materials	0	0	0		0	0	0	0
821	Cap. Improv.-Land Acquis.	2,793	2,752	2,750		2,830	2,830		2,920
	Capital Outlay	2,793	2,752	2,750		2,830	2,830	80	2,920
	CORPORAAL PROPERTY	14,345	9,959	7,380		2,830	2,830	80	2,920

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2013				2014	2014	2014	2015
		2012 ACTUAL	Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	DEPT. REQUEST	PROPOSED BUDGET	BUDGET CHANGE	FINANCIAL PLAN
STREET OPERATIONS (53310)									
120	Hourly Wages	288,457	229,945	272,870	303,850	247,805	247,805		249,635
121	Call Time Pay	968	103	600	500	500	500		500
122	Overtime Wages	432	464	500	1,000	700	700		700
125	Temporary Wages	36	0	0	0	0	0		0
133	Longevity Pay	3,744	0	0	4,060	0	0		0
137	Out-of-Classification Pay	2,088	2,134	2,400	500	500	500		500
151	Social Security	21,682	17,269	21,112	23,710	19,087	19,087		19,227
152	Wisconsin Retirement	17,310	15,541	18,352	20,610	17,465	17,465		17,593
154	Health/Dental Insurance	68,742	36,944	41,751	56,705	43,940	43,940		43,640
155	Life Insurance	902	758	980	980	1,029	1,029		1,015
156	Worker's Comp. Ins.	17,463	0	12,583	14,070	15,947	15,947		16,542
157	Education/Training	0	200	350	2,000	10,000	10,000		10,000
158	Unemployment Comp	0	0	0	0	0	0		0
160	Retirement Payout/Vac./Sick Time	0	0	0	0	0	0		0
161	Safety Glasses/Tests	61	1,209	1,210	400	300	300		300
162	Coveralls/Uniforms	1,725	533	2,000	2,000	2,000	2,000		2,000
164	Employee Health Tests	398	297	400	600	600	600		600
167	Post Employ. Health/Disability	3,103	2,437	2,917	3,080	1,559	1,559		1,571
199	Less: Recycling wages	(2,018)	0	(1,940)	(1,940)	(2,000)	(2,000)		(2,020)
	Personal Services	425,093	307,834	376,085	432,125	359,432	359,432	(72,693)	361,803
208	Regulatory Commission Fees	125	125	125	125	125	125		125
215	Architect/Engineering Services	0	0	0	0	0	0		0
216	Janitorial Services	0	0	0	0	0	0		0
225	Telephone	456	300	500	575	575	575		575
230	Centerline Painting	10,075	331	18,000	10,000	25,000	25,000		25,000
236	Surface Maintenance	383,347	327,283	350,000	350,000	375,000	375,000		375,000
236	Surface Maintenance - State								
	Aids for Schofield Avenue	0	0	0	0	0	0		0
240	Diggers Locates-Signals/Lighting	0	0	0	500	0	0		0
241	Repairs/Maint.-Motor Vehicles	0	0	0	0	0	0		0
242	Repairs/Maint.-Other Machinery	4,098	421	1,000	3,500	3,500	3,500		3,500
247	Repairs/Maint.-Buildings	2,383	2,020	2,500	2,500	2,500	2,500		2,500
279	County Inspection Fees	115	0	0	0	0	0		0
280	Copier Lease/Maint.	314	329	350	350	350	350		350
290	Purchased Services	7,409	852	900	2,620	2,620	2,620		2,620
295	Clean-up Week/Pick-up Services	9,022	0	0	0				
296	Accident repairs/services	0	3,915	3,915	0	0	0		0
297	Refuse Collection Services	578	0	750	750	750	750		750
299	Equipment Rental	0	4,094	5,000	1,500	2,000	2,000		2,000
	Contractual Services	417,922	339,670	383,040	372,420	412,420	412,420	40,000	412,420
310	Office Supplies	101	0	100	100	100	100		100
311	Postage & Box Rental	0	0	0	15	15	15		15
312	Outside Printing	44	0	50	50	50	50		50
314	Small Equipment	909	10	1,000	2,000	2,000	2,000		2,000
321	Publication Notices	1,050	513	700	1,000	1,000	1,000		1,000
334	Commercial Travel Expenses	0	0	0	0	0	0		0
336	Lodging	0	0	0	0	0	0		0
344	Oper. Supplies-Janitorial	5,682	4,362	6,000	6,000	6,000	6,000		6,000
346	Oper. Supplies-Clothing/Uniforms	2,221	1,637	2,300	2,300	2,300	2,300		2,300
349	Oper. Supplies-All Other	5,540	59	60	0	0	0		0
351	Maint. Supplies-Gas & Oil	81,488	64,351	84,000	90,000	75,000	75,000		75,000
352	Maint. Supplies-Motor Vehicles	2,399	0	0	0	0	0		0
353	Maint. Supplies-Parts	56,633	63,278	70,000	45,000	60,000	60,000		65,000
354	Maint. Supplies-Painting	324	0	600	1,000	1,000	1,000		1,000
355	Maint. Supplies-Electric/Plumbing	423	463	500	500	450	450		450
363	Other Supplies-Signage	5,491	3,301	5,500	7,000	7,000	7,000		7,000
365	Other Supplies-Landscaping/Trees	0	0	0	1,500	1,500	1,500		1,500
390	Other Supplies-All Other	2,027	2,413	2,500	750	750	750		750
	Supplies & Materials	164,332	140,387	173,310	157,215	157,165	157,165	(50)	162,165
809	Capital Equip-Computer Equip.	0	0	0	0	0	0		0
814	Capital Equip-Heavy Motorized	76,000	0	0	0	0	0		0
815	Capital Equip-Shop Equipment	0	0	0	0	0	0		0
819	Capital Equip-All Other (New Box for tri-axle dump truck)	3,105	23,504	23,505	15,000	0	0		0
	Capital Outlay	79,105	23,504	23,505	15,000	0	0	(15,000)	0
	STREET OPERATIONS	1,086,452	811,395	955,940	976,760	929,017	929,017	(47,743)	936,388

2014 PRELIMINARY ROAD MAINTENANCE BUDGET (DRAFT)

11/25/13

Maintenance Treatment	Paver Rating	Length (miles)	Estimated Cost	Contingency Projects	Comments
Chipseal Zirbel/Louant Rock Rapids Wandering Springs West Robinwood Hospital Area Standing Oak Wandering Springs East Sandy Meadow Caribou Acres Business Park (W of Zinsler) Heeren St (S of Shorey)	7-8 7-9 7-8 7-8 7-8 7 7-8 7-8 6-7 7-8 5	0.43 0.61 1.24 0.72 1.53 0.63 0.60 0.46 0.63 1.05 1.00	\$9,212.16 \$12,163.41 \$24,472.50 \$14,500.03 \$53,002.51 \$11,993.82 \$11,284.76 \$9,797.20 \$12,173.65 \$30,875.86 \$20,732.80	\$0.00	Cathy, Jacob, Louann Wenonah, Rock Rapids, Hewitt Kyle, Connie, Dominika, Mary, Stella Felth, Shawna, Danielle, Lara Lee Cranberry, Ministry, Stone Ridge, Franciscan Standing Oak, Crosstrail, Orion, Pheasant Run Teagan, Jalen, Casey Ray, Kelly Alex (River Meadow to Sandy), River Meadow (Louann to Alex) Rods Way, Caribou, River Pointe, Peninsula Commerce and Technology
Overlays (\$55/ton & \$0.40/SY Pulk.) Thin Overlay (\$4,321/SY) Ross Ave/Sandy Ln Round About (Thin Overlay) Ross Ave/Sandy Ln Round About Transitions		8.90	\$ 210,208.70		Is the area only from the medians and in Sandy Ln (2055SF), S Ross (7085SF to Bridge) NE Ross (13121SF to 2013CL)
Subtotal		0.00	\$19,603.06	\$0.00	
Rebuilds					
Subtotal		0.00	\$0.00		
Cracksealing None Expected still have material from 2013					
Subtotal		0.00	\$0.00		
Patching Propane Chipsal Prep & Pothole Patching Surface patching			\$750.00 \$3,000.00 \$35,000.00 \$38,750.00		
Subtotal			\$38,750.00		
Concrete Repair Full and Partial Depth Sidewalk Curb Repair			\$80,000.00 \$5,000.00 \$5,000.00 \$90,000.00		Schofield Ave, Westfield, Birch St
Subtotal			\$90,000.00		Moved to Recycling Fund
Brush Chipping Material Processing (Not Expected) Granite (For Shouldering) (\$3.75/Ton) Line Painting			\$0.00 \$3,000.00 \$0.00		See Line Painting (53310-230)
Miscellaneous Seeding/Restoration Tools/Parts Equipment Rental Yard Waste Site Maintenance			\$500.00 \$1,000.00 \$1,000.00 \$1,500.00 \$4,000.00		
Subtotal			\$4,000.00		
TOTAL			\$ 365,561.76		
NET TOTAL			\$365,561.76		Reserved funds for fluctuation in unit prices and possible overage in line painting due to hospital area being chipseal.
Contingency			\$9,438.24		

2014 BUDGET \$ 375,000

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 DEPT. REQUEST	2,014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
STREET OPERATIONS-TOWN OF WESTON (53330)									
120	Hourly Wages	7,519	3,375	10,000	4,000	8,000	8,000		8,000
121	Call Time	0	0	0	0	0	0		0
122	Overtime Wages	0	0	0	0	0	0		0
125	Temporary Wages	45	0	0	0	0	0		0
137	Out-of-Classification Pay	29	2	20	20	20	20		20
151	Social Security	550	248	766	305	613	613		613
152	Wisconsin Retirement	445	225	666	265	561	561		561
154	Health/Dental Insurance	2,255	843	2,617	735	2,632	2,632		2,707
155	Life Insurance	21	13	30	15	11	11		24
156	Worker's Comp. Ins.	288	0	457	180	514	514		530
167	Post Employ. Health/Disability	79	38	109	40	50	50		50
	Personal Services	11,231	4,744	14,665	5,560	12,401	12,401	6,841	12,505
236	SurfaceMaint/Road Restoration	4,919	113	200	0	0	0		0
295	Clean-up Week/Pick-up Services	351	0	0	400	0	0		0
	Contractual Services	5,270	113	200	400	0	0	(400)	0
349	Cleanup Week Supplies/Expense	0	0	0	0	0	0		0
390	Other Supplies/Materials	0	0	0	0	0	0		0
	Supplies & Materials	0	0	0	0	0	0	0	0
	STREETS-TOWN OF WESTON	16,501	4,857	14,865	5,960	12,401	12,401	6,441	12,505
WINTER MAINTENANCE (53312)									
120	Hourly Wages	48,840	68,931	83,930	72,000	78,350	78,350		78,350
121	Call Time Pay	6,696	5,751	8,000	7,000	8,000	8,000		8,000
122	Overtime Wages	13,972	17,070	23,000	25,000	25,000	25,000		25,000
137	Out-of-Classification Pay	1,047	1,823	450	250	250	250		250
151	Social Security	5,225	6,967	8,827	7,975	8,537	8,537		8,537
152	Wisconsin Retirement	4,632	6,252	7,673	6,935	7,812	7,812		7,812
154	Health/Dental Insurance	12,610	11,753	12,173	13,995	15,144	15,144		15,325
155	Life Insurance	166	264	335	330	282	282		306
156	Worker's Comp. Ins.	2,673	0	5,262	4,730	7,132	7,132		7,343
167	Post Employ. Health/Disability	606	815	900	760	698	698		698
	Personal Services	96,467	119,626	150,550	138,975	151,205	151,205	12,230	151,621
222	Electricity	141	82	150	250	200	200		200
234	Sanding	830	2,040	2,040	1,000	2,500	2,500		2,500
235	Salting	115,653	102,444	102,445	99,000	125,000	125,000		125,000
290	Purchased Services	0	0	120	120	120	120		120
	Contractual Services	116,624	104,566	104,755	100,370	127,820	127,820	27,450	127,820
353	Repair/Maint. Supplies-Machinery	23,328	36,922	50,000	37,000	40,000	40,000		40,000
370	Other Supplies-Mailbox Replace.	0	220	270	200	200	200		200
	Supplies & Materials	23,328	37,142	50,270	37,200	40,200	40,200	3,000	40,200
822	Building Acquisition	0	0	0	0	0	0		0
	Capital Outlay	0	0	0	0	0	0	0	0
	WINTER MAINTENANCE	236,419	261,334	305,575	276,545	319,225	319,225	42,680	319,641

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 DEPT. REQUEST	2,014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
<u>WINTER MAINTENANCE-TOWN OF WESTON (53332)</u>									
120	Hourly Wages	1,205	2,672	3,500	1,300	3,000	3,000		3,000
121	Call Time Pay	584	839	1,000	400	800	800		800
122	Overtime Wages	1,130	1,577	2,000	1,000	2,000	2,000		2,000
137	Out-of-Classification Pay	7	76	15	20	20	20		20
151	Social Security	217	387	498	210	445	445		445
152	Wisconsin Retirement	173	346	433	180	407	407		407
154	Health/Dental Insurance	587	589	872	365	1,023	1,023		1,053
155	Life Insurance	6	17	19	10	7	7		17
156	Worker's Comp. Ins.	111	0	297	125	371	371		384
167	Post Employ. Health/Disability	22	46	36	20	36	36		36
	Personal Services	4,042	6,549	8,670	3,630	8,109	8,109	4,479	8,162
234	Sanding	0	0	0	0	0	0		0
235	Salting	0	0	0	0	0	0		0
	Contractual Services	0	0	0	0	0	0	0	0
390	Other Supplies-All Other	0	0	0	0	0	0		0
	Supplies & Materials	0	0	0	0	0	0	0	0
	WINTER - TOWN OF WESTON	4,042	6,549	8,670	3,630	8,109	8,109	4,479	8,162
<hr/>									
<u>TRAFFIC CONTROL (53311)</u>									
222	Electricity	11,454	8,357	11,200	12,000	12,480	12,480		12,980
249	Repairs/Maint.-Sundry Repairs	7,853	4,465	7,500	7,500	7,500	7,500		7,500
290	Outside Contracted Services	1,453	11,189	12,000	2,500	2,500	2,500		2,500
	Contractual Services	20,760	24,011	30,700	22,000	22,480	22,480	480	22,980
325	Registration Fees/Tuition	0	0	0	0	0	0		0
364	Other Supplies-Traffic Signals	662	233	300	300	300	300		300
	Supplies & Materials	662	233	300	300	300	300	0	300
	TRAFFIC CONTROL	21,422	24,244	31,000	22,300	22,780	22,780	480	23,280
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<u>STREET IRRIGATION MAINT. (53317)</u>									
120	Hourly Wages	6,164	2,173	2,000	6,000	4,000	4,000		4,500
122	Overtime Wages	0	0	0	0	0	0		0
125	Temporary Wages	0	557	0	0	0	0		0
151	Social Security	437	199	153	460	306	306		344
152	Wisconsin Retirement	364	144	133	400	280	280		315
154	Health/Dental Insurance	1,952	302	498	1,555	1,315	1,315		1,504
155	Life Insurance	6	2	6	10	19	19		14
156	Worker's Comp. Ins.	234	0	89	270	257	257		300
167	Post Employ. Health/Disability	90	28	21	65	25	25		28
	Personal Services	9,247	3,405	2,900	8,760	6,202	6,202	(2,558)	7,005
221	Water/Sewer/Stormwater	19,827	12,369	20,000	20,000	20,000	20,000		20,000
222	Electricity	1,121	907	1,200	1,500	1,560	1,560		1,622
245	Repairs/Maint.-Landscaping	3,000	4,990	5,000	5,100	5,100	5,100		5,100
290	Purchased Services	0	0	0	0	0	0		0
390	All Other Supplies	0	0	0	100	100	100		100
	Contractual Services	23,948	18,266	26,200	26,700	26,760	26,760	60	26,822
	STREET IRRIGATION MAINT.	33,195	21,671	29,100	35,460	32,962	32,962	(2,498)	33,827

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2013	2013	2013	2014	2,014	2014	2015
		2012 ACTUAL	Y-T-D (at 10/31/13)	ESTIMATE	BUDGET	DEPT. REQUEST	PROPOSED BUDGET	BUDGET CHANGE
STREET LIGHTING (53420)								
120	Hourly Wages	137	0	0	0	0	0	0
137	Out-of-Classification Pay	0	0	0	0	0	0	0
151	Social Security	10	0	0	0	0	0	0
152	Wisconsin Retirement	8	0	0	0	0	0	0
154	Health/Dental Insurance	5	0	0	0	0	0	0
155	Life Insurance	0	0	0	0	0	0	0
156	Worker's Comp. Ins.	5	0	0	0	0	0	0
167	Post Employ. Health/Disability	2	0	0	0	0	0	0
	Personal Services	167	0	0	0	0	0	0
222	Electricity	210,556	167,263	203,000	215,000	223,000	223,000	223,000
290	Purchased Services	0	4,421	4,420	2,500	2,000	2,000	2,000
	Contractual Services	210,556	171,684	207,420	217,500	225,000	225,000	225,000
390	Other Supplies-All Other/Bulbs	39	21	20	2,000	1,500	1,500	1,500
	Supplies & Materials	39	21	20	2,000	1,500	1,500	1,500
828	Capital Improvs. - Lighting	0	0	0	0	0	0	0
	Capital Outlay	0	0	0	0	0	0	0
	STREET LIGHTING	210,762	171,705	207,440	219,500	226,500	226,500	226,500
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DPW - STREET SWEEPING (53318)								
120	Hourly Wages	5,733	6,689	8,000	8,000	8,000	8,000	8,000
137	Out-of-Classification Pay	18	21	30	0	0	0	0
151	Social Security	415	492	614	615	612	612	612
152	Wisconsin Retirement	339	446	534	535	560	560	560
154	Health/Dental Insurance	1,939	1,726	1,994	1,995	2,632	2,632	2,707
155	Life Insurance	17	19	25	15	25	25	25
156	Worker's Comp. Ins.	218	0	365	365	512	512	526
167	Post Employ. Health/Disability	63	69	83	85	50	50	50
	Personal Services	8,742	9,462	11,645	11,610	12,391	12,391	12,480
353	Repair/Maint. Supplies-Machinery	4,269	3,846	4,000	4,000	4,000	4,000	4,000
	Supplies & Materials	4,269	3,846	4,000	4,000	4,000	4,000	4,000
814	Capital Equip. - Heavy Motorized	6,480	0	0	0	0	0	0
	Capital Outlay	6,480	0	0	0	0	0	0
	DPW - STREET SWEEPING	19,491	13,308	15,645	15,610	16,391	16,391	16,480

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2013		2013 ESTIMATE	2013 BUDGET	2014 DEPT. REQUEST	2,014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
		2012 ACTUAL	Y-T-D (at 10/31/13)						
DPW - MOWING (53656)									
120	Hourly Wages	0	8,488	8,000	15,000				0
137	Out-of-Classification Pay	0	0	0	0				0
151	Social Security	0	616	612	1,150				0
152	Wisconsin Retirement	0	564	532	1,000				0
154	Health/Dental Insurance	0	2,236	1,994	3,780				0
155	Life Insurance	0	29	25	30				0
156	Worker's Comp. Ins.	0	0	364	680				0
167	Post Employ. Health/Disability	0	98	83	160				0
	Personal Services	0	12,031	11,610	21,800	0	0	(21,800)	0
353	Repair/Maint. Supplies-Machinery	0	3,647	0	0	0	0	0	0
	Supplies & Materials	0	3,647	0	0	0	0	0	0
	MOWING	0	15,678	11,610	21,800	0	0	(21,800)	0
REFUSE & GARBAGE COLLECTION (53620)									
120	Hourly Wages	2,816	0						
122	Overtime Wages	1,231	0						
137	Out-of-Classification Pay	1	0						
151	Social Security	294	0						
152	Wisconsin Retirement	239	0						
154	Health/Dental Insurance	1,188	0						
155	Life Insurance	13	0						
156	Worker's Comp. Ins.	0	0						
167	Post Employ. Health/Disability	40	0						
	Personal Services	5,822	0	0	0	0	0	0	0
295	Clean-up Week/Pick-up Services	4,581	0						
297	Refuse Collection Services	498,645	0						
	Contractual Services	503,226	0	0	0	0	0	0	0
312	Outside Printing	0	0						
335	Meeting Expenses	0	0						
	Supplies & Materials	0	0	0	0	0	0	0	0
	REFUSE & GARBAGE COLL.	509,048	0	0	0	0	0	0	0
LANDFILL (53631)									
156	Worker's Comp. Ins.	153	0						
215	Architect/Engineering Services	21,219	0						
219	Operations Monitoring	0	0						
222	Electricity	1,153	0						
225	Telephone	478	0						
290	Purchased Services	1,250	0						
	Contractual Services	24,253	0	0	0	0	0	0	0
	LANDFILL	24,253	0	0	0	0	0	0	0
PUBLIC WORKS		2,359,494	1,478,397	1,774,220	1,781,165	1,725,170	1,725,170	(55,995)	1,733,690
							Percent Budget Change	-3.14%	0.49%

moved to
refuse/recycling fund

moved to
refuse/recycling fund

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 DEPT. REQUEST	2,014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
OTHER PUBLIC WORKS									
PUBLIC WORKS/UTILITIES COMMITTEE (53580)									
105	Salaries-Committee Members	731	1,360	2,880	2,880	2,880	2,880		2,880
136	Meeting Pay-Clerical	267	560	960	960	960	960		960
151	Social Security	76	146	294	295	294	294		294
152	Wisconsin Retirement	16	37	64	65	67	67		67
154	Health/Dental Insurance	12	10	18	20	26	26		26
155	Life Insurance	1	2	3	5	3	3		3
156	Worker's Comp. Ins.	3	0	11	10	18	18		18
167	Post Employ. Health/Disability	3	7	10	10	6	6		6
	Personal Services	1,109	2,122	4,240	4,245	4,254	4,254	9	4,254
310	Office Supplies	0	0	0	15	15	15		15
312	Outside Printing	0	9	10	0	0	0		0
327	Public Relation Expenses	0	0	0	0	0	0		0
390	Other Supplies-All Other	18	0	0	0	0	0		0
	Supplies & Materials	18	9	10	15	15	15	0	15
900	Transfer out to Utility Funds (71%)	0	0	(3,010)	(3,018)	(3,019)	(3,019)		(3,019)
	Transfers Out	0	0	(3,010)	(3,018)	(3,019)	(3,019)	(1)	(3,019)
	P.W./UTILITIES COMMITTEE (29%)	1,127	2,131	1,240	1,242	1,250	1,250	8	1,250
OTHER PUBLIC WORKS									
		1,127	2,131	1,240	1,242	1,250	1,250	8	1,250
						Percent Budget Change		0.64%	0.00%

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 DEPT. REQUEST	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
HEALTH & HUMAN SERVICES									
COUNTY HUMANE ANIMAL SHELTER (54150)									
290	Outside Contracted Services:								
	Paid to County Animal Shelter:								
	Operating Expenses	281	0	0	0	0	0		0
	Additional Humane Officer	0	0	0	20,000	0	0		0
	Total 2014 cost to Wausau/Everest Metro = \$16,050 Everest Metro share x 78.17% Village of Weston = \$12,546 (included in Police budget)								
	Subtotal	281	0	0	20,000	0	0		0
	Paid to County Clerk's Office:		7,120	7,120	6,500	7,160	7,160		7,160
	(Operating Expenses - County Animal Shelter)								
	Paid to Pet Data / Admin.	N/A	7,417	7,420	6,240	7,180	7,180		7,180
	Paid to Pet Data / Startup Fee	N/A	500	500	500	0	0		0
299	Less: Transfer back to Contingency		0	0	(18,000)	0	0		0
	(Move portion of unused balance of contracted services back to Contingency, to be reappropriated in 2014 budget instead.)								
	Contractual Services	281	15,037	15,040	15,240	14,340	14,340	(900)	14,340
	HUMANE ANIMAL SHELTER	281	15,037	15,040	15,240	14,340	14,340	(900)	14,340
HEALTH & HUMAN SERVICES		281	15,037	15,040	15,240	14,340	14,340	(900)	14,340
							Percent Budget Change	-5.91%	0.00%

- Includes 2013 Budget Adjustment

Dog Licenses:

	Calculation per License:			TOTAL DOLLARS		
	Neutered/ Spayed	Not Altered	TOTAL	Neutered/ Spayed	Not Altered	TOTAL
License Fees	\$ 10.00	\$ 20.00		\$ 12,750	\$ 3,000	\$ 15,750
Less: Pet Data Admin. Fee	(3.90)	(3.90)		(4,973)	(585)	(5,558)
Subtotal	6.10	16.10		7,778	2,415	10,193
Less: County Clerk Settlement Fee	(4.50)	(9.50)		(5,738)	(1,425)	(7,163)
Net Amount Kept by Village to apply towards County Humane Officer position	\$ 1.60	\$ 6.60		\$ 2,040	\$ 990	\$ 3,030
Estimated Number of Licenses	1,275	150	1,425			

Cat Licenses:

	Calculation per License:			TOTAL DOLLARS		
	Neutered/ Spayed	Not Altered	TOTAL	Neutered/ Spayed	Not Altered	TOTAL
License Fees	\$ 10.00	\$ 20.00		\$ 4,100	\$ 100	\$ 4,200
Less: Pet Data Admin. Fee	(3.90)	(3.90)		(1,599)	(20)	(1,619)
Subtotal	6.10	16.10		2,501	81	2,582
Less: County Clerk Settlement Fee	-	-		-	-	-
Net Amount Kept by Village to apply towards County Humane Officer position	\$ 6.10	\$ 16.10		\$ 2,501	\$ 81	\$ 2,582
Estimated Number of Licenses	410	5	415			
GRAND TOTAL ALL LICENSES	1,685	155	1,840			

Gross Total Licenses Fees	\$ 19,950
Less: Gross Expenses (shown above)	(14,340)
Less: Animal Control in Police budget	(12,546)
NET COST funded by Tax Levy	\$ 6,936

CULTURE & RECREATION
PARK AND RECREATION

Goal/Responsibility:

To provide and maintain a park system where citizens can go and enjoy. Operate and maintain the Weston Aquatic Center from June to August providing a safe enjoyable place for families. In the summer months, the Parks Department weeds and waters all streetscape in the Village with the assistance of summer help. In the winter months, the department employees assist in clearing snow in the Village.

Budget Summary

	2012 ACTUAL	2013 ESTIMATE	2014 PROPOSED BUDGET	2015 FINANCIAL PLAN
Parks				
Personal Services	\$226,849	\$208,970	\$250,325	\$250,980
Contractual Services	28,008	71,855	34,805	29,830
Supplies & Materials	26,390	30,190	30,570	30,290
Capital Outlay	0	0	0	0
Other	0	0	0	0
Totals	\$281,247	\$311,015	\$315,700	\$311,100

Parks

2012 Positions (FTE)	2013 Positions (FTE)	2014 Positions (FTE)	2015 Positions (FTE)
3.43	3.09	3.43	3.43

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 DEPT. REQUEST	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
<u>PARK & RECREATION</u>									
	<u>Personal Services/Wages & Fringe Benefits</u>	225,107	165,822	207,565	206,920	248,975	248,975	42,055	249,635
								Percent Budget Change 20.32%	0.27%
	<u>Utilities & Fuel</u>	26,214	17,511	24,550	26,855	27,150	27,150	295	27,150
								Percent Budget Change 1.10%	0.00%
	<u>All Other Categories</u>	28,805	69,080	77,495	78,355	38,225	38,225	(40,130)	32,970
								Percent Budget Change -51.22%	-13.75%
	<u>TOTAL PARK & RECREATION</u>	<u>280,126</u>	<u>252,413</u>	<u>309,610</u>	<u>312,130</u>	<u>314,350</u>	<u>314,350</u>	<u>2,220</u>	<u>309,755</u>
								Percent Budget Change 0.71%	-1.46%
<hr/>									
<u>OTHER CULTURE & RECREATION</u>									
	<u>Personal Services/Wages & Fringe Benefits</u>	1,121	406	1,405	1,920	1,350	1,350	(570)	1,345
								Percent Budget Change -29.69%	-0.37%
	<u>All Other Categories</u>	0	0	0	0	0	0	0	0
								Percent Budget Change N/A	N/A
	<u>TOTAL OTHER CULTURE & RECREATION</u>	<u>1,121</u>	<u>406</u>	<u>1,405</u>	<u>1,920</u>	<u>1,350</u>	<u>1,350</u>	<u>(570)</u>	<u>1,345</u>
								Percent Budget Change -29.69%	-0.37%
<hr/>									
<u>COMBINED - GRAND TOTALS</u>									
	<u>Personal Services/Wages & Fringe Benefits</u>	226,228	166,228	208,970	208,840	250,325	250,325	41,485	250,980
								Percent Budget Change 19.86%	0.26%
	<u>Utilities & Fuel</u>	26,214	17,511	24,550	26,855	27,150	27,150	295	27,150
								Percent Budget Change 1.10%	0.00%
	<u>All Other Categories</u>	28,805	69,080	77,495	78,355	38,225	38,225	(40,130)	32,970
								Percent Budget Change -51.22%	-13.75%
	<u>COMBINED - GRAND TOTALS</u>	<u>281,247</u>	<u>252,819</u>	<u>311,015</u>	<u>314,050</u>	<u>315,700</u>	<u>315,700</u>	<u>1,650</u>	<u>311,100</u>
								Percent Budget Change 0.53%	-1.46%

VILLAGE OF WESTON
 2014 OPERATING BUDGET REQUEST
 AND 2015 FINANCIAL PLAN
 SUPPLEMENTARY DETAIL SHEET
 FOR STAFFING AND SALARIES

Department/Office: Park & Recreation	Budget: Park & Recreation
Program: Culture and Recreation	Submitted by: Shawn Osterbrink

POSITION TITLE	STAFFING						SALARIES & WAGES			
	2013 Current		2014 Prop. Budget		2015 Financial Plan		Approved Budget for 2013	Current Estimate for 2013	Proposed Budget for 2014	Financial Plan for 2015
	Monthly Salary/ Hourly Rate	No.	Monthly Salary/ Hourly Rate	No.	Monthly Salary/ Hourly Rate	No.				
<u>FULL TIME</u>										
Parks Superintendent	\$4,460	1.00	\$4,460	1.00	\$4,460	1.00	\$53,730	\$53,730	\$53,730	\$53,730
Urban Arborist (Shared with Finance, Clerk's Office, and Streets)	19.70/Hr.	0.68	19.70/Hr.	0.69	19.70/Hr.	0.69	28,310	28,210	28,565	28,565
Parks Maintainer I	18.62/Hr.	1.00	18.62/Hr.	1.00	18.62/Hr.	1.00	38,880	38,880	38,880	38,880
Park Laborer (Shared with Utilities)	15.50/Hr.	0.25	--	-	--	-	26,420	8,060	0	0
Admin. Assistant (Shared with Clerk's Office & Utilities)	15.47/Hr.	0.10	15.47/Hr.	0.11	15.47/Hr.	0.11	3,560	3,100	3,560	3,560
Operator III	--	-	21.43/Hr.	0.65	21.43/Hr.	0.65	0	0	30,175	30,175
Public Works – Labor	--	0.05	--	0.02	--	0.02	1,000	2,350	1,000	1,000
To Public Works – ROW Irrigation Labor	--	-0.04	--	-0.09	--	-0.09	-6,000	-2,000	-4,000	-4,500
Subtotal		3.04		3.38		3.38	145,900	132,330	151,910	151,410
<u>OTHER COMPENSATION</u>										
Longevity Pay							1,010	0	0	0
Out-of-Class. Pay (\$25/day x 20 days)							500	450	500	500
Call Time Pay							0	0	0	0
<u>TEMPORARY</u>										
Landscaping Intern	9.00/Hr.	-	9.00/Hr.	-	9.00/Hr.	-	4,940	4,850	4,940	4,940
Park Maint. - Summer [1,568 total hours] Total: 3 employees	9.00-9.25/Hr.	-	9.00-9.50/Hr.	-	9.00-9.50/Hr.	-	9,490	13,000	14,500	14,500
Supervisors – Ice Rink	7.50/Hr.	0.05	7.50/Hr.	0.05	7.50/Hr.	0.05	4,000	4,000	4,000	4,000
Subtotal before TIF							165,840	154,630	175,850	175,350
Less: Landscaping Intern (funded by TIF)							-4,940	-4,850	-4,940	-4,940
TOTAL	XXX	3.09	XXX	3.43	XXX	3.43	\$160,900	\$149,780	\$170,910	\$170,410

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2013		2013 ESTIMATE	2013 BUDGET	2014	2014	2014	2015 FINANCIAL PLAN
		2012 ACTUAL	Y-T-D (at 10/31/13)			DEPT. REQUEST	PROPOSED BUDGET	BUDGET CHANGE	
PARK & RECREATION									
PARKS ADMINISTRATION (55200)									
110	Salaries	53,677	44,053	53,730	53,730	53,730	53,730		53,730
120	Hourly Wages	79,492	56,531	76,250	91,170	89,180	89,180		88,680
121	Hourly Wages - Call Time	0	0	0	0	0	0		0
122	Overtime Wages	0	0	0	0	0	0		0
125	Temporary Wages	99	46	50	0	0	0		0
133	Longevity Pay	796	0	0	1,010	0	0		0
137	Out-of-Classification Pay	400	375	450	500	500	500		500
151	Social Security	9,627	7,304	9,982	11,200	10,970	10,970		10,932
152	Wisconsin Retirement	7,894	6,737	8,674	9,735	10,039	10,039		10,004
154	Health/Dental Insurance	38,350	23,519	30,303	33,870	41,234	41,234		42,103
155	Life Insurance	125	109	169	155	248	248		247
156	Worker's Comp. Ins.	8,329	0	5,817	6,495	8,948	8,948		9,181
161	Safety Glasses/Tests	212	0	100	100	100	100		100
164	Employee Health Tests	198	257	320	325	325	325		325
167	Post Employee Health/Disability	1,642	1,219	1,555	1,890	896	896		893
198	Less: Transfer back to Contingency	0	0	0	(17,000)	0	0		0
<i>(Move portion of 2013 budget savings back to Contingency, due to the resignation of one full-time employee during 2013.)</i>									
199	Less: Recycling Wages/Fringes	(2,983)	0	(2,860)	(2,860)	(2,860)	(2,860)		(2,860)
	Personal Services	197,858	140,150	184,540	190,320	213,310	213,310	22,990	213,835
225	Telephone	513	423	510	600	600	600		600
299	Equipment Rental	0	0	0	0	0	0		0
	Contractual Services	513	423	510	600	600	600	0	600
310	Office Supplies	13	0	0	90	90	90		90
311	Postage	270	296	320	400	400	400		400
312	Outside Printing	0	0	0	0	0	0		0
321	Publication Fees-Legal Notices	0	6	5	0	100	100		100
324	Membership Dues	150	150	150	150	150	150		150
325	Conferences/Regis. Fees	0	245	245	0	250	250		0
326	Advertising/Coaches Clinic Fees	282	0	0	700	0	0		0
332	Employee Automobile Allow	0	0	0	0	0	0		0
334	Commercial Travel Expenses	0	0	30	150	30	30		0
335	Meeting Expenses	0	0	0	0	0	0		0
336	Lodging	0	0	0	0	0	0		0
346	Operating Supplies - Clothing	697	112	800	800	800	800		800
390	Other Supplies-All Other	0	0	0	0	0	0		0
	Supplies & Materials	1,412	809	1,550	2,290	1,820	1,820	(470)	1,540
	PARKS ADMINISTRATION	199,783	141,382	186,600	193,210	215,730	215,730	22,520	215,975

- Includes 2013 Budget Adjustment

PARKS MAINTENANCE (55210)

120	Hourly Wages	5,051	251	2,350	1,000	1,000	1,000		1,000
122	Overtime Wages	0	0	0	0	0	0		0
125	Temporary Wages	7,463	11,368	12,950	9,490	14,500	14,500		14,500
137	Out-of-Classification Pay	13	0	0	0	0	0		0
151	Social Security	931	888	1,171	805	1,186	1,186		1,186
152	Wisconsin Retirement	299	17	156	70	70	70		70
154	Health/Dental Insurance	1,653	36	621	255	296	296		306
155	Life Insurance	12	0	3	5	2	2		2
156	Worker's Comp. Ins.	305	0	698	480	990	990		1,020
158	Unemployment Compensation	0	0	0	0	0	0		0
167	Post Employee Health/Disability	63	4	26	10	6	6		6
	Personal Services	15,790	12,564	17,975	12,115	18,050	18,050	5,935	18,090
221	Water/Sewer/Stormwater	11,071	5,769	9,500	10,500	11,000	11,000		11,000
222	Electricity	1,639	1,288	1,600	1,700	1,700	1,700		1,700
224	Natural Gas	469	436	600	800	800	800		800
241	Repairs/Maint.-Motor Vehicles	1,466	531	1,000	1,530	1,530	1,530		1,530
242	Repairs/Maint.-Other Machinery	2,275	2,353	3,000	4,000	4,000	4,000		4,000
245	Repairs/Maint.-Grounds/Turf	2,770	1,346	1,900	2,550	2,550	2,550		2,550
247	Repairs/Maint.-Buildings	3,654	944	4,400	4,080	4,100	4,100		4,100
290	Other Outside Contracted Service -camera at shelter	0	0	0	0	5,000	5,000		0
297	Refuse Collection Services	440	420	645	475	675	675		700
299	Equipment Rental	0	0	0	0	0	0		0
	Contractual Services	23,784	13,087	22,645	25,635	31,355	31,355	5,720	26,380

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 DEPT. REQUEST	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
TREE OTHER (55242)									
120	Hourly Wages	5,498	3,240	Included in Parks Admin.		0	0		0
125	Temporary Wages	315	812	"	"	0	0		0
151	Social Security	427	297	"	"	0	0		0
152	Wisconsin Retirement	324	215	"	"	0	0		0
154	Health/Dental Insurance	1,218	677	"	"	0	0		0
155	Life Insurance	5	6	"	"	0	0		0
156	Worker's Comp. Ins.	220	0	"	"	0	0		0
167	Post Employee Health/Disability	75	38	"	"	0	0		0
	Personal Services	8,082	5,285	0	0	0	0	0	0
	TREE OTHER	8,082	5,285	0	0	0	0	0	0
FORESTRY GRANT (55243)									
299	Equipment Rental	0	177	180		0	0		0
	Contractual Services	0	177	180	0	0	0	0	0
365	Landscaping/Trees Supplies	0	4,360	4,360		0	0		0
	Supplies & Materials	0	4,360	4,360	0	0	0	0	0
	FORESTRY GRANT	0	4,537	4,540	0	0	0	0	0
ICE RINKS (55340)									
125	Temporary Wages	2,404	2,719	4,000	4,000	4,000	4,000		4,000
151	Social Security	184	204	306	305	306	306		306
152	Wisconsin Retirement	0	87	133	0	140	140		140
154	Health/Dental Insurance	0	207	400	0	502	502		505
155	Life Insurance	0	3	3	0	3	3		3
156	Worker's Comp. Ins.	91	0	182	180	256	256		263
167	Post Employee Health/Disability	0	13	26	0	13	13		13
	Personal Services	2,679	3,233	5,050	4,485	5,220	5,220	735	5,230
221	Water/Sewer/Stormwater	443	567	770	500	800	800		800
222	Electricity	763	678	800	1,225	850	850		850
224	Natural Gas	630	614	790	950	850	850		850
225	Telephone	200	280	280	380	350	350		350
	Contractual Services	2,036	2,139	2,640	3,055	2,850	2,850	(205)	2,850
390	Other Supplies/Expenses	221	152	400	550	550	550		550
	Supplies & Materials	221	152	400	550	550	550	0	550
	ICE RINKS	4,936	5,524	8,090	8,090	8,620	8,620	530	8,630
PARK & RECREATION		280,126	252,413	309,610	312,130	314,350	314,350	2,220	309,755
							Percent Budget Change	0.71%	-1.46%

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012	2013	2013	2013	2014	2014	2014	2015
		ACTUAL	Y-T-D (at 10/31/13)	ESTIMATE	BUDGET	DEPT. REQUEST	PROPOSED BUDGET	BUDGET CHANGE	FINANCIAL PLAN
OTHER CULTURE & RECREATION									
<u>PARK & REC. COMMITTEE (55220)</u>									
105	Salaries-Committee Members	640	0	840	1,200	840	840		840
136	Meeting Pay-Clerical	252	292	320	400	320	320		320
151	Social Security	67	21	89	125	89	89		89
152	Wisconsin Retirement	15	19	21	30	22	22		22
154	Health/Dental Insurance	141	70	126	155	73	73		68
155	Life Insurance	0	1	1	0	0	0		0
156	Worker's Comp. Ins.	2	0	3	5	4	4		4
167	Post Employee Health/Disability	4	3	5	5	2	2		2
	Personal Services	1,121	406	1,405	1,920	1,350	1,350	(570)	1,345
310	Office Supplies	0	0	0	0	0	0		0
	Supplies & Materials	0	0	0	0	0	0	0	0
	PARK & REC. COMMITTEE	1,121	406	1,405	1,920	1,350	1,350	(570)	1,345
<hr/>									
<u>BOYS/GIRLS CLUB PROGRAM-GREENHECK CENTER (55310)</u>									
721	Contrib. to Other Organizations	0	0	0	0	0	0		0
	Other	0	0	0	0	0	0	0	0
	BOYS/GIRLS CLUB PROGRAM	0	0	0	0	0	0	0	0
OTHER CULTURE & RECREATION		1,121	406	1,405	1,920	1,350	1,350	(570)	1,345
						Percent Budget Change	-29.69%		-0.37%

**CONSERVATION & DEVELOPMENT
COMMUNITY DEVELOPMENT**

Goal/Responsibility:

- The Community Development Department works on developing land use plans that make sense and will facilitate growth in the future. The Department is always reviewing zoning codes and working with citizens who want to change the zoning code. The Department works with business to make sure Village ordinances are followed. All plans have to be approved by the Planning Commission.

- This Department is also responsible for taxpayer complaints. The taxpayer relations manager works with taxpayers to work out issues that the taxpayer may have - these range from broken mailboxes, unmowed lawns to junk cars.

- Finally, community activities such as the Farmers Market and Craft Shows are planned in the Community Development Department.

Budget Summary

	2012 ACTUAL	2013 ESTIMATE	2014 PROPOSED BUDGET	2015 FINANCIAL PLAN
Community Development				
Personal Services	\$ 184,175	\$ 188,250	\$ 209,760	\$ 203,000
Contractual Services	1,309	14,450	57,950	11,500
Supplies & Materials	3,160	2,335	5,060	5,060
Capital Outlay	-	375	500	500
Totals	\$ 188,644	\$ 205,410	\$ 273,270	\$ 220,060

	2012 Positions (FTE)	2013 Positions (FTE)	2014 Positions (FTE)	2015 Positions (FTE)
Community Development	2.41	2.45	2.63	2.63

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 DEPT. REQUEST	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
COMMUNITY DEVELOPMENT									
	<u>Personal Services/Wages & Fringe Benefits</u>	184,175	156,961	188,250	176,100	209,760	209,760	33,660	203,000
							Percent Budget Change	19.11%	-3.22%
	<u>All Other Categories</u>	4,469	9,400	17,160	34,600	63,510	63,510	28,910	17,060
							Percent Budget Change	83.55%	-73.14%
	<u>TOTAL COMMUNITY DEVELOPMENT</u>	<u>188,644</u>	<u>166,361</u>	<u>205,410</u>	<u>210,700</u>	<u>273,270</u>	<u>273,270</u>	<u>62,570</u>	<u>220,060</u>
							Percent Budget Change	29.70%	-19.47%

VILLAGE OF WESTON
 2014 OPERATING BUDGET REQUEST
 AND 2015 FINANCIAL PLAN
 SUPPLEMENTARY DETAIL SHEET
 FOR STAFFING AND SALARIES

Department/Office: Community Development	Budget: Community Development
Program: Conservation & Development	Submitted by: Jennifer Higgins

POSITION TITLE	STAFFING						SALARIES & WAGES			
	2013 Current		2014 Proposed Budget		2015 Financial Plan					
	Monthly Salary/ Hourly Rate	No.	Monthly Salary/ Hourly Rate	No.	Monthly Salary/ Hourly Rate	No.	Approved Budget for 2013	Current Estimate for 2013	Proposed Budget for 2014	Financial Plan for 2015
FULL TIME										
Community Development Director	\$5,265	1.00	\$5,265	1.00	\$5,265	1.00	\$63,420	\$63,420	\$63,420	\$63,420
Taxpayer Relations Manager	4,387	1.00	4,387	1.00	4,387	1.00	52,845	52,845	52,845	52,845
Admin. Assistant (Shared with Public Works, Water Utility & Clerk's Office)	18.00/Hr.	0.39	18.00/Hr.	0.68	18.00/Hr.	0.68	1,335	14,580	25,705	25,705
Program Assistant (Shared with Parks, Building Inspections & Clerk's Office)	15.47/Hr.	0.10	15.47/Hr.	-	15.47/Hr.	-	12,795	3,080	0	0
Subtotal		2.49		2.68		2.68	130,395	133,925	141,970	141,970
TEMPORARY / CASUAL										
Intern 2013: 755 estimated hours 2014: 480 estimated hours 2015: 480 estimated hours	10.00/Hr.	-	10.00/Hr.	-	10.00/Hr.	-	0	7,550	12,100	4,800
OTHER COMPENSATION										
Longevity Pay							575	0	0	0
Subtotal before Wage Distribution to TIF Funds		2.49		2.68		2.68	130,970	141,475	154,070	146,770
Less: Wages to TIF Funds		-0.04		-0.05		-0.05	-2,440	-2,440	-3,170	-3,170
TOTAL	XXX	2.45	XXX	2.63	XXX	2.63	\$128,530	\$139,035	\$150,900	\$143,600

VILLAGE OF WESTON
 2014 OPERATING BUDGET REQUEST
 SUPPLEMENTARY DETAIL WORKSHEET FOR
 GENERAL EXPENSE & CAPITAL OUTLAY

Object Code No.	Description and Justification	Detail Amounts Within Object	Total of Object Code
290	<u>Outside Contracted Services:</u>		\$56,450
	2013-2014 Zoning Code/Comprehensive Plan Update - Balance of Phase I	\$22,450	
	2013-2014 Zoning Code/Comprehensive Plan Update - Phase II	8,000	
	2014 Comprehensive Outdoor Recreation Plan Update	13,000	
	2014 Camp Phillips Road Corridor Plan	13,000	

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012	2013	2013	2013	2014	2014	2014	2015
		ACTUAL	Y-T-D (at 10/31/13)	ESTIMATE	BUDGET	DEPT. REQUEST	PROPOSED BUDGET	BUDGET CHANGE	FINANCIAL PLAN
COMMUNITY DEVELOPMENT									
COMM. DEVELOP. ADMIN. (56900)									
106	Salaries-Comm. Dev. Director	60,970	49,973	60,980	60,980	60,250	60,250		60,250
110	Salaries-Other	52,842	43,327	52,845	52,845	52,845	52,845		52,845
120	Hourly Wages	14,980	14,919	17,660	14,130	25,705	25,705		25,705
125	Temporary Wages	0	6,355	7,550	0	12,100	12,100		4,800
133	Longevity Pay	526	0	0	575	0	0		0
136	Meeting Pay	0	263	0	0	0	0		0
151	Social Security	9,154	8,288	10,636	9,835	11,544	11,544		10,985
152	Wisconsin Retirement	7,656	7,237	8,744	8,550	9,716	9,716		9,716
154	Health/Dental Insurance	38,706	25,360	30,522	29,780	38,447	38,447		39,551
155	Life Insurance	193	158	133	160	140	140		140
156	Worker's Comp. Ins.	358	0	366	340	495	495		490
157	Education/Training	0	0	0	0	0	0		0
164	Employee Health Tests	40	0	40	50	40	40		40
167	Post Employee Health	1,254	1,081	1,274	1,245	868	868		868
199	Less: Recycling Wages/Fringes	(2,504)	0	(2,500)	(2,390)	(2,390)	(2,390)		(2,390)
	Personal Services	184,175	156,961	188,250	176,100	209,760	209,760	33,660	203,000
225	Telephone	509	607	650	500	700	700		700
286	Computer License Fees	800	650	800	800	800	800		800
290	Outside Contracted Services	0	6,758	13,000	40,000	56,450	56,450		10,000
298	Less: Transfer back to Contingency		0	0	(10,000)	0	0		0
	<i>(Move portion of balance of 2013 Comp. Plan contract back to Contingency, to be reappropriated in 2014 budget instead.)</i>								
	Contractual Services	1,309	8,015	14,450	31,300	57,950	57,950	26,650	11,500
310	Office Supplies	122	364	400	100	150	150		150
311	Postage	183	130	200	200	200	200		200
312	Outside Printing	32	0	0	0	0	0		0
314	Small Equipment	148	0	100	100	100	100		100
321	Publication Fees- Legal	0	120	0	0	0	0		0
322	Books & Periodicals	1,313	48	1,250	1,300	1,300	1,300		1,300
324	Membership Dues	245	255	255	250	260	260		260
325	Conferences/Regis. Fees	894	30	30	500	1,000	1,000		1,000
326	Advertising	25	0	0	0	0	0		0
332	Mileage Reimbursement Exp.	0	42	50	0	0	0		0
334	Commercial Travel Expenses	198	0	0	0	800	800		800
335	Meeting Expenses	0	21	50	50	50	50		50
336	Lodging	0	0	0	300	1,200	1,200		1,200
355	Repair/Maint. Supplies-Plumbing	0	0	0	0	0	0		0
	Supplies & Materials	3,160	1,010	2,335	2,800	5,060	5,060	2,260	5,060
809	Computer Equipment-Hardware	0	375	375	500	500	500		500
	Capital Outlay	0	375	375	500	500	500	0	500
	COMM. DEVELOP. ADMIN.	188,644	166,361	205,410	210,700	273,270	273,270	62,570	220,060
COMMUNITY DEVELOPMENT		188,644	166,361	205,410	210,700	273,270	273,270	62,570	220,060
							Percent Budget Change	29.70%	-19.47%

- Includes 2013 Budget Adjustment

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 DEPT. REQUEST	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
OTHER COMMUNITY DEVELOPMENT									
	<u>Personal Services/Wages & Fringe Benefits</u>	3,067	627	4,415	5,890	6,120	6,120	230	7,795
						Percent Budget Change		3.90%	27.37%
	<u>All Other Categories</u>	6,635	3,478	4,255	4,960	5,230	5,230	270	5,835
						Percent Budget Change		5.44%	11.57%
	<u>TOTAL OTHER COMMUNITY DEVELOP.</u>	<u>9,702</u>	<u>4,105</u>	<u>8,670</u>	<u>10,850</u>	<u>11,350</u>	<u>11,350</u>	<u>500</u>	<u>13,630</u>
						Percent Budget Change		4.61%	20.09%

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 DEPT. REQUEST	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
OTHER COMMUNITY DEVELOPMENT									
PLANNING COMMISSION (56910)									
105	Salaries-Committee Members	2,000	0	2,800	2,800	3,200	3,200		3,200
136	Meeting Pay-Clerical	528	429	560	810	640	640		640
151	Social Security	190	31	257	275	294	294		294
152	Wisconsin Retirement	31	28	37	55	45	45		45
154	Health/Dental Insurance	210	133	189	270	254	254		259
155	Life Insurance	0	0	0	0	0	0		0
156	Worker's Comp. Ins.	7	0	9	10	13	13		13
167	Post Employee Health/Disability	7	6	8	10	4	4		4
	Personal Services	2,973	627	3,860	4,230	4,450	4,450	220	4,455
219	Professional Services	180	39	50	100	100	100		100
290	Outside Contracted Services	(299)	(102)	(100)	0	0	0		0
	Contractual Services	(119)	(63)	(50)	100	100	100	0	100
310	Office Supplies	0	0	0	0	0	0		0
311	Postage	124	70	130	220	130	130		130
312	Outside Printing	10	31	35	0	0	0		0
321	Publication Fees-Legal Notices	1,532	1,223	1,400	1,500	1,500	1,500		1,500
335	Meeting Expenses	0	60	100	100	100	100		100
390	All Other Supplies	0	0	0	45	50	50		50
	Supplies & Materials	1,666	1,384	1,665	1,865	1,780	1,780	(85)	1,780
	PLANNING COMMISSION	4,520	1,948	5,475	6,195	6,330	6,330	135	6,335

- Includes 2013 Budget Adjustment

BOARD OF APPEALS (56920)

105	Salaries-Committee Members	0	0	280	960	840	840		1,680
120	Hourly Wages - Regular	0	0	0	0	0	0		0
136	Meeting Pay-Clerical	0	0	40	160	120	120		240
151	Social Security	0	0	25	85	74	74		147
152	Wisconsin Retirement	0	0	3	10	8	8		17
154	Health/Dental Insurance	0	0	15	55	49	49		97
155	Life Insurance	0	0	0	0	0	0		0
156	Worker's Comp. Ins.	0	0	1	5	3	3		7
167	Post Employee Health/Disability	0	0	1	5	1	1		2
	Personal Services	0	0	365	1,280	1,095	1,095	(185)	2,190
219	Professional Services	30	0	0	0	0	0		0
290	Outside Contracted Services	0	0	0	0	0	0		0
	Contractual Services	30	0	0	0	0	0	0	0
310	Office Supplies	0	0	0	10	25	25		25
311	Postage	0	0	0	100	100	100		100
321	Publication Fees-Legal Notices	0	0	100	250	300	300		600
325	Registration Fees/Conferences	0	0	0	0	0	0		0
335	Meeting Expenses	0	0	0	0	0	0		0
	Supplies & Materials	0	0	100	360	425	425	65	725
	BOARD OF APPEALS	30	0	465	1,640	1,520	1,520	(120)	2,915

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012	2013	2013	2013	2014	2014	2014	2015
		ACTUAL	Y-T-D (at 10/31/13)	ESTIMATE	BUDGET	DEPT. REQUEST	PROPOSED BUDGET	BUDGET CHANGE	FINANCIAL PLAN
EXTRATERRITORIAL LIMITS COMMITTEE (56925)									
105	Salaries-Committee Members	0	0	120	240	360	360		720
120	Hourly Wages - Regular	18	0	0	0	0	0		0
136	Meeting Pay-Clerical	40	0	40	80	120	120		240
151	Social Security	4	0	12	25	37	37		74
152	Wisconsin Retirement	4	0	3	5	8	8		17
154	Health/Dental Insurance	27	0	14	30	47	47		94
155	Life Insurance	0	0	0	0	0	0		0
156	Worker's Comp. Ins.	0	0	0	0	2	2		3
167	Post Employee Health/Disability	1	0	1	0	1	1		2
	Personal Services	94	0	190	380	575	575	195	1,150
310	Office Supplies	0	0	25	25	25	25		25
311	Postage	2	0	25	25	25	25		25
321	Publication Fees-Legal Notices	0	0	100	150	300	300		600
	Supplies & Materials	2	0	150	200	350	350	150	650
	EXTRATERRITORIAL COMMITTEE	96	0	340	580	925	925	345	1,800
SMART GROWTH / LAND USE / COMPREHENSIVE PLANNING (56930)									
219	Other Professional Services	0	0	0	0	0	0		0
	Contractual Services	0	0	0	0	0	0	0	0
311	Postage	0	6	5	0	0	0		0
321	Publication Fees-Legal Notices	0	0	0	0	0	0		0
	Supplies & Materials	0	6	5	0	0	0	0	0
	SMARTH GROWTH/COMP. PLAN.	0	6	5	0	0	0	0	0
FARMERS MARKET (56940)									
290	Other Outside Contracted Services	46	138	230	0	275	275		280
299	Equipment Rental	640	535	655	655	700	700		700
	Contractual Services	686	673	885	655	975	975	320	980
310	Office Supplies	0	0	0	0	0	0		0
311	Postage	59	58	60	100	100	100		100
312	Outside Printing	0	0	0	0	0	0		0
314	Small Equipment	1,200	278	280	280	0	0		0
326	Advertising	450	485	500	500	500	500		500
327	Public Relations Expenses	0	0	0	0	0	0		0
349	Operating Supplies - All Other	430	657	660	600	700	700		700
365	Other Supplies-Landscaping/Trees	0	0	0	300	300	300		300
390	Other Supplies-All Other Supplies	231	0	0	0	0	0		0
	Supplies & Materials	2,370	1,478	1,500	1,780	1,600	1,600	(180)	1,600
822	Cap. Improvs. - Bldg. Acquisition	2,000	0	0	0	0	0		0
	Capital Outlay	2,000	0	0	0	0	0	0	0
	FARMERS MARKET	5,056	2,151	2,385	2,435	2,575	2,575	140	2,580
OTHER COMMUNITY DEVELOPMENT		9,702	4,105	8,670	10,850	11,350	11,350	500	13,630
								Percent Budget Change	4.61%
									20.09%

- Includes 2013 Budget Adjustment

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 DEPT. REQUEST	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
MISCELLANEOUS									
CONTINGENCY RESERVE (59700)									
120	Salaries/Wages	0	0	0	4,200	40,200	40,200		40,200
132	Vacation Pay-Year End Accrual	9,477	0	0	0	0	0		0
150	Fringe Benefits	0	0	0	800	9,800	9,800		9,800
	Personal Services	9,477	0	0	5,000	50,000	50,000	45,000	50,000
399	Miscellaneous Expense	0	0	0	45,000	50,000	50,000		50,000
	Supplies & Materials	0	0	0	45,000	50,000	50,000	5,000	50,000
810	Misc. Capital Outlay	0	0	0	0	0	0		0
	Capital Outlay	0	0	0	0	0	0	0	0
	CONTINGENCY RESERVE (before 2013 budget transfers out)	9,477	0	0	50,000	100,000	100,000		100,000
	Budget Transfers - Out	0	0	0	(36,700)	0	0		0
	CONTINGENCY RESERVE (after 2013 budget transfers out)	9,477	0	0	13,300	100,000	100,000	50,000	100,000
MISCELLANEOUS									
		9,477	0	0	13,300	100,000	100,000	86,700	100,000
							Percent Budget Change	N/A	0.00%
OTHER FINANCING USES									
TRANSFER TO REFUSE/RECYCLING FUND (59218)									
000	Transfer to Refuse/Recycling Fund	37,531	18,750	33,340	25,000	26,500	26,500		27,000
	Transfers Out	37,531	18,750	33,340	25,000	26,500	26,500	1,500	27,000
	TRANSFER TO REFUSE/RECYCLI	37,531	18,750	33,340	25,000	26,500	26,500	1,500	27,000
TRANSFER TO BUSINESS GRANT FUND (59225)									
000	Transfer to Business Grant Fund	0	0	0	0	0	0		0
	Transfers Out	0	0	0	0	0	0	0	0
	TRANSFER TO BUS. GRANT	0	0	0	0	0	0	0	0
TRANSFER TO DEBT SERVICE FUND (59230)									
000	Transfer to Debt Service Fund		430,080	430,080	430,080	0	0		0
	Transfers Out	0	430,080	430,080	430,080	0	0	(430,080)	0
	TRANSFER TO DEBT SERVICE	0	430,080	430,080	430,080	0	0	(430,080)	0
TRANSFER TO CAP. EQUIP. FUND (59244)									
000	Transfer to Cap. Equip. Fund	0	42,500	42,500	42,500	177,454	177,454		145,756
	Transfers Out	0	42,500	42,500	42,500	177,454	177,454	134,954	145,756
	TRANSFER TO CAP. EQUIPMENT	0	42,500	42,500	42,500	177,454	177,454	134,954	145,756
OTHER FINANCING USES									
		37,531	491,330	505,920	497,580	203,954	203,954	(293,626)	172,756
							Percent Budget Change	-59.01%	-15.30%

**VILLAGE OF WESTON
2014 OPERATING BUDGET REQUEST
AND 2015 FINANCIAL PLAN
PROGRAM COMMENTS**

Department/Office: Finance	Budget: Debt Service Fund
Program: Debt Service Fund	Submitted by: John Jacobs/Jessica Trautman

DEBT SERVICE FUND

2014 Operating Budget – 2015 Financial Plan

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general obligation borrowing long-term principal, interest, and related costs. All of the Village purpose long-term debt is general obligation debt, and thus is secured by the full faith and credit of the Village, and consists of installment notes, bonds, and other governmental loans.

The Village debt service obligation may also include general obligation debt and revenue bond debt issued for the benefit of the Weston Water, Sewer, and Stormwater Utilities and for Tax Incremental Financing (TIF) Districts #1 and #2. Should any of these entities fail to meet their obligations on this debt, the Village is ultimately responsible. However, it is very unlikely that the Village of Weston would have to "step in" to meet the debt service payments for the Weston Utilities and the TIF Districts. The Weston Utilities can increase user rates (or apply for an increase in the rates) in the case that the debt service payments are not being met. In addition, TIF District #1 has a number of letters of credit (LOC's) on file with various developers to assist the Village in meeting its debt service payments for TIF District #1, while the developers are generating new tax increment value. The LOC's will be drawn upon only when the new tax increments do not meet the annual debt service payments for each developer project area.

	2012 Actual	2013 Budget	2013 Estimate	2014 Proposed Budget	2015 Financial Plan
Fund Balance, January 1	\$ 547,859	\$ 309,787	\$ 309,787	\$ 719,768	\$ 616,944
REVENUES					
Property Tax Levy	\$ 1,550,000	\$ 1,550,000	\$ 1,550,000	\$ 1,550,000	\$ 1,550,000
Special Assessments	154,791	126,600	338,906	122,645	106,595
Intergov't Revenue - Build America Bonds Rebate	46,700	44,639	35,456	33,740	31,936
Intergovernmental Revenue - SAFER			-	121,960	121,960
Intergovernmental Revenue - Everest Metro:	112,493	112,493	112,493	109,576	86,493
	<u>Building</u>	<u>Equip.</u>	<u>Total</u>		
City of Schofield	22,445	5,309	27,754		
Village of Weston	64,048	16,620	80,668		
Town of Weston	-	1,154	1,154		
Total	86,493	23,083	109,576		
Transfer from Tax Increment District #1 Fund	380,319	473,194	360,694	661,238	577,329
Transfer from Tax Increment District #2 Fund	46,400	40,940	40,940	45,362	38,794
Transfer from CDA/TIF District #1 Fund	4,123,853	4,184,900	4,184,900	4,210,103	4,810,334
Transfer from CDA/TIF District #2 Fund	233,275	238,325	238,325	247,718	251,252
Transfer from General Fund -					
2009-2012 Rothschild Utility Taxes	-	430,080	430,080	-	-
Payment in Lieu of Taxes - Rothschild Utility Taxes	-	106,810	106,810	106,810	-
Proceeds from Issuance of Debt	-	-	-	-	-
Proceeds from Refunding Bonds	-	-	-	-	-
Interest Income	36,175	30,000	28,555	28,254	23,341
Total Revenues	\$ 6,684,006	\$ 7,337,981	\$ 7,427,159	\$ 7,237,406	\$ 7,598,034
EXPENDITURES					
<u>Village Purpose Debt Service:</u>					
Principal	\$1,718,898	\$ 1,856,286	\$ 1,832,186	\$ 1,861,062	\$ 1,968,456
Interest & Admin. Charges	419,334	381,633	358,133	314,747	253,470
Subtotal	2,138,232	2,237,919	2,190,319	2,175,809	2,221,926
<u>Tax Increment District #1 Debt Service:</u>					
Principal	2,703,708	2,941,519	2,851,519	3,258,502	3,910,654
Interest & Admin. Charges	1,800,463	1,716,575	1,694,075	1,612,839	1,477,009
Subtotal	4,504,171	4,658,094	4,545,594	4,871,341	5,387,663
<u>Tax Increment District #2 Debt Service:</u>					
Principal	175,000	180,000	180,000	200,000	205,000
Interest & Admin. Charges	104,675	99,265	99,265	93,080	85,046
Subtotal	279,675	279,265	279,265	293,080	290,046
<u>All Other Expenditures:</u>					
Bond Issuance Expenses	-	-	2,000	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	-	-
Subtotal	-	-	2,000	-	-
Total Expenditures	\$ 6,922,078	\$ 7,175,278	\$ 7,017,178	\$ 7,340,230	\$ 7,899,635
Excess Revenues Over (Under) Expenditures	\$ (238,072)	\$ 162,703	\$ 409,981	\$ (102,824)	\$ (301,601)
Fund Balance, December 31	\$ 309,787	\$ 472,490	\$ 719,768	\$ 616,944	\$ 315,343

**VILLAGE OF WESTON
2014 OPERATING BUDGET REQUEST
AND 2015 FINANCIAL PLAN
PROGRAM COMMENTS**

Department/Office: Finance	Budget: Debt Service Fund
Program: Debt Service Fund	Submitted by: John Jacobs/Jessica Trautman

**DEBT SERVICE FUND
2014 Operating Budget – 2015 Financial Plan**

	2012 Actual	2013 Budget	2013 Estimate	2014 Proposed Budget	2015 Financial Plan
Advance to Capital Projects Fund – Facilities	\$ 95,033	\$ 64,033	\$ -	\$ -	\$ -
Undesignated Fund Balance (Deficit)	(212,145)	77,873	174,899	170,967	(31,742)
Subtotal - Net Fund Balance Available	(117,112)	141,906	174,899	170,967	(31,742)
Reserved for Prepaid Special Assessments	426,899	330,584	544,869	445,977	347,085
TOTAL FUND BALANCE, December 31	\$ 309,787	\$ 472,490	\$ 719,768	\$ 616,944	\$ 315,343

**General Obligation Outstanding Indebtedness
(Village – Water – Sewer – Stormwater)**

	12/31/2013	12/31/2014	12/31/2015
2003 - Capital Improvements	\$ 910,000	\$ 745,000	\$ 570,000
2004 - Capital Improvements	190,000	-	-
2005 - Capital Improvements/Village & Water & Sewer	250,000	125,000	-
2005 - Everest Metro Equipment Note	42,240	21,120	-
2005 - State Trust Fund Loan/Stormwater	285,179	145,557	-
2006 - Capital Improvements/Stormwater	515,000	265,000	-
2006C - Capital Improvements/Refunding	320,000	160,000	-
2007 - Capital Improvements	1,310,000	1,030,000	705,000
2008 - Capital Improvements	1,575,000	1,340,000	1,025,000
2009 - Capital Improvements	1,599,135	1,361,035	1,112,221
2010 - Capital Improvements/Refunding	1,575,000	1,110,000	635,000
2010 - Capital Improvements	5,315,000	5,065,000	4,765,000
2013A - Capital Improvements	870,000	783,000	696,000
2013B - Capital Improvements	845,000	739,375	633,750
Total General Obligation Outstanding Debt	\$ 15,601,554	\$ 12,890,087	\$ 10,141,971

**General Obligation Outstanding Indebtedness
Calculation of General Obligation Debt Limit**

G.O. Debt Outstanding	% of G.O. Debt Limit	
End of 1998: \$11,402,000	53.58%	
End of 1999: \$10,938,000	48.79%	
End of 2000: \$14,684,000	60.51%	
End of 2001: \$19,675,000	74.23%	
End of 2002: \$15,130,000	53.68%	
End of 2003: \$16,365,995	54.77%	
End of 2004: \$18,163,417	54.24%	
End of 2005: \$18,978,505	50.50%	
End of 2006: \$18,560,071	42.80%	
End of 2007: \$16,847,155	35.24%	
End of 2008: \$16,955,665	32.00%	
End of 2009: \$17,472,639	33.19%	
End of 2010: \$20,778,226	40.84%	
End of 2011: \$18,371,701	35.66%	
End of 2012: \$16,200,864	33.52%	
End of 2013: \$15,601,554	31.31%	
		*** Village Equalized Valuation - 2013 \$ 996,473,000 (State Certified)
		Percent Limit of G.O. Debt x 5%
		Amount Limit of G.O. Debt \$49,823,650
		12/31/2013 Debt Outstanding \$15,601,554 + \$49,823,650 = 31.31%

**VILLAGE OF WESTON
2014 OPERATING BUDGET REQUEST
PROGRAM COMMENTS**

Department/Office: Finance	Budget: Debt Service Fund
Program: Debt Service Fund	Submitted by: John Jacobs/Jessica Trautman

General Obligation Notes:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2004 - Capital Improvements	\$ 190,000	\$ 3,847	\$ 193,847
2005 - Capital Improvements	112,500	7,241	119,741
2005 - Everest Metro Equipment	21,120	1,251	22,371
2006 - Capital Improvements	215,000	13,500	228,500
2007 - Capital Improvements	245,500	38,063	283,563
2007 - Capital Improvements (TIF #2)	-	4,502	4,502
2008 - Capital Improvements	235,000	55,100	290,100
2008 - Capital Improvements (TIF #1)	-	3,200	3,200
2009 - Capital Improvements	139,472	42,153	181,625
2009 - Capital Improvements (TIF #1)	66,573	20,120	86,693
2010 - Capital Improvements	10,000	79,215	89,215
2010 - Capital Improvements (TIF #1)	200,000	116,140	316,140
2010 - Capital Improvements (TIF #2)	40,000	860	40,860
2013A - Capital Improvements	80,696	20,080	100,776
2013A - Capital Improvements (TIF #1)	6,304	1,355	7,659
2013B - Capital Improvements (TIF #1)	105,625	33,792	139,417
Total General Obligation Notes	<u>\$ 1,667,790</u>	<u>\$ 440,419</u>	<u>\$ 2,108,209</u>

General Obligation Bonds:

2003 - Capital Improvements	\$ 111,774	\$ 21,514	\$ 133,288
2006C - Capital Improvements/Refunding	160,000	12,000	172,000
2010 - Capital Improvements/Refunding	340,000	17,783	357,783
Total General Obligation Bonds	<u>\$ 611,774</u>	<u>\$ 51,297</u>	<u>\$ 663,071</u>

Revenue Bonds:

2002 - Capital Improvements (TIF #1-CDA)	\$ 1,035,000	\$ 214,048	\$ 1,249,048
2003A - Capital Improvements (TIF #1-CDA)	625,000	176,312	801,312
2004A - Capital Improvements (TIF #1-CDA)	250,000	600,170	850,170
2004B - Capital Improvements (TIF #2-CDA)	95,000	64,610	159,610
2005A - Capital Improvements (TIF #1-CDA)	655,000	273,270	928,270
2005C - Capital Improvements (TIF #2-CDA)	65,000	23,108	88,108
2006B - Capital Improvements (TIF #1)	25,000	1,660	26,660
2007A - Capital Improvements (TIF #1-CDA)	-	110,043	110,043
2007B - Capital Improvements (TIF #1-CDA)	215,000	56,260	271,260
2008 - Refunding (TIF #1)	75,000	6,469	81,469
Total Revenue Bonds	<u>\$ 3,040,000</u>	<u>\$ 1,525,950</u>	<u>\$ 4,565,950</u>

Total Gross Debt Service for Levy	<u>\$ 5,319,564</u>	<u>\$ 2,017,666</u>	\$ 7,337,230
Add Bank Redemption Service/Admin. Charges			3,000
			<u>7,340,230</u>
Less Amount Available for Debt Service			(5,790,230)
		Net Levy	<u>\$ 1,550,000</u>

**VILLAGE OF WESTON
2015 OPERATING BUDGET REQUEST
PROGRAM COMMENTS**

Department/Office: Finance	Budget: Debt Service Fund
Program: Debt Service Fund	Submitted by: John Jacobs/Jessica Trautman

General Obligation Notes:

	Principal	Interest	Total
2005 - Capital Improvements	\$ 117,500	\$ 2,468	\$ 119,968
2005 - Everest Metro Equipment	21,120	417	21,537
2006 - Capital Improvements	230,000	4,600	234,600
2007 - Capital Improvements	255,000	27,989	282,989
2007 - Capital Improvements (TIF #2)	35,000	3,794	38,794
2008 - Capital Improvements	295,000	44,500	339,500
2008 - Capital Improvements (TIF #1)	20,000	2,800	22,800
2009 - Capital Improvements	145,748	35,877	181,625
2009 - Capital Improvements (TIF #1)	69,569	17,125	86,694
2010 - Capital Improvements	200,000	79,000	279,000
2010 - Capital Improvements (TIF #1)	100,000	111,840	211,840
2013A - Capital Improvements	80,540	18,091	98,631
2013A - Capital Improvements (TIF #1)	6,460	1,200	7,660
2013B - Capital Improvements (TIF #1)	105,625	29,568	135,193
Total General Obligation Notes	<u>\$ 1,681,562</u>	<u>\$ 379,269</u>	<u>\$ 2,060,831</u>

General Obligation Bonds:

2003 - Capital Improvements	\$ 118,548	\$ 17,825	\$ 136,373
2006C - Capital Improvements/Refunding	160,000	6,000	166,000
2010 - Capital Improvements/Refunding	345,000	13,703	358,703
Total General Obligation Bonds	<u>\$ 623,548</u>	<u>\$ 37,528</u>	<u>\$ 661,076</u>

Revenue Bonds:

2002 - Capital Improvements (TIF #1-CDA)	\$ 1,095,000	\$ 168,507	\$ 1,263,507
2003A - Capital Improvements (TIF #1-CDA)	650,000	151,625	801,625
2004A - Capital Improvements (TIF #1-CDA)	850,000	590,170	1,440,170
2004B - Capital Improvements (TIF #2-CDA)	100,000	60,810	160,810
2005A - Capital Improvements (TIF #1-CDA)	680,000	246,415	926,415
2005C - Capital Improvements (TIF #2-CDA)	70,000	20,442	90,442
2006B - Capital Improvements (TIF #1)	29,000	580	29,580
2007A - Capital Improvements (TIF #1-CDA)	-	110,042	110,042
2007B - Capital Improvements (TIF #1-CDA)	225,000	43,575	268,575
2008 - Refunding (TIF #1)	80,000	3,562	83,562
Total Revenue Bonds	<u>\$ 3,779,000</u>	<u>\$ 1,395,728</u>	<u>\$ 5,174,728</u>

Total Gross Debt Service for Levy	<u>\$ 6,084,110</u>	<u>\$ 1,812,525</u>	\$ 7,896,635
Add Bank Redemption Service/Admin. Charges			3,000
			<u>7,899,635</u>
Less Amount Available for Debt Service			(6,349,635)
		Net Levy	<u>\$ 1,550,000</u>

VILLAGE OF WESTON
Debt Service Fund - Schedule of Revenue Sources & Expenditures

Budget Year	General Government - Debt Schedule			REVENUE FUNDING SOURCES:										ADDITIONAL FUTURE DEBT ISSUES:										Actual	
	Principal	Interest	Total	Special Assessments		Apply		All Other Sources	2014 G.O.		2015 G.O.		2016 G.O.		2017 G.O.		2018 G.O.		Tax Levy Needed	Maximum Tax Levy Goal	Levy Year				
				Applied Prepaid	Annual Tax Roll	2014-2015 SAFER Rent	2009-2014 Rothschild Utility Taxes		Prin. + Int.	Prin. + Int.	Prin. + Int.	Prin. + Int.	Prin. + Int.												
2014	1,861,062	311,747	2,172,809	26,815	122,645	121,960	176,899	174,488	-	-	-	-	-	-	-	-	-	-	1,550,002	1,550,000	2013				
2015	1,968,457	250,470	2,218,926	272,600	106,595	121,960	-	167,770	-	-	-	-	-	-	-	-	-	-	1,550,002	1,550,000	2014				
2016	1,792,546	191,107	1,983,652	167,447	106,595	-	-	159,610	-	-	-	-	-	-	-	-	-	-	1,550,000	1,550,000	2015				
2017	1,780,086	132,603	1,912,688	78,007	106,595	-	-	148,629	-	-	-	-	-	-	-	-	-	-	1,579,458	1,580,000	2016				
2018	1,416,855	74,283	1,491,138	-	60,165	-	-	22,740	-	-	-	-	-	-	-	-	-	-	1,408,232	1,408,232	2017				
2019	478,684	26,999	505,683	-	59,230	-	-	10,845	-	-	-	-	-	-	-	-	-	-	435,608	435,608	2018				
2020	79,706	8,232	87,938	-	36,667	-	-	3,692	-	-	-	-	-	-	-	-	-	-	47,579	47,579	2019				
2021	79,525	6,246	85,771	-	21,881	-	-	2,298	-	-	-	-	-	-	-	-	-	-	61,592	61,592	2020				
2022	87,000	4,287	91,287	-	21,881	-	-	1,532	-	-	-	-	-	-	-	-	-	-	67,874	67,874	2021				
2023	87,000	2,143	89,143	-	21,881	-	-	766	-	-	-	-	-	-	-	-	-	-	66,496	66,496	2022				
2024	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2023				
2025	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2024				
2026	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2025				
2027	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2026				
2028	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2027				
2029	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2028				
2030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2029				
	9,630,920	1,008,118	10,639,038	544,869	664,135	243,920	176,899	692,371	-	-	-	-	-	-	-	-	-	-	-	-					

VILLAGE OF WESTON
DEBT SERVICE SCHEDULE
Village Operating Levy Purposes Only

Year Due	\$211,200 G.O. Notes/ Everest Metro - 4/22/05		\$975,000 G.O. Promissory Notes - 1/01/06		\$800,000 G.O. Corporate Purpose Notes - 8/01/04		\$960,000 G.O. Promissory Notes - 4/15/05	
	Principal (4/22)	Interest 3.950%	Principal (4/1)	Interest 3.829%	Principal (4/1)	Interest 4.153%	Principal (4/1)	Interest 4.076%
2014	21,120	1,251	215,000	13,500	190,000	3,847	112,500	7,242
2015	21,120	417	230,000	4,600			117,500	2,467
	<u>42,240</u>	<u>1,668</u>	<u>445,000</u>	<u>18,100</u>	<u>190,000</u>	<u>3,847</u>	<u>230,000</u>	<u>9,709</u>

Year Due	\$1,860,000 G.O. Corporate Purpose Bonds - 6/15/03		\$6,440,000 CDA Lease Revenue Bonds - 5/22/03		\$14,315,000 CDA Lease Revenue Bonds - 8/09/04		\$920,000 CDA Lease Revenue Bonds - 4/15/05	
	Principal (10/1)	Interest 3.418%	Principal (10/1)	Interest 4.259%	Principal (10/1)	Interest 4.606%	Principal (10/1)	Interest 4.367%
2014	111,774	21,514	625,000	176,312	250,000	600,170	65,000	23,108
2015	118,548	17,826	650,000	151,626	850,000	590,170	70,000	20,442
2016	121,935	13,528	675,000	125,300	1,100,000	556,170	70,000	17,468
2017	128,710	9,382	710,000	97,288	1,750,000	511,070	75,000	14,422
2018	135,484	4,877	750,000	67,112	1,840,000	436,695	75,000	11,085
2019			775,000	34,488	2,225,000	355,735	80,000	7,673
2020					2,320,000	255,610	85,000	3,952
2021					2,730,000	133,810		
	<u>616,451</u>	<u>67,127</u>	<u>4,185,000</u>	<u>652,126</u>	<u>13,065,000</u>	<u>3,439,430</u>	<u>520,000</u>	<u>98,150</u>

Year Due	\$1,815,000 CDA Lease Revenue Bonds - 8/09/04		\$7,905,000 CDA Lease Revenue Bonds - 4/15/05		\$2,435,000 CDA Lease Revenue Bonds - 9/6/07		\$1,830,000 G.O. Notes - 8/11/08	
	Principal (10/1)	Interest 4.554%	Principal (10/1)	Interest 4.563%	Principal (10/1)	Interest 4.655%	Principal (4/1)	Interest 4.062%
2014	95,000	64,610	655,000	273,270		110,043	235,000	58,300
2015	100,000	60,810	680,000	246,415		110,043	315,000	47,300
2016	100,000	56,810	710,000	217,515		110,043	330,000	34,400
2017	105,000	52,710	740,000	187,140		110,043	340,000	21,000
2018	110,000	48,248	770,000	155,190	260,000	110,042	355,000	7,100
2019	115,000	43,407	805,000	120,440	270,000	98,992		
2020	120,000	38,233	840,000	83,840	280,000	87,246		
2021	125,000	32,712	880,000	42,860	295,000	74,787		
2022	130,000	26,838			310,000	61,512		
2023	140,000	20,662			325,000	47,175		
2024	145,000	14,013			340,000	32,144		
2025	150,000	7,125			355,000	16,419		
	<u>1,435,000</u>	<u>466,178</u>	<u>6,080,000</u>	<u>1,326,670</u>	<u>2,435,000</u>	<u>968,489</u>	<u>1,575,000</u>	<u>168,100</u>

Year Due	\$2,640,000 Water System Revenue Bonds - 1/01/06		\$2,475,000 G.O. Refunding Bonds - 1/01/06		\$4,950,000 Sanitary Sewer Revenue Bonds - 6/23/08		\$1,325,000 CDA Lease Revenue Bonds - 9/6/07	
	Principal (3/1)	Interest	Principal (10/1)	Interest 3.765%	Principal (3/1)	Interest	Principal (10/1)	Interest 6.177%
2014	25,000	1,660	160,000	12,000	75,000	6,469	215,000	56,260
2015	29,000	580	160,000	6,000	80,000	3,563	225,000	43,575
2016					55,000	1,031	240,000	30,075
2017							255,000	15,555
	<u>54,000</u>	<u>2,240</u>	<u>320,000</u>	<u>18,000</u>	<u>210,000</u>	<u>11,063</u>	<u>935,000</u>	<u>145,465</u>

**VILLAGE OF WESTON
DEBT SERVICE SCHEDULE
Village Operating Levy Purposes Only**

Year Due	\$8,065,000 CDA Lease Revenue Bonds - 12/20/02		\$2,425,000 G.O. Notes - 9/06/07		\$2,500,000 State Trust Fund Loan - 8/21/09		\$2,425,000 G.O. Refunding Bonds - 11/23/10	
	Principal (10/1)	Interest 4.622%	Principal (4/1)	Interest 4.062%	Principal (3/15)	Interest 4.500%	Principal (10/1)	Interest
2014	1,035,000	214,047	245,500	42,566	206,045	62,272	340,000	17,783
2015	1,095,000	168,507	290,000	31,783	215,317	53,000	345,000	13,703
2016	1,140,000	118,685	308,000	19,597	224,888	43,431	355,000	8,700
2017	700,000	65,675	322,000	6,641	235,126	33,192	110,000	2,310
2018	690,000	32,775			245,707	22,612		
2019					256,764	11,554		
	<u>4,660,000</u>	<u>599,689</u>	<u>1,165,500</u>	<u>100,587</u>	<u>1,383,847</u>	<u>226,061</u>	<u>1,150,000</u>	<u>42,496</u>

Year	\$5,375,000 G.O. Notes - 12/01/10		\$845,000 G.O. Taxable Notes - 9/2013		\$870,000 G.O. Notes - 9/2013		ALL ISSUES COMBINED		
	Principal (12/1)	Interest	Principal	Interest	Principal	Interest	Total Principal	Total Interest	TOTAL COMBINED
2014	250,000	196,214	105,625	33,791	87,000	21,435	5,319,564	2,017,664	7,337,228
2015	300,000	190,841	105,625	29,568	87,000	19,291	6,084,110	1,812,527	7,896,637
2016	600,000	182,890	105,625	25,413	87,000	17,195	6,222,448	1,578,251	7,800,699
2017	800,000	164,890	105,625	21,120	87,000	15,004	6,463,461	1,327,442	7,790,903
2018	900,000	138,090	105,625	16,896	87,000	12,861	6,323,816	1,063,583	7,387,399
2019	825,000	104,340	105,625	12,672	87,000	10,717	5,544,389	800,018	6,344,407
2020	1,640,000	71,340	105,625	8,471	87,000	8,597	5,477,625	557,289	6,034,914
2021			105,625	4,224	87,000	6,430	4,222,625	294,823	4,517,448
2022			-	-	87,000	4,287	527,000	92,637	619,637
2023					87,000	2,143	552,000	69,980	621,980
2024							485,000	46,157	531,157
2025							505,000	23,544	528,544
	<u>5,315,000</u>	<u>1,048,605</u>	<u>845,000</u>	<u>152,155</u>	<u>870,000</u>	<u>117,961</u>	<u>47,727,038</u>	<u>9,683,916</u>	<u>57,410,954</u>

NOTES:

Village debt service schedule INCLUDES the following:

TIF District #1 and TIF District #2 debt service.

Village debt service schedule EXCLUDES the following:

All Water, Sewer, and Stormwater Utility debt service.

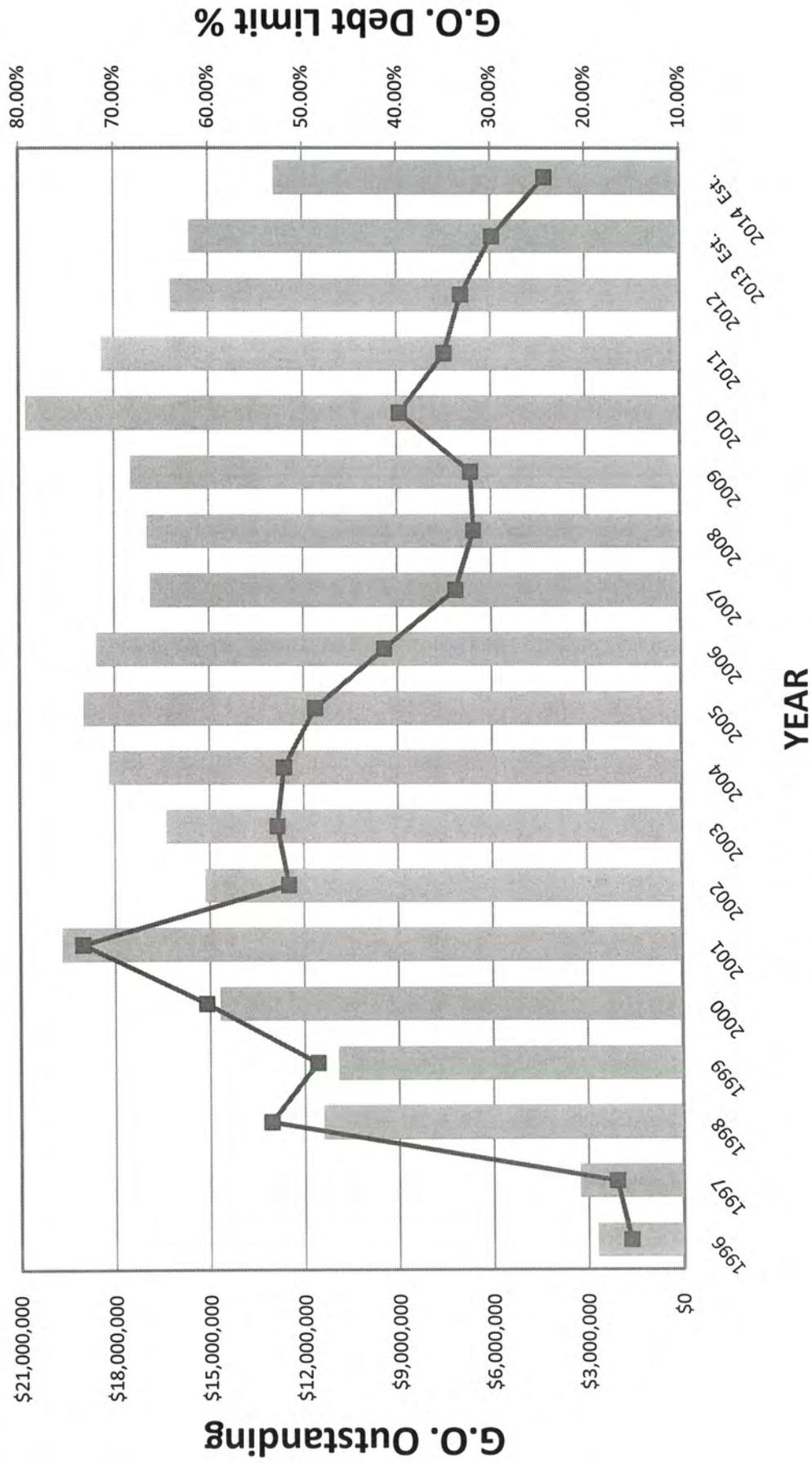
VILLAGE OF WESTON, WISCONSIN
RATIO OF GENERAL OBLIGATION DEBT OUTSTANDING TO STATUTORY DEBT LIMIT

Last Eighteen Fiscal Years
(since Village incorporation in 1996)

Calendar Year Ending 12/31	Equalized Valuation	Wisconsin Statutory Debt Limit	Total		Less: Assets in Debt Service Fund	Net General Obligation Debt Outstanding	Percentage of Village's Legal Debt Limit	Net Percentage of Village's Legal Debt Limit
			General Obligation Debt Outstanding	General Obligation Debt Outstanding				
1996	\$347,695,900	\$17,384,795	\$2,700,000	\$2,700,000	\$ -	\$2,700,000	15.53%	15.53%
1997	383,410,300	19,170,515	3,256,000	3,256,000	-	3,256,000	16.98%	16.98%
1998	425,575,100	21,278,755	11,402,000	11,402,000	(16,427)	11,385,573	53.58%	53.51%
1999	448,407,700	22,420,385	10,938,000	10,938,000	(33,604)	10,904,396	48.79%	48.64%
2000	485,305,400	24,265,270	14,684,000	14,684,000	(33,807)	14,650,193	60.51%	60.38%
2001	530,132,500	26,506,625	19,675,000	19,675,000	(217,730)	19,457,270	74.23%	73.41%
2002	563,738,900	28,186,945	15,130,000	15,130,000	(585,869)	14,544,131	53.68%	51.60%
2003	597,633,300	29,881,665	16,365,995	16,365,995	(589,740)	15,776,255	54.77%	52.80%
2004	669,758,500	33,487,925	18,163,417	18,163,417	(724,400)	17,439,017	54.24%	52.08%
2005	751,617,800	37,580,890	18,978,505	18,978,505	(643,160)	18,335,345	50.50%	48.79%
2006	867,363,000	43,368,150	18,560,071	18,560,071	(599,606)	17,960,465	42.80%	41.41%
2007	956,047,100	47,802,355	16,847,155	16,847,155	(689,354)	16,157,801	35.24%	33.80%
2008	1,059,625,700	52,981,285	16,955,665	16,955,665	(58,747)	16,896,918	32.00%	31.89%
2009	1,052,951,500	52,647,575	17,472,639	17,472,639	(523,046)	16,949,593	33.19%	32.19%
2010	1,017,654,200	50,882,710	20,778,226	20,778,226	(564,487)	20,213,739	40.84%	39.73%
2011	1,030,372,700	51,518,635	18,371,701	18,371,701	(361,826)	18,009,875	35.66%	34.96%
2012	966,710,400	48,335,520	16,200,864	16,200,864	(171,996)	16,028,868	33.52%	33.16%
2013 Est.	996,473,000	49,823,650	15,601,554	15,601,554	(719,768)	14,881,786	31.31%	29.87%
2014 Est.	1,011,473,000	50,573,650	12,890,087	12,890,087	(616,944)	12,273,143	25.49%	24.27%

FORMER DEBT POLICY: Maximum Village G.O. Debt Limit = 65%; PRESENT DEBT POLICY: Max. G.O. Debt Limit = 50%
(a) - Does NOT include the \$1,885,000 Bond Anticipation Notes issued in 2006

Historical G.O. Debt Outstanding and % of G.O. Debt Limit



VILLAGE OF WESTON
Outstanding Debt for Year End 2013 and 2014

Type of Debt	Debt Paid by:	Amount Outstanding 12/31/2013	Amount Outstanding 12/31/2014
<u>G.O. Debt</u>			
	General	\$ 9,328,680	\$ 7,568,738
	TIF #1	4,367,118	3,988,616
	TIF #2	150,000	110,000
	Everest Metro	302,240	201,120
	Water	144,500	110,000
	Sewer	20,000	7,500
	Storm	1,289,016	904,112
	Total G.O. Debt	\$ 15,601,554	\$ 12,890,086
<u>Bond Anticipation Notes</u>			
	TIF #1	\$ -	\$ -
	TIF #2	-	-
	Total Bond Anticipation Notes	\$ -	\$ -
<u>Revenue Bonds</u>			
	TIF #1	\$ 31,624,000	\$ 28,744,000
	TIF #2	1,955,000	1,795,000
	Water	1,896,000	1,756,000
	Sewer	3,105,000	2,755,000
	Storm	2,690,000	2,545,000
	Total Revenue Bonds	\$ 41,270,000	\$ 37,595,000
Total Village of Weston Debt Outstanding		\$ 56,871,554	\$ 50,485,086

Finance: 11/25/13

VILLAGE OF WESTON

Summary of Debt Issuance Types & Moody's Ratings

<u>Type of Debt</u>	<u>Municipal Scale Rating</u>	<u>Recalibration**</u>	<u>Global Scale Rating</u>
General Obligation Debt	A1	April 2010	Aa2
Water Revenue Debt	A2	April 2010	Aa3
Sewer Revenue Debt	A2	April 2010	Aa3
CDA/TIF Revenue Debt	A3	April 2010	A1
Stormwater Revenue Debt	A3	April 2010	A1

**On April 19, 2010, Moody's Investors Service announced its new Global Scale Rating (GSR) for Wisconsin municipalities. The Global Scale Rating attempts to establish a uniform rating scale for municipal and corporate debt. Moody's does not consider the Global Scale Rating a formal "upgrade". However, the rating changes are positive for the Village and brings Moody's ratings more in-line with ratings issued by Standard and Poor's recently.

VILLAGE OF WESTON
2014 Operating Budget - 2015 Financial Plan
SPECIAL REVENUE FUNDS - Budget Summary

Fund Name	2012 Actual	2013 Amended Budget	2013 Estimate	2014 Proposed Budget	2015 Financial Plan
<u>Business Economic Development Grant/Loan (Fund 25)</u>					
Fund Balance (Deficit), Jan. 1st	\$ (60,000)	\$ (60,050)	\$ (60,050)	\$ -	\$ 50
Revenues	-	60,050	62,050	10,050	10,100
Expenditures	(50)	-	(2,000)	(10,000)	(10,000)
Fund Balance (Deficit), Dec. 31st	<u>\$ (60,050)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ 150</u>
<u>TIF District #1 (Fund 21)</u>					
Fund Balance (Deficit), Jan. 1st	\$ (785,841)	\$ (1,022,842)	\$ (1,022,842)	\$ (1,936,360)	\$ (2,454,433)
Revenues	4,302,426	4,131,529	4,051,771	4,437,878	4,745,086
Expenditures	(4,539,427)	(4,756,776)	(4,965,289)	(4,955,951)	(5,432,226)
Fund Balance (Deficit), Dec. 31st	<u>\$ (1,022,842)</u>	<u>\$ (1,648,089)</u>	<u>\$ (1,936,360)</u>	<u>\$ (2,454,433)</u>	<u>\$ (3,141,573)</u>
<u>CDA - TIF District #1 (Fund 27)</u>					
Fund Balance, Jan. 1st	\$ 4,208,713	\$ 4,208,713	\$ 4,208,713	\$ 4,208,713	\$ 4,208,713
Revenues	4,211,007	4,259,900	4,189,178	4,285,103	4,885,334
Expenditures	(4,211,007)	(4,259,900)	(4,189,178)	(4,285,103)	(4,885,334)
Fund Balance, Dec. 31st	<u>\$ 4,208,713</u>	<u>\$ 4,208,713</u>	<u>\$ 4,208,713</u>	<u>\$ 4,208,713</u>	<u>\$ 4,208,713</u>
<u>TIF District #2 (Fund 26)</u>					
Fund Balance (Deficit), Jan. 1st	\$ (140,590)	\$ (5,737)	\$ (5,737)	\$ (43,467)	\$ (45,797)
Revenues	431,135	377,557	346,121	319,674	333,011
Expenditures	(296,282)	(359,955)	(383,851)	(322,004)	(319,197)
Fund Balance (Deficit), Dec. 31st	<u>\$ (5,737)</u>	<u>\$ 11,865</u>	<u>\$ (43,467)</u>	<u>\$ (45,797)</u>	<u>\$ (31,983)</u>
<u>CDA - TIF District #2 (Fund 28)</u>					
Fund Balance, Jan. 1st	\$ 251,253	\$ 251,253	\$ 251,253	\$ 251,253	\$ 251,253
Revenues	238,109	241,825	239,976	251,218	254,752
Expenditures	(238,109)	(241,825)	(239,976)	(251,218)	(254,752)
Fund Balance, Dec. 31st	<u>\$ 251,253</u>	<u>\$ 251,253</u>	<u>\$ 251,253</u>	<u>\$ 251,253</u>	<u>\$ 251,253</u>
<u>Civic and Social (Fund 81)</u>					
Fund Balance, Jan. 1st	\$ 5,573	\$ 5,666	\$ 5,666	\$ 5,755	\$ 5,565
Revenues	93	90	89	60	60
Expenditures	-	(250)	-	(250)	-
Fund Balance, Dec. 31st	<u>\$ 5,666</u>	<u>\$ 5,506</u>	<u>\$ 5,755</u>	<u>\$ 5,565</u>	<u>\$ 5,625</u>
<u>Park and Recreation (Fund 82)</u>					
Fund Balance, Jan. 1st	\$ 33,134	\$ 43,113	\$ 43,113	\$ 40,863	\$ 40,913
Revenues	9,979	1,225	600	850	850
Expenditures	-	(975)	(2,850)	(800)	(800)
Fund Balance, Dec. 31st	<u>\$ 43,113</u>	<u>\$ 43,363</u>	<u>\$ 40,863</u>	<u>\$ 40,913</u>	<u>\$ 40,963</u>
<u>Weston Aquatic Center (Fund 22)</u>					
Fund Balance (Deficit), Jan. 1st	\$ 34,398	\$ 75,213	\$ 75,213	\$ 40,828	\$ (1,322)
Revenues	198,392	138,375	130,532	140,535	140,515
Expenditures	(157,577)	(180,525)	(164,917)	(182,685)	(182,549)
Fund Balance (Deficit), Dec. 31st	<u>\$ 75,213</u>	<u>\$ 33,063</u>	<u>\$ 40,828</u>	<u>\$ (1,322)</u>	<u>\$ (43,356)</u>

VILLAGE OF WESTON
2014 Operating Budget - 2015 Financial Plan
SPECIAL REVENUE FUNDS - Budget Summary

<u>Fund Name</u>	<u>2012 Actual</u>	<u>2013 Amended Budget</u>	<u>2013 Estimate</u>	<u>2014 Proposed Budget</u>	<u>2015 Financial Plan</u>
<u>Room Taxes (Fund 29)</u>					
Fund Balance, Jan. 1st	\$ 59,072	\$ 77,049	\$ 77,049	\$ 124,779	\$ 225,718
Revenues	249,264	277,435	235,915	236,100	236,100
Expenditures	(231,287)	(176,689)	(188,185)	(135,161)	(135,186)
Fund Balance, Dec. 31st	<u>\$ 77,049</u>	<u>\$ 177,795</u>	<u>\$ 124,779</u>	<u>\$ 225,718</u>	<u>\$ 326,632</u>
<u>Transportation Utility (Fund 19)</u>					
Fund Balance, Jan. 1st	\$ -	\$ -	\$ -	\$ 671	\$ 4
Revenues	-	45,400	45,400	46,650	49,900
Expenditures	-	(45,400)	(44,729)	(47,317)	(49,900)
Fund Balance, Dec. 31st	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 671</u>	<u>\$ 4</u>	<u>\$ 4</u>
<u>Refuse / Recycling (Fund 18)</u>					
Fund Balance (Deficit), Jan. 1st	\$ (1,020)	\$ -	\$ -	\$ 5,175	\$ 4,760
Revenues	303,837	837,298	855,663	817,343	820,843
Expenditures	(302,817)	(814,165)	(850,488)	(817,758)	(820,453)
Fund Balance, Dec. 31st	<u>\$ -</u>	<u>\$ 23,133</u>	<u>\$ 5,175</u>	<u>\$ 4,760</u>	<u>\$ 5,150</u>
<u>GRAND TOTAL</u>					
Fund Balance, Jan. 1st	\$ 3,604,692	\$ 3,572,378	\$ 3,572,378	\$ 2,698,210	\$ 2,235,424
Revenues	9,944,242	10,370,684	10,157,295	10,545,461	11,476,551
Expenditures	(9,976,556)	(10,836,460)	(11,031,463)	(11,008,247)	(12,090,397)
Fund Balance, Dec. 31st	<u>\$ 3,572,378</u>	<u>\$ 3,106,602</u>	<u>\$ 2,698,210</u>	<u>\$ 2,235,424</u>	<u>\$ 1,621,578</u>

**VILLAGE OF WESTON
2014 OPERATING BUDGET REQUEST
AND 2015 FINANCIAL PLAN
PROGRAM COMMENTS**

Department/Office: Finance	Budget: Business Economic Development Grant/Loan Fund
Program: Special Revenue Funds	Submitted by: John Jacobs

BUSINESS ECONOMIC DEVELOPMENT GRANT/LOAN FUND
(Small Business Grant Program)
2014 Operating Budget – 2015 Financial Plan

The Business Economic Development Grant/Loan Fund is used to award economic development grants to qualifying enterprises. The Village Board and Village staff administer the grant program. The Village Board reviews all grant recommendations coming from the Administrator. Award determination is based on the overall additional tax base that would be created by new construction or new equipment. A separate tax levy will be set to repay the grant back to the Village's General Fund. Property taxes collected on the Village's portion of the combined tax rate will be used to reimburse the grant award. This grant program is only intended for properties lying outside any of the Village's existing tax incremental financing (TIF) districts.

The Village awarded a \$60,000 grant to Mount View Estates LLC in 2011 for a WHEDA-funded senior living facility from the Business Economic Development Grant Fund. This 2011 grant will be reimbursed back to the Business Economic Development Grant Fund by the Special Revenue Fund – TIF #2 in 2013, at the point that TIF #2 has a positive fund balance and excess tax increments collected to date in order to reimburse this actual TIF #2 grant, since the development lies within ½-mile of the TIF District #2 boundary area.

In 2011, the Village decided to run all grants through the General Fund. As a result, the General Fund transferred money for Su Casa, WiSH, and Old Castle grants. In 2013, the transfer of funds from TIF #2 for the Mount View Estates LLC grant was transferred.

In November 2013, the Village Board adopted a loan policy for eligible short-term (1-year) loans in amounts of no greater than \$5,000 per loan application.

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Estimate</u>	<u>2014 Proposed Budget</u>	<u>2015 Financial Plan</u>
Fund Balance (Deficit), January 1	\$ (60,000)	\$ (60,050)	\$ (60,050)	\$ -	\$ 50
<u>REVENUES</u>					
Property Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ -
Loan Repayments	-	-	-	2,000	10,000
Interest Income	-	-	-	50	100
Transfer from General Fund	-	-	2,000	8,000	-
Transfer from Special Revenue Fund - TIF #2	-	60,050	60,050	-	-
Total Revenues	<u>\$ -</u>	<u>\$ 60,050</u>	<u>\$ 62,050</u>	<u>\$ 10,050</u>	<u>\$ 10,100</u>
<u>EXPENDITURES</u>					
Grants/Loans Issued	\$ -	\$ -	\$ 2,000	\$ 10,000	\$ 10,000
Transfer to General Fund – Interest Expense	-	-	-	-	-
Transfer to General Fund – Administration Costs	50	-	-	-	-
Total Expenditures	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
Excess Revenues Over (Under) Expenditures	<u>\$ (50)</u>	<u>\$ 60,050</u>	<u>\$ 60,050</u>	<u>\$ 50</u>	<u>\$ 100</u>
Fund Balance (Deficit), December 31	<u><u>\$ (60,050)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 50</u></u>	<u><u>\$ 150</u></u>
Grant/Loan Balances Outstanding, Dec. 31st	\$ 60,050	\$ -	\$ 2,000	\$ 10,000	\$ 10,000
Number of Grants/Loans Outstanding, Dec. 31st	1	0	1	3	3

**VILLAGE OF WESTON
EQUALIZED VALUATION COMPARISON**

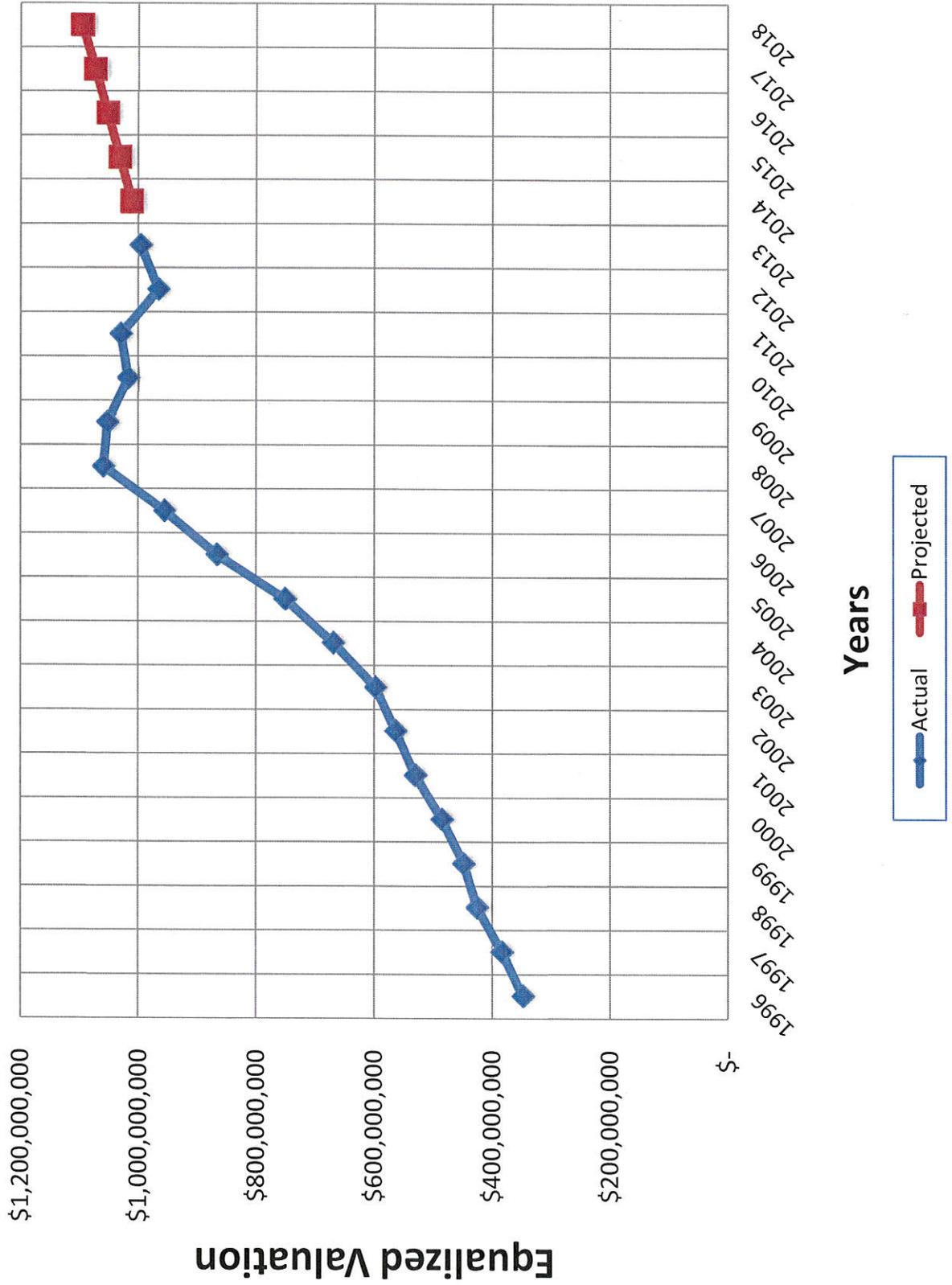
CALENDAR YEAR BEGINNING 1/01	TAX INCREMENTS ON TIF DISTRICTS			TIF DISTRICT #2	ALL OTHER AREAS	TOTAL EQUALIZED VALUE	% CHANGE
	TIF DISTRICT #1	ENV. TIF DISTRICT					
ACTUAL							
1996	-	-	-	-	\$ 347,695,900	\$ 347,695,900	
1997	-	-	-	-	383,410,300	383,410,300	10.27%
1998	-	-	-	-	425,575,100	425,575,100	11.00%
1999	\$ 608,700	-	-	-	447,799,000	448,407,700	5.37%
2000	3,632,600	-	-	-	481,672,800	485,305,400	8.23%
2001	9,577,100	-	-	-	520,555,400	530,132,500	9.24%
2002	16,902,000	-	-	-	546,836,900	563,738,900	6.34%
2003	21,195,200	\$ 12,700	-	-	576,425,400	597,633,300	6.01%
2004	40,781,700	458,700	-	-	628,518,100	669,758,500	12.07%
2005	74,363,900	371,300	\$ 1,016,200		675,866,400	751,617,800	12.22%
2006	115,473,200	434,400	2,798,500		748,656,900	867,363,000	15.40%
2007	154,191,400	500,800	11,941,400		789,413,500	956,047,100	10.22%
2008	187,727,700	2,729,900	25,817,000		843,351,100	1,059,625,700	10.83%
2009	189,627,800	2,602,800	23,060,400		837,660,500	1,052,951,500	-0.63%
2010	177,744,100	N/A	17,788,100		822,122,000	1,017,654,200	-3.35%
2011	176,015,600	N/A	18,110,800		836,246,300	1,030,372,700	1.25%
2012	164,865,600	N/A	14,011,600		787,833,200	966,710,400	-6.18%
2013	174,839,500	N/A	12,627,900		809,005,600	996,473,000	3.08%

% Average Annual Growth (1996-2013) = 6.55%

2013 Change \$ 9,973,900	\$ (1,383,700)	\$ 21,172,400
6.05%	-9.88%	2.69%
		3.08%

PROJECTED							
2014	185,000,000	N/A	13,000,000		813,473,000	1,011,473,000	1.51%
2015	195,000,000	N/A	13,250,000		823,452,460	1,031,702,460	2.00%
2016	205,000,000	N/A	13,500,000		833,836,509	1,052,336,509	2.00%
2017	215,000,000	N/A	13,750,000		844,633,239	1,073,383,239	2.00%
2018	225,000,000	N/A	14,000,000		855,850,904	1,094,850,904	2.00%

Total Equalized Valuation 1996-2018



VILLAGE OF WESTON
Calculation of TIF District Taxes
2012-2015 Budget Years

	2012 BUDGET	2013 BUDGET	2014 BUDGET	2015 BUDGET
	Dec. 2011 Eq. Tax Rate <u>ACTUAL</u>	Dec. 2012 Eq. Tax Rate <u>ACTUAL</u>	Dec. 2013 Eq. Tax Rate <u>ACTUAL</u>	Dec. 2014 Eq. Tax Rate <u>ESTIMATED</u>
County	\$ 5.170009	\$ 5.160738	\$ 5.164585	\$ 5.164585
Village	\$ 5.327734	\$ 5.681085	\$ 5.796053	\$ 5.920000
DCE	\$ 10.453109	\$ 10.951448	\$ 11.184635	\$ 11.380000
NTC	\$ 2.022514	\$ 2.022494	\$ 2.085211	\$ 2.120000
State	N/A	N/A	N/A	N/A
Total	<u>\$ 22.973366</u>	<u>\$ 23.815765</u>	<u>\$ 24.230484</u>	<u>\$ 24.584585</u>

Tax Increment Valuation
(Equalized Value):

	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ESTIMATED</u>
TIF #1	\$ 176,015,600	\$ 164,865,600	\$ 174,839,500	\$ 185,000,000
TIF #2	\$ 18,110,800	\$ 14,011,600	\$ 12,627,900	\$ 13,000,000
ER TIF	\$ -	\$ -	\$ -	\$ -
	<u>\$ 194,126,400</u>	<u>\$ 178,877,200</u>	<u>\$ 187,467,400</u>	<u>\$ 198,000,000</u>

Annual Property Taxes:

	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ESTIMATED</u>	<u>ESTIMATED</u>
TIF #1	\$ 176,015,600	\$ 164,865,600	\$ 174,839,500	\$ 185,000,000
x Tax Rate	\$ 22.973366	\$ 23.815765	\$ 24.230484	\$ 24.584585
Annual Property Taxes	<u>\$ 4,043,670</u>	<u>\$ 3,926,401</u>	<u>\$ 4,236,446</u>	<u>\$ 4,548,148</u>

TIF #2	\$ 18,110,800	\$ 14,011,600	\$ 12,627,900	\$ 13,000,000
x Tax Rate	\$ 22.973366	\$ 23.815765	\$ 24.230484	\$ 24.584585
Annual Property Taxes	<u>\$ 416,066</u>	<u>\$ 333,697</u>	<u>\$ 305,980</u>	<u>\$ 319,600</u>

ER TIF	\$ -	\$ -	\$ -	\$ -
x Tax Rate	\$ 22.973366	\$ 23.815765	\$ 24.230484	\$ 24.584585
Annual Property Taxes	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TOTAL TIF TAXES	<u>\$ 4,459,736</u>	<u>\$ 4,260,098</u>	<u>\$ 4,542,426</u>	<u>\$ 4,867,748</u>
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**VILLAGE OF WESTON
2014 OPERATING BUDGET REQUEST
AND 2015 FINANCIAL PLAN
PROGRAM COMMENTS**

Department/Office: Finance	Budget: TIF District #1
Program: Special Revenue Funds	Submitted by: John Jacobs

TAX INCREMENTAL FINANCING (TIF) DISTRICT #1
(Includes the Weston Business Technology Park and the Putnam Development Area)
2014 Operating Budget – 2015 Financial Plan

The Weston Tax Incremental Financing (TIF) District #1 was created in 1998. It encompasses the Highway 29 corridor from Highway "X"/Camp Phillips Road to Highway "J". The primary developmental areas in the TIF district are the Weston Business Technology Park and the Putnam Capital Management ("PCM") Development. The Weston Business Technology Park began its construction phase in 2000 with 25 developable lots. In 2005, the Village purchased additional acreage adjacent to the westside of the Weston Business Technology Park due to continual interest from local businesses to locate in the Village of Weston. To date, the Village has only several lots available remaining unsold in Park. The PCM Development (formerly called the Stone Ridge Development) began its construction phase in 1998-1999. In 2002, the construction of the new Weston Medical Complex (St. Clare's Hospital, Marshfield Clinic, Ministry Health Care Group) broke ground and was opened for business in October 2005. Various other development projects have already begun (bank, hotel) or are expected in the near future (restaurants and other commercial amenities), which are all located in the PCM Development.

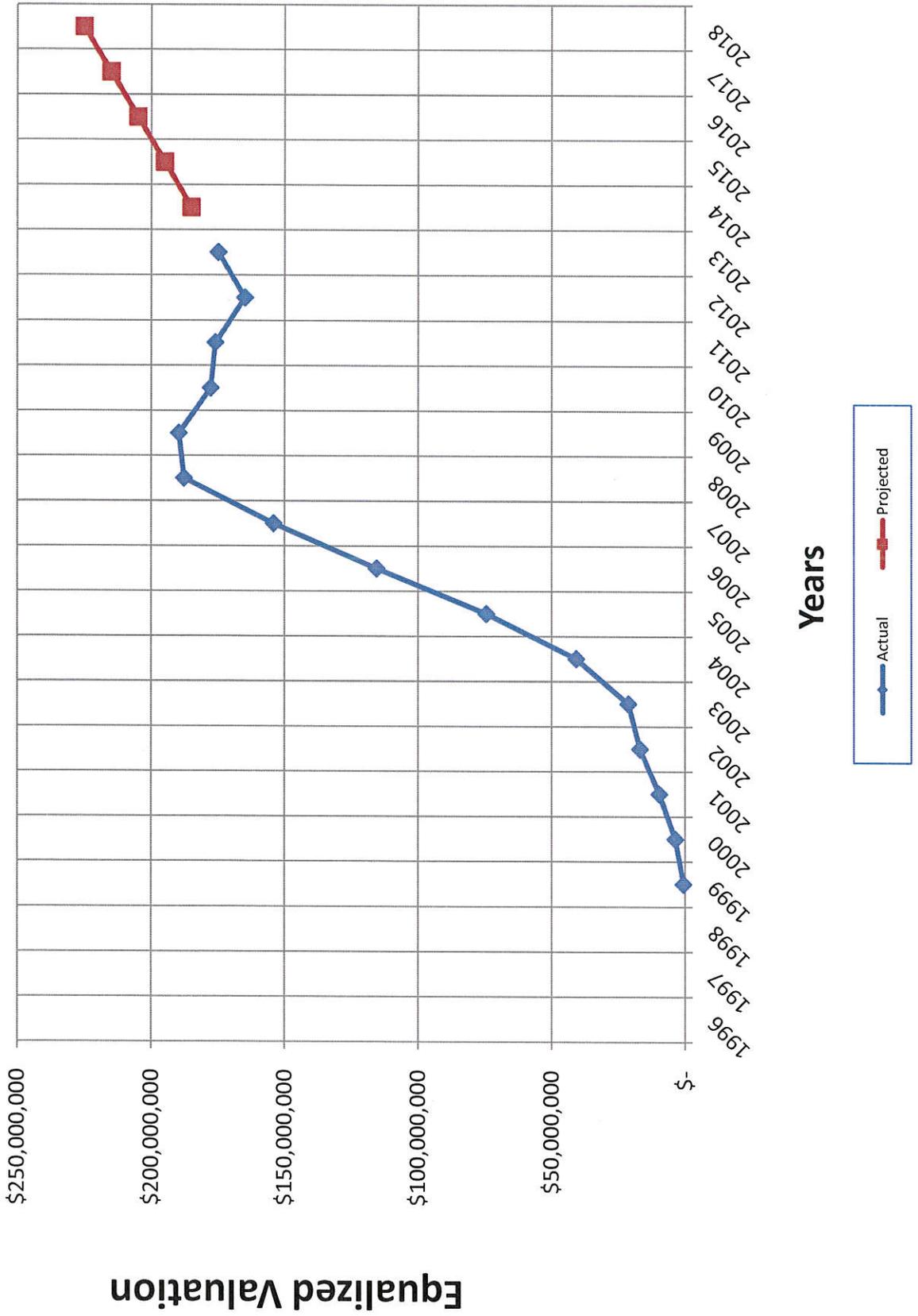
A special revenue fund has been created to accumulate the district "incremental" property tax dollars during the duration of the TIF district. This fund will then make rental payments to the Special Revenue Fund – CDA/TIF District #1 in the amount of the annual debt service payments on previously issued CDA Lease Revenue Bonds, including interest costs, for TIF District #1. The debt service payments for all previously issued general obligation debt will be made directly to the Village's debt service fund. Corresponding program/administrative expenditures will also be paid from this special revenue fund. Capital borrowing funds (both general obligation debt and revenue bonds) are being used to finance the capital improvements. A separate capital projects fund has been established to record all capital expenditures. The capital projects fund is a part of the Village's 5-year Capital Improvements Program (CIP) Budget.

If the TIF special revenue fund does not have sufficient funds to meet the debt service payment schedule, the Village's general fund will be required to advance funds to this TIF district fund. The TIF fund will be charged interest expense while the fund balance is in a deficit position. The goal of this TIF District is to closeout the TIF by the end of the TIF District's original project plan life by the completion of Year 23 (in March 2021).

Beginning in 2002 with the Putnam Development Area and with all other subsequent developer projects, a letter of credit (LOC) was obtained from each developer. This LOC allows the Village to access funds from each developer in the event that their annual tax increments are deficient to cover their annual debt service payments. The Village has 8 letters of credit in place with developers in TIF District #1, with 7 retired to date and 1 of them is still active to date.

	2012 Actual	2013 Budget	2013 Estimate	2014 Proposed Budget	2015 Financial Plan
Fund Balance (Deficit), January 1	\$ (785,841)	\$ (1,022,842)	\$ (1,022,842)	\$ (1,936,360)	\$ (2,454,433)
REVENUES					
Property Tax Increments	\$ 4,043,670	\$ 3,926,401	\$ 3,926,401	\$ 4,236,446	\$ 4,548,148
Intergov't. Revenue – Computer Exemption Aid	47,644	38,458	38,458	38,458	38,458
Intergov't Revenue - Build America Bonds Rebate	49,678	48,694	38,677	37,880	35,852
Special Assessments	64,950	36,890	38,677	42,988	42,988
Transfer from Special Rev. Fund – CDA/TIF #1	82,812	70,272	-	70,222	70,222
Interest Income - Special Assessments	13,060	10,575	9,318	11,645	9,225
Interest Income - All Other	612	239	240	239	193
Total Revenues	\$ 4,302,426	\$ 4,131,529	\$ 4,051,771	\$ 4,437,878	\$ 4,745,086
EXPENDITURES					
Administration Costs – Wages/Fringes	\$ 20,693	\$ 27,050	\$ 27,010	\$ 30,815	\$ 31,045
Landscaping Intern – Wages/Fringes	4,846	5,280	5,445	5,635	5,645
Transfer to Special Revenue Fund - CDA/TIF #1	-	-	204,278	-	-
Transfer to Debt Service Fund - All Other Debt	380,319	473,194	360,694	661,238	577,329
Rental Expenses to CDA Special Revenue Fund	4,123,853	4,184,900	4,184,900	4,210,103	4,810,334
Assessment Fees	8,791	9,097	9,097	6,923	6,923
Audit Fees	775	775	775	800	800
Repayments of LOC Agreements	-	56,330	172,940	40,287	-
State Inspection Fees	150	150	150	150	150
Total Expenditures	\$ 4,539,427	\$ 4,756,776	\$ 4,965,289	\$ 4,955,951	\$ 5,432,226
Excess Revenues Over (Under) Expenditures	\$ (237,001)	\$ (625,247)	\$ (913,518)	\$ (518,073)	\$ (687,140)
Fund Balance (Deficit), December 31	\$ (1,022,842)	\$ (1,648,089)	\$ (1,936,360)	\$ (2,454,433)	\$ (3,141,573)
Plus: Dec. Tax Collections Received for Next Year	1,300,223	1,398,027	1,398,027	1,500,889	1,603,751
Cash Balance (Deficit) at Year-End	\$ 277,381	\$ (250,062)	\$ (538,333)	\$ (953,544)	\$ (1,537,822)

TIF District #1 Equalized Valuation 1996-2018



**VILLAGE OF WESTON
2014 OPERATING BUDGET REQUEST
AND 2015 FINANCIAL PLAN
PROGRAM COMMENTS**

Department/Office: Finance	Budget: CDA - TIF District #1
Program: Special Revenue Funds	Submitted by: John Jacobs

COMMUNITY DEVELOPMENT AUTHORITY – TIF DISTRICT #1
(Includes the Weston Business Technology Park and the Putnam Development Area)
2014 Operating Budget – 2015 Financial Plan

The Weston Tax Incremental Financing (TIF) District #1 was created in 1998. It encompasses the Highway 29 corridor from Highway "X"/Camp Phillips Road to Highway "J". The primary developmental areas in the TIF district are the Weston Business Technology Park and the Stone Ridge Business Development. The Stone Ridge Development began its construction phase in 1998-1999. The Weston Business Technology Park began its construction phase in 2000, and all 25 lots have been sold or optioned by the end of 2005. The Village purchased additional acreage in 2005 to the west of the existing Business Park and has sold out those lots in 2007. The Village purchased additional acreage in 2007 to the south of the existing Business Park (south side of STH 29) for 9-10 lots. Three lots were sold during 2007-2008 in Business Park South to date.

A special revenue fund has been created to account for the receipt of Community Development Authority (CDA) Lease Revenue Bond proceeds issued by the CDA on the behalf of the Village of Weston. These proceeds are then transferred out to the Tax Incremental Financing (TIF) District #1 – Capital Projects Fund. Corresponding program expenditures and bond issuance costs are recorded in this fund. This fund also collects rental income payments from the Special Revenue Fund – TIF District #1 and transfers those payments to the Debt Service Fund, to make the annual debt service payments for TIF District #1. This fund will make all debt service payments, including interest costs, directly to the Village's debt service fund.

Capital borrowing funds (revenue bonds) are being used to finance the capital improvements. A separate capital projects fund has been established to record all capital expenditures. The capital projects fund is a part of the Village's 5-year Capital Improvements Program (CIP) Budget.

A positive fund balance will always exist in this fund for the following: 1) debt service reserve requirement on all previously issued CDA Lease Revenue Bonds that must remain intact during the life of the bonds, and 2) capitalized interest funds which will be applied towards future annual debt service payments during the first several years of the life of the TIF District.

	2012 Actual	2013 Budget	2013 Estimate	2014 Proposed Budget	2015 Financial Plan
Fund Balance, January 1	\$ 4,208,713	\$ 4,208,713	\$ 4,208,713	\$ 4,208,713	\$ 4,208,713
<u>REVENUES</u>					
Proceeds from Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds from Refunding Bonds	-	-	-	-	-
Rental Income – from TIF District #1	4,123,853	4,184,900	4,184,900	4,210,103	4,810,334
Transfer from Special Rev. Fund – TIF #1	-	-	204,278	-	-
Interest Income (Unearned Loss)	87,154	75,000	(200,000)	75,000	75,000
Total Revenues	<u>\$ 4,211,007</u>	<u>\$ 4,259,900</u>	<u>\$ 4,189,178</u>	<u>\$ 4,285,103</u>	<u>\$ 4,885,334</u>
<u>EXPENDITURES</u>					
Transfer to Debt Service Fund	\$ 4,123,853	\$ 4,184,900	\$ 4,184,900	\$ 4,210,103	\$ 4,810,334
Transfer to Special Revenue Fund - TIF #1	82,812	70,272	-	70,222	70,222
Community Development Authority expenses	64	450	-	450	450
Audit Fees	1,600	1,600	1,600	1,650	1,650
Trustee Fees	2,678	2,678	2,678	2,678	2,678
Debt Service – Interest and fiscal charges	-	-	-	-	-
Debt Service – Bond issuance costs	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	-	-
Total Expenditures	<u>\$ 4,211,007</u>	<u>\$ 4,259,900</u>	<u>\$ 4,189,178</u>	<u>\$ 4,285,103</u>	<u>\$ 4,885,334</u>
Excess Revenues Over (Under) Expenditures	<u>\$ -</u>				
Fund Balance, December 31	<u><u>\$ 4,208,713</u></u>				

**VILLAGE OF WESTON
2014 OPERATING BUDGET REQUEST
AND 2015 FINANCIAL PLAN
PROGRAM COMMENTS**

Department/Office: Finance	Budget: TIF District #2
Program: Special Revenue Funds	Submitted by: John Jacobs

TAX INCREMENTAL FINANCING (TIF) DISTRICT #2
(Schofield Avenue Business Corridor – from Birch Street to Business Highway 51)
2014 Operating Budget – 2015 Financial Plan

The Weston Tax Incremental Financing (TIF) District #2 was created in June 2004 and amended/expanded in January 2005. It encompasses the Schofield Avenue Business Corridor from Birch Street to Business Highway 51. This TIF District is structured to encourage the redevelopment of blighted properties along Schofield Avenue. The Village's investment in this TIF District will be used for improving the streetscape/infrastructure in this primarily commercial use area of the Village. A portion of funds have also been set aside for business grants that are available for landscaping on those properties where blight has been identified.

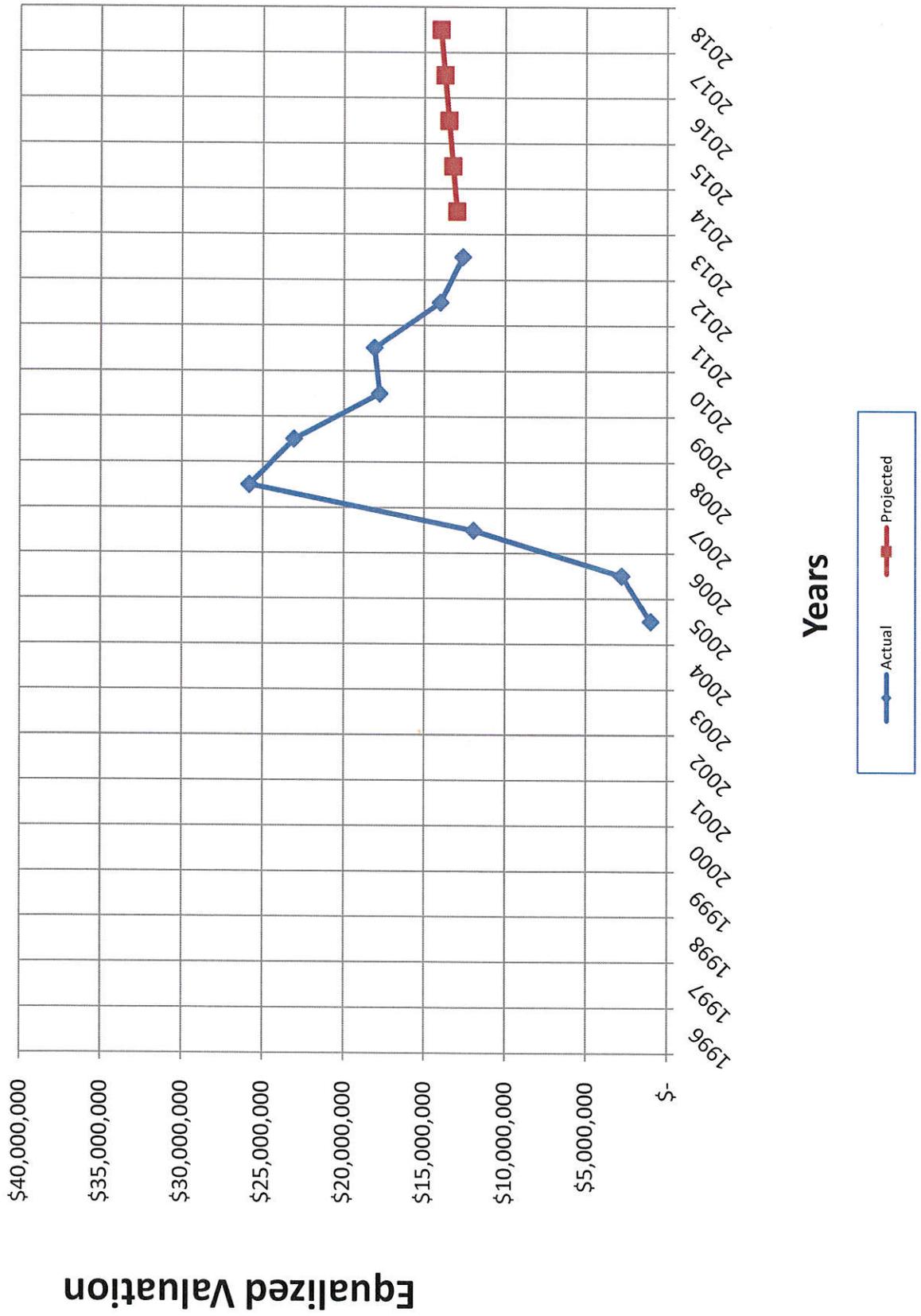
A special revenue fund has been created to accumulate the district "incremental" property tax dollars during the duration of the TIF district. This fund will then make rental payments to the Special Revenue Fund – CDA/TIF District #2 in the amount of the annual debt service payments, including interest costs, for TIF District #2. Corresponding program/administrative expenditures will also be paid from this special revenue fund.

Capital borrowing funds (revenue bonds) are being used to finance the capital improvements. A separate capital projects fund has been established to record all capital expenditures. The capital projects fund is a part of the Village's 5-year Capital Improvements Program (CIP) Budget. The streetscape design/engineering costs were expended in 2004, while the major infrastructure expenditures for the Schofield Avenue Business Corridor were completed in 2005.

If the TIF special revenue fund does not have sufficient funds to meet the debt service payment schedule, the Village's general fund will be required to advance funds to this TIF district fund. The TIF fund will be charged interest expense while the fund balance is in a deficit position. With the proposed new development in this Business Corridor area in the years of 2004-2014, it is projected that all of the debt obligations for TIF District #2 could be repaid by 2021, meaning that the TIF District could be closed out in 2021 and the new tax increment valuation would be added to the Village's assessment roll as of 1/1/2021 for the December 2021 tax levy (2022 budget year).

	2012 Actual	2013 Budget	2013 Estimate	2014 Proposed Budget	2015 Financial Plan
Fund Balance (Deficit), January 1	\$ (140,590)	\$ (5,737)	\$ (5,737)	\$ (43,467)	\$ (45,797)
REVENUES					
Property Tax Increments	\$ 416,066	\$ 333,697	\$ 333,697	\$ 305,980	\$ 319,600
Intergov't. Revenue – Computer Exemption Aid	11,167	11,917	11,917	12,000	12,000
Intergov't. Revenue – Build America Bonds Rebate	664	503	467	279	-
Developer Tax Increment Deficit Payment	-	30,000	-	-	-
Transfer from Special Revenue Fund – CDA/TIF #2	3,118	1,399	-	1,374	1,374
Interest Income	120	41	40	41	37
Total Revenues	\$ 431,135	\$ 377,557	\$ 346,121	\$ 319,674	\$ 333,011
EXPENDITURES					
Administration Costs – Wages/Fringes	\$ 13,297	\$ 17,365	\$ 23,712	\$ 26,327	\$ 26,554
Transfer to Special Revenue Fund - CDA/TIF #2	-	-	17,651	-	-
Transfer to Capital Projects Fund - TIF #2	-	-	-	-	-
Transfer to Business Econ. Dev. Grant Fund	-	60,050	60,050	-	-
Transfer to Debt Service Fund - All Other Debt	46,400	40,940	40,940	45,362	38,794
Rental Expenses to CDA Special Revenue Fund	233,275	238,325	238,325	247,718	251,252
Assessment Fees	2,385	2,350	2,248	1,647	1,647
Audit Fees	775	775	775	800	800
State Inspection Fees	150	150	150	150	150
Total Expenditures	\$ 296,282	\$ 359,955	\$ 383,851	\$ 322,004	\$ 319,197
Excess Revenues Over (Under) Expenditures	\$ 134,853	\$ 17,602	\$ (37,730)	\$ (2,330)	\$ 13,814
Fund Balance (Deficit), December 31	\$ (5,737)	\$ 11,865	\$ (43,467)	\$ (45,797)	\$ (31,983)
Plus: Dec. Tax Collections Received for Next Year	110,728	100,973	100,973	105,468	109,963
Cash Balance at Year-End	\$ 104,991	\$ 112,838	\$ 57,506	\$ 59,671	\$ 77,980

TIF District #2 Equalized Valuation 1996-2018



**VILLAGE OF WESTON
2014 OPERATING BUDGET REQUEST
AND 2015 FINANCIAL PLAN
PROGRAM COMMENTS**

Department/Office: Finance	Budget: CDA - TIF District #2
Program: Special Revenue Funds	Submitted by: John Jacobs

**COMMUNITY DEVELOPMENT AUTHORITY – TIF DISTRICT #2
(Schofield Avenue Business Corridor – from Birch Street to Business Highway 51)
2014 Operating Budget – 2015 Financial Plan**

The Weston Tax Incremental Financing (TIF) District #2 was created in June 2004 and amended/expanded in January 2005. It encompasses the Schofield Avenue Business Corridor from Birch Street to Business Highway 51. This TIF District is structured to encourage the redevelopment of blighted properties along Schofield Avenue. The Village's investment in this TIF District will be used for improving the streetscape/infrastructure in this primarily commercial use area of the Village. A portion of funds have also been set aside for business grants that are available for landscaping on those properties where blight has been identified.

A special revenue fund has been created to account for the receipt of Community Development Authority (CDA) Lease Revenue Bond proceeds issued by the CDA on the behalf of the Village of Weston. These proceeds are then transferred out to the Tax Incremental Financing (TIF) District #2 – Capital Projects Fund. Corresponding program expenditures and bond issuance costs are recorded in this fund. This fund also collects rental income payments from the Special Revenue Fund – TIF District #2 and transfers those payments to the Debt Service Fund, to make the annual debt service payments for TIF District #2. This fund will make all debt service payments, including interest costs, directly to the Village's debt service fund.

Capital borrowing funds (revenue bonds) are being used to finance the capital improvements. A separate capital projects fund has been established to record all capital expenditures. The capital projects fund is a part of the Village's 5-year Capital Improvements Program (CIP) Budget. The streetscape design/engineering costs were expended in 2004, while the major infrastructure expenditures for the Schofield Avenue Business Corridor were completed in 2005.

A positive fund balance will always exist in this fund for the following: 1) debt service reserve requirement on all previously issued CDA Lease Revenue Bonds that must remain intact during the life of the bonds, and 2) capitalized interest funds which will be applied towards future annual debt service payments during the first several years of the life of the TIF District.

	2012 Actual	2013 Budget	2013 Estimate	2014 Proposed Budget	2015 Financial Plan
Fund Balance, January 1	\$ 251,323	\$ 251,323	\$ 251,323	\$ 251,323	\$ 251,323
<u>REVENUES</u>					
Transfer from Special Revenue Fund - TIF #2	\$ -	\$ -	\$ 17,651	\$ -	\$ -
Rental Income - from TIF District #2	233,275	238,325	238,325	247,718	251,252
Interest Income (Unearned Loss)	4,834	3,500	(16,000)	3,500	3,500
Total Revenues	<u>\$ 238,109</u>	<u>\$ 241,825</u>	<u>\$ 239,976</u>	<u>\$ 251,218</u>	<u>\$ 254,752</u>
<u>EXPENDITURES</u>					
Transfer to Debt Service Fund	\$ 233,375	\$ 238,325	\$ 238,325	\$ 247,718	\$ 251,252
Transfer to Special Revenue Fund - TIF #2	3,018	1,399	-	1,374	1,374
Community Development Authority expenses	65	450	-	450	450
Audit Fees	725	725	725	750	750
Trustee Fees	926	926	926	926	926
Total Expenditures	<u>\$ 238,109</u>	<u>\$ 241,825</u>	<u>\$ 239,976</u>	<u>\$ 251,218</u>	<u>\$ 254,752</u>
Excess Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance, December 31	<u><u>\$ 251,323</u></u>	<u><u>\$ 251,323</u></u>	<u><u>\$ 251,323</u></u>	<u><u>\$ 251,323</u></u>	<u><u>\$ 251,323</u></u>

**VILLAGE OF WESTON
2014 OPERATING BUDGET REQUEST
AND 2015 FINANCIAL PLAN
PROGRAM COMMENTS**

Department/Office: Finance	Budget: Civic and Social Funds
Program: Special Revenue Funds	Submitted by: John Jacobs

**WESTON CENTENNIAL HOMECOMING ("Scholarships") FUND
2014 Operating Budget – 2015 Financial Plan**

The Weston Centennial Homecoming Fund was formed after the 1976 National Bi-Centennial celebration. The funds left over from the 1976 celebration were placed into a certificate of deposit to earn interest on the balance and to have a fund established in which to place all future contributions. The special revenue fund is used to award scholarships to graduating Weston high school students that will be entering college. The scholarships are paid directly to D.C. Everest Senior High School. The school will forward the scholarship to the Weston resident student from the school's scholarship fund. The goal is to award a biennial scholarship amount in an amount that is not exceeding the interest income earned on the certificate of deposit, while maintaining a \$5,000 minimum balance in this fund. This special revenue fund is not financed from the Village tax levy or the general fund-operating budget. Instead, the Village encourages private contributions from local residents and businesses, to be added to the principal of the certificate of deposit.

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Budget</u>	<u>2013</u> <u>Estimate</u>	<u>2014</u> <u>Proposed</u> <u>Budget</u>	<u>2015</u> <u>Financial</u> <u>Plan</u>
Fund Balance, January 1	\$ 5,063	\$ 5,156	\$ 5,156	\$ 5,245	\$ 5,055
<u>REVENUES</u>					
Interest Income	\$ 93	\$ 90	\$ 89	\$ 60	\$ 60
Total Revenues	\$ 93	\$ 90	\$ 89	\$ 60	\$ 60
<u>EXPENDITURES</u>					
Scholarship Awards	\$ -	\$ 250	\$ -	\$ 250	\$ -
Total Expenditures	\$ -	\$ 250	\$ -	\$ 250	\$ -
Excess Revenues Over (Under) Expenditures	\$ 93	\$ (160)	\$ 89	\$ (190)	\$ 60
Fund Balance, December 31	<u>\$ 5,156</u>	<u>\$ 4,996</u>	<u>\$ 5,245</u>	<u>\$ 5,055</u>	<u>\$ 5,115</u>

**EVEREST MEN RESPECT FUND
2014 Operating Budget – 2015 Financial Plan**

The Everest Men Respect Fund was formed in 2010 to account for money that was donated for the education and intervention of domestic abuse. The Everest Men Respect campaign is a partnership between the Everest Metro Police Department, the Village of Weston, the Women's Community, the D.C. Everest School District, the Marathon County District Attorney Office, and the Hmong 18-clan council to raise awareness regarding domestic abuse.

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Budget</u>	<u>2013</u> <u>Estimate</u>	<u>2014</u> <u>Proposed</u> <u>Budget</u>	<u>2015</u> <u>Financial</u> <u>Plan</u>
Fund Balance, January 1	\$ 510	\$ 510	\$ 510	\$ 510	\$ 510
<u>REVENUES</u>					
Contributions - Everest Men Respect	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<u>EXPENDITURES</u>					
Everest Men Respect Program	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, December 31	<u>\$ 510</u>	<u>\$ 510</u>	<u>\$ 510</u>	<u>\$ 510</u>	<u>\$ 510</u>

**VILLAGE OF WESTON
2014 OPERATING BUDGET REQUEST
AND 2015 FINANCIAL PLAN
PROGRAM COMMENTS**

Department/Office: Finance	Budget: Park and Recreation Funds
Program: Special Revenue Funds	Submitted by: John Jacobs

PARKLAND DEDICATION FEES FUND
2014 Operating Budget – 2015 Financial Plan

The Parkland Dedication Fees Fund was formed to accumulate contributions required from private developers, to finance future parkland acquisitions and specific capital improvements made to the Village of Weston park system. The Village maintains seven parks that offer a variety of activities for residents. People of all ages enjoy the Village park system, which includes everything from play-sets to a fitness course to a disc golf course. The Village's Kennedy Park is home to Weston's ever-popular Weston Aquatic Center.

	<u>2012</u> Actual	<u>2013</u> Budget	<u>2013</u> Estimate	<u>2014</u> Proposed Budget	<u>2015</u> Financial Plan
Fund Balance, January 1	\$ 31,450	\$ 41,036	\$ 41,036	\$ 38,636	\$ 38,636
<u>REVENUES</u>					
Parkland Dedication Fees	\$ 732	\$ 500	\$ -	\$ 500	\$ 500
Contributions	8,600	-	250	-	-
Interest Income	254	350	200	200	200
Total Revenues	<u>\$ 9,586</u>	<u>\$ 850</u>	<u>\$ 450</u>	<u>\$ 700</u>	<u>\$ 700</u>
<u>EXPENDITURES</u>					
Capital Equipment	\$ -	\$ -	\$ 2,850	\$ -	\$ -
Equipment Maintenance Expense	-	850	-	700	700
Contributions to Other Organizations	-	-	-	-	-
Total Expenditures	<u>\$ -</u>	<u>\$ 850</u>	<u>\$ 2,850</u>	<u>\$ 700</u>	<u>\$ 700</u>
Excess Revenues Over (Under) Expenditures	<u>\$ 9,586</u>	<u>\$ -</u>	<u>\$ (2,400)</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance, December 31	<u><u>\$ 41,036</u></u>	<u><u>\$ 41,036</u></u>	<u><u>\$ 38,636</u></u>	<u><u>\$ 38,636</u></u>	<u><u>\$ 38,636</u></u>

EAU CLAIRE RIVER TRAIL MAINTENANCE FUND
2014 Operating Budget – 2015 Financial Plan

In 2004, this special revenue fund was opened to accumulate funds received from private donations to offset part of the cost for the trail maintenance upkeep in future years.

	<u>2012</u> Actual	<u>2013</u> Budget	<u>2013</u> Estimate	<u>2014</u> Proposed Budget	<u>2015</u> Financial Plan
Fund Balance, January 1	\$ 1,075	\$ 1,075	\$ 1,075	\$ 1,075	\$ 1,075
<u>REVENUES</u>					
Contributions	\$ -	\$ 25	\$ -	\$ -	\$ -
Total Revenues	<u>\$ -</u>	<u>\$ 25</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>EXPENDITURES</u>					
Trail Maintenance Expenses	\$ -	\$ 25	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ 25</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance, December 31	<u><u>\$ 1,075</u></u>	<u><u>\$ 1,075</u></u>	<u><u>\$ 1,075</u></u>	<u><u>\$ 1,075</u></u>	<u><u>\$ 1,075</u></u>

**VILLAGE OF WESTON
2014 OPERATING BUDGET REQUEST
AND 2015 FINANCIAL PLAN
PROGRAM COMMENTS**

Department/Office: Finance	Budget: Park and Recreation Funds
Program: Special Revenue Funds	Submitted by: John Jacobs

DOG PARK FUND
2014 Operating Budget – 2015 Financial Plan

The Dog Park Fund was formed in 2004 to accumulate contributions received from private donations to offset 100% cost for the creation of a dog park located at the Weston Landfill Site. Fencing, gates, benches, and trash receptacles were installed, and the park was open in 2005. The park allows canines to roam free under owner-supervision on a 40-acre site. The Village relies on contributions to purchase supplies for maintenance of the park. In 2012 Packaging Tap Inc. donated 30,000 plastic bags for the dog park which will help reduce operating costs for the next couple years.

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Estimate</u>	<u>2014 Proposed Budget</u>	<u>2015 Financial Plan</u>
Fund Balance, January 1	\$ 609	\$ 1,002	\$ 1,002	\$ 1,152	\$ 1,202
<u>REVENUES</u>					
Contributions	\$ 393	\$ 350	\$ 150	\$ 150	\$ 150
Total Revenues	\$ 393	\$ 350	\$ 150	\$ 150	\$ 150
<u>EXPENDITURES</u>					
Maintenance Expenses	\$ -	\$ 100	\$ -	\$ 100	\$ 100
Total Expenditures	\$ -	\$ 100	\$ -	\$ 100	\$ 100
Excess Revenues Over (Under) Expenditures	\$ 393	\$ 250	\$ 150	\$ 50	\$ 50
Fund Balance, December 31	<u>\$ 1,002</u>	<u>\$ 1,252</u>	<u>\$ 1,152</u>	<u>\$ 1,202</u>	<u>\$ 1,252</u>

**VILLAGE OF WESTON
2014 OPERATING BUDGET REQUEST
AND 2015 FINANCIAL PLAN
PROGRAM COMMENTS**

Department/Office: Park & Recreation	Budget: Aquatic Center Fund
Program: Special Revenue Funds	Submitted by: Shawn Osterbrink

AQUATIC CENTER FUND
2014 Operating Budget – 2015 Financial Plan

The Pool is open June through August. The pool offers something for everyone. There are waterslides, a sandy area for children and water toys for all ages. Concessions are offered by a third party vendor with lease payments paid to the Aquatic Center monthly. 2011 was a great year with a very long and warm summer, which resulted in a net income of \$13,143. For 2012, the summer season weather far exceeded expectations and resulted in a net income of \$40,815. The 2011 year-end fund balance was used to finance a number of the maintenance repairs that were completed in 2012. In 2013, building maintenance and equipment repairs are budgeted for \$29,000 in total, which also included a number of small equipment replacement items. In 2014, a budget amount of \$29,000 is planned again for building maintenance and equipment repairs.

In addition, any annual maintenance costs for the pool will be expended out of this fund. However, if major renovations are needed at some time in the future, the annual Village Capital Improvements Program (CIP) Budget may be used to help assist in financing and borrowing for those more substantial needs of the pool. Beginning in 2007, Room Tax Fund dollars were requested to finance annual repairs/maintenance costs and capital equipment purchases for the aquatic center. The funding transfer request from the Room Tax Fund was \$16,850 in 2007, \$23,000 in 2008, \$30,800 in 2009, and \$40,000 in 2010, 2011, and 2012. The Room Tax Fund transfer request is proposed at \$0 in 2013, 2014, and 2015.

Revenues include swimming lessons and daily fees, swimming pool passes, group parties, and concession revenue. Expenses include wages and fringe benefits for the seasonal staff, utilities, repair expenses, chemicals, and capital outlay equipment purchases. The Park & Recreation Committee has the responsibility to recommend all revenue fee schedules and capital outlay/facility improvements for the Weston Aquatic Center. In 2014, the Weston Aquatic Center will partner with the Rothschild/Schofield Aquatic Center to offer joint pool passes to both aquatic centers at one low price.

	2012 Actual	2013 Budget	2013 Estimate	2014 Proposed Budget	2015 Financial Plan
Fund Balance (Deficit), January 1	\$ 34,398	\$ 75,213	\$ 75,213	\$ 40,828	\$ (1,322)
<u>REVENUES</u>					
Swimming Fees – Daily Fees	\$ 92,307	\$ 84,000	\$ 79,038	\$ 84,000	\$ 84,000
Swimming Fees – Season Passes	37,213	31,240	27,629	31,340	31,340
Swimming Fees – Groups/Parties/Passes	7,349	5,500	6,754	7,050	7,050
Swimming Lessons	1,635	1,500	1,370	1,500	1,500
Concessions Revenue	7,312	6,600	5,819	6,600	6,600
Locker Rentals/ATM Fees	452	505	342	505	505
Other Contributions – Vending/Other	543	-	-	-	-
Interest Income	107	30	80	40	20
Rents/Leases – Cell Tower Payments	9,264	9,000	9,500	9,500	9,500
Insurance Recoveries	2,210	-	-	-	-
Transfer from Room Tax Fund	40,000	-	-	-	-
Total Revenues	\$ 198,392	\$ 138,375	\$ 130,532	\$ 140,535	\$ 140,515
<u>EXPENDITURES</u>					
Wages & Fringe Benefits	\$ 90,493	\$ 88,655	\$ 78,201	\$ 89,745	\$ 90,259
Utilities	22,028	37,400	36,750	38,500	38,500
Other Contracted Services/Repairs	24,968	28,785	30,165	28,785	28,785
Supplies & Materials	19,408	25,005	19,103	23,655	23,005
Capital Outlay	680	680	698	2,000	2,000
Total Expenditures	\$ 157,577	\$ 180,525	\$ 164,917	\$ 182,685	\$ 182,549
Excess Revenues Over (Under) Expenditures	40,815	(42,150)	(34,385)	(42,150)	(42,034)
Fund Balance (Deficit), December 31	\$ 75,213	\$ 33,063	\$ 40,828	\$ (1,322)	\$ (43,356)
Less: Reserved for Capital Projects/Target Grant	(997)	(997)	(997)	(997)	(997)
Unreserved-Fund Balance (Deficit), Dec. 31	\$ 74,216	\$ 32,066	\$ 39,831	\$ (2,319)	\$ (44,353)

**VILLAGE OF WESTON
2014 OPERATING REQUEST
AND 2015 FINANCIAL PLAN
SUPPLEMENTARY DETAIL SHEET
FOR STAFFING AND SALARIES**

Department/Office: Park & Recreation	Budget: Aquatic Center Fund
Program: Special Revenue Funds	Submitted by: Shawn Osterbrink

POSITION TITLE	STAFFING						SALARIES & WAGES			
	2013 Current		2014 Proposed Budget		2015 Financial Plan		Approved Budget For 2013	Current Estimate For 2013	Proposed Budget For 2014	Financial Plan For 2015
	Seasonal Salary/ Hourly Rate	No.	Seasonal Salary/ Hourly Rate	No.	Seasonal Salary/ Hourly Rate	No.				
TEMPORARY Pool Manager	\$8,320	-	\$8,000	-	\$8,320	-	\$8,320	\$7,280	\$8,000	\$8,320
Lifeguards/ Front Desk	8.20- 10.75/Hr.	-	8.20- 10.75/Hr.	-	8.20- 10.75/Hr.	-	70,000	60,727	70,000	70,000
OTHER COMPENSATION Overtime							300	1,683	300	300
TOTAL	XXX	N/A	XXX	N/A	XXX	N/A	\$78,620	\$69,690	\$78,300	\$78,620

**VILLAGE OF WESTON
2014 OPERATING BUDGET REQUEST
SUPPLEMENTARY DETAIL WORKSHEET FOR
GENERAL EXPENSE & CAPITAL OUTLAY**

Department/Office: Park & Recreation	Budget: Aquatic Center Fund
Program: Special Revenue Funds	Submitted by: Shawn Osterbrink

Object Code No.	Description and Justification	Detail Items in Object Code	Total of Object Code
247	<u>Repairs & Maintenance/Contracted Services</u> Sand Play Boards Caulk Pool/Gutter Paint Building - Interior Copyright Licenses – for music played at Aquatic Center Slide Tower Corrosion Removal & Re-Coat Service Pool Motors	\$7,000 6,300 7,000 1,000 500 5,000	\$26,800
314	<u>Small Equipment</u> Head Immobilizer (2) Body Straps (2) Rescue Tubes (20) Fanny Packs (9) Pocket Masks (9 Adult, 1 Infant) Air Horns (4) Radio Holders (4) Radios (4) AED Pads (1) All Other Equipment	300 150 1,000 110 110 150 30 175 60 115	2,200
812	<u>Capital Equipment-Furniture/Furnishings</u> Replacement Chaise Lounges	2,000	2,000

**VILLAGE OF WESTON
Aquatic Center Fund
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012	2013	2013	2013	2014	2014	2014	2015
		ACTUAL	Y-T-D (at 9/30/13)	ESTIMATE	BUDGET	DEPT. REQUEST	PROPOSED BUDGET	BUDGET CHANGE	FINANCIAL PLAN
REVENUES									
<u>PUBLIC CHARGES FOR SERVICES</u>									
<u>SWIMMING FEES - RESID./NON-RESID. (46734)</u>									
051	Daily Fees - Youth	52,517	44,321	44,321	50,000	50,000	50,000		50,000
052	Daily Fees - Adult	32,681	29,214	29,214	29,000	29,000	29,000		29,000
053	Daily Fees - Senior	1,317	1,146	1,146	750	750	750		750
054	Daily Fees - After 6pm	5,792	4,357	4,357	4,250	4,250	4,250		4,250
	SWIMMING FEES-RESID./NON-RES.	92,307	79,038	79,038	84,000	84,000	84,000	0	84,000
<u>SWIMMING FEES - SEASON PASSES (46734)</u>									
<u>Residents</u>									
055	Season Pass - Individual	1,486	882	882	700	700	700		700
056	Season Pass - Family	21,445	15,580	15,580	19,500	19,500	19,500		19,500
057	Season Pass - Senior	166	532	532	140	140	140		140
<u>Non-Residents</u>									
058	Season Pass - Individual	256	256	256	200	200	200		200
059	Season Pass - Family	12,290	8,692	8,692	9,000	9,000	9,000		9,000
060	Season Pass - Senior	95	95	95	200	200	200		200
<u>Other</u>									
074	Mid-Season Passes	1,475	1,592	1,592	1,500	1,600	1,600		1,600
	SWIMMING FEES-SEASON PASSES	37,213	27,629	27,629	31,240	31,340	31,340	100	31,340
<u>SWIMMING FEES - GROUP/PARTY/SPECIAL (46734)</u>									
062	Pool Rentals - Evening	3,890	3,620	3,620	3,500	3,600	3,600		3,600
064	Pool Rentals - Birthday Party Pack	749	408	408	750	750	750		750
063	Group Rate Discount - Daily	2,710	2,726	2,726	1,250	2,700	2,700		2,700
	SWIMMING FEES - GROUP/PARTY	7,349	6,754	6,754	5,500	7,050	7,050	1,550	7,050
<u>SWIMMING LESSONS (46735)</u>									
071	Swimming Lessons - Resident	975	810	810	760	760	760		760
072	Swimming Lessons - Non-Resident	660	579	560	740	740	740		740
	SWIMMING LESSONS	1,635	1,389	1,370	1,500	1,500	1,500	0	1,500
<u>CONCESSIONS & LOCKERS (46734)</u>									
066	Concession Revenue - from Vendor	5,552	5,819	4,927	5,100	5,100	5,100		5,100
065	Concession Revenue - B-Day Pack	1,760	892	892	1,500	1,500	1,500		1,500
061	Locker Rentals	202	118	118	305	305	305		305
076	ATM Fees	250	224	224	200	200	200		200
	CONCESSIONS & LOCKERS	7,764	7,053	6,161	7,105	7,105	7,105	0	7,105
	PUBLIC CHARGES FOR SERVICES	146,268	121,863	120,952	129,345	130,995	130,995	1,650	130,995
<u>CONTRIBUTIONS</u>									
<u>AQUATIC CENTER REVENUE (48502)</u>									
067	Donations - Pepsi/Coca Cola	0	0	0	0	0	0		0
068	Donations - Target/Other Sponsorships	0	0	0	0	0	0		0
069	Donations -Other Corporate	0	0	0	0	0	0		0
070	Donations - Individuals	543	0	0	0	0	0		0
	AQUATIC CENTER REVENUE	543	0	0	0	0	0	0	0
	CONTRIBUTIONS	543	0	0	0	0	0	0	0

VILLAGE OF WESTON
 Aquatic Center Fund
 2014 OPERATING BUDGET
 (and 2015 FINANCIAL PLAN)

ACCOUNT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 Y-T-D (at 9/30/13)	2013 ESTIMATE	2013 BUDGET	2014 DEPT. REQUEST	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
<u>MISCELLANEOUS REVENUE</u>									
<u>INTEREST INCOME (48110)</u>									
001	Interest on Investments	107	63	80	30	40	40		20
	INTEREST INCOME	107	63	80	30	40	40	10	20
<u>MISC OTHER REVENUE (48700)</u>									
000	Rents/Leases-Cell Tower Payments	9,264	7,184	9,500	9,000	9,500	9,500		9,500
000	Misc Other Rev - Unbudgeted	0	0	0	0	0	0		0
	MISCELLANEOUS - OTHER	9,264	7,184	9,500	9,000	9,500	9,500	500	9,500
<u>INSURANCE RECOVERIES (48440)</u>									
000	Ins. Recovery-Other Prop./Equip.	2,210	0	0	0	0	0		0
	INSURANCE RECOVERIES	2,210	0	0	0	0	0	0	0
<u>APPLIED FUND BALANCE (49300)</u>									
000	Fund Balance Applied-Target Grant	0	0	0	0	0	0		0
	APPLIED FUND BALANCE	0	0	0	0	0	0	0	0
MISCELLANEOUS REVENUE		11,581	7,247	9,580	9,030	9,540	9,540	510	9,520
<u>TRANSFERS FROM OTHER FUNDS</u>									
<u>TRANSFER FROM GENERAL FUND (49210)</u>									
000	Transfer from General Fund	0	0	0	0	0	0		0
	TRANSFER FROM GENERAL FUND	0	0	0	0	0	0	0	0
<u>TRANSFER FROM ROOM TAX FUND (49229)</u>									
000	Transfer from Room Tax Fund	40,000	0	0	0	0	0		0
	TRANSFER FROM ROOM TAX FUND	40,000	0	0	0	0	0	0	0
TRANSFERS FROM OTHER FUNDS		40,000	0	0	0	0	0	0	0
TOTAL REVENUES		198,392	129,110	130,532	138,375	140,535	140,535	2,160	140,515
								Percent Budget Change	1.56%
									-0.01%

VILLAGE OF WESTON
Aquatic Center Fund
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)

ACCOUNT #	ACCOUNT DESCRIPTION	2012	2013	2013	2013	2014	2014	2014	2015
		ACTUAL	Y-T-D (at 9/30/13)	ESTIMATE	BUDGET	DEPT. REQUEST	PROPOSED BUDGET	BUDGET CHANGE	FINANCIAL PLAN
EXPENDITURES									
AQUATIC CENTER (55420)									
115	Salaries-Temporary Employees	8,320	7,280	7,280	8,320	8,000	8,000		8,320
125	Temporary Wages-Hourly	72,163	60,727	60,727	70,000	70,000	70,000		70,000
126	Temporary Wages-Overtime	671	1,683	1,683	300	300	300		300
151	Social Security	6,208	5,331	5,334	6,015	5,991	5,991		6,015
156	Worker's Comp. Ins.	3,076	0	3,177	3,570	5,004	5,004		5,174
157	Education/Training	55	0	0	300	300	300		300
158	Unemployment Comp	0	0	0	0	0	0		0
165	Personnel Testing	0	0	0	150	150	150		150
	Personal Services	90,493	75,021	78,201	88,655	89,745	89,745	1,090	90,259
221	Water/Sewer/Stormwater	910	3,906	11,000	11,000	11,000	11,000		11,000
222	Electricity	12,389	12,574	13,250	12,000	13,000	13,000		13,000
224	Natural Gas	8,367	10,653	12,000	14,000	14,000	14,000		14,000
225	Telephone	362	474	500	400	500	500		500
247	Repairs/Maint.-Buildings	21,667	10,193	26,800	26,800	26,800	26,800		26,800
279	State Inspection Fee	1,712	1,608	1,610	1,725	1,725	1,725		1,725
290	Outside Contracted Services	1,350	1,550	1,550	0	0	0		0
297	Refuse Collection Services	239	402	205	260	260	260		260
	Contractual Services	46,996	41,360	66,915	66,185	67,285	67,285	1,100	67,285
310	Office Supplies	0	0	0	75	75	75		75
311	Postage	115	0	30	30	30	30		30
312	Outside Printing	1,178	1,020	1,020	2,000	500	500		500
314	Small Equipment	0	1,702	2,000	2,200	2,200	2,200		2,200
325	Conferences/Regis. Fees	0	0	0	0	350	350		0
326	Advertising	1,214	670	670	1,500	1,000	1,000		1,000
334	Commercial Travel Expenses	0	0	0	0	300	300		0
335	Meeting Expenses	0	0	0	0	0	0		0
340	Oper. Supplies-Line Operations	0	264	264	0	0	0		0
344	Oper. Supplies-Janitorial	1,432	1,038	1,040	2,500	2,500	2,500		2,500
346	Oper. Supplies-Clothing/Uniforms	1,287	1,351	1,350	1,500	1,500	1,500		1,500
366	Other Supplies-Chemicals	12,427	10,324	10,324	13,000	13,000	13,000		13,000
390	Other Supplies-All Other	1,725	2,243	2,450	2,200	2,200	2,200		2,200
398	Other Supplies-Cash (Over) & Short	30	(45)	(45)	0	0	0		0
	Supplies & Materials	19,408	18,567	19,103	25,005	23,655	23,655	(1,350)	23,005
812	Capital Equip.-Furniture/Furnishings	680	697	698	680	2,000	2,000		2,000
819	Capital Equip.-All Other	0	0	0	0	0	0		0
	Capital Outlay	680	697	698	680	2,000	2,000	1,320	2,000
	AQUATIC CENTER	157,577	135,645	164,917	180,525	182,685	182,685	2,160	182,549
TARGET GRANT PROGRAM EXPS. (55421)									
819	Capital Equip.-All Other	0	0	0	0	0	0		0
	Capital Outlay	0	0	0	0	0	0	0	0
	TARGET GRANT PROGRAM EXPS.	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES		157,577	135,645	164,917	180,525	182,685	182,685	2,160	182,549
								Percent Budget Change	1.20%
NET INCOME (LOSS)		40,815	(6,535)	(34,385)	(42,150)	(42,150)	(42,150)	0	(42,034)

**VILLAGE OF WESTON
2014 OPERATING BUDGET REQUEST
AND 2015 FINANCIAL PLAN
PROGRAM COMMENTS**

Department/Office: Finance	Budget: Room Taxes Fund
Program: Special Revenue Funds	Submitted by: Daniel Guild/John Jacobs

ROOM TAXES FUND

2014 Operating Budget – 2015 Financial Plan

The Village of Weston had updated its room tax ordinance on August 16, 2004. The room tax rate was set at 7.0% beginning for 2004. Of the 7.0% collected from the Village of Weston hotel/motel establishments, the Village is required to make a 3.0% contribution to the Wausau/Central Wisconsin Visitor's & Convention Bureau. The remaining 4.0% collected will then be applied towards these types of activities/programs: Park & Recreation facilities, equipment, maintenance and upkeep, tourism/promotion activities, billboard advertising, and trail development/preservation. Other activities/programs may be added in the coming years, as the Village continues to evolve into a destination location for area activities/promotions/events. The Weston Inn & Suites opened in October 2004. The AmericInn & Suites opened in April 2005. The Fairfield Inn opened in July 2006. The Holiday Inn Express opened in July 2007.

A special revenue fund has been created to accumulate the room tax dollars collected from the hotel/motel establishments located within the Village of Weston. This fund will then make an expenditure to the Visitor's & Convention Bureau for the required payment. Direct promotional expenses will likely be expended from this fund. The Village will appropriate up to 50% of Room Tax funds received (after Convention Bureau payment) towards promotional programs and events for Weston organizations. Finally, transfers to the Village's Capital Projects Fund – Park Facilities/Capital Equipment or to the Special Revenue Fund – Weston Aquatic Center are budgeted only as needed.

Beginning with 2008, an annual transfer of funds will be made to the Capital Projects Fund – Park Facilities to reimburse the total cost of the new Skateboard Park facility built at Kennedy Park in 2008. No capital borrowing funds were used for financing the project; therefore, no property tax levy impact for debt service will occur due to the building of the park. The total cost of the Skateboard Park was \$278,316. The annual transfer of funds is expected to occur during the period of 2008 – 2013, at which time the full reimbursement had occurred.

	2012 <u>Actual</u>	2013 <u>Budget</u>	2013 <u>Estimate</u>	2014 <u>Proposed Budget</u>	2015 <u>Financial Plan</u>
Fund Balance, January 1	\$ 59,072	\$ 77,049	\$ 77,049	\$ 124,779	\$ 225,718
<u>REVENUES</u>					
Room Taxes	\$ 217,899	\$ 246,370	\$ 235,915	\$ 236,100	\$ 236,100
Carnival Tickets - Weston Fest	2,075	2,075	-	-	-
Fun Run - Weston Fest	1,990	1,990	-	-	-
Contributions – Weston Fest	27,300	27,000	-	-	-
Total Revenues	<u>\$ 249,264</u>	<u>\$ 277,435</u>	<u>\$ 235,915</u>	<u>\$ 236,100</u>	<u>\$ 236,100</u>
<u>EXPENDITURES</u>					
Transfer to Cap. Projects Fund – Skateboard Park	\$ 31,000	\$ 31,000	\$ 31,000	\$ -	\$ -
Transfer to Cap. Projects Fund – Aquatic Center Slides	28,725	-	-	-	-
Transfer to Cap. Projects Fund – Security Cameras/Pool	-	-	31,400	-	-
Transfer to Special Revenue Fund – Aquatic Center	40,000	-	-	-	-
Promotion/Tourism Payment – Convention Bureau	92,253	92,389	101,106	101,186	101,186
Promotion Costs – WestonFest	36,209	38,000	-	-	-
Promotion Costs – Skateboard Park Event	1,000	-	4,600	-	-
Promotion Costs – Other	1,800	15,000	6,400	15,000	15,000
Administration Costs - Wages/Fringes	-	-	-	18,625	18,625
Administration Costs - Other	-	-	13,349	-	-
Membership Dues – Chamber of Commerce/Other	300	300	330	350	375
Total Expenditures	<u>\$231,287</u>	<u>\$176,689</u>	<u>\$188,185</u>	<u>\$135,161</u>	<u>\$ 135,186</u>
Excess Revenues Over (Under) Expenditures	<u>\$ 17,977</u>	<u>\$ 100,746</u>	<u>\$ 47,730</u>	<u>\$ 100,939</u>	<u>\$ 100,914</u>
Fund Balance, December 31	<u><u>\$ 77,049</u></u>	<u><u>\$ 177,795</u></u>	<u><u>\$ 124,779</u></u>	<u><u>\$ 225,718</u></u>	<u><u>\$ 326,632</u></u>

VILLAGE OF WESTON
Room Taxes Revenue Calculations
2012 - 2015

(Jan. 2012 - Sept. 2013 actuals; Oct. 2013 - Dec. 2015 estimates)

	TOTAL 7% Room Tax Collections				Distribution of Collections				TOTAL VILLAGE KEEPS	How Funds are distributed:				CUMULATIVE ROOM TAX FUND BALANCE
	Weston Inn & Suites	Americinn & Suites	Fairfield Inn	Holiday Inn Express	3% Convention Bureau	4% Village of Weston	Operating Budget	Promotions/ Tourism		CIP Budget	Unappropriated Portion			
2012														
1st Qtr.	\$ 7,264.80	\$ 7,537.75	\$ 18,659.99	\$ 24,229.75	\$ 24,725.27	\$ 32,967.02	0%	50%	50%	\$ 6,943.63	2012 Dues/ WestonFest Exps./ Other Exps.			
2nd Qtr.	\$ 6,137.72	\$ 5,271.79	\$ 19,412.40	\$ 19,800.02	\$ 21,695.11	\$ 28,926.82				\$ 1,000.00	2012 Contributions			
3rd Qtr.	\$ 5,470.61	\$ 7,516.63	\$ 20,849.16	\$ 23,424.12	\$ 24,540.22	\$ 32,720.30				\$ -	\$ 68,725.00	2012 Weston Aquatic Cir.-Repairs/Cap. Equip.		
4th Qtr.	\$ 4,357.23	\$ 7,155.24	\$ 17,256.29	\$ 20,913.96	\$ 21,292.59	\$ 28,390.13				\$ -	\$ 31,000.00	2012 Skateboard Park (partial reimbursement)		
Annual	\$ 23,230.36	\$ 27,481.41	\$ 76,177.84	\$ 88,367.85	\$ 92,253.19	\$ 123,004.27				\$ 7,943.63	\$ 99,725.00	\$ 17,976.84	\$ 77,048.85	
2013														
1st Qtr.	\$ 8,880.74	\$ 8,321.10	\$ 21,278.83	\$ 24,012.39	\$ 26,782.74	\$ 35,710.32	0%	50%	50%	\$ 13,678.00	2013 Dues/ Other Exps.			
2nd Qtr.	\$ 6,942.53	\$ 7,992.12	\$ 21,598.61	\$ 22,979.34	\$ 25,505.40	\$ 34,007.20				\$ 11,000.00	2013 Contributions			
3rd Qtr.	\$ 3,928.97	\$ 10,243.13	\$ 23,482.11	\$ 26,354.67	\$ 27,432.38	\$ 36,576.50				\$ -	\$ 31,400.00	2013 Security Cameras/Skatepark/Pool		
4th Qtr.	\$ 4,400.00	\$ 7,200.00	\$ 17,300.00	\$ 21,000.00	\$ 21,385.71	\$ 28,514.29				\$ -	\$ 31,000.00	2013 Skateboard Park (final reimbursement)		
Annual	\$ 24,152.24	\$ 33,756.35	\$ 83,659.55	\$ 94,346.40	\$ 101,106.23	\$ 134,808.31				\$ 24,678.00	\$ 62,400.00	\$ 47,730.31	\$ 124,779.16	
2014														
1st Qtr.							0%	50%	50%	\$ 18,975.00	2014 Dues/ Other Exps.			
2nd Qtr.										\$ 15,000.00	2014 Contributions			
3rd Qtr.										\$ -	\$ -			
4th Qtr.										\$ -	\$ -			
Annual	\$ 24,200.00	\$ 33,800.00	\$ 83,700.00	\$ 94,400.00	\$ 101,185.71	\$ 134,914.29				\$ 33,975.00	\$ -	\$ 100,939.29	\$ 225,718.45	
2015														
1st Qtr.							0%	50%	50%	\$ 19,000.00	2015 Dues/ Other Exps.			
2nd Qtr.										\$ 15,000.00	2015 Contributions			
3rd Qtr.										\$ -	\$ -			
4th Qtr.										\$ -	\$ -			
Annual	\$ 24,200.00	\$ 33,800.00	\$ 83,700.00	\$ 94,400.00	\$ 101,185.71	\$ 134,914.29				\$ 34,000.00	\$ -	\$ 100,914.29	\$ 326,632.74	

- Estimated quarterly revenue amounts

VILLAGE OF WESTON
2014 OPERATING BUDGET REQUEST
AND 2015 FINANCIAL PLAN
PROGRAM COMMENTS

Department/Office: Public Works	Budget: Transportation Utility Fund
Program: Special Revenue Funds	Submitted by: Daniel Guild

TRANSPORTATION UTILITY FUND
2014 Operating Budget – 2015 Financial Plan

The Village of Weston began a mass transit/bus service route in January 2006. The Village has partnered with Metro Ride, also formerly known as the Wausau Area Transit System ("WATS"), in order to provide this service to the community. The service was cancelled for the 2012 budget year because of budgetary constraints. Through direct legislation, the bus service was put to a vote on June 5, 2012. The legislation was approved by the voters with a vote total of 60.5% YES to 34.4% NO. Therefore, the Village will be once again offering bus service in 2013 and 2014 with funding coming from the transportation utility fees.

The Village of Weston will be partnering with the City of Wausau, the City of Schofield, and the Village of Rothschild in 2013 and 2014 to offer busing services to the Weston community. The Weston route will run a Monday-Friday schedule and offer seven daily trips from the Wausau transfer point (North Central Health Care facility) to the Weston Medical Center campus and several stops in between.

A transportation utility fee was placed on the Weston Water Utility quarterly bills beginning in early 2013. The fee structure for this utility fund was adopted in late 2012 by the Village Board. The fee will be used in the future for any transportation operational or capital costs, including street maintenance repair costs that the Village may need to finance with this Transportation Utility Fee, due to the annual 10% reduction in State Highway Aids that the Village receives at the present time.

	2012 Actual	2013 Budget	2013 Estimate	2014 Proposed Budget	2015 Financial Plan
Fund Balance, January 1	\$ -	\$ -	\$ -	\$ 671	\$ 4
REVENUES					
Utility Fees	\$ -	\$ 45,400	\$ 45,400	\$ 46,650	\$ 49,900
Other	-	-	-	-	-
Total Revenues	\$ -	\$ 45,400	\$ 45,400	\$ 46,650	\$ 49,900
EXPENDITURES					
Contracted Services		\$ 45,400	\$ 44,729	\$ 47,317	\$ 49,900
Membership Dues		-	-	-	-
Sundry Costs/Miscellaneous		-	-	-	-
Total Expenditures	\$ -	\$ 45,400	\$ 44,729	\$ 47,317	\$ 49,900
Excess Revenues Over (Under) Expenditures	\$ -	\$ -	\$ 671	\$ (667)	\$ -
Fund Balance, December 31	\$ -	\$ -	\$ 671	\$ 4	\$ 4

Located in
General Fund -
Public Works
Department

	2013	2014	2015
Budgeted Annual Cost	\$ 44,729	\$ 47,317	\$ 49,900
Number of Estimated Parcels with Improvements (taxable & tax-exempt)	4,550	4,550	4,550
Estimated Utility Fee per parcel	\$ 9.83	\$ 10.40	\$ 10.97

**VILLAGE OF WESTON
2014 OPERATING BUDGET REQUEST
AND 2015 FINANCIAL PLAN
PROGRAM COMMENTS**

Department/Office: Public Works	Budget: Refuse / Recycling Fund
Program: Special Revenue Funds	Submitted by: Keith Donner/John Jacobs

REFUSE / RECYCLING FUND
2014 Operating Budget – 2015 Financial Plan

The Village of Weston administers a village-wide program for handling various types of recyclables in a cost effective manner with a view toward conserving resources and reducing volume of landfill materials. According to 1992 guidelines from the Department of Natural Resources and Department of Revenue, the Village is the "responsible unit of government" and is mandated to keep full accounting, reporting and restructured budgetary procedures for village-wide recycling programs. The Village of Weston is also responsible for the recycling program in the Town of Weston.

Some expenditures are partially reimbursed by the State-recycling grant that has been applied for on an annual basis. The majority of funding for this program comes from the State recycling grant and special charges/assessment fees collected from Village and Town residents. However because of limited funding from the State, depressed recycling markets and increasing costs, a minimal tax levy was required to fund the remainder of the recycling program each year.

In budget year 2007, a special revenue fund was created to segregate recycling revenues and expenditures from the General Fund. In 2010, the state recycling grant payment received was \$115,130. However, with the enactment of the 2011-2013 State Biennium Budget in June 2011, the 2011 state recycling grant payment was reduced to \$74,388 and was \$78,668 in 2012. For the 2014 budget, the recycling grant is expected to remain at the same level as the 2013 amount of \$78,693.

Beginning with budget year 2011, there was no tax levy planned for this fund. Instead, the state recycling grant payment and the annual recycling assessment fees charged to all Village and Town of Weston residents are expected to fully fund the operations of the Recycling Program. Beginning with the 2013 budget, all Refuse/Spring Clean-up and Landfill program expenditures have been moved from the General Fund budget (Public Works Department) into this Refuse/Recycling Fund budget.

In the 2014 budget, an intern is planned to be hired to conduct a compliance audit of the commercial properties in the Village that contract for their own refuse/recycling services, to ensure that these businesses are complying with the Village of Weston's ordinances. In addition, the Village will no longer be responsible for the refuse/recycling services provided to the Village's four mobile home parks in 2014, meaning that the mobile home park operators are now responsible for providing this service to their residents. Therefore, the 2014 budget reflects a cost decrease to the Village, due to the elimination of this formerly provided Village service.

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Estimate</u>	<u>2014 Proposed Budget</u>	<u>2015 Financial Plan</u>
Fund Balance (Deficit), January 1	\$ (1,020)	\$ -	\$ -	\$ 5,175	\$ 4,760
<u>REVENUES</u>					
Property Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues – Recycling Grant	78,668	78,668	78,693	78,693	78,693
Public Charges for Services – Refuse/Fees	-	526,820	530,250	525,015	526,880
Public Charges for Services – Recycling/Fees	179,893	171,110	178,060	149,785	150,320
Public Charges for Services – Recycling Bin Sales	240	300	240	-	-
Intergov't Charges for Services – Town of Weston	7,505	35,400	35,080	37,350	37,950
Property Sales – Recycling Materials	-	-	-	-	-
Transfer from General Fund	37,531	25,000	33,340	26,500	27,000
Total Revenues	<u>\$ 303,837</u>	<u>\$ 837,298</u>	<u>\$ 855,663</u>	<u>\$ 817,343</u>	<u>\$ 820,843</u>
<u>EXPENDITURES</u>					
<i>Recycling Program:</i>					
Curbside – Village of Weston	\$ 271,771	\$ 242,105	\$ 247,467	\$ 306,626	\$ 309,611
Curbside – Town of Weston	69	-	238	244	244
Yard Waste Handling	11,155	8,115	27,731	43,184	42,848
Program Administration	16,861	17,490	27,733	35,244	23,040
Education Program	2,961	1,300	-	1,300	1,300
Total Recycling Program	<u>302,817</u>	<u>269,010</u>	<u>303,168</u>	<u>386,598</u>	<u>377,043</u>
<i>Other Programs:</i>					
Refuse Collection / Spring Clean-up	-	520,155	513,980	404,660	416,410
Landfill	-	25,000	33,340	26,500	27,000
Total Expenditures	<u>302,817</u>	<u>814,165</u>	<u>850,488</u>	<u>817,758</u>	<u>820,453</u>
Excess Revenues Over (Under) Expenditures	<u>\$ 1,020</u>	<u>\$ 23,133</u>	<u>\$ 5,175</u>	<u>\$ (415)</u>	<u>\$ 390</u>
Fund Balance (Deficit), December 31	<u>\$ -</u>	<u>\$ 23,133</u>	<u>\$ 5,175</u>	<u>\$ 4,760</u>	<u>\$ 5,150</u>

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 DEPT. REQUEST	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
REVENUES									
<u>INTERGOVERNMENTAL REVENUES</u>									
<u>STATE GRANTS (43545)</u>									
000	Recycling Grant	78,668	78,693	78,693	78,668	78,693	78,693		78,693
	STATE GRANTS	78,668	78,693	78,693	78,668	78,693	78,693	25	78,693
	INTERGOVERNMENTAL REVENUES	78,668	78,693	78,693	78,668	78,693	78,693	25	78,693
<u>PUBLIC CHARGES FOR SERVICES</u>									
<u>REFUSE COLLECTION (46420-46422)</u>									
000	User Fees	0	522,392	529,550	526,120	524,315	524,315		526,180
000	Garbage Sticker Sales	0	643	700	700	700	700		700
	REFUSE COLLECTION	0	523,035	530,250	526,820	525,015	525,015	(1,805)	526,880
<u>RECYCLING COLLECTION (46435-46436)</u>									
000	User Fees	179,893	174,482	178,060	171,110	149,785	149,785		150,320
000	Recycling Bin Sales	240	239	240	300	0	0		0
	RECYCLING COLLECTION	180,133	174,721	178,300	171,410	149,785	149,785	(21,625)	150,320
	PUBLIC CHARGES FOR SERVICES	180,133	697,756	708,550	698,230	674,800	674,800	(23,430)	677,200
<u>INTERGOV'T CHARGES FOR SERVICES</u>									
<u>TOWN OF WESTON SERVICES (47342-47345)</u>									
000	Refuse Collection	0	24,293	24,293	24,540	26,720	26,720		27,180
000	Landfill	0	3,000	3,000	3,000	3,000	3,000		3,000
000	Recycling Fees/Bin Sales	7,505	7,787	7,787	7,860	7,630	7,630		7,770
	TOWN OF WESTON SERVICES	7,505	35,080	35,080	35,400	37,350	37,350	1,950	37,950
	INTERGOV'T CHARGES FOR SERVICES	7,505	35,080	35,080	35,400	37,350	37,350	1,950	37,950
<u>MISCELLANEOUS REVENUE</u>									
<u>PROPERTY SALES (48306-48308)</u>									
000	Sale of Recycling Materials	0	0	0	0	0	0		0
	PROPERTY SALES	0	0	0	0	0	0	0	0
	MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0
<u>OTHER FINANCING SOURCES</u>									
<u>FUND TRANSFERS (49210)</u>									
000	Transfer from General Fund	37,531	18,750	33,340	25,000	26,500	26,500		27,000
	FUND TRANSFERS	37,531	18,750	33,340	25,000	26,500	26,500	1,500	27,000
	OTHER FINANCING SOURCES	37,531	18,750	33,340	25,000	26,500	26,500	1,500	27,000
	TOTAL REVENUES	303,837	830,279	855,663	837,298	817,343	817,343	(19,955)	820,843
								Percent Budget Change	
								-2.38%	0.43%

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 DEPT. REQUEST	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
REFUSE / RECYCLING PROGRAM									
REFUSE - GARBAGE COLLECTION / SPRING CLEAN-UP (53620)									
120	Hourly Wages	0	0	0	2,500	0	0		0
151	Social Security	0	0	0	190	0	0		0
152	Wisconsin Retirement	0	0	0	165	0	0		0
154	Health/Dental Insurance	0	0	0	650	0	0		0
155	Life Insurance	0	0	0	5	0	0		0
156	Worker's Comp. Ins.	0	0	0	115	0	0		0
167	Post Employee Health/Income Cont	0	0	0	30	0	0		0
	Personal Services	0	0	0	3,655	0	0	(3,655)	0
212	Legal Services	0	0	665	0	0	0		0
295	Spring Clean-up Services	0	4,094	4,095	12,000	12,000	12,000		12,000
297	Refuse Collection Services	0	382,099	509,220	504,500	392,660	392,660		404,410
	Contractual Services	0	386,193	513,980	516,500	404,660	404,660	(111,840)	416,410
	REFUSE - GARBAGE COLLECT.	0	386,193	513,980	520,155	404,660	404,660	(115,495)	416,410
<hr/>									
LANDFILL (53631)									
215	Architect/Engineering Services	0	23,528	29,000	22,000	23,000	23,000		23,000
219	Operation Monitoring	0	0	0	0	0	0		0
222	Electricity	0	816	1,150	1,500	1,300	1,300		1,300
225	Telephone	0	372	500	500	520	520		550
290	Purchased Services	0	2,687	2,690	1,000	1,680	1,680		2,150
	Contractual Services	0	27,403	33,340	25,000	26,500	26,500	1,500	27,000
	LANDFILL	0	27,403	33,340	25,000	26,500	26,500	1,500	27,000
<hr/>									
RECYCLING - CURBSIDE/TOWN OF WESTON (53634)									
120	Hourly Wages	43	0	200	0	200	200		200
137	Out-of-Classification Pay	0	0	0	0	0	0		0
151	Social Security	3	0	15	0	15	15		15
152	Wisconsin Retirement	3	0	13	0	14	14		14
154	Health/Dental Insurance	18	0	0	0	0	0		0
155	Life Insurance	0	0	1	0	1	1		1
156	Worker's Comp. Ins.	2	0	9	0	13	13		13
167	Post Employee Health/Income Cont	0	0	0	0	1	1		1
	Personal Services	69	0	238	0	244	244	244	244
	RECYCLING-CURBSIDE/TOWN	69	0	238	0	244	244	244	244

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 DEPT. REQUEST	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
RECYCLING - CURBSIDE (53635)									
120	Hourly Wages	20,824	12,791	19,740	20,000	19,690	19,690		19,800
121	Call Time	0	0	0	0	0	0		0
122	Overtime Wages	0	0	0	0	0	0		0
125	Temporary Wages	0	0	0	0	0	0		0
137	Out-of-Classification Pay	233	216	220	0	160	160		160
151	Social Security	1,515	959	1,527	1,530	1,519	1,519		1,527
152	Wisconsin Retirement	1,242	865	1,327	1,330	1,390	1,390		1,397
154	Health/Dental Insurance	5,860	1,607	5,482	5,190	6,432	6,432		6,016
155	Life Insurance	64	29	63	25	63	63		63
156	Worker's Comp. Ins.	797	0	910	910	1,268	1,268		1,313
167	Post Employee Health	232	144	229	220	124	124		125
	Personal Services	30,767	16,611	29,498	29,205	30,646	30,646	1,441	30,401
212	Legal Services	0	0	869	0	0	0		0
242	Repair/Maint.-Other Machinery	25	958	4,000	4,000	4,000	4,000		4,000
290	Purchased Services	0	6,303	6,300	15,000	10,000	10,000		10,000
297	Refuse Collection Services	146,856	112,416	149,800	147,900	109,280	109,280		112,510
	Contractual Services	146,881	119,677	160,969	166,900	123,280	123,280	(43,620)	126,510
312	Outside Printing/Stationary	0	0	0	200	200	200		200
349	Operating Supplies	0	0	0	500	500	500		500
353	Maint. Supplies - Machinery	6,946	5,476	7,000	1,500	7,000	7,000		7,000
	Supplies & Materials	6,946	5,476	7,000	2,200	7,700	7,700	5,500	7,700
512	Insurance-Vehicles/Equipment	0	0	0	0	0	0		0
530	Hourly Equipment Use Fee	87,177	32,850	50,000	43,800	50,000	50,000		50,000
	Fixed Charges	87,177	32,850	50,000	43,800	50,000	50,000	6,200	50,000
814	Capital Equipment-Heavy Motorized	0	0	0	0	95,000	95,000		95,000
	Capital Equipment	0	0	0	0	95,000	95,000	95,000	95,000
	RECYCLING-CURBSIDE	271,771	174,614	247,467	242,105	306,626	306,626	64,521	309,611
<hr/>									
RECYCLING - YARD WASTE HANDLING (53636)									
120	Hourly Wages	2,597	11,566	10,000	2,000	10,000	10,000		10,000
122	Overtime Wages	0	0	0	0	0	0		0
137	Out-of-Classification Pay	90	169	150	0	150	150		150
151	Social Security	192	863	776	155	776	776		776
152	Wisconsin Retirement	159	780	675	135	711	711		711
154	Health/Dental Insurance	1,043	2,397	2,866	510	3,363	3,363		3,008
155	Life Insurance	8	51	32	5	32	32		32
156	Worker's Comp. Ins.	7	0	463	90	649	649		668
167	Post Employee Health	30	124	120	20	63	63		63
	Personal Services	4,126	15,950	15,082	2,915	15,744	15,744	12,829	15,408
242	Repairs/Maint.-Other Machinery	0	0	0	0	0	0		0
290	Purchased Services	0	0	0	0	15,000	15,000		15,000
	Contractual Services	0	0	0	0	15,000	15,000	15,000	15,000
312	Outside Printing/Stationary	0	0	0	0	0	0		0
314	Small Equipment	0	209	209	0	0	0		0
390	Other Supplies-All Other	0	0	0	0	0	0		0
	Supplies & Materials	0	209	209	0	0	0	0	0
512	Insurance-Vehicles/Equipment	0	0	0	0	0	0		0
530	Hourly Equipment Use Fee	7,029	3,900	12,440	5,200	12,440	12,440		12,440
	Fixed Charges	7,029	3,900	12,440	5,200	12,440	12,440	7,240	12,440
	RECYCLING-YARD WASTE	11,155	20,059	27,731	8,115	43,184	43,184	35,069	42,848

**VILLAGE OF WESTON
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2013		2013 ESTIMATE	2013 BUDGET	2014 DEPT. REQUEST	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
		2012 ACTUAL	Y-T-D (at 10/31/13)						
RECYCLING - PROGRAM ADMIN. (53637)									
110	Salaries	6,618	0	6,618	6,753	6,753	6,753		6,753
120	Hourly Wages	5,266	4,932	9,686	4,827	5,129	5,129		4,589
125	Temporary Wages	0	0	0	0	10,240	10,240		0
151	Social Security	904	354	1,247	885	1,693	1,693		867
152	Wisconsin Retirement	704	328	1,084	770	832	832		794
154	Health/Dental Insurance	3,085	1,458	4,301	1,950	3,216	3,216		3,308
155	Life Insurance	15	5	52	15	36	36		36
156	Worker's Comp. Ins.	151	0	212	175	896	896		247
157	Education/Training	0	0	0	0	0	0		0
167	Post Employee Health/Income Cont	118	67	180	115	74	74		71
	Personal Services	16,861	7,144	23,380	15,490	28,869	28,869	13,379	16,665
219	Other Professional Services	0	0	0	0	0	0		0
	Contractual Services	0	0	0	0	0	0	0	0
310	Office Supplies	0	0	75	75	75	75		75
311	Postage	0	2,000	2,000	25	2,500	2,500		2,500
312	Outside Printing	0	2,278	2,278	500	2,500	2,500		2,500
322	Subscriptions-News/Periodicals	0	0	0	100	0	0		0
324	Membership Dues	0	0	0	500	500	500		500
325	Conferences/Regis. Fees	0	0	0	150	150	150		150
327	Public Relation Expenses	0	0	0	0	0	0		0
334	Commercial Travel Expenses	0	0	0	150	150	150		150
349	Operating Supplies-All Other	0	0	0	500	500	500		500
	Supplies & Materials	0	4,278	4,353	2,000	6,375	6,375	4,375	6,375
	RECYCLING-PROG. ADMIN.	16,861	11,422	27,733	17,490	35,244	35,244	17,754	23,040
<hr/>									
RECYCLING - EDUCATION PROG. (53638)									
310	Office Supplies	0	0	0	0	0	0		0
312	Outside Printing	1,065	0	0	1,000	1,000	1,000		1,000
325	Conferences/Regis. Fees	0	0	0	0	0	0		0
327	Public Relation Expenses	1,896	0	0	0	0	0		0
349	Operating Supplies-All Other	0	0	0	0	0	0		0
390	Other Supplies-All Other	0	0	0	300	300	300		300
	Supplies & Materials	2,961	0	0	1,300	1,300	1,300	0	1,300
	RECYCLING-EDUC. PROG.	2,961	0	0	1,300	1,300	1,300	0	1,300
<hr/>									
REFUSE / RECYCLING PROGRAM		302,817	619,691	850,488	814,165	817,758	817,758	3,593	820,453
						Percent Budget Change		0.44%	0.33%

VILLAGE OF WESTON
2014 CIP Budget - 2015 Financial Plan
CAPITAL PROJECTS FUNDS & UTILITY FUNDS - Budget Summary

<u>Fund Name</u>	<u>2012 Actual</u>	<u>2013 Amended Budget</u>	<u>2013 Estimate</u>	<u>2014 Proposed Budget</u>	<u>2015 Financial Plan</u>
<u>TIF District #1 (Fund 40)</u>					
Fund Balance (Deficit), Jan. 1st	\$ 251,356	\$ (451,215)	\$ (451,215)	\$ 213,513	\$ 167,313
Revenues	4,410	200,000	903,800	203,800	203,800
Expenditures	(706,981)	(250,000)	(239,072)	(250,000)	(250,000)
Fund Balance (Deficit), Dec. 31st	<u>\$ (451,215)</u>	<u>\$ (501,215)</u>	<u>\$ 213,513</u>	<u>\$ 167,313</u>	<u>\$ 121,113</u>
<u>Facility Projects (Fund 41)</u>					
Fund Balance (Deficit), Jan. 1st	\$ (125,665)	\$ (94,983)	\$ (94,983)	\$ -	\$ -
Revenues	59,725	31,000	94,983	-	-
Expenditures	(29,043)	-	-	-	-
Fund Balance (Deficit), Dec. 31st	<u>\$ (94,983)</u>	<u>\$ (63,983)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Street Projects (Fund 42)</u>					
Fund Balance (Deficit), Jan. 1st	\$ 747,391	\$ (504,244)	\$ (504,244)	\$ 201,052	\$ -
Revenues	740,578	546,640	815,000	546,640	-
Expenditures	(1,992,213)	(728,700)	(109,704)	(747,692)	-
Fund Balance (Deficit), Dec. 31st	<u>\$ (504,244)</u>	<u>\$ (686,304)</u>	<u>\$ 201,052</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Capital Equipment (Fund 44)</u>					
Fund Balance, Jan. 1st	\$ 44,589	\$ 19,074	\$ 19,074	\$ 59,166	\$ 369,060
Revenues	66,337	91,500	136,340	309,894	208,196
Expenditures	(91,852)	-	(96,248)	-	-
Fund Balance, Dec. 31st	<u>\$ 19,074</u>	<u>\$ 110,574</u>	<u>\$ 59,166</u>	<u>\$ 369,060</u>	<u>\$ 577,256</u>
<u>GRAND TOTAL - Capital Project Funds</u>					
Fund Balance (Deficit), Jan. 1st	\$ 917,671	\$(1,031,368)	\$(1,031,368)	\$ 473,731	\$ 536,373
Revenues	871,050	869,140	1,950,123	1,060,334	411,996
Expenditures	(2,820,089)	(978,700)	(445,024)	(997,692)	(250,000)
Fund Balance (Deficit), Dec. 31st	<u>\$(1,031,368)</u>	<u>\$(1,140,928)</u>	<u>\$ 473,731</u>	<u>\$ 536,373</u>	<u>\$ 698,369</u>

VILLAGE OF WESTON
2014 CIP Budget - 2015 Financial Plan
CAPITAL PROJECTS FUNDS & UTILITY FUNDS - Budget Summary

<u>Fund Name</u>	<u>2012 Actual</u>	<u>2013 Amended Budget</u>	<u>2013 Estimate</u>	<u>2014 Proposed Budget</u>	<u>2015 Financial Plan</u>
<u>Utility Funds-Facility Projects (Funds 60, 61, & 63)</u>					
Fund Balance, Jan. 1st	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues	16,046	-	-	-	-
Expenditures	(16,046)	-	-	-	-
Fund Balance, Dec. 31st	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Utility Funds-Capital Equipment (Funds 60, 61, & 63)</u>					
Fund Balance, Jan. 1st	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues	150,227	22,000	74,873	22,000	22,000
Expenditures	(150,227)	(22,000)	(74,873)	(22,000)	(22,000)
Fund Balance, Dec. 31st	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Utility Funds-Streets/Utilities (Funds 60 & 61 only)</u>					
Fund Balance, Jan. 1st	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues	964,419	-	-	-	-
Expenditures	(964,419)	-	-	-	-
Fund Balance, Dec. 31st	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>GRAND TOTAL - Utility Funds</u>					
Fund Balance, Jan. 1st	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues	1,130,692	22,000	74,873	22,000	22,000
Expenditures	(1,130,692)	(22,000)	(74,873)	(22,000)	(22,000)
Fund Balance, Dec. 31st	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>GRAND TOTAL - CIP Budget</u>					
Fund Balance, Jan. 1st	\$ 917,671	\$(1,031,368)	\$(1,031,368)	\$ 473,731	\$ 536,373
Revenues	2,001,742	891,140	2,024,996	1,082,334	433,996
Expenditures	(3,950,781)	(1,000,700)	(519,897)	(1,019,692)	(272,000)
Fund Balance, Dec. 31st	<u>\$ (1,031,368)</u>	<u>\$ (1,140,928)</u>	<u>\$ 473,731</u>	<u>\$ 536,373</u>	<u>\$ 698,369</u>

**VILLAGE OF WESTON
2014 CIP BUDGET REQUEST
AND 2015 FINANCIAL PLAN
PROGRAM COMMENTS**

Department/Office: Public Works	Budget: TIF District #1 Fund
Program: Capital Projects Funds	Submitted by: Keith Donner/John Jacobs

TAX INCREMENTAL FINANCING (TIF) DISTRICT #1 FUND
2014 Capital Improvements Program (CIP) Budget – 2015 Financial Plan

The Weston Tax Incremental Financing (TIF) District #1 was created in 1998. It encompasses the Highway 29 corridor from Highway "X"/Camp Phillips Road to Highway "J". The primary developmental areas in the TIF district are the Weston Business Technology Park and the Putnam Capital Management ("PCM") Development. The Weston Business Technology Park began its construction phase in 2000 with 25 developable lots. In 2005, the Village purchased additional acreage adjacent to the west side of the Weston Business Technology Park due to continual interest from local businesses to locate in the Village of Weston. Additional acreage was bought in 2007, to the south of STH 29 (and adjacent to the existing Business Park). To date, the Village has only several lots available remaining unsold in the Park. The PCM Development (formerly called the Stone Ridge Development) began its construction phase in 1998-1999. In 2002, the construction of the new Weston Medical Complex (St. Clare's Hospital, Marshfield Clinic, Ministry Health Care Group) broke ground and was opened for business in October 2005. Various other development projects have been completed (bank, hotel) or are expected in the near future (restaurants and other commercial amenities), which are all located in the PCM Development.

A capital projects fund has been created to account for the financing and project costs for public improvement and private development within the area of TIF District #1 as provided for in the Tax District's project plan. Capital borrowing funds (revenue bonds or general obligation/bank notes) are being used to finance the capital improvements. The capital projects fund is a part of the Village's 5-year Capital Improvements Program (CIP) Budget. A separate special revenue fund has been established to record the receipt of district incremental property taxes and other revenues and the corresponding program administrative expenditures for this TIF District.

The capital projects fund balance at 12/31/11 was \$251,356. In 2012 and 2013, economic development grants were disbursed to two businesses per developer agreements. The estimated capital projects fund balance at 12/31/13 is \$213,513. No new infrastructure capital projects are planned for 2014 and 2015. No future capital borrowing is expected during the life of this TIF District at this time.

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Estimate</u>	<u>2014 Proposed Budget</u>	<u>2015 Financial Plan</u>
Fund Balance (Deficit), January 1	\$ 251,356	\$ (451,215)	\$ (451,215)	\$ 213,513	\$ 167,313
<u>REVENUES</u>					
Interest Income	\$ 4,205	\$ -	\$ 3,800	\$ 3,800	\$ 3,800
Sale of Village Properties	-	200,000	-	200,000	200,000
Capital Borrowing Proceeds	-	-	900,000	-	-
Miscellaneous / Other Revenue	205	-	-	-	-
Total Revenues	<u>\$ 4,410</u>	<u>\$ 200,000</u>	<u>\$ 903,800</u>	<u>\$ 203,800</u>	<u>\$ 203,800</u>
<u>EXPENDITURES</u>					
Administration	\$ 2,751	\$ 50,000	\$ 10,000	\$ 50,000	\$ 50,000
Business Park / General	11,971	-	12,000	-	-
Landscaping	473	-	-	-	-
Schofield Ave. - Widen to 4 Lanes (Ryan - CTH J)	36,520	-	405	-	-
Purchase Business Park Land - Teamsters Lot	26,933	-	-	-	-
Birchwood Highlands Development Grant	195,000	-	-	-	-
Stoney River Development Grant	433,333	-	216,667	-	-
Incentive Grants - Business Park	-	200,000	-	200,000	200,000
Incentive Grants - All Other TIF #1 Areas	-	-	-	-	-
Total Expenditures	<u>\$ 706,981</u>	<u>\$ 250,000</u>	<u>\$ 239,072</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>
Excess Revenues Over (Under) Expenditures	<u>\$ (702,571)</u>	<u>\$ (50,000)</u>	<u>\$ 664,728</u>	<u>\$ (46,200)</u>	<u>\$ (46,200)</u>
Fund Balance (Deficit), December 31	<u><u>\$ (451,215)</u></u>	<u><u>\$ (501,215)</u></u>	<u><u>\$ 213,513</u></u>	<u><u>\$ 167,313</u></u>	<u><u>\$ 121,113</u></u>
<u>Summary of Fund Balance:</u>					
Reserved for Debt Service	\$ 120,029	\$ 120,029	\$ 120,029	\$ 120,029	\$ 120,029
Reserved for Encumbrances	216,667	-	-	-	-
Unassigned Fund Balance (Deficit)	<u>(787,911)</u>	<u>(621,244)</u>	<u>93,484</u>	<u>47,284</u>	<u>1,084</u>
TOTAL FUND BALANCE (DEFICIT), December 31	<u><u>\$ (451,215)</u></u>	<u><u>\$ (501,215)</u></u>	<u><u>\$ 213,513</u></u>	<u><u>\$ 167,313</u></u>	<u><u>\$ 121,113</u></u>

**VILLAGE OF WESTON
2014 CIP BUDGET REQUEST
AND 2015 FINANCIAL PLAN
PROGRAM COMMENTS**

Department/Office: Finance	Budget: Facility Projects Fund
Program: Capital Projects Funds	Submitted by: John Jacobs

FACILITY PROJECTS FUND

2014 Capital Improvements Program (CIP) Budget – 2015 Financial Plan

A capital projects fund has been created to account for the financing and project costs for the construction and major repairs of specific Village building facilities and for the purchase and development of Village parkland areas. The primary financial resources of this fund are the proceeds of general obligation debt, contributions/donations, room tax funds, and state grants. The capital projects fund is a part of the Village's 5-year Capital Improvements Program (CIP) Budget.

A transfer from the Room Tax Fund to reimburse this fund for the 2008 construction of the new Skateboard Park at Kennedy Park is planned to occur during the period of 2010-2013, until the Facilities Fund has been fully reimbursed for the \$278,316 total project costs of the Skateboard Park. In 2012, the Village completed maintenance on the old pool slide, which was funded with room tax dollars. Currently, there are no projects budgeted for 2013-2015.

	2012 Actual	2013 Budget	2013 Estimate	2014 Proposed Budget	2015 Financial Plan
Fund Balance (Deficit), January 1	\$ (125,665)	\$ (94,983)	\$ (94,983)	\$ -	\$ -
<u>REVENUES</u>					
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Other Funds:					
Room Tax Fund	59,725	31,000	31,000	-	-
Capital Equipment Fund	-	-	63,983	-	-
Total Revenues	\$ 59,725	\$ 31,000	\$ 94,983	\$ -	\$ -
<u>EXPENDITURES</u>					
Aquatic Center - Old Pool Slide Maintenance	\$ 28,725	\$ -	\$ -	\$ -	\$ -
Skateboard Park - Drinking Fountain	318	-	-	-	-
Total Expenditures	\$ 29,043	\$ -	\$ -	\$ -	\$ -
Excess Revenues Over (Under) Expenditures	\$ 30,682	\$ 31,000	\$ 94,983	\$ -	\$ -
Fund Balance (Deficit), December 31	\$ (94,983)	\$ (63,983)	\$ -	\$ -	\$ -
<u>Summary of Fund Balance (Deficit):</u>					
Advance from Debt Service Fund	\$ (95,033)	\$ (64,033)	\$ -	\$ -	\$ -
Unassigned Fund Balance	50	50	-	-	-
TOTAL FUND BALANCE (DEFICIT), December 31	\$ (94,983)	\$ (63,983)	\$ -	\$ -	\$ -

UTILITY FUNDS (WATER, SEWER, & STORMWATER) - FACILITY PROJECTS FUND

2014 Capital Improvements Program (CIP) Budget – 2015 Financial Plan

	2012 Actual	2013 Budget	2013 Estimate	2014 Proposed Budget	2015 Financial Plan
Fund Balance, January 1	\$ -	\$ -	\$ -	\$ -	\$ -
<u>REVENUES</u>					
Fund Balance - Water Utility	\$ 16,046	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 16,046	\$ -	\$ -	\$ -	\$ -
<u>EXPENDITURES</u>					
Water - Fiber Optic from Municipal Center to Water Treatment Plant	\$ 16,046	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 16,046	\$ -	\$ -	\$ -	\$ -
Excess Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, December 31	\$ -	\$ -	\$ -	\$ -	\$ -

VILLAGE OF WESTON
2014 CIP BUDGET REQUEST
AND 2015 FINANCIAL PLAN
PROGRAM COMMENTS

Department/Office: Public Works	Budget: Street Projects Fund
Program: Capital Projects Funds	Submitted by: Keith Donner/John Jacobs

STREET PROJECTS FUND (including Stormwater Utility Projects)
2014 Capital Improvements Program (CIP) Budget – 2015 Financial Plan

A capital projects fund has been created to account for the financing and project costs for the construction of new streets, sidewalks, curb/gutters, stormwater infrastructure, and for major improvements to existing streets that are designated in the Village's annual Capital Improvements Program (CIP) Budget. The primary financial resources of this fund are proceeds of general obligation debt, special assessments that are assessed to benefited property owners, and state/federal grants. The capital projects fund is a part of the Village's 5-year CIP Budget.

Water and sewer CIP Budget projects are funded and expended in the two individual funds of the Weston Utilities. Those utility-related projects are not recorded in the Street Projects - Capital Projects Fund.

The capital projects fund balance at 12/31/11 was \$747,391. In 2012, the Village worked on the Alderson Street Project (Ross to Mallard) in a joint effort with Schofield. The Village also reconstructed Neupert Avenue in 2012 and started the plans for the Alderson Street bike path that will be completed in 2014.

	2012 Actual	2013 Budget	2013 Estimate	2014 Proposed Budget	2015 Financial Plan
Fund Balance (Deficit), January 1	\$ 747,391	\$ (504,244)	\$ (504,244)	\$ 201,052	\$ -
REVENUES					
Intergovernmental Revenues-Fed./State Grants	\$ 463,700	\$ 546,640	\$ -	\$ 546,640	\$ -
Intergovernmental Charges for Services:					
Village of Rothschild	-	-	-	-	-
City of Schofield	274,738	-	-	-	-
Capital Borrowing Proceeds	-	-	815,000	-	-
Miscellaneous / Other Revenue	2,140	-	-	-	-
Total Revenues	\$ 740,578	\$ 546,640	\$ 815,000	\$ 546,640	\$ -
EXPENDITURES					
DCE Junior High Safe Route	\$ -	\$ -	\$ -	\$ -	\$ -
Sandy Creek / Eau Claire River Crossing	-	-	-	-	-
Alderson Street (Weston Ave. South to Howland)	-	-	-	-	-
Beam Guard/Bridge at Weston/Ringle boundary	-	-	-	-	-
Crestwood Acres (Rodney/Randy Jay/Kirk, etc.)	-	-	-	-	-
Birch Street / STH 29 - Pedestrian Bridge	40,584	-	74,076	-	-
Alderson Street (Ross to Mallard)	956,673	50,400	20,434	-	-
Bicycle/Pedestrian Connection - Alderson/Howland	12,432	678,300	10,000	668,300	-
Neupert Avenue (Business 51 to Alderson)	949,214	-	906	-	-
Transfer to Capital Equipment Fund	31,520	-	-	70,000	-
Miscellaneous Street / Highway Projects	1,790	-	4,288	9,392	-
Total Expenditures	\$ 1,992,213	\$ 728,700	\$ 109,704	\$ 747,692	\$ -
Excess Revenues Over (Under) Expenditures	\$ (1,251,635)	\$ (182,060)	\$ 705,296	\$ (201,052)	\$ -
Fund Balance (Deficit), December 31	\$ (504,244)	\$ (686,304)	\$ 201,052	\$ -	\$ -
Summary of Fund Balance:					
Reserved for Encumbrances	\$ 78,641	\$ -	\$ -	\$ -	\$ -
Assigned Fund Balance	-	-	201,052	-	-
Unassigned Fund Balance (Deficit)	(582,885)	(686,304)	-	-	-
TOTAL FUND BALANCE (DEFICIT), December 31	\$ (504,244)	\$ (686,304)	\$ 201,052	\$ -	\$ -

**VILLAGE OF WESTON
2014 CIP BUDGET REQUEST
AND 2015 FINANCIAL PLAN
PROGRAM COMMENTS**

Department/Office: Public Works	Budget: Utility Funds – Street/Utility Projects
Program: Enterprise Funds	Submitted by: Keith Donner/John Jacobs

UTILITY FUNDS (WATER & SEWER) – STREET/UTILITY PROJECTS FUND
2014 Capital Improvements Program (CIP) Budget – 2015 Financial Plan

Water and sewer projects are budgeted for in the Village's annual Capital Improvements Program (CIP) Budget. These projects are funded and capitalized in the two individual funds of the Weston Utilities. These utility-related projects are not recorded in the Street Projects - Capital Projects Fund. The primary financial resources for these utility projects may include proceeds of general obligation debt or revenue bond debt, special assessments that are assessed to benefitted property owners, state/federal grants, and the fund balances of the two individual funds of the Weston Utilities. The two enterprise funds are part of the Village's 5-year CIP Budget.

In addition, a capital projects fund has been created to account for the financing and project costs for the construction of new streets, sidewalks, curb/gutters, stormwater infrastructure, and for major improvements to existing streets that are designated in the Village's annual CIP Budget. The primary financial resources of that fund are proceeds of general obligation debt, special assessments that are assessed to benefitted property owners, and state/federal grants. The capital projects fund is a part of the Village's 5-year CIP Budget.

The CIP budget fund balance portion in the two enterprise funds at 12/31/11 was \$0. In 2012, the Village worked on the Alderson Street project (Ross to Mallard) in a joint effort with the City of Schofield and reconstructed Neupert Avenue. No new utility capital projects are planned for 2013-2015 CIP Budget at this time.

	2012 Actual	2013 Budget	2013 Estimate	2014 Proposed Budget	2015 Financial Plan
Fund Balance, January 1	\$ -	\$ -	\$ -	\$ -	\$ -
<u>FUNDING SOURCES</u>					
Intergovernmental Revenues-Fed./State Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Applied - Water Utility Fund	540,699	-	-	-	-
Fund Balance Applied - Sewer Utility Fund	423,720	-	-	-	-
Revenue Bond Proceeds - Water Utility Fund	-	-	-	-	-
Miscellaneous / Other Revenue	-	-	-	-	-
Total Funding Sources	\$ 964,419	\$ -	\$ -	\$ -	\$ -
<u>CAPITAL ASSET PROJECTS</u>					
(includes Water & Sewer projects only)					
Camp Phillips Road - Water/Sewer Extensions	\$ -	\$ -	\$ -	\$ -	\$ -
Birch St. / STH 29 - Pedestrian Bridge	-	-	-	-	-
Alderson Street (Ross to Mallard)	374,607	-	-	-	-
New Well - Camp Phillips Road	-	-	-	-	-
Neupert Avenue (Business 51 to Alderson)	589,812	-	-	-	-
Schofield Ave. - Widen to 4 Lanes (Ryan - CTH J)	-	-	-	-	-
Weston School-Arrow/Sunset/S.Timber/Kennedy	-	-	-	-	-
Total Capital Asset Projects	\$ 964,419	\$ -	\$ -	\$ -	\$ -
Excess Funding Sources Over (Under) Capital Asset Projects	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, December 31	\$ -	\$ -	\$ -	\$ -	\$ -

**VILLAGE OF WESTON
2014 CIP BUDGET REQUEST
AND 2015 FINANCIAL PLAN
PROGRAM COMMENTS**

Department/Office: Finance	Budget: Capital Equipment Fund
Program: Capital Projects Funds	Submitted by: John Jacobs

CAPITAL EQUIPMENT FUND

2014 Capital Improvements Program (CIP) Budget – 2015 Financial Plan

A capital projects fund has been created to account for the financing and acquisition of certain equipment for the Public Works, Park and Recreation, Fire, Police, Utilities, and Administration Departments of the Village of Weston and Everest Metro Police Department. The primary financial resources of this fund are the proceeds of general obligation debt, contributions/donations, transfers from room tax or other funds, and state/federal grants. The capital projects fund is a part of the Village's 5-year Capital Improvements Program (CIP) Budget.

The 2012 CIP Budget included the purchase of several pieces of equipment for various departments. The 2012 funding was comprised of fund balance transfers, as well as the sale of used equipment that was disposed of by the Village. In 2013, the surveillance system at Kennedy Park was purchased. Currently, there are no capital equipment purchases planned for 2014 or 2015 in the 5-year CIP Budget. However, the Village will be reexamining capital equipment needs during 2014 and establishing a prioritization list for future years. In 2013, a transfer of funds from the General Fund was planned based on the amount of the budget surplus that occurred from the 2012 budget year. Also beginning in 2013, there will be a transfer of funds from the Refuse/Recycling Fund in the equivalent amount for the use of the Village's equipment, based upon the WDOT equipment rate schedule. The Village's goal is to begin funding a long-term equipment replacement fund, through various sources, in order to minimize the impact of capital borrowing for this Capital Equipment Fund in the future.

	2012 Actual	2013 Budget	2013 Estimate	2014 Proposed Budget	2015 Financial Plan
Fund Balance, January 1	\$ 44,589	\$ 19,074	\$ 19,074	\$ 59,166	\$ 369,060
<u>REVENUES</u>					
Capital Borrowing Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Village Properties	34,817	-	-	-	-
Transfer from Other Funds:					
General Fund	-	42,500	42,500	177,454	145,756
Refuse / Recycling Fund	-	49,000	62,440	62,440	62,440
Street Projects Fund	31,520	-	-	70,000	-
Room Taxes Fund	-	-	31,400	-	-
Total Revenues	\$ 66,337	\$ 91,500	\$ 136,340	\$ 309,894	\$ 208,196
<u>EXPENDITURES</u>					
Fire - Defibrillator Supplies	\$ -	\$ -	\$ 865	\$ -	\$ -
Fire - Bariatric Cot	25,031	-	-	-	-
Public Works - 1 Ton Truck	48,596	-	-	-	-
Parks - Mower	18,225	-	-	-	-
Parks - Kennedy Park/Surveillance System	-	-	31,400	-	-
Transfer to Other Funds - Facility Projects Fund	-	-	63,983	-	-
Total Expenditures	\$ 91,852	\$ -	\$ 96,248	\$ -	\$ -
Excess Revenues Over (Under) Expenditures	\$ (25,515)	\$ 91,500	\$ 40,092	\$ 309,894	\$ 208,196
Fund Balance, December 31	\$ 19,074	\$ 110,574	\$ 59,166	\$ 369,060	\$ 577,256

UTILITY FUNDS (WATER, SEWER, & STORMWATER) - CAPITAL EQUIPMENT FUND

2014 Capital Improvements Program (CIP) Budget – 2015 Financial Plan

	2012 Actual	2013 Budget	2013 Estimate	2014 Proposed Budget	2015 Financial Plan
Fund Balance, January 1	\$ -	\$ -	\$ -	\$ -	\$ -
<u>REVENUES</u>					
Fund Balance - Water Utility	\$ 150,227	\$ 22,000	\$ 74,873	\$ 22,000	\$ 22,000
Fund Balance - Sewer Utility	-	-	-	-	-
Total Revenues	\$ 150,227	\$ 22,000	\$ 74,873	\$ 22,000	\$ 22,000
<u>EXPENDITURES</u>					
Water - SCADA Equipment	\$ 104,477	\$ -	\$ 52,873	\$ -	\$ -
Water - Chemical Equipment Upgrade	45,750	-	-	-	-
Water/Sewer - Utility Van Replacement	-	22,000	22,000	22,000	22,000
Total Expenditures	\$ 150,227	\$ 22,000	\$ 74,873	\$ 22,000	\$ 22,000
Excess Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, December 31	\$ -	\$ -	\$ -	\$ -	\$ -

VILLAGE OF WESTON
2014 Operating Budget - 2015 Financial Plan
ENTERPRISE FUNDS - Budget Summary

Fund Name	2012 Actual	2013 Amended Budget	2013 Estimate	2014 Proposed Budget	2015 Financial Plan
NET ASSETS BALANCES - including Infrastructure					
<u>Water Utility (Fund 60)</u>					
Net Assets, January 1st	\$ 23,311,468	\$ 23,622,006	\$ 23,622,006	\$ 23,755,048	\$ 23,666,046
Revenues	2,303,612	2,134,075	2,092,300	2,255,975	2,256,075
Expenses	(1,993,074)	(2,271,861)	(1,959,258)	(2,344,977)	(2,177,526)
Net Assets, December 31st	<u>\$ 23,622,006</u>	<u>\$ 23,484,220</u>	<u>\$ 23,755,048</u>	<u>\$ 23,666,046</u>	<u>\$ 23,744,595</u>
<u>Sewer Utility (Fund 61)</u>					
Net Assets, January 1st	\$ 25,367,831	\$ 25,571,025	\$ 25,571,025	\$ 25,691,283	\$ 25,681,199
Revenues	1,948,842	1,886,300	1,864,555	1,856,150	1,890,996
Expenses	(1,745,648)	(1,818,538)	(1,744,297)	(1,866,234)	(1,816,477)
Net Assets, December 31st	<u>\$ 25,571,025</u>	<u>\$ 25,638,787</u>	<u>\$ 25,691,283</u>	<u>\$ 25,681,199</u>	<u>\$ 25,755,718</u>
<u>Stormwater Utility (Fund 63)</u>					
Net Assets, January 1st	\$ 8,964,916	\$ 9,271,129	\$ 9,271,129	\$ 9,288,806	\$ 9,299,933
Revenues	990,525	642,974	606,301	606,117	605,716
Expenses	(684,312)	(593,646)	(588,624)	(594,990)	(580,040)
Net Assets, December 31st	<u>\$ 9,271,129</u>	<u>\$ 9,320,457</u>	<u>\$ 9,288,806</u>	<u>\$ 9,299,933</u>	<u>\$ 9,325,609</u>
<u>GRAND TOTAL</u>					
Net Assets, January 1st	\$ 57,644,215	\$ 58,464,160	\$ 58,464,160	\$ 58,735,137	\$ 58,647,178
Revenues	5,242,979	4,663,349	4,563,156	4,718,242	4,752,787
Expenses	(4,423,034)	(4,684,045)	(4,292,179)	(4,806,201)	(4,574,043)
Net Assets, December 31st	<u>\$ 58,464,160</u>	<u>\$ 58,443,464</u>	<u>\$ 58,735,137</u>	<u>\$ 58,647,178</u>	<u>\$ 58,825,922</u>

UNRESTRICTED NET ASSETS BALANCES - excluding Infrastructure

<u>Water Utility (Fund 60)</u>					
Unrestricted Net Assets, Jan. 1st		\$ 3,369,436	\$ 3,369,436	\$ 3,502,478	\$ 3,413,476
Revenues		2,134,075	2,092,300	2,255,975	2,256,075
Expenses		(2,271,861)	(1,959,258)	(2,344,977)	(2,177,526)
Unrestricted Net Assets, Dec. 31st		<u>\$ 3,231,650</u>	<u>\$ 3,502,478</u>	<u>\$ 3,413,476</u>	<u>\$ 3,492,025</u>
<u>Sewer Utility (Fund 61)</u>					
Unrestricted Net Assets, Jan. 1st		\$ 6,323,890	\$ 6,323,890	\$ 6,444,148	\$ 6,434,064
Revenues		1,886,300	1,864,555	1,856,150	1,890,996
Expenses		(1,818,538)	(1,744,297)	(1,866,234)	(1,816,477)
Unrestricted Net Assets, Dec. 31st		<u>\$ 6,391,652</u>	<u>\$ 6,444,148</u>	<u>\$ 6,434,064</u>	<u>\$ 6,508,583</u>
<u>Stormwater Utility (Fund 63)</u>					
Unrestricted Net Assets (Deficit), Jan. 1st		\$ 9,455	\$ 9,455	\$ 27,132	\$ 38,259
Revenues		642,974	606,301	606,117	605,716
Expenses		(593,646)	(588,624)	(594,990)	(580,040)
Unrestricted Net Assets, (Deficit), Dec. 31st		<u>\$ 58,783</u>	<u>\$ 27,132</u>	<u>\$ 38,259</u>	<u>\$ 63,935</u>
<u>GRAND TOTAL</u>					
Unrestricted Net Assets, Jan. 1st		\$ 9,702,781	\$ 9,702,781	\$ 9,973,758	\$ 9,885,799
Revenues		4,663,349	4,563,156	4,718,242	4,752,787
Expenses		(4,684,045)	(4,292,179)	(4,806,201)	(4,574,043)
Unrestricted Net Assets, Dec. 31st		<u>\$ 9,682,085</u>	<u>\$ 9,973,758</u>	<u>\$ 9,885,799</u>	<u>\$ 10,064,543</u>

**VILLAGE OF WESTON
2014 OPERATING BUDGET REQUEST
AND 2015 FINANCIAL PLAN
SUPPLEMENTARY DETAIL SHEET
FOR STAFFING AND SALARIES**

Department/Office: Public Works	Budget: Water, Sewer, & Stormwater Utilities
Program: Enterprise Funds	Submitted by: Keith Donner

POSITION TITLE	STAFFING						SALARIES & WAGES			
	2013 Current		2014 Prop. Budget		2015 Financial Plan		Approved Budget for 2013	Current Estimate for 2013	Proposed Budget for 2014	Financial Plan for 2015
	Monthly Salary/ Hourly Rate	No.	Monthly Salary/ Hourly Rate	No.	Monthly Salary/ Hourly Rate	No.				
<u>PART TIME – Admin.</u>										
Director of Public Works (31.6%-Village, 22.1%-Water, 17.4%-Sewer)	\$8,281	0.51	\$8,281	0.66	\$8,281	0.66	\$57,087	\$51,122	\$65,836	\$65,836
Engineer (27.7%-Village, 21.3%- Water, 21.3%-Sewer)	4,000	0.41	4,000	0.50	4,000	0.50	24,410	19,300	26,602	26,602
GIS Technician (70%-Village,15%-Water, 15%-Sewer)	4,575	0.10	4,575	0.30	4,575	0.30	31,678	5,516	16,534	16,534
Finance Director/Treasurer (70%-Village, 15%-Water, 15%-Sewer)	7,503	0.28	7,503	0.30	7,503	0.30	25,308	25,308	27,116	27,116
Human Resource Director (70%-Village, 15%-Water, 15%-Sewer)	0	0.00	4,597	0.15	4,597	0.15	0	0	8,714	8,714
Deputy Finance Director/Treasurer (70%-Village, 15%-Water, 15%-Sewer)	4,597	0.28	4,597	0.30	4,597	0.30	15,506	15,506	16,614	16,614
Administrator (88%-Village, 5%-Water, 5%-Sewer)	7,083	0.10	7,083	0.10	7,083	0.10	8,532	8,532	8,532	8,532
Public Works/Utilities Committee (29%-Village, 28%-Water, 28%-Sewer, 15%-Stormwater)	--		--		--		2,045	2,045	2,045	2,045
Meeting Pay - Clerical	--	0.02	--	0.02	--	0.02	682	682	682	682
<u>FULL TIME – Staff</u>										
Utility Operator I /Crew Chief	26.43/Hr	1.00	26.43/Hr	1.00	26.43/Hr	1.00	55,186	55,185	55,186	55,186
Utility Operator II	23.76/Hr	3.00	23.76/Hr	3.00	23.76/Hr	3.00	148,833	148,833	148,833	148,833
Utility Laborer	14.29/Hr.	0.21	--	0.00	--	0.00	5,504	4,033	0	0
Utility Clerk	20.85/Hr	0.98	20.85/Hr	0.97	20.85/Hr	0.97	42,868	42,868	42,868	42,868
Executive Assistant (Shared with Comm Devel)	18.00/Hr	0.20	18.00/Hr	0.14	18.00/Hr	0.14	3,330	5,850	5,400	5,400
Assistant Utility Clerk (Shared with Clerk's Office and Finance)	15.87/Hr	0.67	15.87/Hr	0.45	15.87/Hr	0.45	14,823	13,924	13,924	13,924
Subtotal							435,792	398,704	438,886	438,886
<u>OTHER COMPENSATION</u>										
Street Dept. Wages		0.31		0.40		0.40	18,000	15,000	18,000	18,000
Street Dept. O/T Wages							-	373	-	-
Temp. Help - Utility							4,775	4,775	4,000	4,000
Overtime							23,860	16,730	20,840	20,840
Call Time							2,625	3,660	2,795	2,795
Out-of-Class. Pay							25	237	0	0
Longevity Pay - Union							2,995	0	0	0
Standby Duty Pay							4,750	4,690	4,690	4,690
TOTAL	XXX	8.07	XXX	8.29	XXX	8.29	\$492,822	\$444,169	\$489,211	\$489,211
								\$286,658	\$305,346	\$304,696
								135,175	159,288	159,938
								22,336	24,577	24,577
								\$444,169	\$489,211	\$489,211

**VILLAGE OF WESTON
2014 OPERATING BUDGET REQUEST
AND 2015 FINANCIAL PLAN
PROGRAM COMMENTS**

Department/Office: Public Works	Budget: Water Utility Fund
Program: Enterprise Funds	Submitted by: Keith Donner

WATER UTILITY FUND
2014 Operating Budget – 2015 Financial Plan

The Weston Water Utility Fund was created, as required and monitored by the Wisconsin Public Service Commission (PSC), to account for the provision of water supply services to the residents, business entities, and public authorities of the Village of Weston and the adjacent communities of the City of Schofield and the Village of Rothschild, where it is deemed appropriate. All revenues and expenses necessary to provide such services are accounted for in this fund.

Revenues include water user fees, public fire protection fees, interest income, water tower lease income from cellular phone towers, and special charges. Expenses include source of supply, pumping, water treatment, transmission/distribution, customer collection, depreciation, property taxes paid to the Village, debt service payments, statutory and discretionary reserves, and administration charges.

In 2008, the utility had a water rate increase study completed by the PSC. The result of the study was that the utility would need to increase their rates to continue earning a favorable rate of return. It was determined that it was in the best interest of the utility to put into effect a water conservation rate schedule that encourages conservation on the residential side in combination with a traditional water rate schedule for both commercial and industrial. The utility hopes with these rates in place, encouraging water conservation it will extend the life of the current water sources extending the time frame in which additional sources would need to be added. As the community continues to grow in size and the water distribution area expands in the coming years, the expenses of the Utility may exceed revenues requiring consideration of additional fee adjustments. The user fee rates will continue to be reviewed annually.

	2012 Actual	2013 Budget	213 Estimate	2014 Proposed Budget	2015 Financial Plan
Net Assets, January 1	\$23,311,468	\$23,622,006	\$23,622,006	\$23,755,048	\$23,666,046
<u>REVENUES</u>					
Water Sales	\$ 1,645,572	\$ 1,517,000	\$ 1,616,020	\$ 1,660,000	\$ 1,660,000
Private Fire Protection Fees	39,114	38,000	38,000	38,000	38,000
Public Fire Protection Fees	451,785	451,785	451,785	451,785	451,785
Other Water Revenue	31,612	18,950	27,895	18,350	18,350
Interest Income	98,738	82,500	(68,000)	61,800	61,800
Rental Income	16,742	16,740	17,500	16,740	16,740
Property Sales	450	-	-	-	-
Miscellaneous Revenue	9,251	9,100	9,100	9,300	9,400
Gain (Loss) on Sale of Capital Assets	10,348	-	-	-	-
Total Revenues	\$ 2,303,612	\$ 2,134,075	\$ 2,092,300	\$ 2,255,975	\$ 2,256,075
<u>EXPENSES</u>					
Source of Supply	\$ 17,961	\$ 44,165	\$ 33,974	\$ 44,200	\$ 44,200
Pumping	173,652	153,001	159,175	158,725	160,725
Water Treatment	197,077	222,770	205,100	227,525	232,525
Transmission/Distribution	177,240	354,000	143,110	349,967	269,967
Customer Accounts	71,729	74,856	75,679	74,164	74,164
Private Well Permit Program	14,955	8,400	10,100	10,800	10,800
Administrative & General	244,431	305,873	211,544	357,752	260,728
Depreciation	548,400	550,000	555,000	560,000	565,000
Property Taxes	456,382	470,188	478,890	481,700	486,700
Interest Expense & Fiscal Charges	89,901	85,341	85,341	78,798	71,371
Other Debt Service	1,346	3,267	1,345	1,346	1,346
Total Expenditures	\$ 1,993,074	\$ 2,271,861	\$ 1,959,258	\$ 2,344,977	\$ 2,177,526
Net Income (Loss) – before Capital Contributions	\$ 310,538	\$ (137,786)	\$ 133,042	\$ (89,002)	\$ 78,549
Plus: Capital Contributions	-	-	-	-	-
Net Income (Loss) – after Capital Contributions	\$ 310,538	\$ (137,786)	\$ 133,042	\$ (89,002)	\$ 78,549
Net Assets, December 31	<u>\$23,622,006</u>	<u>\$23,484,220</u>	<u>\$23,755,048</u>	<u>\$23,666,046</u>	<u>\$23,744,595</u>

VILLAGE OF WESTON
Water Utility Fund
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)

ACCOUNT #	ACCOUNT DESCRIPTION	SUB ACCOUNT #	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
REVENUES									
WATER SALES (46451)									
46451	Metered Sales-Residential	920	915,148	693,008	910,000	850,000	910,000		910,000
46451	Metered Sales-Commercial	921	418,502	364,915	410,000	400,000	410,000		410,000
46451	Metered Sales-Industrial	922	239,198	174,575	230,000	202,000	230,000		230,000
46451	Metered Sales-Public Authority	923	70,300	47,640	63,000	62,000	63,000		63,000
46451	Other Sales-Private Fire Protect.	925	39,114	33,712	38,000	38,000	38,000		38,000
46451	Other Sales-Public Fire Protect.	926	451,785	351,166	451,785	451,785	451,785		451,785
46451	Other Sales-Misc	924	0	20	20	0	0		0
46451	Unmetered Sales rate increase	929	2,424	1,266	3,000	3,000	2,000		2,000
			0	0	0	0	45,000		45,000
	WATER SALES		2,136,471	1,666,302	2,105,805	2,006,785	2,149,785	143,000	2,149,785
OTHER WATER REVENUE (46160-46455)									
46160	NSF Check Fees	000	87	225	250	150	150		150
46452	Forfeited Discounts/Penalties	930	3,116	3,310	3,400	3,500	3,200		3,200
46452	Misc. Rev-Private Well/Add Samp	932	502	377	400	100	200		200
46452	Misc. Billed Services	933	2,694	1,735	1,735	800	1,000		1,000
46452	Misc. Supplies Sold	934	335	1,679	1,700	50	100		100
46452	Reconnection Fees	935	1,980	845	1,200	2,000	1,500		1,500
46452	Misc. Revenue-All Other	939	1,660	5,421	5,420	0	0		0
46453	Assessment Checking	000	2,420	2,370	2,370	2,000	2,000		2,000
46454	Water Permits Issued	000	280	200	200	350	200		200
46454	Private Well Permits-Serviced	932	18,538	11,221	11,220	10,000	10,000		10,000
	OTHER WATER REVENUE		31,612	27,383	27,895	18,950	18,350	(600)	18,350
INTEREST INCOME (48110-48130)									
48110	Interest on Investments - Earned	001	96,571	(94,432)	60,000	80,000	60,000		60,000
	Interest on Investments - Unearned Losses		0	0	(130,000)	0	0		0
48130	Interest - Special Assessments	000	2,167	0	2,000	2,500	1,800		1,800
	INTEREST INCOME		98,738	(94,432)	(68,000)	82,500	61,800	(20,700)	61,800
RENTAL INCOME (46456)									
46456	Rent from Water Tower Leases	000	16,742	17,004	17,500	16,740	16,740		16,740
	RENTAL INCOME		16,742	17,004	17,500	16,740	16,740	0	16,740
PROPERTY SALES (48307)									
48307	Sale of Equip/Prop.- Recycling	000	0	0	0	0	0		0
48309	Sale of Equip/Prop.- All Other	000	450	0	0	0	0		0
	PROPERTY SALES		450	0	0	0	0	0	0
MISCELLANEOUS REVENUE (48440/48740)									
46459	Return on Net Invest. in Meters	000	9,251	0	9,100	9,100	9,300		9,400
48300	Gain on Sale of Equipment	000	10,348	0	0	0	0		0
	MISC. REVENUE		19,599	0	9,100	9,100	9,300	200	9,400
REVENUES - Subtotal			2,303,612	1,616,257	2,092,300	2,134,075	2,255,975	121,900	2,256,075
CAPITAL CONTRIBUTIONS (48550)									
48550	Capital Contributions	941-947	0	0	0	0	0	0	0
REVENUES - Grand Total			2,303,612	1,616,257	2,092,300	2,134,075	2,255,975	121,900	2,256,075
							Percent Budget Change	5.71%	0.00%

VILLAGE OF WESTON
Water Utility Fund
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)

ACCOUNT #	ACCOUNT DESCRIPTION	SUB ACCOUNT #	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
EXPENSES									
SOURCE OF SUPPLY EXPENSE (53710)									
53710	Operation Labor - Hrly	120	1,707	2,561	2,994	1,000	1,500		1,500
53710	Operation Labor - Call Time	121	0	95	100	65	50		50
53710	Operation Labor - OT	122	634	71	100	250	200		200
53710	Operation Labor - Standby	138	2,340	1,935	2,340	2,350	2,350		2,350
53710	Purchased Water	220	0	4,410	5,000	15,000	15,000		15,000
53710	Maint. of Wells & Springs	245(603)	3,631	2,242	3,000	4,000	4,000		4,000
53710	Maint. of Wells & Springs	245(614)	9,342	18,516	20,000	20,000	20,000		20,000
53710	Maint. of Structure/Improvement	247(611)	307	1,332	400	800	500		500
53710	Maint. of Misc Plant	255(617)	0	0	0	200	200		200
53710	Operation Supplies/Expenses	349	0	40	40	500	400		400
SOURCE OF SUPPLY EXP.			17,961	31,202	33,974	44,165	44,200	35	44,200
EXPENSES									
PUMPING EXPENSES (53720)									
53720	Operation Labor - Hrly	120	24,404	24,304	24,000	18,581	20,000		22,000
53720	Operation Labor - Call Time	121	195	845	750	400	400		400
53720	Operation Labor - OT	122	11,339	8,794	9,000	10,100	10,500		10,500
53720	Operation Labor - Temp	125	36	0	0	0	0		0
53720	Water/Sewer/Stormwater	221	2,709	2,174	3,225	1,820	3,225		3,225
53720	Electricity	222	96,183	73,693	96,500	95,000	97,000		97,000
53720	Natural Gas	224	4,162	3,648	4,300	5,500	5,500		5,500
53720	Telephone	225	0	0	0	0	0		0
53720	Repairs/Maint-Pumping Equip	242(633)	28,515	14,546	20,000	20,000	20,000		20,000
53720	Maint. Of Structure/Improvement	247(631)	3,755	173	200	600	600		600
53720	Operation Supplies/Expenses	349	2,354	1,038	1,200	500	1,500		1,500
53720	Repair/Maint Supplies-Gasoline	351	0	0	0	500	0		0
PUMPING EXPENSES			173,652	129,215	159,175	153,001	158,725	5,724	160,725
WATER TREATMENT EXPENSES									
Operation (53730)									
53730	Operation Labor - Hrly	120	17,787	9,240	13,000	16,100	17,500		17,500
53730	Operation Labor - Call Time	121	48	333	300	125	125		125
53730	Operation Labor - OT	122	5,222	5,364	6,000	6,800	5,800		5,800
53730	Operation Labor - Temp	125	0	0	0	30	0		0
53730	Water/Sewer/Stormwater	221	280	298	300	300	300		300
53730	Electricity	222	20,040	14,350	20,500	22,000	22,000		22,000
53730	Natural Gas	224	1,481	1,914	2,500	2,500	2,500		2,500
53730	Maint. Of Treatment Equipment	255(652)	924	134	700	2,000	2,000		2,000
53730	Other Outside Services	290	60	0	0	0	0		0
53730	Water Testing Services	294	5,664	2,206	6,000	6,000	6,000		6,000
53730	Small Equipment	314	0	1,340	1,400	0	0		0
53730	Operating Supplies-All Other	349	1,144	602	1,000	2,200	2,200		2,200
53730	Chemicals	366	140,793	114,967	150,000	160,000	165,000		170,000
53730	Operation Supplies/Expenses	390	0	0	0	1,200	500		500
Subtotal Operation Expenses			193,443	150,748	201,700	219,255	223,925	4,670	228,925
Maintenance (53731)									
53731	Maintenance Labor - Hrly	120	1,162	1,658	1,700	765	1,000		1,000
53731	Maintenance Labor - Call Time	121	53	95	100	0	0		0
53731	Maintenance Labor - OT	122	104	53	100	200	100		100
53731	Maintenance Labor - Temp	125	0	0	0	50	0		0
53731	Maint. Of Machinery/Buildings	247(651)	1,956	451	1,000	2,000	2,000		2,000
53731	Misc. Expenses	311-349	359	283	500	500	500		500
Subtotal Maintenance Expenses			3,634	2,540	3,400	3,515	3,600	85	3,600
TOTAL WATER TREATMENT EXPS.			197,077	153,288	205,100	222,770	227,525	4,755	232,525

VILLAGE OF WESTON
Water Utility Fund
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)

ACCOUNT #	ACCOUNT DESCRIPTION	SUB ACCOUNT #	2012	2013	2013	2013	2014	2014	2015
			ACTUAL	Y-T-D (at 10/31/13)	ESTIMATE	BUDGET	PROPOSED BUDGET	BUDGET CHANGE	FINANCIAL PLAN
TRANSMISSION / DISTRIBUTION EXPENSES									
Operation Expenses									
53739	Labor- Inspections - Hrly	120	412	136	100	800	150		150
53739	Labor- Inspections -OT	122	0	0	0	30	0		0
53740	Labor-Miscellaneous - Hrly	120	190	0	50	300	150		150
53740	Labor-Miscellaneous - OT	122	0	0	0	0	0		0
53740	Labor-Miscellaneous - Temp	125	0	0	0	0	0		0
53740	Electricity	222	2,007	1,984	2,200	2,500	2,500		2,500
53740	Repairs/Maint Storage Facilities	245(661)	380	1,235	1,200	100	500		500
53740	Outside Contract -T & D Exp	245(662)	0	553	600	0	500		500
53740	Repairs/Maint-Buildings	247	0	0	0	0	0		0
53740	Outside Contracted Services	290(662)	0	700	700	0	500		500
53740	Post office Box	311	0	53	60	0	60		60
53740	Outside Printing/Stationery	312	0	0	0	100	0		0
53740	Small Equipment	314(662)	5,691	1,750	2,000	2,600	2,600		2,600
53740	Operating Suplies-All Other	349-368	2,487	1,941	2,000	3,000	3,000		3,000
53740	Operating Suplies-Computer Maint	387	0	0	0	0	0		0
53740	Miscellaneous Expense	399	151	430	500	500	500		500
53741	Labor-Flushing Mains/Hydrants - Hrly	120	9,872	14,304	10,000	14,200	12,000		12,000
53741	Labor-Flushing Mains/Hydrants - OT	122	18	0	0	20	0		0
53741	Labor-Flushing Mains/Hydrants - Temp	125	0	111	115	1,600	0		0
53741	Publication Fees - Flushing Mains	321	0	0	0	230	230		230
53742	Labor-Operating Main Valves - Hrly	120	124	48	0	250	150		150
53742	Labor-Operating Main Valves - OT	122	0	0	0	0	0		0
53742	Labor-Operating Main Valves - Temp	125	0	0	0	0	0		0
53743	Labor-Water Meter Testing - Hrly	120	3,707	1,651	3,000	5,200	4,200		4,200
53743	Labor-Water Meter Testing - OT	122	18	0	0	0	0		0
53743	Labor-Water Meter Testing - Temp	125	0	0	0	0	0		0
53743	Maint. Of Meters	253	0	0	0	0	0		0
53743	Outside Contracted Services	290	6,299	5,731	6,000	5,000	6,000		6,000
53744	Labor-Existing Meter Change - Hrly	120	24,245	3,878	10,000	20,654	17,000		17,000
53744	Labor-Existing Meter Change - Call Time	121	0	0	0	0	0		0
53744	Labor-Existing Meter Change - OT	122	482	0	0	1,000	500		500
53744	Labor-Existing Meter Change -Temp	125	0	0	0	0	0		0
53745	Labor-Freeze Up/Thaw - Hrly	120	75	159	250	250	250		250
53745	Labor-Freeze Up/Thaw - Call Time	121	0	0	0	0	0		0
53745	Labor-Freeze Up/Thaw - OT	122	0	0	0	0	0		0
53745	Contracted Svcs.-Trans./Distrib.	222 - 290	0	0	0	0	0		0
53746	Labor-Customer Complaints - Hrly	120	765	717	700	1,300	1,000		1,000
53746	Labor-Customer Complaints - Call Time	121	48	143	250	250	250		250
53746	Labor-Customer Complaints - OT	122	53	125	100	220	220		220
53746	Labor-Customer Complaints - Temp	125	27	0	0	0	0		0
53747	Labor-Diggers Hotline Locates - Hrly	120	17,012	12,485	14,700	14,000	14,000		14,000
53747	Labor-Diggers Hotline Locates - Call Time	121	290	148	150	0	150		150
53747	Labor-Diggers Hotline Locates - OT	122	198	65	100	60	60		60
53747	Labor-Diggers Hotline Locates - Temp	125	117	0	0	0	0		0
53748	Labor-Water Service On/Off - Hrly	120	2,451	2,301	2,750	2,400	2,400		2,400
53748	Labor-Water Service On/Off - Call Time	121	655	343	545	550	550		550
53748	Labor-Water Service On/Off - OT	122	288	150	200	500	300		300
53748	Labor-Water Service On/Off - Temp	125	9	0	0	0	0		0
53749	Labor-Mapping & AS Builts	120	428	392	500	500	500		500
53749	Labor-Mapping & AS Builts OT	122	9	0	0	0	0		0
53749	Labor-Mapping & AS Builts - Temp	125	0	0	0	0	0		0
53750	Salaries	110	7,865	2,125	2,744	9,171	8,267		8,267
53750	GIS - Hrly	120	93	0	0	0	0		0
53750	GIS - Temp	125	167	0	0	0	4,000		4,000
53750	GIS - Education/Training	157	419	758	760	450	450		450
53750	GIS Expenses	286-314	1,047	1,327	1,400	1,050	1,300		1,300
53751	Labor-Distribution Model	120	66	71	71	0	0		0
53751	Labor-Distribution Model	125	0	3,506	3,506	0	0		0
53751	Distr. Model Expenses	286-290	1,200	8,470	5,000	25,000	25,000		25,000

VILLAGE OF WESTON
Water Utility Fund
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)

ACCOUNT #	ACCOUNT DESCRIPTION	SUB ACCOUNT #	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
EXPENSES									
TRANSMISSION / DISTRIBUTION EXPENSES (cont.)									
Maintenance Expenses									
53760	Maint. Reserv./Stand Pipes, Labor - Hrly	120	504	214	200	450	250		250
53760	Maint. Reserv./Stand Pipes, Labor - Call Time	121	48	95	100	50	100		100
53760	Maint. Reserv./Stand Pipes, Labor - OT	122	45	62	80	50	50		50
53760	Maint. Reserv./Stand Pipes, Other	247-250	4,011	3,975	5,000	130,000	130,000		50,000
53760	Maint. Reserv./Stand Pipes, Other	290	4,750	2,995	3,000	1,000	4,000		4,000
53760	Maint. Reserv./Stand Pipes, Other	314	2,300	0	0	1,000	1,000		1,000
53761	Maint. of Mains, Labor - Hrly	120	2,890	5,208	5,500	5,500	5,500		5,500
53761	Maint. of Mains, Labor - Call Time	121	281	394	400	300	300		300
53761	Maint. of Mains, Labor - OT	122	264	94	100	2,200	1,000		1,000
53761	Maint. of Mains, Labor - Temp	125	45	0	0	50	0		0
53761	Maint. of Mains, Labor - Out-of-Class Pay	137	2	57	50	25	0		0
53761	Maint. of Mains, Other	251-290	5,614	6,714	10,000	10,000	10,000		10,000
53761	Maint of Mains, Small Equipment	314	0	1,122	1,500	200	500		500
53762	Maint. of Services, Labor - Hrly	120	1,368	3,524	3,339	4,000	4,000		4,000
53762	Maint. of Services, Labor - Call Time	121	0	53	0	0	0		0
53762	Maint. of Services, Labor - OT	122	0	20	0	150	0		0
53762	Maint. of Services, Labor - Temp	125	153	0	0	70	0		0
53762	Maint. of Services, Labor - Out-of-Class	137	0	9	0	0	0		0
53762	Maint. of Services, Other	252-290	19,803	14,889	18,000	21,000	20,000		20,000
53762	Maint. of Services, Small Equipment	314	0	0	0	200	200		200
53763	Maint. of Meters, Labor - Hrly	120	8,169	7,935	8,000	8,000	8,000		8,000
53763	Maint. of Meters, Labor - Call Time	121	53	0	0	65	50		50
53763	Maint. of Meters, Labor - OT	122	20	9	40	30	30		30
53763	Maint. of Meters, Labor - Temp	125	18	0	0	0	0		0
53763	Maint. of Meters, Other	253-349	145	6,520	6,000	7,500	7,500		7,500
53764	Maint. of Hydrants, Labor - Hrly	120	1,308	434	2,000	2,500	2,500		2,500
53764	Maint. of Hydrants, Labor - CallTime	121	48	0	0	0	0		0
53764	Maint. of Hydrants, Labor - OT	122	27	0	50	50	50		50
53764	Maint. of Hydrants, Labor - Temp	125	225	0	0	225	0		0
53764	Maint. of Hydrants, Other	254-349	31,629	1,414	2,000	41,000	41,000		41,000
53765	Maint. of Other Plant, Labor - Hrly	120	479	1,628	1,900	1,000	1,000		1,000
53765	Maint. of Other Plant, Labor - OT	122	0	0	0	0	0		0
53765	Maint. of Other Plant, Labor - Temp	125	117	0	0	0	0		0
53765	Maint. of Other Plant, Labor - Small Equ	314	0	0	0	100	100		100
53766	Maint. of Vehicles, Labor - Hrly	120	1,622	2,631	2,600	2,500	2,600		2,600
53766	Maint. of Vehicles, Labor - Temp	125	27	0	0	0	0		0
53766	Maint. of Vehicles, Out of Class Pay	137	0	0	0	0	0		0
53766	Maint. of Vehicles, Other	241-390	1,910	1,291	1,000	1,000	1,000		1,000
TRANSMISSION / DISTRIB.			177,240	129,077	143,110	354,000	349,967	(4,033)	269,967
CUSTOMER ACCOUNTS EXPS. (53770-53771)									
53770	Meter Reading, Labor - Hrly	120	17,182	15,491	16,500	15,800	16,500		16,500
53770	Meter Reading, Labor - Temp	125	18	0	0	0	0		0
53770	Meter Reading, Cont. Services	287	866	880	100	900	900		900
53770	Operating Supplies - Small Equip	314-387	784	114	100	1,000	1,000		1,000
53771	Treasurer/Finance Dir.-Labor	103	20,407	17,045	18,589	20,407	21,864		21,864
53771	Accounting/Collection-Labor - Hrly	120	18,347	12,004	25,000	22,159	19,000		19,000
53771	Accounting/Collection-Labor - OT	122	0	0	0	0	0		0
53771	Accounting/Collection-Labor - Temp	125	0	631	700	0	0		0
53771	Longevity Pay	133	0	0	0	0	0		0
53771	Labor-Less Recycling Wages	199	(386)	0	0	0	0		0
53771	Financial Audit Fees	213	5,300	5,300	5,300	5,300	5,300		5,300
53771	Contracted Services	281-290	3,063	2,960	3,490	3,490	3,400		3,400
53771	Postage, Misc.	310-314	6,027	5,847	5,900	5,600	6,000		6,000
53771	Bad Debt Expense	741	121	105		200	200		200
CUSTOMER ACCTS. EXPS.			71,729	60,377	75,679	74,856	74,164	(692)	74,164

VILLAGE OF WESTON
Water Utility Fund
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)

ACCOUNT #	ACCOUNT DESCRIPTION	SUB ACCOUNT #	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
EXPENSES									
PRIVATE WELL PERMIT PROGRAM (53775)									
53775	Private Well, Labor - Hrly	110	0	53	0	0	0		0
53775	Private Well, Labor - Hrly	120	8,662	6,301	5,850	5,000	5,400		5,400
53775	Private Well, Labor - Temp	125	27	0	0	0	0		0
53775	Education & Training	157	0	0	0	0	0		0
53775	Outside Services Contracted	212-294	5,841	4,799	4,000	3,000	5,000		5,000
53775	Office Supplies	310-351	425	193	250	400	400		400
	PRIVATE WELL PERMIT PROG.		14,955	11,346	10,100	8,400	10,800	2,400	10,800
ADMINISTRATIVE & GENERAL EXPS. (53780)									
53780	Salaries-Administrator	101	2,448	3,498	4,266	4,266	4,266		4,266
53780	Salaries-Dir. of Public Works	102	7,940	462	462	19,875	0		0
53780	Salaries-Committee Members	105	706	0	806	806	806		806
53780	Salaries-Human Resources	107	0	0	0	0	4,340		4,340
53780	Salaries - Regular	110	30,690	36,768	37,566	39,875	46,219		46,219
53780	Hourly Wages, Regular	120	20,376	13,312	23,000	22,000	24,313		21,929
53780	Hourly Wages, Overtime	122	0	16	16	0	0		0
53780	Hourly Wages, Temp	125	0	0	0	0	0		0
53780	Vacation/Sick/Holidays	311/132/134	20,532	16,165	18,960	14,900	11,300		11,034
53780	Longevity Pay	133	1,417	0	0	1,831	0		0
53780	Meeting Pay-Clerical	136	258	0	269	269	269		269
53780	Social Security	151	21,759	17,993	21,932	24,820	23,362		23,308
53780	Wisconsin Retirement	152	17,873	15,922	18,772	21,446	19,905		20,992
53780	Health/Dental Insurance	154	70,018	29,042	42,216	57,930	64,225		68,823
53780	Life Insurance	155	475	422	569	420	491		518
53780	Worker's Comp. Ins.	156	12,303	0	9,052	8,830	11,807		11,677
53780	Employee Education/Training	157	0	577	600	500	500		500
53780	Coveralls/Clothing	162/346	1,131	1,433	2,000	2,000	1,200		1,200
53780	Employee Health Tests	164	171	115	150	150	170		170
53780	Post Employee Health	167	2,718	2,180	2,608	2,805	1,779		1,877
53780	Less: Recycling Fringes	199	(77)	0	0	0	0		0
53780	Regulatory Commission	208	1,749	2,352	1,800	2,200	2,200		2,200
53780	Legal Services	212	0	0	0	2,000	2,000		2,000
53780	Architec/Engineering Fees	215	0	0	0	0	100,000		0
53780	Telephone	225	1,796	1,484	1,800	1,750	1,800		1,800
53780	Repairs/Maint - Other Mach	242	0	0	0	100	100		100
53780	Outside Services Contracted	286-294	4,190	2,639	5,000	50,000	10,000		10,000
53780	Office Supplies & Expenses	310-312	3,168	417	500	4,000	2,000		2,000
53780	Small Equipment	314	729	71	100	200	500		500
53780	Legal notices	321	200	0	0	0	100		100
53780	Subscriptions	322	304	0	0	100	100		100
53780	Membership dues	324	2,279	2,371	2,200	1,500	2,200		2,200
53780	Registration Fees	325	1,318	1,025	1,400	2,000	2,000		2,000
53780	Advertising	326	0	0	0	0	0		0
53780	Meeting /travel/lodging	332-336	1,423	921	800	2,000	2,000		2,000
53780	Transportation Exp. - Gas	351	9,770	6,291	7,500	9,300	9,800		9,800
53780	Misc. General Expenses	363-399	0	108	200	500	500		500
53780	Property Insurance	511-513	6,767	1,988	7,000	7,500	7,500		7,500
	ADMIN. & GENERAL EXPS.		244,431	157,572	211,544	305,873	357,752	51,879	260,728
OTHER OPERATING EXPENSES (53790)									
53790	Depreciation	541	548,400	412,497	555,000	550,000	560,000		565,000
53790	Payment in Lieu of Taxes	592	456,382	351,711	478,890	470,188	481,700		486,700
	OTHER OPER. EXPENSES		1,004,782	764,208	1,033,890	1,020,188	1,041,700	21,512	1,051,700
DEBT SERVICE (58300-59910)									
58300	Interest on Long-term Debt	621/622	89,901	85,342	85,341	85,341	78,798		71,371
58400	Bond Issue Expenses	212/311	0	0	0	0	0		0
59910	Amort. of Bond Discount	542	1,346	0	1,345	1,345	1,346		1,346
59910	Amort. of Debt Issue Costs	543	0	0	0	1,922	0		0
59910	Amort. Loss on refunding	544	0	0	0	0	0		0
	DEBT SERVICE		91,247	85,342	86,686	88,608	80,144	(8,464)	72,717
EXPENSES			1,993,074	1,521,627	1,959,258	2,271,861	2,344,977	73,116	2,177,526
							Percent Budget Change		
								3.22%	-7.14%
NET INCOME - before Cap. Contributions			310,538	94,630	133,042	(137,786)	(89,002)	48,784	78,549
NET INCOME - after Cap. Contributions			310,538	94,630	133,042	(137,786)	(89,002)	48,784	78,549

**VILLAGE OF WESTON
2014 OPERATING BUDGET REQUEST
AND 2015 FINANCIAL PLAN
PROGRAM COMMENTS**

Department/Office: Public Works	Budget: Sewer Utility Fund
Program: Enterprise Funds	Submitted by: Keith Donner

SEWER UTILITY FUND
2014 Operating Budget – 2015 Financial Plan

The Weston Sewer Utility Fund was created to account for the provision of wastewater treatment and disposal services to the residents, business entities, and public authorities of the Village of Weston and the adjacent communities of the City of Schofield and the Village of Rothschild, where it is deemed appropriate. All revenues and expenses necessary to provide such services are accounted for in this fund.

Revenues include sewer user fees, hook-up charges, REU/REA special assessments, property tax levy, interest income, and special charges. Expenses include City of Schofield sewerage treatment costs, Rib Mountain Metropolitan Sewerage District plant operating costs, transportation system maintenance, customer collection, depreciation, debt service payments, statutory and discretionary reserves, and administration charges.

The Village staff conducted an internal rate study in early 2004 and recommended a sewer rate increase at that time. The rate increase took effect in early 2004. As the community continues to grow in size and the sewer transportation system area expands in the coming years, the expenses of the Utility may exceed revenues requiring consideration of fee adjustments. The user fee rates will continue to be reviewed annually.

	2012 Actual	2013 Budget	2013 Estimate	2014 Proposed Budget	2015 Financial Plan
Net Assets, January 1	\$ 25,367,831	\$ 25,571,025	\$ 25,571,025	\$ 25,691,283	\$ 25,681,199
<u>REVENUES</u>					
Customer Sales	\$ 1,744,740	\$ 1,707,300	\$ 1,741,500	\$ 1,737,300	\$ 1,772,046
Hook-up Charges	19,520	20,000	8,500	10,000	10,000
Other Sewer Revenue	8,826	7,700	7,900	7,850	8,050
Intergovernmental Charges for Services	-	-	-	-	-
Interest Income	160,580	151,300	86,500	101,000	100,900
Gain (Loss) on Sale of Capital Assets	(5,777)	-	-	-	-
Total Revenues	<u>\$ 1,927,889</u>	<u>\$ 1,886,300</u>	<u>\$ 1,844,400</u>	<u>\$ 1,856,150</u>	<u>\$ 1,890,996</u>
<u>EXPENSES</u>					
Operating	\$ 166,656	\$ 172,650	\$ 174,220	\$ 179,170	\$ 179,170
Maintenance	83,706	138,291	59,079	131,591	81,908
Rib Mt. Metro – O&M	436,897	480,000	520,000	530,000	540,000
Customer Accounts	33,439	36,905	31,635	35,865	31,545
Administrative & General	131,902	142,260	132,478	156,050	158,515
Depreciation	655,740	690,000	670,000	690,000	695,000
Property Taxes	6,127	6,300	6,300	6,300	6,300
Rib Mt. Metro – Debt Service	72,762	-	-	-	-
Interest Expense & Fiscal Charges	136,409	128,575	128,575	115,248	102,029
Other Debt Service	22,010	23,557	22,010	22,010	22,010
Other Financing Uses/Transfers	-	-	-	-	-
Total Expenditures	<u>\$ 1,745,648</u>	<u>\$ 1,818,538</u>	<u>\$ 1,744,297</u>	<u>\$ 1,866,234</u>	<u>\$ 1,816,477</u>
Net Income (Loss) – before Capital Contributions	\$ 182,241	\$ 67,762	\$ 100,103	\$ (10,084)	\$ 74,519
Plus: Capital Contributions	20,953	-	20,155	-	-
Net Income (Loss) – after Capital Contributions	<u>\$ 203,194</u>	<u>\$ 67,762</u>	<u>\$ 120,258</u>	<u>\$ (10,084)</u>	<u>\$ 74,519</u>
Net Assets, December 31	<u>\$25,571,025</u>	<u>\$25,638,787</u>	<u>\$25,691,283</u>	<u>\$25,681,199</u>	<u>\$25,755,718</u>

VILLAGE OF WESTON
Sewer Utility Fund
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)

ACCOUNT #	ACCOUNT DESCRIPTION	SUB ACCOUNT #	2013				2014	2014	2015
			2012 ACTUAL	Y-T-D (at 10/31/13)	ESTIMATE	2013 BUDGET	PROPOSED BUDGET	BUDGET CHANGE	FINANCIAL PLAN
REVENUES									
CUSTOMER SALES (46411)									
46411	Metered Sales-Residential	920	1,029,706	841,635	1,020,000	1,025,000	1,025,000	1,045,500	
46411	Metered Sales-Commercial	921	601,042	559,514	610,000	570,000	600,000	612,000	
46411	Metered Sales-Industrial	922	69,397	55,054	69,000	65,000	70,000	71,400	
46411	Metered Sales-Public Authority	923	41,765	38,185	42,000	45,000	41,000	41,820	
46411	Metered Sales-Misc. Other	924	324	246	300	300	300	306	
46411	Unmetered Sales	929	2,506	184	200	2,000	1,000	1,020	
	CUSTOMER SALES		1,744,740	1,494,818	1,741,500	1,707,300	1,737,300	1,772,046	
OTHER SEWER REVENUE (46160-46416)									
46160	NSF Check Fees	000	88	225	250	100	150	150	
46412	Forfeited Discounts/Penalties	930	4,048	3,663	4,000	4,000	4,000	4,000	
46412	Misc. Services Billed	933-939	1,310	865	900	800	800	1,000	
46413	Assessment Checking	000	2,470	2,245	2,250	2,000	2,100	2,100	
46414	Permits	000	910	735	500	800	800	800	
46415	Hook-up Charges	000	19,520	12,250	8,500	20,000	10,000	10,000	
	OTHER SEWER REVENUE		28,346	19,983	16,400	27,700	17,850	18,050	
INTEREST INCOME (48110-48130)									
48110	Interest on Investments - Earned	001	159,455	(170,909)	0	150,000	100,000	100,000	
	Interest on Investments - Unearned Losses		0	0	85,000	0	0	0	
48110	Interest from Stormwater	063	109	111	200	0	200	200	
48130	Interest on Assessments	000	1,016	13	1,300	1,300	800	700	
	INTEREST INCOME		160,580	(170,785)	86,500	151,300	101,000	100,900	
MISCELLANEOUS REVENUE									
48300	Gain/Loss on Sale of Equip/Prop.	000	(5,777)	0	0	0	0	0	
	MISCELLANEOUS REVENUE		(5,777)	0	0	0	0	0	
REVENUES - Subtotal			1,927,889	1,344,016	1,844,400	1,886,300	1,856,150	(30,150)	1,890,996
							Percent Budget Change	-1.60%	1.88%
CAPITAL CONTRIBUTIONS (48550)									
48550	Capital Contributions	941-947	20,953	35,229	20,155	0	0	0	
REVENUES - Grand Total			1,948,842	1,379,245	1,864,555	1,886,300	1,856,150	(30,150)	1,890,996

EXPENSES

OPERATING EXPENSES (53610)									
53610	Employee Education & Training	157	0	0	0	0	0	0	
53610	Water/Sewer/Stormwater	221	189	245	370	200	370	370	
53610	Electricity	222	30,701	25,387	34,000	34,000	35,000	35,000	
53610	Sewerage Treatment Costs (Schofield)	223	88,056	67,374	90,000	85,000	92,000	92,000	
53610	Natural Gas	224	440	303	440	600	600	600	
53610	Telephone	225	6,097	4,568	5,800	6,500	5,700	5,700	
53610	Rib Mt. Metro - Monthly O&M	227	436,897	391,207	520,000	480,000	530,000	540,000	
53610	Repairs/Maint-Bldgs	247	0	0	0	0	0	0	
53610	Radio Maint Services	278	0	0	0	0	0	0	
53610	Supplies & Expense	310	0	0	0	0	0	0	
53610	Small Equipment	314	2,937	503	500	2,000	2,000	2,000	
53610	Membership Dues	324	50	0	50	50	50	50	
53610	Registration fees/Travel	325-344	0	0	0	0	0	0	
53610	Clothing	346	0	0	0	0	0	0	
53610	Operating supplies	349	692	596	900	900	900	900	
53610	Gasoline	351	6,324	5,162	9,000	9,600	9,200	9,200	
53610	Repairs/Maint-Motor Vehicle	352	0	0	500	800	500	500	
53610	Repairs/Maint-Machinery	353	0	0	500	800	500	500	
53610	Repairs/Maint-Sewer	359	0	0	800	800	800	800	
53610	Miscellaneous	399	15	0	50	100	50	50	
53610	Rents/Lease/Easements	531	2,586	2,509	2,510	2,700	2,700	2,700	
53610	Depreciation Exp-Water Meters	541	19,318	0	19,500	19,500	19,500	19,500	
53610	Property Taxes/Easement	591	6,127	0	6,300	6,300	6,300	6,300	
53610	Meter Cost Share Exp.	593	9,251	0	9,300	9,100	9,300	9,300	
	OPERATING EXPENSES		609,680	497,854	700,520	658,950	715,470	56,520	725,470

VILLAGE OF WESTON
Sewer Utility Fund
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)

ACCOUNT #	ACCOUNT DESCRIPTION	SUB ACCOUNT #	2013				2014	2014	2015
			2012 ACTUAL	Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	PROPOSED BUDGET	BUDGET CHANGE	FINANCIAL PLAN
EXPENSES									
<u>MAINTENANCE EXPENSES (53600-53611)</u>									
53600	Contracted Svcs.-General Maint.	251-299	973	0	500	1,000	1,000	1,000	
53600	Misc. Exps.-General Maint.	310-399	0	0	0	0	0	0	
53601	Labor-Lift Station Maint. - Hrly	120	19,813	16,450	17,885	18,000	18,000	18,192	
53601	Labor-Lift Station Maint. - Call Time	121	618	694	700	600	600	600	
53601	Labor-Lift Station Maint. - OT	122	802	537	800	1,400	1,400	1,400	
53601	Labor-Lift Station Maint. - Temp	125	326	0	0	200	0	0	
53601	Labor-Lift Station Maint. - Standby	138	2,340	1,935	2,340	2,400	2,340	2,340	
53601	Lift Station Maint. - Other Mach.	242	9,748	4,726	4,000	20,000	20,000	20,000	
53601	Lift Station Maint. - Grounds	245	336	1,040	1,300	1,500	1,500	1,500	
53601	Lift Station Maint. - Building	247	526	3,602	3,700	500	800	800	
53601	Lift Station Maint. - Landfill	296	785	124	500	800	800	800	
53601	Operating Supplies-All Other	349	696	285	500	1,500	1,000	1,000	
53602	Labor-Sewer Jetting - Hrly	120	7,235	12,054	12,100	7,200	10,854	10,979	
53602	Labor-Sewer Jetting - Call Time	121	51	53	55	0	0	0	
53602	Labor-Sewer Jetting - OT	122	39	210	250	500	300	300	
53602	Labor-Sewer Jetting - Temp	125	1,967	315	315	2,500	0	0	
53602	Landfill Services	296	709	215	500	800	800	800	
53602	Operating Supplies-All Other	349	271	0	100	500	500	500	
53603	Labor-Manhole/Main Repair - Salary	110	0	669	0	0	0	0	
53603	Labor-Manhole/Main Repair - Hrly	120	3,395	1,510	2,000	650	1,000	1,000	
53603	Labor-Manhole/Main Repair - Call Tir	121	0	0	50	60	60	60	
53603	Labor-Manhole/Main Repair - OT	122	0	0	60	60	60	60	
53603	Labor-Manhole/Main Repair - Temp	125	45	0	0	0	0	0	
53603	Labor-Manhole/Main Repair - Out of	137	1	0	0	0	0	0	
53603	Contracted Services-Mains	251-299	21,834	966	2,000	10,000	5,000	5,000	
53604	Labor-Customer Complaints - Hrly	120	166	115	200	350	200	200	
53604	Labor-Customer Complaints - Call Ti	121	238	148	160	160	160	160	
53604	Labor-Customer Complaints - OT	122	232	146	250	180	250	250	
53604	Labor-Customer Complaints - Tmp	125	9	0	0	0	0	0	
53604	Labor-Customer Complaints - out of	137	0	0	0	0	0	0	
53605	Labor-Televising - Hrly	120	0	143	200	1,500	500	500	
53605	Labor-Televising - OT	122	0	0	0	60	20	20	
53605	Labor-Televising - Temp	125	0	0	0	50	0	0	
53605	Televising-Outside Contracted svc	290	0	0	0	50,000	50,000	0	
53606	Labor-Maintenance Vehicles - Hrly	120	1,426	998	2,000	2,500	2,500	2,500	
53606	Labor-Maintenance Vehicles - OT	122	0	0	0	0	20	20	
53606	Labor-Maintenance Vehicles - Temp	125	32	0	0	0	0	0	
53606	Contracted Svcs.-Maint. Vehicles	241	194	110	200	1,000	200	200	
53606	Radio Maint Services	278	0	0	0	0	0	0	
53606	Commercial Travel Exp	334	0	0	0	250	250	250	
53606	Gasoline	351	163	35	100	500	300	300	
53606	Repair/Maint - Vehicles	352	1,324	619	700	1,250	1,000	1,000	
53607	Labor-Mapping & AS Builts - Salary	110	5,925	2,151	2,772	9,171	8,267	8,267	
53607	Labor-Mapping & AS Builts - Hrly	120	238	24	25	0	0	0	
53607	Labor-Mapping & AS Builts - Temp	125	0	472	472	0	0	0	
53607	Employee Education/Training	157	0	758	760	0	760	760	
53607	Computer License	286	1,047	875	1,050	1,050	1,050	1,050	
53607	Contracted Services	290	0	0	0	0	0	0	
53607	Misc. Exps.-GIS	310-399	0	452	460	0	0	0	
53611	Labor-Inspections/Mains - Hrly	120	202	13	75	100	100	100	
53611	Labor-Inspections/Mains - OT	122	0	0	0	0	0	0	
53611	Contracted Svcs.-Inspect./Mains	247	0	0	0	0	0	0	
MAINTENANCE EXPENSES			83,706	52,444	59,079	138,291	131,591	(6,700)	81,908
<u>CUSTOMER ACCOUNTS EXPS. (53612)</u>									
53612	Customer Accounts -Hourly	120	18,431	11,928	17,000	22,160	21,160	21,160	
53612	Customer Accounts -OT	122	0	0	0	0	0	0	
53612	Customer Accounts -Temp	125	0	0	0	0	0	0	
53612	Education & Training	157	0	0	0	0	0	0	
53612	Less: Recycling Fringes	199	(386)	0	0	0	0	0	
53612	Financial Audit	213	4,825	4,825	4,825	4,825	4,825	4,825	
53612	Postage Meter	281	513	384	530	700	600	600	
53612	Computer license	286	2,550	2,576	2,580	2,550	2,580	2,580	
53612	Computer Maint	287	866	866	900	900	900	900	
53612	Office Supplies	310	0	0	100	100	100	100	
53612	Postage, Publishing/Printing	311	4,515	2,964	4,700	4,800	4,800	480	
53612	Outside Printing/Stationery	312	870	814	900	870	900	900	
53612	Small Equipment	314	0	0	0	0	0	0	
53612	Bad Debt Expense	741	1,255	139	100	0	0	0	
CUSTOMER ACCTS. EXPS.			33,439	24,496	31,635	36,905	35,865	(1,040)	31,545

VILLAGE OF WESTON
Sewer Utility Fund
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)

ACCOUNT #	ACCOUNT DESCRIPTION	SUB ACCOUNT #	2013				2014	2014	2015
			2012 ACTUAL	Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	PROPOSED BUDGET	BUDGET CHANGE	FINANCIAL PLAN
ADMINISTRATIVE & GENERAL EXPS. (53613)									
53613	Salaries-Administrator	101	2,448	3,498	4,266	4,266	4,266	4,266	
53613	Salaries-Director of Public Works	102	5,718	0	0	7,000	0	0	
53613	Salaries-Treasurer/Fin. Director	103	20,407	17,045	20,407	20,407	21,864	21,864	
53613	Salaries-Committee Members	105	706	0	806	806	806	806	
53613	Salaries-Human Resources	107	0	0	0	0	4,357	4,357	
53613	Salaries-Regular	110	23,992	29,898	32,570	29,622	44,791	44,791	
53613	Wages-Hourly	120	12,004	9,042	9,000	9,500	8,500	8,500	
53613	Wages-Overtime	122	0	16	0	0	0	0	
53613	Vacation/Sick/Holidays	131/132/134	7,322	5,774	8,324	6,936	5,236	5,570	
53613	Longevity Pay	133	841	0	0	1,164	0	0	
53613	Meeting Pay-Clerical	136	258	0	269	269	269	269	
53613	Social Security	151	9,933	8,587	10,341	11,460	12,188	12,234	
53613	Wisconsin Retirement	152	7,865	7,661	8,886	9,780	11,097	11,141	
53613	Health/Dental Insurance	154	27,345	12,196	21,282	24,440	23,802	25,665	
53613	Life Insurance	155	277	246	271	295	273	277	
53613	Worker's Comp. Ins.	156	2,542	0	2,452	2,595	4,990	5,160	
53613	Education/Training	157	0	0	0	100	100	100	
53613	Uniforms	162/346	335	1,271	1,350	800	400	400	
53613	Employee Health Tests	164	171	115	170	125	170	170	
53613	Post Employee Health	167	1,236	1,041	1,214	1,370	991	995	
53613	Less: Recycling Fringes	199	(77)	0	0	0	0	0	
53613	Legal services	212	259	1,442	1,500	200	250	250	
53613	Architectural/Engineering	215	0	0	0	2,000	2,000	2,000	
53613	Telephone	225	860	675	850	1,000	850	850	
53613	Repairs/Maint	242	0	0	0	0	0	0	
53613	Computer License Fee	286	0	0	0	0	0	0	
53613	Outside Services Contracted	290	2,015	2,354	3,000	3,000	3,000	3,000	
53613	Office Suplies	310	213	185	250	250	250	250	
53613	Postage	311	0	0	0	0	0	0	
53613	Outside printing	312	0	0	0	0	0	0	
53613	Small Equipment	314	729	71	100	100	100	100	
53613	Publication fees	321	0	0	0	0	0	0	
53613	Subscriptions	322	0	0	0	0	0	0	
53613	Membership dues	324	0	559	560	0	560	560	
53613	Resistration fees	325	65	0	65	40	65	65	
53613	Employee automobile	332	0	0	0	50	50	50	
53613	Commercial Travel Exp	334/335	5	0	0	50	50	50	
53613	Repairs/Maint	353	0	0	0	200	200	200	
53613	Computer Software	386	0	75	75	0	75	75	
53613	Misc. Exps.	399	0	58	30	0	0	0	
53613	Property Insurance	511-512	4,433	1,819	4,440	4,435	4,500	4,500	
ADMIN. & GENERAL EXPS.			131,902	103,628	132,478	142,260	156,050	13,790	158,515
DEPRECIATION (53610)									
53614	Depreciation Expense	541	655,740	517,500	670,000	690,000	690,000	695,000	
DEPRECIATION			655,740	517,500	670,000	690,000	690,000	0	695,000
DEBT SERVICE (53614/58309-59910)									
53614	Rib Mt. Metro - Debt Service	614	72,762	0	0	0	0	0	
58300	Interest-Bonds Payable	621-622	136,409	128,576	128,575	128,575	115,248	102,029	
59910	Amortiz. Exp.-Bond Discounts	542	2,351	0	2,351	2,351	2,351	2,351	
59910	Amortiz. Exp.-Debt Issue Costs	543	0	0	0	1,547	0	0	
59910	Amort. Loss on refunding	544	19,659	0	19,659	19,659	19,659	19,659	
DEBT SERVICE			231,181	128,576	150,585	152,132	137,258	(14,874)	124,039
EXPENSES			1,745,648	1,324,498	1,744,297	1,818,538	1,866,234	47,696	1,816,477
							Percent Budget Change	2.62%	-2.67%
NET INCOME (LOSS) - before Cap. Contributions			182,241	19,518	100,103	67,762	(10,084)	(77,846)	74,519
							Percent Budget Change	-114.88%	-838.98%
NET INCOME (LOSS) - after Cap. Contributions			203,194	54,747	120,258	67,762	(10,084)	(77,846)	74,519

**VILLAGE OF WESTON
2014 OPERATING BUDGET REQUEST
AND 2015 FINANCIAL PLAN
PROGRAM COMMENTS**

Department/Office: Public Works	Budget: Stormwater Utility Fund
Program: Enterprise Funds	Submitted by: Keith Donner

STORMWATER UTILITY FUND
2014 Operating Budget – 2015 Financial Plan

The Weston Stormwater Utility Fund was created to account for the management of stormwater and other surface water discharges to the residents, business entities, and public authorities of the Village of Weston. The utility will also provide for the maintenance of existing stormwater appurtenances and recommend drainage modifications where it is deemed appropriate. All revenues and expenses necessary to provide such services are accounted for in this fund. The ordinance for the creation of the new Stormwater Utility was adopted in March 2004. The first billing cycle to utility customers began in June 2004.

Revenues include stormwater user fees, stormwater drainage review permits, and interest income. Expenses include regulation compliance costs, stormwater system maintenance, mowing, customer collection, depreciation, debt service payments, statutory and discretionary reserves, and administration charges.

The \$48 ERU rate (equivalent runoff unit) was established in 2004. As the community continues to grow in size and the stormwater system area expands in the coming years, the expenses of the Utility may exceed revenues requiring consideration of fee adjustments. The user fee rates will continue to be reviewed annually.

	2012 <u>Actual</u>	2013 <u>Budget</u>	2013 <u>Estimate</u>	2014 <u>Proposed Budget</u>	2015 <u>Financial Plan</u>
Net Assets, January 1	\$8,964,916	\$9,271,129	\$9,271,129	\$9,288,806	\$9,299,933
<u>REVENUES</u>					
Stormwater User Fees	\$ 589,226	\$ 623,900	\$ 592,924	\$ 592,924	\$ 592,924
Stormwater Permits	1,600	2,000	1,100	2,000	2,000
Stormwater Services	-	-	-	-	-
Other Operating Revenue	1,222	1,200	1,200	1,000	1,000
Build America Bonds Rebate	4,348	3,874	3,077	2,693	2,292
Interest Income	14,433	12,000	8,000	7,500	7,500
Gain (Loss) on Sale of Capital Assets	-	-	-	-	-
Total Revenues	<u>\$ 610,829</u>	<u>\$ 642,974</u>	<u>\$ 606,301</u>	<u>\$ 606,117</u>	<u>\$ 605,716</u>
<u>EXPENSES</u>					
Program Management	\$ 42,853	\$ 13,419	\$ 16,531	\$ 19,249	\$ 19,331
Engineering/Planning	1,092	-	-	-	-
Inspection/Enforcement	992	-	-	-	-
Storm Sewer Maintenance	61,873	38,764	26,475	39,795	40,296
Mowing	28,258	-	-	-	-
Public Education/Outreach	-	-	-	-	-
Interest Expense & Fiscal Charges	191,562	186,463	185,618	170,946	152,413
Other Financing Uses/Transfers	-	-	-	-	-
Total Expenditures	<u>\$ 326,630</u>	<u>\$ 238,646</u>	<u>\$ 228,624</u>	<u>\$ 229,990</u>	<u>\$ 212,040</u>
Net Income (Loss) – before Depreciation and Capital Contributions	\$ 284,199	\$ 404,328	\$ 377,677	\$ 376,127	\$ 393,676
Less: Depreciation	<u>357,682</u>	<u>355,000</u>	<u>360,000</u>	<u>365,000</u>	<u>368,000</u>
Net Income (Loss) – after Depreciation	\$ (73,483)	\$ 49,328	\$ 17,677	11,127	\$ 25,676
Plus: Capital Contributions	<u>379,696</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Income (Loss) – after Capital Contributions	\$ 306,213	\$ 49,328	\$ 17,677	\$ 11,127	\$ 25,676
Net Assets, December 31	<u>\$9,271,129</u>	<u>\$9,320,457</u>	<u>\$9,288,806</u>	<u>\$9,299,933</u>	<u>\$9,325,609</u>

VILLAGE OF WESTON
Stormwater Utility Fund
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)

ACCOUNT #	ACCOUNT DESCRIPTION	SUB ACCOUNT #	2012	2013	2013	2013	2014	2014	2015	
			ACTUAL	Y-T-D (at 9/30/13)	ESTIMATE	BUDGET	PROPOSED BUDGET	BUDGET CHANGE	FINANCIAL PLAN	
REVENUES										
<u>STORMWATER USER FEES (46324)</u>										
46324	ERU Charges-Residential	920	204,186	170,301	206,000	217,620	206,000		206,000	
46324	ERU Charges-Commercial	921	336,613	290,100	338,000	354,240	338,000		338,000	
46324	ERU Charges-Industrial	922	6,034	4,525	6,034	6,515	6,034		6,034	
46324	ERU Charges-Public Authorities	923	34,502	28,312	35,000	36,900	35,000		35,000	
46324	ERU Charges-Tax Exempt Prop.	927	7,891	5,940	7,890	8,625	7,890		7,890	
	STORMWATER USER FEES		589,226	499,178	592,924	623,900	592,924	(30,976)	592,924	
<u>STORMWATER PERMITS (46325)</u>										
46325	Drainage Review Permits	000	1,600	1,100	1,100	2,000	2,000		2,000	
	STORMWATER PERMITS		1,600	1,100	1,100	2,000	2,000	0	2,000	
<u>OTHER OPERATING REVENUE (46326/48700)</u>										
46326	Forfeited Discounts Penalty	930	1,222	990	1,200	1,200	1,000		1,000	
48700	Misc Other Revenue - Unbudgeted	000	0	0	0	0	0		0	
	OTHER OPERATING REVENUE		1,222	990	1,200	1,200	1,000	(200)	1,000	
<u>STORMWATER SERVICES (46327)</u>										
46327	ERU Credit Application	000	0	0	0	0	0		0	
	STORMWATER PERMITS		0	0	0	0	0	0	0	
<u>INTEGOVERNMENTAL REVENUES (43310)</u>										
43310	Fed Aids-Bld Amer Bonds Rebate	000	4,348	3,537	3,077	3,874	2,693		2,292	
	INTEREST INCOME		4,348	3,537	3,077	3,874	2,693	(1,181)	2,292	
<u>INTEREST INCOME (48110)</u>										
48110	Interest on Investments - Earned	001	14,433	(34,404)	8,000	12,000	7,500		7,500	
	Interest on Investments - Unearned Losses		0	0	0	0	0		0	
	INTEREST INCOME		14,433	(34,404)	8,000	12,000	7,500	(4,500)	7,500	
<u>NONOPERATING REVENUE (48300)</u>										
48300	Gain/Loss on Sale of Equipment	000	0	0	0	0	0		0	
	NONOPERATING REVENUE		0	0	0	0	0	0	0	
REVENUES - Subtotal			610,829	470,401	606,301	642,974	606,117	(36,857)	605,716	
							Percent Budget Change		-5.73%	-0.07%
<u>OTHER FINANCING SOURCES (48550)</u>										
48550	Cap Contribs	941-947	379,696	0	0	0	0		0	
	OTHER FINANCING SOURCES		379,696	0	0	0	0	0	0	
REVENUES - Grand Total			990,525	470,401	606,301	642,974	606,117	(36,857)	605,716	
							Percent Budget Change		-5.73%	-0.07%

VILLAGE OF WESTON
Stormwater Utility Fund
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)

ACCOUNT #	ACCOUNT DESCRIPTION	SUB ACCOUNT #	2012	2013	2013	2013	2014	2014	2015
			ACTUAL	Y-T-D (at 9/30/13)	ESTIMATE	BUDGET	PROPOSED BUDGET	BUDGET CHANGE	FINANCIAL PLAN
EXPENSES									
PROGRAM MANAGEMENT (53652)									
53652	Salaries-Administrator	101	979						0
53652	Salaries-Director of Public Works	102	2,024						0
53652	Salaries-Finance Director/Treas.	103	7,435	0	0	0			0
53652	Salaries-Committee Members	105	377	0	432	0	433		433
53652	Salaries-Stormwater Util. Mgr.	110	6,643	191	200	0	0		0
53652	Hourly Wages	120	8,119	4,782	6,000	0	6,000		6,000
53652	Hourly Wages-Overtime	122	0	0	0	0	0		0
53652	Temporary Wages	125	0	0	0	0	0		0
53652	Vacation/Sick/Holidays	131/132/134	0	0	0	0	0		0
53652	Longevity Pay	133	0	0	0	0	0		0
53652	Meeting Pay-Clerical Staff	136	137	0	144	144	144		144
53652	Social Security	151	1,873	369	518	45	504		504
53652	Wisconsin Retirement	152	1,485	329	422	10	430		430
53652	Health/Dental Insurance	154	4,351	250	936	5	1,084		1,166
53652	Life Insurance	155	65	25	16	0	11		11
53652	Worker's Comp. Ins.	156	71	0	18	5	25		25
53652	Employee Education & Training	157	0	0	0	0	0		0
53652	Employee Health Test	164	0	0	0	0	0		0
53652	Post Employment Health	167	225	64	75	0	38		38
53652	Legal Services	212	0	0	0	500	500		500
53652	Accounting & Auditing Fees	213	1,350	1,350	1,350	1,350	1,350		1,350
53652	Telephone	225	0	0	0	0	0		0
53652	State Inspection/Permit Fees	279	1,500	1,500	1,550	1,550	1,550		1,550
53652	Computer License Fees	286	510	516	550	2,000	1,000		1,000
53652	Computer Maintenance Service	287	0	0	0	0	0		0
53652	Other Outside Contracted Service	290	0	0	0	0	0		0
53652	Office Supplies & Expenses	310	0	0	0	100	50		50
53652	Postage	311	3,792	2,325	3,800	3,700	3,800		3,800
53652	Outside Printing	312	681	623	500	900	900		900
53652	Publication Fees-Legal Notices	321	0	0	0	0	0		0
53652	Subscriptions-Newspapers/Periodic	322	0	0	0	0	0		0
53652	Registration Fees/Tuition	325	0	0	0	60	60		60
53652	Advertising	326	0	0	0	0	0		0
53652	Public Relation Exps/Public Outreach	327	1,000	0	0	2,000	1,000		1,000
53652	Newsletter Expenses	328	0	0	0	0	0		0
53652	Emp Auto Allowance	332	0	0	0	0	0		0
53652	Commercial Travel Expense	334	0	0	0	0	0		0
53652	Meeting Expenses	335	0	0	0	50	50		50
53652	Lodging	336	0	0	0	0	0		0
53652	Other Supplies-Field Supplies	371	135	0	0	500	150		150
53652	Other Supplies - All Other Supplies	390	0	0	0	500	150		150
53652	Losses-Bad Debt Expense	741	101	49	20	0	20		20
PROGRAM MANAGEMENT			42,853	12,373	16,531	13,419	19,249	5,830	19,331
ENGINEERING/PLANNING (53653)									
53653	Salaries	110	594	0	0	0			0
53653	Temporary Wages	125	0	0	0	0			0
53653	Social Security	151	38	0	0	0			0
53653	Retirement-Employer Share	152	35	0	0	0			0
53653	Health Insurance	154	169	0	0	0			0
53653	Life Insurance	155	0	0	0	0			0
53653	Worker's Comp Insurance	156	2	0	0	0			0
53653	Post Employee Health	167	6	0	0	0			0
53653	Drainage/Engineering Studies	215	0	0	0	0			0
53653	Outside Contracted Services	290	248	0	0	0			0
ENGINEERING/PLANNING			1,092	0	0	0	0	0	0
INSPECTION/ENFORCEMENT/OUTREACH (53654)									
53654	Salaries	110	703	0	0	0			0
53654	Social Security	151	52	0	0	0			0
53654	Retirement-Employer Share	152	41	0	0	0			0
53654	Health Insurance	154	160	0	0	0			0
53654	Life Insurance	155	4	0	0	0			0
53654	Worker's Comp Insurance	156	27	0	0	0			0
53654	Post Employee Health	167	5	0	0	0			0
INSPECTION/ENFORCEMENT			992	0	0	0	0	0	0

VILLAGE OF WESTON
Stormwater Utility Fund
2014 OPERATING BUDGET
(and 2015 FINANCIAL PLAN)

ACCOUNT #	ACCOUNT DESCRIPTION	SUB ACCOUNT #	2013				2014	2014	2015
			2012 ACTUAL	Y-T-D (at 9/30/13)	2013 ESTIMATE	2013 BUDGET	PROPOSED BUDGET	BUDGET CHANGE	FINANCIAL PLAN
EXPENSES									
STORM SEWER MAINT. - DPW STREETS (53655)									
53655	Hourly Wages	120	29,341	14,978	15,000	18,000	18,000	18,000	
53655	Hourly Wages-Call Time	121	0	0	0	0	0	0	
53655	Overtime Wages	122	58	358	360	0	0	0	
53655	Temporary Wages	125	0	0	0	0	0	0	
53655	Out-of-Classification Pay	137	217	200	200	0	0	0	
53655	Social Security	151	2,151	1,149	1,194	1,380	1,380	1,380	
53655	Retirement-Employer Share	152	1,747	1,036	1,034	1,200	1,263	1,263	
53655	Health Insurance	154	8,706	2,701	3,863	4,489	5,683	6,150	
53655	Life Insurance	155	88	54	31	35	30	30	
53655	Worker's Comp Insurance	156	1,122	0	709	820	1,153	1,187	
53655	Post Employee Health	167	288	166	164	190	116	116	
53655	Electricity	222	118	75	120	100	120	120	
53655	Outside Services	290	969	300	1,000	5,000	5,000	5,000	
53655	Publication Fees - Legal Notice	321	0	0	0	50	50	50	
53655	Repair/Maint Supplies	360	227	1,551	800	1,000	1,000	1,000	
53655	Other Supplies - Field Supplies	371	0	0	0	1,500	1,000	1,000	
53655	Other Supplies	390	16,841	2,135	2,000	5,000	5,000	5,000	
	STORM SEWER MAINT.		61,873	24,703	26,475	38,764	39,795	1,031	40,296
MOWING - DPW STREETS (53656)									
53656	Hourly Wages	120	15,497	0	0	0			
53656	Call Time Wages	121	0	0	0	0			
53656	Overtime Wages	122	0	0	0	0			
53656	Temporary Wages	125	0	0	0	0			
53656	Out-of-Classification Pay	137	13	0	0	0			
53656	Social Security	151	1,122	0					
53656	Retirement-Employer Share	152	874	0					
53656	Health Insurance	154	4,441	0					
53656	Life Insurance	155	50	0	0	0			
53656	Worker's Comp Insurance	156	564	0	0	0			
53656	Post Employee Health	167	158	0	0	0			
53656	Outside Services	290	375	0	0	0			
53656	Repair/Maint. Supplies	353	4,825	0	0	0			
53656	Insurance-Vehicles/Equipment	512	339	0	0	0			
	STREET SWEEPING/MOWING		28,258	0	0	0	0	0	
PUBLIC EDUCATION/OUTREACH (53660)									
53660	Outside Services	290	0	0	0	0	0	0	
	PUBLIC EDUCATION/OUTREACH		0	0	0	0	0	0	
OTHER EXPENSES (53690)									
53690	Depreciation	541	357,682	266,247	360,000	355,000	365,000	368,000	
	OTHER EXPENSES		357,682	266,247	360,000	355,000	365,000	10,000	368,000
DEBT SERVICE (58300/58400 - 59910)									
58308	Interest on Long-term Debt	621-622	174,564	168,609	168,609	168,609	153,937	135,404	
58222	Interest on Infterfund Loan	625	109	111	120	0	120	120	
59910	Amortiz. Exp.-Bond Discounts	542	1,964	0	1,964	1,964	1,964	1,964	
59910	Amortiz. Exp.-Debt Issue Costs	543	0	0	0	965	0	0	
59910	Amort. Loss on refunding	544	14,925	0	14,925	14,925	14,925	14,925	
	DEBT SERVICE		191,562	168,720	185,618	186,463	170,946	(15,517)	152,413
EXPENSES									
			684,312	472,043	588,624	593,646	594,990	1,344	580,040
							Percent Budget Change		0.23%
NET INCOME (LOSS) - before Deprec. & before Capital Contributions									
			284,199	264,605	377,677	404,328	376,127	(28,201)	393,676
							Percent Budget Change		-6.97%
NET INCOME (LOSS) - after Deprec., but before Capital Contributions									
			(73,483)	(1,642)	17,677	49,328	11,127	(38,201)	25,676
							Percent Budget Change		-77.44%
NET INCOME (LOSS) - after Deprec. & after Capital Contributions									
			306,213	(1,642)	17,677	49,328	11,127	(38,201)	25,676
							Percent Budget Change		-77.44%

**VILLAGE OF WESTON
2014 OPERATING BUDGET REQUEST
AND 2015 FINANCIAL PLAN
PROGRAM COMMENTS**

Department/Office: Finance	Budget: Fringe Benefits Fund
Program: Internal Service Funds	Submitted by: John Jacobs/Jessica Trautman

FRINGE BENEFITS FUND
2014 Operating Budget – 2015 Financial Plan

The Fringe Benefits Fund was created to account for the collections from the Village of Weston departments and employees, the Everest Metro Police Department and employees, and retired employees of both governmental units in the financing of the Village/Metro employee fringe benefits plan including health insurance programs and dental self-insurance programs.

The Internal Service Fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the Village, or to other governments on a cost-reimbursement basis.

Revenues include intergovernmental charges for services from the Village of Weston and the Everest Metro Police Department, and premiums received from retirees for the dental insurance program. Expenses include premiums paid for health/dental/life insurance, worker wellness benefits, post employment health insurance, and administration charges.

The self-insured dental insurance program will accumulate a balance in this account in order to minimize the future employer costs (per employee) charged out to all departments of both employers listed here. The user rates charged out for the dental insurance program are reviewed annually. The rates for all of the other fringe benefit programs are determined by the agency administering the program on behalf of the Village and Metro.

	2012 Actual	2013 Budget	2013 Estimate	2014 Proposed Budget	2015 Financial Plan
Unrestricted Net Assets, January 1	\$ 52,753	\$ 25,475	\$ 25,475	\$ 5,671	\$ 5,671
<u>REVENUES</u>					
Public Charges for Services – Dental	\$ 121	\$ 3,785	\$ 647	\$ -	\$ -
Public Charges for Services – Health	8,297	6,215	7,749	-	-
Intergovernmental Charges for Services:					
Health Insurance – Village/Metro	860,922	700,000	650,000	630,000	685,000
Dental Insurance – Village/Metro	61,765	61,800	61,800	77,000	77,000
Worker Wellness – Village	1,975	1,825	1,825	1,825	1,825
Life Insurance – Village/Metro	7,093	8,400	8,400	8,400	8,600
Post Employment Health – Village	22,480	22,880	22,880	-	-
Income Continuation Insurance – Village	-	-	-	11,000	11,000
Workers Comp. Insurance – Village	-	-	-	90,000	95,000
Total Revenues	<u>\$ 962,653</u>	<u>\$ 804,905</u>	<u>\$ 753,301</u>	<u>\$ 818,225</u>	<u>\$ 878,425</u>
<u>EXPENSES</u>					
Health Insurance Program	\$ 874,382	\$ 700,000	\$ 650,000	\$ 630,000	\$ 685,000
Dental Insurance Program	84,001	95,000	90,000	77,000	77,000
Worker Wellness Program	1,975	1,825	1,825	1,825	1,825
Life Insurance Program	7,093	8,400	8,400	8,400	8,600
Post Employment Health Program	22,480	22,880	22,880	-	-
Income Continuation Insurance Program	-	-	-	11,000	11,000
Workers Comp. Insurance Program	-	-	-	90,000	95,000
Other Financing Uses/Transfers	-	-	-	-	-
Total Expenditures	<u>\$ 989,931</u>	<u>\$ 828,105</u>	<u>\$ 773,105</u>	<u>\$ 818,225</u>	<u>\$ 878,425</u>
Net Income (Loss)	<u>(27,278)</u>	<u>(23,200)</u>	<u>(19,804)</u>	<u>-</u>	<u>-</u>
Unrestricted Net Assets (Deficit), Dec. 31	<u>\$ 25,475</u>	<u>\$ 2,275</u>	<u>\$ 5,671</u>	<u>\$ 5,671</u>	<u>\$ 5,671</u>