317 S. MAIN ST.
JEFFERSON, WISCONSIN 53549
674-7700

CITY OF JEFFERSON

2017 BUDGET

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JEFFERSON, WISCONSIN 53549
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CITY OF JEFFERSON
NOTICE OF PUBLIC HEARING
ON 2017 CITY BUDGET
[As Required by Section 65.90(3)]

NOTICE IS HEREBY GIVEN that the Common Council of the City of Jefferson will hold a Public Hearing on the proposed 2017 City Budget on November 15, 2016 at 7:00 P.M. in the Council Chambers of the Jefferson City Hall at 317 South Main Street, Jefferson, WI. All interested persons are invited to attend the Public Hearing. Citizens will be given an opportunity to present written and oral comments and ask questions regarding the Proposed Budget.

The proposed budget, in detail, is available for inspection at the City Administration Office from 8:00 A.M. to 5:00 P.M. on Monday through Friday or online at www.jeffersonwis.com.
The following is a summary of the Proposed 2017 Budget:

2017 Proposed Budget

General Operating Fund

Revenues	*2016 Budget*	*2016 Estimated Actual*	*2017 Proposed*	*% Change Increase (Decrease)*	*% Amount Increase (Decrease)*
Taxes (Other than Property Taxes	712,100	695,100	695,775		
Intergovernmental Revenues	1,168,000	1,169,125	1,169,375		
Licenses and Permits	195,200	196,600	197,600		
Fines, Forfeits, and Penalties	130,200	132,000	132,000		
Public Charges for Services	558,900	571,025	586,600		
Special Assessment Revenues	-	-	-		
Intergovernmental Service Fee	95,400	91,100	96,720		
Interest & Misc. Revenues	44,000	48,250	41,525		
Contribution from Fund Balance	201,910	-	246,910		
Total Revenues.	3,105,710	2,903,200	3,166,505	1.96%	60,795
Operating Expenditures					
General Government	980,500	1,034,025	1,012,000		
Public Safety	2,448,675	2,496,825	2,531,650		
Health & Social Services	19,400	19,550	20,000		
Public Works	1,088,775	1,021,050	1,085,675		
Leisure Activities	562,500	558,670	581,070		
Conservation & Development	65,950	67,675	68,800		
Contingencies	333,510	55,925	385,210		
Total Operating Expenditures. . .	5,499,310	5,253,720	5,684,405	3.37%	185,095
Transfer to Debt Service Fund	748,300	748,300	795,975	5.99%	47,675
Transfers to Capital Project Funds	78,100	78,100	70,400	-10.94%	-7,700
Gross Expenditures with Transfer	6,325,710	6,080,120	6,550,780	3.44%	225,070
Reimb from Sewer Utility	(170,000)	(170,000)	(170,000)	0.00%	0
Reimb from Storm Utility	(36,500)	(36,500)	(36,500)	0.00%	0
et Expenditures (Minus Utility Reimb)	6,119,210	5,873,620	6,344,280	3.55%	225,070
Excess (Deficiency) of Revenues Over Expenditures	(3,013,500)	(2,970,420)	(3,177,775)		
Surplus Funds (Applied/Gained)	-	43,080	-		0
Gen Fund Local Property Levy	3,013,500	3,013,500	3,177,775	5.17%	164,275
SURPLUS (Deficit).	-	43,080	-		
Fund Balance-Beginning of Year	1,857,710		1,900,790		
Fund Balance-End of Year (Est*)	1,900,790		1,900,790		

2017 PROPOSED BUDGET
***** All Governmental and Proprietary Funds Combined *****

FUND	**Fund Bal. Jan. 1, 2017**	**Total Revenues**	**Total Expenditure**	**Est. Fund Balance (w/ transfers) 31-Dec-17**	**Property Tax Contribution**
General Fund	1,900,790	3,166,505	5,684,405	1,900,790	**3,177,775**
Debt Service Fund	41,002	3,600	795,975	44,602	
Tax Incremental District Fund #4	79,907	500	26,150	81,832	**27,575**
Tax Incremental District Fund #5	128,663	503,825	732,050	130,438	**230,000**
Tax Incremental District Fund #6	53,913	500	125,125	89,563	**160,275**
Tax Incremental District Fund #7	56,670	400	70,025	122,045	**135,000**
Tax Incremental District Fund #8	(159,222)	100	150	(155,822)	**3,450**
Refuse/Recycling Fund	21,847	489,225	484,725	26,347	
Capital Project and Equipment Fund	146,130	15,450	706,000	150,580	**695,000**
Public Library Fund	126,595	132,650	553,525	119,470	**413,750**
Special Revenue Funds	1,447,896	183,700	161,725	1,481,771	
Capital Projects Funds	615,962	21,825	82,350	613,937	
Storm Water Utility	219,345	350,500	285,975	247,370	
Sanitary Storm Sewer Utility	1,190,313	1,637,000	1,460,200	1,197,113	
TOTALS	**5,869,811**	**6,505,780**	**11,168,380**	**6,050,036**	**4,286,525**

PUBLISH:
not in the legal section
Need an Affidavit

FY 2017
CITY OF JEFFERSON
BUDGET SUMMARY

INTRODUCTION

The proposed FY 2017 Budget represents the result of each department manager anticipating the needs of their department for the approaching fiscal year. The FY 2017 Budget was prepared with the goal of maintaining present levels of service without requiring significant increases in City property taxes, fees, or other assessments. As required by State law, I am pleased to advise you that the proposed FY 2017 Budget is balanced.

The financial environment which the City will operate within during 2017 is likely to be mixed – some good and some bad. The local economy with little doubt is improving and growth in the City's tax base is noticeably occurring. The latter trend seems likely to continue led by increasing real estate values and the construction of new taxable building improvements. On the negative side, the City will likely continue to have limited ability to levy additional property taxes, experience declining intergovernmental financial assistance from federal and state government sources, and encounter a low growth or stagnant locally derived revenue base. Moreover, the City and its utility operations will feel the full impact of the Tyson Plant closing.

The severity of these conditions require that FY 2017 spending again be restrained and may in the future necessitate the implementation of austerity measures that heretofore have not been required. The ability of the City to maintain current levels of service without requiring significant increases in property taxes or other fees and assessments will largely depend upon the cooperation of employees, their labor organizations, and the ability of staff and elected leadership to limit spending.

Beyond 2018 it is more probable than not that the City of Jefferson Municipal Government will be forced to operate on a smaller level. It will need to deliver services in a more intelligent fashion and flexible manner if it is to avoid significant reductions in the services it provides the residents of the community. This FY 2017 Budget Summary concludes with a brief discussion of policy recommendations that the Common Council may wish to consider as the City moves forward in the current economic and financial environment.

The following narrative is a brief summary of major areas of the proposed FY 2017 Budget.

FY 2016 BUDGET PERFORMANCE

The FY 2017 Budget process begins with an analysis of the current FY 2016 City of Jefferson Budget. Utilizing year-to-year date data, it is possible to assess the likely financial performance of the City's major operating fund (General Fund) through the end

of the current year. Based upon current budget information an operating surplus of approximately $30,000 is projected to result by the conclusion of FY 2016. At current year's end the unrestricted General Fund balance is anticipated to increase slightly by a like amount to approximately $1,900,000, which represents approximately 33% of proposed FY 2017 General Fund Expenditures. This level is consistent with the Common Council policy objective of maintaining a significant unreserved General Fund balance equal to at least 20% of budgeted expenditures. This policy allows the City to maintain its strong A3 bond rating, meet or exceed accepted governmental accounting practices, and ensures that its cash flow requirements are met.

PROPERTY TAX LEVY

The FY 2017 Budget as proposed requires a general property tax levy increase of $72,450 or 1.7%. The proposed tax levy increase represents the maximum City 2017 tax levy limit as established by current law.

The following fund levies compromise the total 2017 City of Jefferson proposed property tax levy:

Property Tax Levy	2016 Adopted	2017 Requested	2016-2017 Change	
			Amount	%
General Fund	$3,013,500	$3,177,775	$164,275	5.45%
Library Fund	$398,050	$413,750	$15,700	3.94%
Refuse/Recycling Fund	$34,725	$0	($34,725)	-100.00%
Capital Fund	$767,800	$695,000	($72,800)	-9.48%
Total	$4,214,075	$4,286,525	$72,450	1.72%

The City of Jefferson may legally increase its 2017 property tax levy by approximately $72,450 or 1.72%% (Includes small levy adjustment due to credit for tax base growth from new construction and new debt service).

PROPERTY TAX RATE

The equalized value of City of Jefferson property as of January 1, 2016 was $481,469,500. This represents a $289,200 or 0.1% decrease from the 2015 equalized value of property ($481,758,700). Approximately $23,339,300 of the City's equalized value is located within a tax increment district. The value of all tax increment district property increased by $3,496,500 or 17.6% between 2015 and 2016. Both of the above equalized trends are indicative of a City tax base in a state of recovery following a long period of decline due to the previous economic downturn. The City's tax base growth is attributable to recovering real estate valuations and the construction of new, taxable improvements.

Unfortunately, the City of Jefferson 2016 assessment ration is not known at this time. The Wisconsin Department of Revenue releases this information on or about November 1st each year. Absent this information it is possible to calculate a property tax rate based upon equalized value. The proposed gross equalized property tax rate of $9.36 per $1,000 of (TID-out) equalized value represents a $0.24 or 2.6% increase from the 2015 gross equalized tax rate ($9.12). The increase in gross equalized property tax rate is attributable to an unchanged City of Jefferson tax base and a slight increase in the City of Jefferson tax levy.

FY 2017 BUDGET (ALL FUNDS)

Like a majority of local government units the City of Jefferson utilizes a system of fund accounting as the basis for its financial reporting. That is to say, a number of different funds are used to financially account for City operations. These funds are summarized in the proposed FY 2017 Budget (**Please refer to the All Funds Summary Section of the Budget).**

Total FY 2017 City of Jefferson spending is proposed at $12,199,955 as compared to $12,572,735 in FY 2016. Spending is proposed to decrease by $372,780 or 3.0% in 2016. The rate of spending decrease is primarily attributable to the scheduling of large scale capital improvement projects (primarily Sanborn Avenue Reconstruction Project) and equipment replacement in 2016 (primarily purchase of fire engine), and a reduction in the Wastewater Fund expenditures required to reduce the revenue loss impacts of the Tyson Plant Facility closing. FY 2017 spending on capital improvement projects and equipment replacement are significantly lower than in FY 2016.

FY 2017 BUDGET ASSUMPTIONS AND HIGHLIGHTS

The following summary provides a brief overview of the FY 2017 Budget assumptions and highlights.

Authorized Positions

- The FY 2017 Budget includes funding for 77 authorized Positions (51 full time, 25 part time and one limited term employees). In addition, the City employs 47 volunteer firefighters, 30 auxiliary emergency medical technicians, 35 seasonal employees, 45 recreation program instructors, and 65 election works. With but minor exceptions to the number of volunteer, auxiliary, and recreation program instructor positions, the number of authorized positions remains unchanged from 2016. **Please refer to Budget Attachment D for a classification of authorized City positions.**

- While the FY 2017 does not reflect a change in overall funding for facility janitorial service, we do envision replacing the current contract service with a part-time (19 hrs. per week). The transition to a part-time facility janitorial

position will be dependent upon whether we can find the right employee. Current janitorial service costs are approximately $21,000 annually.

- The disbandment of the Inter-jurisdictional Municipal Court which occured in April 2015 resulted in a modest downsizing of Municipal Court operations. Beginning April, 2015 the Municipal Court Clerk Position was reduced to 30 hours per week from its current full-time status. Savings for the resulting eight (8) months of 2015 is approximately $10,000. An issue not addressed in the FY 2017 Budget is whether the hours worked by the Municipal Court Clerk should be reduced further. The Position is funded at 30 hours per week in the FY 2017 Budget. When the current Court Clerk reaches operational proficiency with the recently upgraded Municipal Court operating software, the Court may be able to operate with fewer budgeted Court Clerk hours.

Employee Health Insurance Contributions

- **FY 2017 health insurance premium remain little changed from 2016 levels. This is extremely beneficial to the City's bottom line financial position as health care costs for its employees has been the single fastest growing budgetary expenditure.**

- **In 2016, and continuing in 2017, the City of Jefferson health insurance plan was redesigned to add a $500 (single) and $1,000 (family) deductible. The change resulted in approximately $50,000 annual premium savings paid by the City on behalf of its employees.**

- **Funding for an annual employer (City) contribution to each full time employee's pre-tax Flexible Spending Account is again included in the FY 2017 Budget on the following basis: Single Employee - $200 and Married Employee - $400. Permanent Part-Time Employees are eligible for the benefit on a pro-rated basis**.

- With the exception of public safety personnel, employee health insurance contributions have been implemented with increases mandated by Wisconsin Act 10. Contributions made by public safety personnel are a mandatory subject of collective bargaining and remain subject to the outcome of negotiations.

Employee Retirement Contributions

- Wisconsin Retirement System contributions paid by the City and its employees are anticipated to increase in FY 2017. Contribution rates for non-sworn personnel will increase to 13.60% from 13.20% (2016) of base salary. For sworn personnel the contribution rate will increase to 17.40% from 16% (2016). The increase in retirement contribution rates will significantly impact labor expenditures in 2017.

- With the exception of public safety personnel, employee retirement contributions have been implemented with increases mandated by Wisconsin Act 10. Contributions made by public safety personnel are a mandatory subject of collective bargaining and remain subject to the outcome of negotiations.

Salary/Wage Adjustments

- The FY 2017 Budget does not fund any structural adjustment to the City's Compensation Plan. This means that the minimum and maximum salary/wage rate for all classifications remain unchanged. This continues to be worrisome in that it may contribute to City compensation levels for non-represented employees falling behind wage compensation in the private sector. The result of wage stagnation in the public sector may be greatest during periods of labor force supply contraction.

- A one (1%) percent salary/wage increase for full and permanent part-time employees has been factored into the FY 2017 Budget. While a final wage settlement for our public safety personnel is dependent upon the outcome of current negotiations with the WPPA and AFSCME, it is believed that any final settlement will not exceed a 1% increase in base wages for these represented personnel. For the City's non-represented workforce a one (1%) percent base wage increase will be dependent upon a satisfactory performance evaluation in keeping with the City's recently adopted Compensation Plan.

- Funding for a one-time payment equal to 1% of base salary for full and permanent part-time employees is also included in the FY 2017 Budget, including both represented and non-represented employees. While preferable, limitations on the ability of the City to compensate its employees beyond the above noted 1% base wage do not allow for additional compensation other than a one-time additional one (1) percent payment.

- The FY 2017 Budget includes funding to move non-represented employees that are currently in a wage step to the next step provided they receive a satisfactory evaluation.

- In addition, a $46,800 line item appropriation will fund a merit pool to reward non-represented employees. A one-time wage adjustment or bonus will be paid out on a 0% - 3% of base salary basis dependent upon an employee's final evaluation for 2016.

- Funding is included in the FY 2017 Budget to increase the paid-on-call rate by $0.25 to $3.75 per hour for EMS personnel.

- Beginning FY 2017 the funding allotment for volunteer firemen compensation is increased by $5,000 to $45,000. This cost is offset by a $4,000 decrease in funding for the Fire Department Service Award Program.

Employee Benefit Cost Increases

- Employee health care costs in 2017 are projected to be only slightly increased due to a smaller than anticipated premium renewal increase. Costs are shared with the employee on an 88% (employer) / 12% (employee) cost basis. The low cost plan offered to Jefferson County employees via the State Public Employee Health Plan will decrease in cost by $83 to $18,801 for annual family coverage in 2017. Single family coverage will increase $40.80 to $7,636 in 2017.

- Dental insurance renewal rates are not known at this time. An anticipated eight (8%) percent increase is factored into the FY 2017 Budget.

- Life insurance renewal rates for 2017 remain unchanged from their current 2016 levels.

Utility Cost Increases

- No change to the Storm Water Utility User Charge is proposed.

- The City will be required to undertake a wastewater rate analysis in 2017 to comply with its Clean Water Fund Loan Requirements. The proposed FY 2017 assumes no adjustment in rates. We believe that the steps taken by the Common Council in 2016 will allow the City to offset the wastewater impacts of the Tyson Plant Closing. We note, however, that the Finance Committee is reviewing a request from Wastewater Superintendent Clark to transition to fixed rate billing from the current variable rate billing for residential properties.

- A 30% increase in water rates has been factored into the FY 2017 for all municipal facilities.

- Electric rates are forecast to increase by two (2%) percent, consistent with the rate tariff request recently approved by the Public Service Commission.

Refuse and Recycling Collection Services Increases

- No change in the John's Disposal Service, Inc. contract for solid waste and recycling service is anticipated for 2016. The current service rates of $13.45 a month for residential service and $15.55 a month for commercial account service remain unchanged.

- Refuse and Recycling Fees are proposed to increase by $1.11 as the cost of providing curbside brush pick-up and removal and the City compost facility is transitioned off the property tax rolls to monthly utility bills beginning January 1, 2017.

User Fees and Public Charges for Services

- No new user fees or public charges for services or significant changes to existing fees and charges are proposed in the FY 2017 Budget

Liability, Property, and Worker's Compensation Insurance Premiums

- A significant increase in property insurance premium costs is included in the FY 2017 Budget. Not including Jefferson Wastewater and Jefferson Utilities, property insurance costs will increase by $$6,600 to $19,600.

- Due to a worsening State determined worker modification factor, worker's compensation insurance premiums are projected to increase significantly in 2017. FY 2017 worker's compensation insurance costs are anticipated to increase by $24,500 to $129,500.

- Expenditures for general liability and public official's liability insurance premiums are anticipated to be little changed.

Jefferson County Economic Development Corporation (JCEDC) Dues

- The funding formula for JCEDC member communities will increase from $1 to $1.50 per capita. The City of Jefferson member contribution will increase from $7,950 in 2016 to $12,000 in 2017.

General Obligation Debt Issuance

- A small borrowing in the amount of $500,000 is proposed in the FY 2017 Budget for the purpose of funding the reconstruction of Riverfront Alley. The likelihood that this project is undertaken is directly related as to whether the conversion of the Former Foremost Buildings Property to residential dwellings receives WHEDA tax credits. Unfortunately, we do not expect to learn whether this project receives tax credits until May, 2017.

General Fund Miscellaneous Appropriation

- The FY 2016 Budget includes a $25,000 line item for undesignated/contingency purposes.

General Fund Balance

- As noted previously, at the conclusion of FY 2016 the City of Jefferson's unreserved general fund balance is estimated to be approximately $1.9 million or 33% of FY 2016 General Fund Expenditures. This amount is expected to allow the City to adequately "cash flow" municipal operations and maintain the City's A-3 bond rating.

Expenditure Restraint

- The City of Jefferson's expenditure restraint limit is not known at this time. The City is well protected, though, as the contingency line item appropriation is funded at $201,910. To balance the budget within available revenue requires a same amount General Fund Balance contribution. The City will need to adjust the contingency line item appropriation either up or down pending the final release of expenditure restraint limit numbers by the Wisconsin Department of Revenue.

GENERAL FUND

The General Fund serves as the primary operating fund of the City of Jefferson; and thus is utilized to account for the majority of its services, programs and operations. The proposed 2017 Budget is a constant service budget designed to maintain the City's existing service and program levels. As a general rule of thumb expenditure increases tend to be incremental in nature and required to offset normal inflationary impacts. The exception to this rule is larger than customary increases to the City's property and worker's compensation insurance line item expenditures and a larger than normal adjustment in water and electric bills due to the closing of the Tyson Plant Facility.

A. Expenditures

Proposed FY 2017 General Fund spending ($5,639,405) represents an increase of approximately $140,096 or 2.5% from budgeted FY 2016 General Fund spending ($5,499,310). The rate of expenditure growth can generally be attributed to increasing direct labor expenditures for wage and fringe benefit increases, utility (water and electricity) rate increase necesitated by the Tyson Plant Facility closing, and an increase in property and worker's compensation insurance expenditures. The projected increase in General Fund spending is below the rate of inflation forecast for the State of Wisconsin (1.5%) in 2017.

As noted previously, proposed FY 2017 General Fund spending may exceed the City's expenditure restraint limit (threshold) established by the Wisconsin Department of Revenue. When this number is released, and if the City's expenditures are above this threshold, the City can adjust its contingency funding downward from its current proposed level of $201,910. The City is certainly in a good position to accommodate a lower than expected expenditure restraint limit.

B. Revenue

The FY 2017 Budget includes total General Fund revenue of $5,639,405 (After transfers to other funds) which represents an increase of $140,096 or 2.5% from 2016 budgeted revenue ($5,499,310). A majority of this revenue increase is attributable to an increasing General Fund property tax levy, and to a smaller degree, increasing EMS revenues due to service volume increases

Payments made to the City in lieu of property taxes are projected to remain unchanged with the exception of payments made by Jefferson Utilities for municipal utility reimbursement. The payment made by Jefferson Utilities is anticipated to decrease by $14,200 to $575,000. The Jefferson Utilities payment is factored into the Utilities' rate tariff and is based upon a payment in lieu of property taxes formula. It is subject to depreciation and over time will decrease based upon the depreciation schedule of its fixed assets. The Jefferson Wastewater Utility payment is completely arbitrarily and is established annually by the City.

Fortunately, the majority of 2017 intergovernmental revenue received from the State of Wisconsin is known at this time. Intergovernmental revenue from all sources is anticipated to increase by approximately only $1,375. The City's shared revenue payment will remain unchanged at $651,900 as will its expenditure restraint payment - $130,000. The City's State highway aid payments are projected to decrease slightly by $1,675 to $351,075 in FY 2017 (Final highway aid payments have not been made available by the Wisconsin Department of Transportation at this time).

EMS patient billed revenue is expected to increase significantly in 2017. This is largely attributable to the growing volume of EMS service demands. Patient billed revenue is expected to increase by $18,000 to $393,000 in 2017. Calls for service are likely to approach 1,200 in 2016 which would represent a historic record. This increasing nature of the call volume seems likely to continue in 2017.

Other locally derived revenue sources remain stagnant and little unchanged. There is little prospect for improved revenue growth during the near term (and probably long term, as well), and as a consequence these revenue sources have generally been conservatively forecast.

Unfortunately, to provide service at current levels in 2017, a General Fund Property Tax Levy increase of $164,275 or 5.5% is required. Approximately $48,000 of this levy increase is attributable to an increase in the City's debt service requirement.

CAPITAL IMPROVEMENT PROJECT AND EQUIPMENT REPLACEMENT FUND

Outlays for capital improvement projects and equipment replacement expenditures are budgeted in this fund. The FY 2017 Budget includes a total capital outlay appropriation of $710,450. **Please refer to Budget Attachment B for a summary of capital improvement project and equipment replacement expenditures**. A property tax levy of $695,000 is required to fund expenditures at levels proposed. The proposed capital levy represents a decrease of $72,800 or 9.5% from the FY 2016 tax levy ($767,800). This levy reflects a one-time 2016 increase used to complete two (2) additional street resurfacing projects completed this past summer. Funding from several sources are used to finance the remaining non-tax levy supported portion of the Capital Budget, including the Wastewater Utility Fund ($168,000), Storm Water Utility Fund ($115,000), Tax Increment District #5 Fund ($500,00) and Park Development Fund ($30,000). Major

capital improvement projects scheduled for FY 2017 include the resurfacing of approximately 12 city street blocks at an estimated pre-engineered cost of $329,000, an annual Sidewalk Replacement Program ($25,000), the North Sewer Lift Station Completion Project ($150,000), a Fire Station Roof Replacement Project ($50,000), a Lower Level Library Electrical System Replacement Project ($10,000), and various Park Development Fund financed park improvements ($30,000). Equipment replacement appropriations include a dump truck/plow vehicle for the Street Department ($150,000) and a Bobcat w/plow attachment for the Parks Department ($20,000).

DEBT SERVICE FUND

The City of Jefferson's total FY 2017 general obligation debt service is $795,175. **I note that this is the portion of the City's total general obligation debt service that is property tax supported.** This represents an increase of $47,675 or 6.4% from FY 2016 ($747,500). Of the total debt service payment approximately $699,025 represents principal payments with the remaining amount of $96,150 representing interest payments. With the recent refunding of existing debt by action of the Common Council the City no longer has any Build America Bond interest rate subsidy debt remaining other than one (1) Wastewater Utility issue related to the extension of sanitary sewer service to the Riverview Heights Subdivision several years ago. **Please refer to Budget Attachment C for the City of Jefferson debt service schedule.** A Tax Increment District #5 borrowing in the amount of $500,000 is proposed in FY 2017 to fund the Riverfront Alley Reconstruction Project. No additional general obligation debt is proposed to be issued in FY 2017.

The City has chosen to repay its general obligation debt on an aggressive schedule. The majority of this debt was issued on a 10 year repayment basis. Wisconsin municipal governments are limited to issuing general obligation debt in an amount not exceeding 5% of its equalized value. At the conclusion of FY 2017 the City's total general obligation debt (principal) outstanding is estimated to be $5,880,190. This represents approximately 1.2% of it equalized value, leaving the City with significant general obligation bonding capacity (5% of its equalized value).

TAX INCREMENT DISTRICT FUND (DISTRICTS #2, #4, #5, #6, #7, and #8)

The City of Jefferson's five (5) remaining "open" tax increment districts are financially self-supporting and require no direct taxpayer subsidy. The increment generated to date will continue to allow the City to meet existing financial commitments and obligations. It is worthy of noting, however, that the tax increment derived from these districts is trending higher due to new construction occurring with the Districts. **(Please refer to the Property Tax Levy and Rate Budget Memo for a summary of tax increment district valuations).**

TID #2

- Closed 12/31/2015.

TID #6

- In 2017 TID #6 is anticipated to generate approximately $160,000 in property taxes. Approximately $87,000 of increment will be returned to the owners of Jefferson Memory Care Facility which opened in the fall of 2014. The majority of the remaining tax increment ($69,000) will be used for the partial reimbursement of City funds extended previously by contribution to the Wisconsin School of Osteopathic Medicine. Ultimately, these funds are being used to retire the land contract debt incurred when the City acquired the VFW Property in 2015.

TID #7

- TID #7 is expected to general property tax increment of approximately $135,000 in 2017. This will provide the revenue required to fund the City's general obligation bond debt service payment of approximately $70,000 in 2017 incurred to complete the extension of Reinel Street and install municipal utilities serving the tax increment district. Approximately $2.8 million in additional increment is anticipated to be added to the assessment roll January 1, 2017 to reflect building improvements currently under construction. It readily appears that TID #7 has achieved financial self-sufficiency.

TID #8

- TID #8 is anticipated to generate little increment in 2017. Current estimates are approximately $3,450 which reflects a partial valuation on the delayed Goldbeck Development. There is presently no debt in the district, although the City did advance funds to TID #8 to pay for the extension of water service to this development ($135,000). These funds are to be repaid from future tax increment to be generated from within TID #8.

STORMWATER UTILITY FUND

The Storm Water Utility will continue to fund a variety of storm water related activities, including personnel costs, contractual services, equipment replacement, and capital improvement projects. **Please refer to Attachment B for a summary of the Storm Water Utility Fund schedule of capital improvement projects and equipment replacement**.

- The City Council approved a 15% adjustment in the Storm Water Utility Residential Equivalent Based Annual Charge effective January 1, 2016. This increase was requested to provide funding for the replacement of storm water infrastructure associated with various street reconstruction projects programmed for the next five (5) year period. The increase raised the annual charge per Residential Equivalent Unit from $39.93 to $46.10. The revenue impact of this adjustment has been factored into the Storm Water Fund Budget.

- An appropriation of $115,000 is included in the Storm Water Fund Budget in 2017 fund to the storm water component of the City Street Reconstruction Project ($35,000) and the Main Street-Collins Road Intersection Storm Water Replacement Project ($80,000). No additional capital expenditures for storm water related improvements are included in the proposed FY 2017 Budget.

- No change is proposed to the current Storm Water Utility Residential Equivalent Based Annual Charge.

SEWER UTILITY FUND

Total FY 2017 Sewer Utility spending is proposed at $1,637,000. This represents a decrease of approximately $484,375 or 23% from FY 2016. The majority of this decrease is due to the retirement and refunding of debt required to address the loss of wastewater revenue created by the closing of the Tyson Plant Facility and not replacing the vacant Plant Lead Operator Position. Most Wastewater Fund expenditures tend to be little or incrementally changed due to spending restraint.

The Wastewater Utility conducts rate studies on a once every two year basis as required by current law. This requires that the Wastewater Utility review the current rate structure in 2017. The proposed 2017 Wastewater Fund Budget reflects no adjustment in the current rate schedule. I note, however, that the Finance Committee is currently reviewing options to transition wastewater billing charges from a variable charge to a fixed charge for residential properties.

CIVIC PROMOTION FUND

Beginning in FY 2016 expenditures for civic promotions and community events are no longer funded in the General Fund. A new Civic Promotion Fund was created to account for these activities and their resulting expenditures. Funding for civic promotions and community events is proposed at $38,950 in 2017. A breakdown of project funding follows:

- Fireworks - $12,500
- Gemuetlichkeit Days - $3,000
- Community Events - $13,000
- Legion/VFW Flag Program - $1,500
- Memorial Day Program - $500
- National Night Out - $3,000 (expenditures offset by contributions and sponsorship fees)
- Rotary Park Flag Replacement - $700
- Farmers Market Program/Winter Market - $8,150 (expenditures offset by vendor and sponsorship fees)

POLICY RECOMMENDATIONS

With the improvisation of strict levy limits in 2017, the anticipation that the 2018-2019 State of Wisconsin Biennium Budget will include a continuation of strict levy limits, and the persistence of current economic conditions into year 2017 and likely years beyond, Wisconsin local governments face an uphill battle to maintain current service levels. Simply said, local governments, including the City of Jefferson, at least for an interim period of time will not be able generate the revenue necessary to preserve service levels into the future. The following policy recommendations are identified for your consideration. While these issues may not necessarily create an immediate, direct financial impact in 2017, they nonetheless merit consideration for implementation at some future point.

Hiring Freeze

- Given the near certainty that current economic conditions will continue and the surety that stringent tax levy limits will be imposed on Wisconsin local governments in 2017 and perhaps years beyond, the City should begin to take steps to plan for an eventual shortfall of operating revenue. To this end, the City should consider implementing a hiring freeze when practical and allow non-public safety positions to remain vacant until such time as local economic and fiscal conditions improve. Should the City be forced to downsize its workforce, it will find it much easier and convenient to accomplish this via workforce attrition rather than direct layoff.

Tax Increment District #6 Reimbursement

- At the conclusion of 2017 the cash balance in Tax Increment District #6 will be approximately $35,000. As reimbursement for funds advanced to the Wisconsin College of Osteopathic Medicine, current plans are to utilize these funds to pay off the two (2) remaining years of the land contract put in place to purchase the Jefferson VFW Property. The Common Council should confirm the use of these funds for this purpose.

Fire Department and EMS Service Consolidation

- With construction of a new EMS Facility on a site located adjacent to the Fire Department and the future retirement of EMS Director Sue Reinen, the time seems right to consolidate the EMS Department and Fire Department and place both under a unified command structure. The Common Council is strongly urged to consider this consolidation and accordingly should appoint a Committee tasked to work on this consolidation. A number of organizational, operational and financial issues will need to be resolved prior to any consolidation attempt. These matters will likely take a great deal of time to address and work should begin early in 2017 to ensure a timely, 2018 or 2019 consolidation.

Review Wastewater Rate Analysis

- The Common Council should anticipate completion of a Wastewater Rate Analysis in early 2017. Wastewater Superintendent Clark is presently reviewing options with the Finance Committee that would replace variable billing charges with fixed rate billing charges for residential properties lying within the corporate limits of the community. This is seen as a strategy to stabilize wastewater rates due to declining water usage within the community. The Common Council ultimately will be asked to make a policy decision on the fixed rate billing charges.

Expenditure Restraint Base Protection

- In prior years the City has taken steps to increase its expenditure restraint base during years where expenditures fall below expenditure restrictions. This practice will protect the City's future expenditure restraint base and provide a cushion to fund services below expenditure restraint limits. The City has participated in the Program for many years and it presently qualifies for an additional $130,000 annual shared revenue payment. If for any reason expenditures exceed the expenditure restraint base the City will lose these funds. Currently, the City funds a contingency appropriation of $201,910 that provides the City with a significant expenditure restraint cushion. While the 2017 expenditure restraint threshold has not been released by the Wisconsin Department of Revenue, it is expected that the new expenditure threshold will be very low due to a low inflationary environment. Our current estimate is that the expenditure restraint payment threshold will be approximately 1.5%. Proposed FY 2017 Budget expenditure growth is currently projected at 2.5%. The Common Council can adjust the contingency appropriation either up or down to accommodate the City's expenditure threshold once known.

SUMMARY COMMENTS

The proposed FY 2017 Budget is a basic framework to begin discussions regarding City resources, priorities and objectives. City staff and I look forward to discussing the proposed FY 2017 Budget with the Finance Committee during the course of their work sessions.

The Finance Committee Budget Hearing has been scheduled for Monday October 10, 2017. I would invite all the members of the Common Council to attend this work session as it affords elected leaders the best opportunity to provide input into the budget development process.

Timothy J. Freitag
Administrator

City of Jefferson, WI
2017 Budget

317 S. MAIN ST.
JEFFERSON, WISCONSIN 53549
674-7700

Summary of Revenues and Expenditures

All Funds

CITY OF JEFFERSON
2017
GENERAL FUND

	2015	2016			2017
	ACTUAL	BUDGET	6 MONTHS ACTUAL	PROJECTED	APPROVED
BEGINNING BALANCE					1,900,790
REVENUES					
Taxes	3,623,912	3,725,600	3,388,763	3,708,600	695,775
Intergovernmental Revenues	1,160,738	1,168,000	197,504	1,169,125	1,169,375
Licenses and Permits	245,740	195,200	107,818	196,600	197,600
Fines, Forfeits, and Permits	134,696	130,200	68,634	132,000	132,000
Public Charges for Services	637,617	558,900	286,175	571,025	586,600
Special Assessment Revenues	0	0	0	0	0
Intergovernmental Service Fee	106,932	95,400	45,995	91,100	96,720
Interest & Misc. Revenues	49,190	44,000	25,335	48,250	41,525
Proceeds from Long-Term Debt	0	0	0	0	0
Contribution from Fund Balance	0	201,910	0	0	246,910
TOTAL REVENUES:	5,958,825	6,119,210	4,120,224	5,916,700	3,166,505
Transfers To/From Other Funds	(576,350)	(619,900)	(619,900)	(619,900)	(659,875)
TOTAL AVAILABLE FUNDS	5,382,475	5,499,310	3,500,324	5,296,800	4,407,420
EXPENSES					
ELECTED REPRESENTATION					
Salary/Wages	28,918	38,600	20,450	38,325	38,600
Fringe Benefits	(28,073)	2,950	1,181	2,950	2,950
Contractual Services	20,264	17,750	9,717	22,750	22,750
Supplies & Expenses	5,382	8,500	3,882	8,250	8,550
Capital Outlay	0	0	0	0	0
Programs	2,776	4,500	2,353	4,500	4,500
TOTAL ELECTED REPRESENTATION	29,267	72,300	37,583	76,775	77,350
MUNICIPAL COURT					
Salary/Wages	40,477	37,075	19,246	37,250	38,250
Fringe Benefits	20,333	18,425	9,904	14,925	12,700
Contractual Services	6,244	10,200	7,542	10,200	12,600
Supplies & Expenses	3,082	3,200	1,442	3,200	3,200
TOTAL MUNICIPAL COURT	70,136	68,900	38,134	65,575	66,750
CITY ATTORNEY					
Salary/Wages	46,364	46,300	27,182	46,600	47,075
Fringe Benefits	23,810	24,725	15,648	24,700	27,250
Contractual Services	17,073	15,000	24,195	30,000	15,000
TOTAL CITY ATTORNEY	87,247	86,025	67,025	101,300	89,325

CITY OF JEFFERSON
2017
GENERAL FUND

	2015	2016			2017
	ACTUAL	BUDGET	6 MONTHS ACTUAL	PROJECTED	APPROVED
GENERAL ADMINISTRATION					
Salary/Wages	287,698	301,200	163,252	315,500	301,000
Fringe Benefits	94,079	93,925	61,126	105,975	96,500
Contractual Services	47,048	72,700	54,417	75,600	72,200
Supplies and Expenses	4,883	8,450	2,954	8,000	8,450
Capital Outlay	0	0	0	0	0
Programs	0	0	0	0	0
Mis. Expenditures	0	0	0	0	0
TOTAL GENERAL ADMINISTRATION	433,708	476,275	281,749	505,075	478,150
CITY HALL					
Contractual Services	6,699	42,500	19,179	41,050	45,500
Supplies and Expenses	2,023	2,000	641	1,900	2,000
Capital Outlay	0	0	0	0	0
TOTAL CITY HALL	8,722	44,500	19,820	42,950	47,500
INSURANCE					
Fringe Benefits	5,782	22,775	2,890	8,475	20,000
Contractual Services	190,150	209,725	186,573	233,875	232,925
TOTAL INSURANCE	195,932	232,500	189,463	242,350	252,925
GENERAL MISCELLANEOUS					
Miscellaneous	75,009	131,600	30,218	55,925	138,300
Contingencies	0	201,910	0	0	246,910
TOTAL GENERAL MISCELLANEOUS	75,009	333,510	30,218	55,925	385,210
POLICE DEPARTMENT					
Salary/Wages	1,099,797	1,086,275	564,199	1,115,150	1,107,275
Fringe Benefits	435,500	434,050	269,003	474,700	489,350
Contractual Services	84,054	87,200	44,758	81,950	89,400
Supplies and Expenses	60,570	59,300	27,897	46,275	57,800
Capital Outlay	0	0	0	0	0
TOTAL POLICE DEPARTMENT	1,679,921	1,666,825	905,857	1,718,075	1,743,825
FIRE DEPARTMENT					
Salary/Wages	77,841	86,725	52,002	88,400	84,825
Fringe Benefits	6,239	7,000	3,833	6,500	6,600
Contractual Services	45,119	43,975	17,121	43,975	44,975
Supplies and Expenses	92,329	98,325	28,041	95,325	101,825
Capital Outlay	0	0	0	0	0
TOTAL FIRE DEPARTMENT	221,528	236,025	100,997	234,200	238,225

CITY OF JEFFERSON
2017
GENERAL FUND

	2015	2016			2017
	ACTUAL	BUDGET	6 MONTHS ACTUAL	PROJECTED	APPROVED
CODE ENFORCEMENT					
Contractual Services	91,891	92,200	63,180	92,350	92,800
Supplies and Expenses	401	750	0	750	750
TOTAL CODE ENFORCEMENT	92,292	92,950	63,180	93,100	93,550
EMERGENCY MEDICAL SERV					
Salary/Wages	305,649	314,525	153,225	309,250	319,000
Fringe Benefits	73,264	76,550	42,905	76,550	69,550
Contractual Services	23,217	34,500	19,065	38,600	40,600
Supplies and Expenses	42,437	46,700	23,936	46,600	46,900
Capital Outlay	0	0	0	0	0
TOTAL EMS	444,567	472,275	239,131	471,000	476,050
MACHINES & EQUIPMENT					
Salary/Wages	45,386	107,500	48,348	87,000	99,000
Fringe Benefits	19,571	40,300	11,788	21,550	46,400
Contractual Services	22,983	31,600	10,623	29,450	30,900
Supplies and Expenses	6,459	7,900	4,061	6,600	7,500
Capital Outlay	0	0	0	0	0
TOTAL MACHINES & EQUIPMENT	94,399	187,300	74,820	144,600	183,800
ENGINEERING/PW ADMINISTRATION					
Salary/Wages	59,185	93,800	53,125	101,000	104,300
Fringe Benefits	37,207	38,850	23,760	38,500	42,625
Contractual Services	4,675	6,800	2,339	6,100	6,800
Supplies and Expenses	1,577	3,900	366	3,550	3,900
Capital Outlay	0	0	0	0	0
TOTAL ENGINEER/PW ADMINISTRN	102,644	143,350	79,590	149,150	157,625
STREET AND HIGHWAY MAINT.					
Salary/Wages	241,100	277,000	159,852	267,000	251,000
Fringe Benefits	112,857	119,025	80,028	113,000	122,750
Contractual Services	164,222	166,500	83,559	179,425	179,500
Supplies and Expenses	167,925	195,600	103,703	167,875	191,000
Capital Outlay	0	0	0	0	0
TOTAL STREET & HIGHWAY MAINT.	686,104	758,125	427,142	727,300	744,250

CITY OF JEFFERSON
2017
GENERAL FUND

	2015	2016			2017
	ACTUAL	BUDGET	6 MONTHS ACTUAL	PROJECTED	APPROVED
LIBRARY SERVICES					
Salary/Wages	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Contractual Services	0	0	0	0	0
Supplies and Expenses	0	0	0	0	0
Capital Outlay	0	0	0	0	0
TOTAL LIBRARY SERVICES	0	0	0	0	0
VFW/RECREATION CENTER					
Contractual Services	2,911	11,880	1,934	4,100	7,000
Supplies and Expenses	873	1,500	467	700	1,000
Capital Outlay	61,794	0	77	100	0
Programs	0	0	0	0	0
TOTAL MUSEUM	65,578	13,380	2,478	4,900	8,000
RECREATION DEPARTMENT					
Salary/Wages	102,477	106,025	54,619	107,300	108,975
Fringe Benefits	39,851	38,950	22,824	38,300	40,500
Contractual Services	4,736	4,150	2,501	4,225	4,225
Supplies and Expenses	15,061	12,600	9,477	13,250	13,100
Capital Outlay	0	0	0	0	0
Programs	0	0	0	0	0
TOTAL RECREATION DEPARTMENT	162,125	161,725	89,421	163,075	166,800
SENIOR CENTER					
Salary/Wages	44,051	45,100	22,951	45,100	46,750
Fringe Benefits	15,935	15,325	8,610	16,925	16,650
Contractual Services	19,245	19,300	9,202	18,025	19,825
Supplies and Expenses	4,009	3,900	1,495	3,625	3,950
Capital Outlay	0	0	0	0	0
Programs	9,259	7,600	3,794	7,600	8,800
TOTAL SENIOR CENTER	92,499	91,225	46,052	91,275	95,975
AQUATIC CENTER					
Salary/Wages	31,947	33,400	10,676	31,700	33,175
Fringe Benefits	2,444	2,300	816	2,425	2,550
Contractual Services	13,902	16,100	3,795	17,250	21,175
Supplies and Expenses	16,095	16,600	8,628	16,075	16,350
Capital Outlay	0	0	0	0	0
TOTAL AQUATIC CENTER	64,388	68,400	23,915	67,450	73,250

CITY OF JEFFERSON
2017
GENERAL FUND

	2015	2016			2017
	ACTUAL	BUDGET	6 MONTHS ACTUAL	PROJECTED	APPROVED
CIVIC PROMOTION					
Contractual Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Programs	0	0	0	0	0
TOTAL CIVIC PROMOTION	0	0	0	0	0
PARK MAINTENANCE					
Salary/Wages	132,095	134,800	67,630	133,300	134,950
Fringe Benefits	43,933	47,050	29,087	48,250	50,175
Contractual Services	30,430	23,070	14,196	27,370	29,270
Supplies and Expenses	23,243	22,850	12,755	23,050	22,650
Capital Outlay	0	0	0	0	0
TOTAL PARK MAINTENANCE	229,701	227,770	123,668	231,970	237,045
FORESTRY					
Salary/Wages	28,908	29,200	14,993	31,000	31,400
Fringe Benefits	10,195	12,000	7,165	11,925	12,650
Contractual Services	14,654	16,000	12,194	16,000	16,000
Supplies and Expenses	6,177	8,750	2,252	8,750	8,750
Capital Outlay	0	0	0	0	0
TOTAL FORESTRY	59,934	65,950	36,604	67,675	68,800
TOTAL FUND REVENUES & BEG. BALANCE	5,958,825	6,119,210	4,120,224	5,916,700	5,067,295
TOTAL OPERATING TRANSFERS IN (OUT)	(576,350)	(619,900)	(619,900)	(619,900)	(659,875)
TOTAL FUND EXPENSES	4,895,701	5,499,310	2,876,847	5,253,720	5,684,405
FUND SURPLUS (DEFICIT)					(3,177,775)
PROPERTY TAX LEVY					3,177,775
ENDING FUND BALANCE					1,900,790

CITY OF JEFFERSON
ALL FUNDS BUDGET

	2008 ACTUAL	2009 BUDGET	2010 BUDGET	2011 BUDGET	2012 BUDGET	2013 BUDGET	2014 BUDGET	2015 BUDGET	2016 BUDGET	2016 7 MO ACTUAL	2016 PROJECTED	2017 BUDGET
REVENUES												
GENERAL FUND	6,008,256	5,639,231	5,604,140	5,706,945	5,675,545	5,783,910	5,843,760	6,019,335	6,119,210	3,540,543	5,916,700	6,344,280
SANITARY SEWER FUND	2,331,852	2,212,602	1,839,700	2,243,061	1,982,369	2,548,000	2,031,500	2,222,675	2,121,375	1,230,337	1,834,025	1,637,000
STORM WATER FUND	298,109	291,000	302,700	302,700	343,600	301,200	363,075	555,775	805,100	468,150	692,500	350,500
CAPITAL IMPROVEMENT/EQUIPMENT FUND	170,625	486,400	1,153,700	619,300	878,900	668,800	668,400	775,000	948,600	1,325,445	1,334,625	710,450
TAX INCREMENT DISTRICT #2	168,922	159,500	143,000	405,650	239,800	83,450	70,250	120,250				
TAX INCREMENT DISTRICT #4	12,473	21,850	71,450	22,500	25,600	29,975	30,050	30,650	27,075	27,790	28,000	28,075
TAX INCREMENT DISTRICT #5	173,895	299,000	179,000	528,400	369,800	883,450	521,925	258,475	280,150	260,198	270,450	733,825
TAX INCREMENT DISTRICT #6					30,000	48,375	48,050	50,075	157,300	160,535	160,775	160,775
TAX INCREMENT DISTRICT #7							37,750	37,625	82,150	83,841	84,050	135,400
DEBT SERVICE FUND	3,532	596,300	618,658	698,450	670,250	665,650	703,825	712,850	751,850	749,604	752,000	799,575
RECYCLING FUND	169,978	166,500	469,000	474,200	472,150	479,950	478,600	485,800	484,725	241,296	489,325	489,225
SPECIAL REVENUE FUNDS	122,442	175,850	175,850	149,500	155,650	245,700	261,600	261,600	166,350	60,626	168,600	162,275
CAPITAL PROJECTS FUNDS	84,119	41,025	41,025	50,500	45,450	76,285	94,600	94,600	90,275	81,850	127,600	145,050
PUBLIC LIBRARY FUND		487,000	514,450	531,500	533,100	540,250	528,600	530,075	538,575	528,058	538,800	553,525
TOTAL REVENUES	**9,544,203**	**10,576,258**	**11,112,673**	**11,732,706**	**11,422,214**	**12,354,995**	**11,681,985**	**12,154,785**	**12,572,735**	**8,758,273**	**12,397,450**	**12,249,955**
EXPENDITURES												
General Fund	6,001,060	5,639,231	5,604,140	5,706,945	5,675,545	5,783,910	5,843,760	6,019,335	6,119,210	3,496,747	5,873,620	6,344,280
Sanitary Sewer Fund	2,326,903	2,212,602	1,839,700	2,243,061	1,982,369	2,548,000	2,031,500	2,222,675	2,121,375	1,069,482	1,844,350	1,637,000
Storm Water Fund	204,961	291,000	302,700	302,700	343,600	301,200	363,075	555,775	805,100	385,928	629,450	350,500
Capital Improvement/Equipment Fund	646,303	486,400	1,153,700	619,300	878,900	668,800	668,400	775,000	948,600	915,562	1,308,600	710,450
Tax Increment District #2	2,000	159,500	143,000	405,650	239,800	83,450	70,250	120,250				
Tax Increment District #4	21,291	21,850	71,450	22,500	25,600	29,975	30,050	30,650	27,075	25,985	26,825	28,075
Tax Increment District #5	186,785	299,000	179,000	528,400	369,800	883,450	521,925	258,475	280,150	160,783	247,400	733,825
Tax Increment District #6					30,000	48,375	48,050	50,075	157,300	4,950	124,600	160,775
Tax Increment District #7							37,750	37,625	82,150	72,917	73,000	135,400
Debt Service Fund	594,530	596,300	618,658	698,450	670,250	665,650	703,825	712,850	751,850	700,715	748,150	799,575
Recycling Fund	165,416	166,500	469,000	474,200	472,150	479,950	478,600	485,800	484,725	238,229	473,950	489,225
Special Revenue Funds	128,503	186,850	186,850	149,500	155,650	245,700	261,600	261,600	166,350	46,189	123,100	162,275
Capital Projects Funds	213,530	41,025	41,025	50,500	45,450	76,285	94,600	94,600	90,275	74,686	106,375	145,050
Public Library Fund		487,000	514,450	531,500	533,100	540,250	528,600	530,075	538,575	274,282	535,125	553,525
TOTAL GENERAL GOVERNMENT EXPENDITURES	**10,491,282**	**10,587,258**	**11,123,673**	**11,732,706**	**11,422,214**	**12,354,995**	**11,681,985**	**12,154,785**	**12,572,735**	**7,466,455**	**12,114,545**	**12,249,955**

City of Jefferson, WI
2017 Budget

CITY OF Jefferson
317 S. MAIN ST.
JEFFERSON, WISCONSIN 53549
674-7700
SPECIAL PLACE IN WISCONSIN

2017 Property Tax Levy
And Rate Calculation

CITY OF JEFFERSON
FY 2017 BUDGET
PROPERTY TAX LEVY AND RATE CALCULATION

BUDGET MEMO	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Equalized Value	427,389,500	463,513,900	515,065,100	528,021,000	532,510,000	504,511,400	503,245,900	482,468,000	450,975,400	461,734,100	481,758,700	481,469,500
Less TID Value	9,045,500	11,780,000	16,562,100	17,124,700	18,868,400	14,974,700	15,296,300	14,287,500	15,737,200	23,859,800	19,845,800	23,339,300
Total Equalized Value Reduced by TID	418,344,000	451,733,900	498,503,000	510,896,300	513,641,600	489,536,700	487,949,600	468,180,500	435,238,200	437,874,300	461,912,900	458,130,200
Assessment Ratio	91.75%	99.00%	98.75%	96.95%	96.67%	98.36%	99.33%	99.00%	101.71%	103.65%	100.63%	102.45%
Total Estimated Assessed Value Reduced by TID	383,830,620	447,216,561	492,271,171	495,313,963	496,537,335	481,508,298	484,690,007	463,498,695	442,251,550	453,909,627	464,837,029	469,537,642
Gross City Tax Rate --	7.825	6.691	6.550	6.792	6.777	7.218	7.601	8.390	8.800	8.830	9.070	9.130
Property Tax Levy --	3,006,503	3,067,234	3,185,250	3,364,881	3,364,881	3,475,661	3,684,200	3,894,100	3,894,100	4,012,100	4,214,075	4,286,525
							$ 7.60	$ 8.39	$ 8.80	$ 8.84	$ 9.07	$ 9.13

City of Jefferson, WI
2017 Budget

317 S. MAIN ST.
JEFFERSON, WISCONSIN 53549
674-7200

General Fund Revenues and Expenditures

FUND: GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
BEGINNING BALANCE								**1,900,790**
REVENUES								
TAXES								
110	GENERAL PROPERTY	2,924,399	3,013,500	3,013,499	3,013,500	3,177,775	3,177,775	_____
115	OMITTED GENERAL PROPERTY TAXES	0	0	0	0	0	0	_____
140	MOBILE HOMES	78,583	94,500	42,803	89,800	90,000	90,000	_____
310	MUNICIPAL OWNED UTILITIES	574,636	589,200	287,317	574,625	575,000	575,000	_____
320	IN LIEU OF TAX - HOUSING AUTH.	40,945	23,000	40,000	25,475	25,475	25,475	_____
325	IN LIEU OF TAX-ALVERNO PROJECT	5,000	5,000	5,000	5,000	5,000	5,000	_____
490	INTEREST ON TAXES	349	400	144	200	300	300	_____
TOTAL TAXES		3,623,912	3,725,600	3,388,763	3,708,600	3,873,550	3,873,550	
INTERGOVERNMENTAL REVENUES								
210	SHARED STATE REVENUES	677,992	651,000	0	651,500	651,900	651,900	_____
220	EXPENDITURE RESTRAINT PAYMENT	97,758	130,000	0	130,300	130,000	130,000	_____
230	STATE FIRE INSURANCE TAX	19,852	19,850	21,959	22,000	22,000	22,000	_____
250	STATE AID - EMERG MANAGEMENT	0	0	0	0	0	0	_____
423	STATE AID-POLICE TRAINING	0	2,400	0	2,250	2,400	2,400	_____
441	STATE AID - ROAD ALLOTMENT	328,152	328,150	163,279	326,550	326,550	326,550	_____
442	STATE AID-CONNECTING STREETS	24,604	24,600	12,266	24,525	24,525	24,525	_____
510	COUNTY AID-ROADS	0	0	0	0	0	0	_____
610	STATE AID-EXEMPT COMPUTERS	12,380	12,000	0	12,000	12,000	12,000	_____
710	WRS--ACT 11 CREDIT	0	0	0	0	0	0	_____
TOTAL INTERGOVERNMENTAL REVENUES		1,160,738	1,168,000	197,504	1,169,125	1,169,375	1,169,375	
LICENSES AND PERMITS								
110	LIQUOR & MALT BEVERAGE LICENSE	15,120	15,000	12,740	15,000	15,000	15,000	_____
120	BUS. & OCCUPATIONAL LICENSES	6,523	6,000	4,151	6,000	6,000	6,000	_____
180	CAT AND DOG LICENSES	14,313	13,500	8,981	14,000	14,000	14,000	_____
185	COUNTY DOG PARK LICENSES	28	250	86	100	100	100	_____
191	CABLE TELEVISION REVENUES	96,733	95,000	48,295	96,500	96,500	96,500	_____
210	BUILDING PERMITS	106,936	59,000	30,964	59,000	59,000	59,000	_____
299	OTHER LICENSES & PERMITS	2,610	1,450	1,896	2,000	2,000	2,000	_____
310	EROSION CONTROL PERMITS	3,477	5,000	705	4,000	5,000	5,000	_____
TOTAL LICENSES AND PERMITS		245,740	195,200	107,818	196,600	197,600	197,600	
FINES, FORFEITS AND PENALTIES								
111	COURT FORFEITURES AND COSTS	100,008	95,000	49,243	95,000	95,000	95,000	_____
121	PARKING VIOLATIONS	34,688	37,000	19,391	37,000	37,000	37,000	_____
TOTAL FINES, FORFEITS AND PENALTIES		134,696	132,000	68,634	132,000	132,000	132,000	

FUND: GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
	PUBLIC CHARGES FOR SERVICES							
111	MISCELLANEOUS CLERK'S FEES	38,236	3,500	6,970	3,500	3,500	3,500	_____
271	MISCELLANEOUS MUNI CT FEES	0	0	0	0	0	0	_____
281	MISCELLANEOUS POLICE FEES	8,149	700	2,610	7,350	0	0	_____
291	MISCELLANEOUS POLICE REVENUES	23,189	15,000	6,358	11,850	15,000	15,000	_____
441	SNOW AND ICE CONTROL	891	1,500	1,600	1,600	1,500	1,500	_____
444	WEED CONTROL	852	2,000	1,075	1,700	2,000	2,000	_____
461	MISCELLANEOUS ENGINEERING FEE	3,630	2,500	1,020	2,500	2,500	2,500	_____
471	MISC MUNICIPAL COURT REVENUES	0	0	0	0	0	0	_____
481	MISCELLANEOUS FIRE DEPT FEES	26,957	5,000	0	5,500	5,000	5,000	_____
491	MISCELLANEOUS PUBLIC WORKS FEE	25,068	14,300	861	25,000	25,000	25,000	_____
711	MISCELLANEOUS LIBRARY REVENUES	0	0	0	0	0	0	_____
810	SEASONAL/DAILY POOL PASSES	13,634	14,000	8,333	14,000	14,000	14,000	_____
811	SWIM INSTRUCTION-SWIMMING POOL	4,962	6,000	5,047	5,000	5,000	5,000	_____
812	SWIMMING POOL/MIS. COLLECTIONS	6,859	6,500	3,476	6,000	6,500	6,500	_____
820	RECREATION PROGRAM FEES	30,203	35,000	19,612	35,000	35,000	35,000	_____
825	RECREATION DEPT SCHOLARSHIPS	0	0	0	0	0	0	_____
830	SPECIAL RECREATION FEES	8,854	10,000	8,027	9,000	9,000	9,000	_____
840	JULY 4TH CELEBRATION	0	0	0	0	0	0	_____
850	SENIOR CENTER REVENUES/FEES	18,064	12,400	7,382	12,400	13,600	13,600	_____
860	RECREATION FEES-SCHOOL DIST.	0	0	0	0	0	0	_____
910	PARK RESERVATION FEES	3,774	4,000	3,035	6,000	6,000	6,000	_____
970	PATIENT BILLED REVENUES	364,080	375,000	179,253	375,000	393,000	393,000	_____
980	MISC EMS REVENUES	34,570	26,000	7,893	26,000	26,000	26,000	_____
990	FIRE INSPECTION FEES	25,645	25,500	23,623	23,625	24,000	24,000	_____
	TOTAL PUBLIC CHARGES FOR SERVICES	637,617	558,900	286,175	571,025	586,600	586,600	
	SPECIAL ASSESSMENT REVENUES							
311	SPECIAL ASSESSMENTS - STREETS	0	0	0	0	0	0	_____
315	SPECIAL ASSESS.-CURB & GUTTER	0	0	0	0	0	0	_____
322	SPECIAL ASSESSMENT-SIDEWALKS	0	0	0	0	0	0	_____
324	SPECIAL ASSESSMENT-STORM SEWER	0	0	0	0	0	0	_____
390	INTEREST ON SPECIAL ASSESSMENT	0	0	0	0	0	0	_____
411	SPECIAL ASSESSMENT-SAN. SEWER	0	0	0	0	0	0	_____
	TOTAL SPECIAL ASSESSMENT REVENUES	0	0	0	0	0	0	
	INTERGOVERNMENTAL-SERVICE FEE							
411	TOWNSHIP FIRE CONTRACTS & FEES	83,589	65,500	31,945	63,000	63,000	63,000	_____
511	AMBULANCE CONTRACT & FEES	23,343	28,100	14,050	28,100	33,720	33,720	_____
	TOTAL INTERGOVERNMENTAL-SERVICE FEE	106,932	93,600	45,995	91,100	96,720	96,720	
	INTEREST & MIS. REVENUES							

FUND: GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
REVENUES								
	INTEREST & MIS. REVENUES							
110	INTEREST ON INVESTMENTS	3,930	4,500	3,407	6,800	5,500	5,500	5,500
210	RENTAL INCOME (CITY HALL)	261	150	880	1,000	500	500	500
215	VFW FACILITY RENTALS	0	3,500	0	1,000	1,000	1,000	1,000
310	GRANTS - COPS GRANT	0	0	0	0	0	0	0
311	DNR SCHWEIGER GRANT	0	0	0	0	0	0	0
315	GRANTS/OTHER FUNDING-POLICE DP	0	0	0	0	0	0	0
410	INSURANCE RECOVERIES/DIVIDENDS	18,554	6,500	11,421	11,425	6,500	6,500	6,500
415	WORKERS' COMPENSATION RECOVERY	0	0	0	0	0	0	0
510	GRANTS - FRISKIES PETCARE	0	0	0	0	0	0	0
511	DONATIONS	22	0	0	0	0	0	0
610	SALE OF CITY PROPERTY	0	0	600	0	0	0	0
710	LEASE OF CITY PROPERTY	4,800	0	480	0	0	0	0
810	OTHER MISCELLANEOUS REVENUES	0	0	0	0	0	0	0
820	ADMIN CONTRIBUTION FROM TIF	0	7,500	0	7,500	7,500	7,500	7,500
830	JCEDC DUES CONT. - JEFF UTILTY	0	0	0	0	0	0	0
915	REC. DONATIONS-SPECIFIC PROJ.	2,285	4,000	1,585	4,000	4,000	4,000	4,000
920	FRIENDS OF THE PARK DONATIONS	0	0	0	0	0	0	0
925	FLOOD DONATIONS-T SHIRT MONEY	0	0	0	0	0	0	0
930	MUNICIPAL JUDGE SALARY PAYBACK	126	0	0	0	0	0	0
935	FEMA FUNDS	0	0	0	0	0	0	0
936	CDBG GRANT 2010	0	0	0	0	0	0	0
937	25 X 25 GRANT FUNDS	0	0	0	0	0	0	0
940	DEVELOPERS LETTERS OF CREDIT	0	0	0	0	0	0	0
950	DEVELOPERS TREE FEES	0	0	0	0	0	0	0
960	ROOM TAX REVENUE	3,102	3,300	921	2,250	2,250	2,250	2,250
970	CELL PHONE TOWER RENT	9,141	9,050	4,635	9,275	9,275	9,275	9,275
980	DEVELOPER FEES - GENERAL	0	0	0	0	0	0	0
990	POLICE DEPT DOT REGISTRATIONS	6,969	5,500	1,406	5,000	5,000	5,000	5,000
	TOTAL INTEREST & MIS. REVENUES	49,190	44,000	25,335	48,250	41,525	41,525	41,525
	PROCEEDS FROM LONG-TERM DEBT							
110	WRS LOAN REPAYMENT PROCEEDS	0	0	0	0	0	0	0
	TOTAL PROCEEDS FROM LONG-TERM DEBT	0	0	0	0	0	0	0
	CONTRIBUTION FROM FUND BALANCE							
500	CONTRIBUTION FROM FUND BALANCE	0	201,910	0	0	246,910	246,910	246,910
	TOTAL CONTRIBUTION FROM FUND BALANCE	0	201,910	0	0	246,910	246,910	246,910
	TOTAL REVENUES:	5,958,825	6,119,210	4,120,224	5,916,700	6,344,280	6,344,280	6,344,280

FUND: GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
TRANSFERS TO/FROM OTHER FUNDS								
215	ADVANCE T/F SHARED RIDE TAXI	(10,000)	(10,000)	(10,000)	(10,000)	(4,000)	(4,000)	(4,000)
321	ADVANCE TO/FROM DEBT SERVICE	(709,350)	(748,300)	(748,300)	(748,300)	(795,975)	(795,975)	(795,975)
435	ADVANCE TO/FROM CIVIC PROMTN	(23,500)	(30,500)	(30,500)	(30,500)	(30,000)	(30,000)	(30,000)
436	ADVANCE TO/FROM CEMETERY FUND	(16,500)	(14,100)	(14,100)	(14,100)	(15,000)	(15,000)	(15,000)
452	ADVANCE TO/FROM CABLE TV	(13,500)	(13,500)	(13,500)	(13,500)	(13,500)	(13,500)	(13,500)
475	ADVANCE TO/FROM GIS SYSTEM	(10,000)	(10,000)	(10,000)	(10,000)	(7,900)	(7,900)	(7,900)
405	WWTP -- ADMIN REIMBURSEMENT	170,000	170,000	170,000	170,000	170,000	170,000	170,000
406	STORM SEWER -- ADMIN REIMBRSMN	36,500	36,500	36,500	36,500	36,500	36,500	36,500
TOTAL	TRANSFERS TO/FROM OTHER FUNDS	(576,350)	(619,900)	(619,900)	(619,900)	(659,875)	(659,875)	(659,875)
TOTAL	AVAILABLE FUNDS	5,382,475	5,499,310	3,500,324	5,296,800	5,684,405	5,684,405	7,585,195

FUND: GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
ELECTED REPRESENTATION								
EXPENSES								
SALARY/WAGES								
113	JDC DIRECTOR WAGES	0	0	0	0	0	0	
121	MAYOR-RETAINER	6,000	6,000	3,500	6,000	6,000	6,000	
122	MAYOR-COMMITTEE MEETINGS	0	100	40	75	100	100	
123	COUNCIL - RETAINER	19,999	20,000	11,458	20,000	20,000	20,000	
124	COUNCIL - COMMITTEE MEETINGS	335	600	235	350	600	600	
125	WAGES - ELECTION WORKERS	2,584	11,900	5,217	11,900	11,900	11,900	
TOTAL SALARY/WAGES		28,918	38,600	20,450	38,325	38,600	38,600	
FRINGE BENEFITS								
142	SOCIAL SECURITY	(28,073)	2,950	1,181	2,950	2,950	2,950	
144	HEALTH INSURANCE PREMIUMS	0	0	0	0	0	0	
146	LIFE INSURANCE PREMIUMS	0	0	0	0	0	0	
147	DENTAL INSURANCE PREMIUMS	0	0	0	0	0	0	
TOTAL FRINGE BENEFITS		(28,073)	2,950	1,181	2,950	2,950	2,950	
CONTRACTUAL SERVICES								
211	SECRETRL SERVICE/HEARING SERV.	0	0	0	0	0	0	
212	BOARD OF REVIEW FEES	0	0	0	0	0	0	
215	PROPERTY ASSESSMENTS/TAXES	0	0	0	0	0	0	
236	PRINTING, PUBLICATION & FILING	16,500	15,000	8,512	20,000	20,000	20,000	
251	POSTAGE	3,061	2,000	912	2,000	2,000	2,000	
252	TELEPHONE EXPENSE	703	750	293	750	750	750	
261	SERVICE TO MAINT. OFFICE EQUIP	0	0	0	0	0	0	
TOTAL CONTRACTUAL SERVICES		20,264	17,750	9,717	22,750	22,750	22,750	
SUPPLIES AND EXPENSE								
311	MEMBERSHIP DUES & SUBSCRIPTION	1,826	2,000	2,040	2,050	2,050	2,050	
312	TRAVEL, TRAINING AND MEETINGS	1,069	1,500	664	1,100	1,500	1,500	
313	MAYORAL EXPENSES	19	0	71	100	0	0	
331	OFFICE SUPPLIES AND MATERIALS	1,877	3,500	1,019	3,500	3,500	3,500	
343	MAINTENANCE SUPPLIES	0	500	0	500	500	500	
350	BOARDS/EMPLOYEE APPRECIATION	591	1,000	88	1,000	1,000	1,000	
TOTAL SUPPLIES AND EXPENSE		5,382	8,500	3,882	8,250	8,550	8,550	
CAPITAL OUTLAY								
441	FURNITURE	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0	

FUND: GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
ELECTED REPRESENTATION								
PROGRAMS								
511	ELECTION	2,776	4,500	2,353	4,500	4,500	4,500	
531	CABLE TELEVISION COSTS	0	0	0	0	0	0	
TOTAL PROGRAMS		2,776	4,500	2,353	4,500	4,500	4,500	
TOTAL ELECTED REPRESENTATION		29,267	72,300	37,583	76,775	77,350	77,350	

FUND: GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
MUNICIPAL COURT								
EXPENSES								
SALARY/WAGES								
113	WAGES-FULL-TIME	33,223	29,825	15,015	30,000	31,000	31,000	
126	MUNICIPAL JUDGE WAGES	7,254	7,250	4,231	7,250	7,250	7,250	
129	WAGES - PART TIME	0	0	0	0	0	0	
TOTAL SALARY/WAGES		40,477	37,075	19,246	37,250	38,250	38,250	
FRINGE BENEFITS								
141	MUNICIPAL COURT RETIREMENT	2,262	1,975	1,065	2,050	2,050	2,050	
142	SOCIAL SECURITY	2,616	2,850	1,264	2,300	2,375	2,375	
144	HEALTH INSURANCE PREMIUMS	14,304	12,475	6,982	9,350	7,050	7,050	
145	HEALTH INSURANCE DEDUCTABLE	0	0	0	0	0	0	
146	LIFE INSURANCE PREMIUMS	57	75	33	75	75	75	
147	DENTAL INSURANCE PREMIUMS	1,094	1,050	560	1,150	1,150	1,150	
149	EMPLOYER PAID RETIRE-MC	0	0	0	0	0	0	
TOTAL FRINGE BENEFITS		20,333	18,425	9,904	14,925	12,700	12,700	
CONTRACTUAL SERVICES								
251	POSTAGE EXPENSE	1,405	1,200	894	1,200	1,200	1,200	
261	SERVICE TO MAINT. OFFICE EQUIP	4,359	8,500	6,568	8,500	10,900	10,900	
271	TRANSLATOR SERVICES	480	500	80	500	500	500	
TOTAL CONTRACTUAL SERVICES		6,244	10,200	7,542	10,200	12,600	12,600	
SUPPLIES AND EXPENSE								
312	TRAVEL, TRAINING AND MEETINGS	1,784	1,800	1,047	1,800	1,800	1,800	
314	MUNICIPAL JUDGE EXPENSE ALLOW.	0	100	0	100	100	100	
331	OFFICE SUPPLIES AND MATERIALS	1,298	1,300	395	1,300	1,300	1,300	
TOTAL SUPPLIES AND EXPENSE		3,082	3,200	1,442	3,200	3,200	3,200	
TOTAL MUNICIPAL COURT		70,136	68,900	38,134	65,575	66,750	66,750	

FUND: GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
CITY ATTORNEY SERVICES								
EXPENSES								
WAGES								
129	WAGES - CITY ATTORNEY	46,364	46,300	27,182	46,600	47,075	47,075	
TOTAL WAGES		46,364	46,300	27,182	46,600	47,075	47,075	
FRINGE BENEFITS								
141	CITY ATTORNEY RETIREMENT	3,152	3,050	1,794	3,075	3,200	3,200	
142	SOCIAL SECURITY	3,333	3,550	1,959	3,575	3,600	3,600	
144	HEALTH INSURANCE PREMIUM	15,963	16,650	11,078	16,625	18,850	18,850	
145	FLEX EXPENSES	3	0	16	25	25	25	
146	LIFE INSURANCE PREMIUM	78	100	54	100	100	100	
147	DENTAL ISNURANCE PREMIUMS	1,281	1,375	747	1,300	1,475	1,475	
149	EMPLOYER PAID WI RETIRE-ATTY	0	0	0	0	0	0	
TOTAL FRINGE BENEFITS		23,810	24,725	15,648	24,700	27,250	27,250	
CONTRACTUAL SERVICES								
213	LEGAL-CITY ATTORNEY	17,073	15,000	24,195	30,000	15,000	15,000	
TOTAL CONTRACTUAL SERVICES		17,073	15,000	24,195	30,000	15,000	15,000	
TOTAL CITY ATTORNEY SERVICES		87,247	86,025	67,025	101,300	89,325	89,325	

FUND: GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
GENERAL ADMINISTRATION								
EXPENSES								
SALARY/WAGES								
113	WAGES - REGULAR	287,698	301,200	163,252	315,500	301,000	301,000	
129	WAGES - PART TIME	0	0	0	0	0	0	
140	UNEMPLOYMENT COMP-BIERMA	0	0	0	0	0	0	
TOTAL SALARY/WAGES		287,698	301,200	163,252	315,500	301,000	301,000	
FRINGE BENEFITS								
141	GENERAL ADMIN RETIREMENT	20,453	19,900	11,569	20,825	20,450	20,450	
142	SOCIAL SECURITY	23,645	23,050	13,542	24,125	23,000	23,000	
144	HEALTH INSURANCE PREMIUM	44,625	44,950	32,602	55,000	47,000	47,000	
145	HEALTH INSURANCE DEDUCTABLE	0	0	0	0	0	0	
146	LIFE INSURANCE PREMIUM	828	1,150	452	850	800	800	
147	DENTAL INSURANCE PREMIUMS	4,528	4,875	2,961	5,175	5,250	5,250	
149	EMPLOYER PAID WI REITRE-GEN AD	0	0	0	0	0	0	
TOTAL FRINGE BENEFITS		94,079	93,925	61,126	105,975	96,500	96,500	
CONTRACTUAL SERVICES								
210	LEGAL - OTHER	4,149	0	0	0	0	0	
213	LEGAL - CITY ATTORNEY	(33,723)	0	0	0	0	0	
214	AUDITING	31,503	28,000	26,855	31,500	28,000	28,000	
215	PROPERTY ASSESSMENTS	26,987	27,000	6,250	27,000	27,000	27,000	
216	PROGRAMMING ASSIST. & ENHANCE.	0	0	0	0	0	0	
217	HARDWARE MAINTENANCE	0	0	0	0	0	0	
218	SOFTWARE MAINTENANCE	9,372	9,000	450	9,400	9,400	9,400	
234	CODIFICATION OF ORDINANCES	5,392	3,400	0	3,400	3,400	3,400	
236	PRINTING, PUBLICATION & FILING	0	0	80	100	0	0	
238	PROPERTY APPRAISAL UPDATES	0	0	18,750	0	0	0	
251	POSTAGE EXPENSE	1,643	1,200	601	1,200	1,200	1,200	
252	TELEPHONE EXPENSE	2,442	2,700	1,295	2,500	2,700	2,700	
261	SERVICE TO MAINT. OFFICE EQUIP	(1,054)	1,000	4	100	100	100	
266	SERVICES TO MAINTAIN VEHICLES	0	0	0	0	0	0	
270	PROFESSIONAL SERVICES	337	400	132	400	400	400	
TOTAL CONTRACTUAL SERVICES		47,048	72,700	54,417	75,600	72,200	72,200	
SUPPLIES AND EXPENSE								
311	MEMBERSHIP DUES & SUBSCRIPTION	755	1,450	270	1,000	1,450	1,450	
312	TRAVEL, TRAINING AND MEETINGS	214	3,000	949	3,000	3,000	3,000	
313	VEHICLE ALLOWANCE	2,621	2,000	0	2,000	2,000	2,000	
315	RECRUITMENT EXPENSES	0	0	0	0	0	0	
331	OFFICE SUPPLIES AND MATERIALS	1,293	2,000	1,735	2,000	2,000	2,000	
332	CLOTHING & UNIFORMS	0	0	0	0	0	0	

FUND: GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
CITY HALL								
EXPENSES								
	CONTRACTUAL SERVICES							
210	PROFESSIONAL SERVICES	3,835	5,000	3,905	5,000	5,000	5,000	
222	JANITORIAL SERVICES	6,900	7,000	4,025	7,000	7,000	7,000	
229	PEST CONTROL	0	0	0	0	0	0	
252	TELEPHONE	0	0	0	0	0	0	
254	ELECTRIC, WATER AND SEWER	(16,098)	18,500	7,769	18,700	21,500	21,500	
256	NATURAL GAS	3,105	6,000	1,813	4,350	6,000	6,000	
263	SERVICES TO MAINTAIN BUILDING	8,652	6,000	1,667	6,000	6,000	6,000	
270	SERVICES TO MAINTAIN STRUCTURE	305	0	0	0	0	0	
	TOTAL CONTRACTUAL SERVICES	6,699	42,500	19,179	41,050	45,500	45,500	
	SUPPLIES AND EXPENSE							
343	MAINTENANCE SUPPLIES	1,126	1,500	574	1,400	1,500	1,500	
351	MATERIALS TO MAINT. STRUCTURES	0	0	0	0	0	0	
352	MATERIALS TO MAINTAIN BUILDING	897	500	67	500	500	500	
	TOTAL SUPPLIES AND EXPENSE	2,023	2,000	641	1,900	2,000	2,000	
	CAPITAL OUTLAY							
411	OFFICE FURNISHINGS	0	0	0	0	0	0	
420	EQUIPMENT	0	0	0	0	0	0	
443	BUILDING DEMOLITION	0	0	0	0	0	0	
	TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	
	TOTAL CITY HALL	8,722	44,500	19,820	42,950	47,500	47,500	

FUND: GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
INSURANCE								
EXPENSES								
	FRINGE BENEFITS							
141	RETIREMENT	0	0	0	0	0	0	
144	HEALTH INS.-RETIRED EMPLOYEES	5,782	22,775	2,890	8,475	20,000	20,000	
145	HEALTH INSURANCE SURCHARG 2010	0	0	0	0	0	0	
	TOTAL FRINGE BENEFITS	5,782	22,775	2,890	8,475	20,000	20,000	
	CONTRACTUAL SERVICES							
281	GENERAL LIABILITY/CRIME	21,818	30,500	18,701	25,350	25,400	25,400	
282	PROPERTY INSURANCE	10,953	13,000	50,471	19,600	19,600	19,600	
283	AUTO INSURANCE	25,010	28,000	16,195	24,650	28,000	28,000	
284	POLICE/PUBLIC OFFICIALS LIAB.	22,979	26,000	13,597	21,975	23,000	23,000	
285	UMBRELLA INSURANCE	0	0	0	0	0	0	
286	BOILER INSURANCE	6,863	7,000	7,195	7,200	7,200	7,200	
287	WORKERS' COMPENSATION	102,302	105,000	80,414	134,875	129,500	129,500	
288	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	
289	PUBLIC OFFICIALS BONDS	225	225	0	225	225	225	
290	ENVIRONMENTAL LIAB. INSURANCE	0	0	0	0	0	0	
618	LITIGATION	0	0	0	0	0	0	
	TOTAL CONTRACTUAL SERVICES	190,150	209,725	186,573	233,875	232,925	232,925	
	TOTAL INSURANCE	195,932	232,500	189,463	242,350	252,925	252,925	

FUND: GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
GENERAL MISCELLANEOUS EXPENSES								
711	ILLEGAL TAXES	3,332	0	0	0	0	0	0
712	ANNEXATION PYMNT TO TOWNSHIPS	3,929	3,650	3,638	3,650	3,650	3,650	3,650
713	REFUND OF PRIOR YEARS TAXES	0	0	0	0	0	0	0
715	UNCOLLECTABLE TAXES	3,907	0	2,846	2,850	2,850	2,850	2,850
717	MISCELLANEOUS EXPENSE	45,543	25,000	0	25,000	25,000	25,000	25,000
718	SCHWEIGER'S BUILDING EXPENSE	0	0	0	0	0	0	0
719	JCEDC DUES	7,922	7,950	7,914	7,925	12,000	12,000	12,000
720	FUNDS FOR PERF/PAY INCREASES	8,850	45,000	0	0	46,800	46,800	46,800
721	WAGE INCREASES	0	30,000	0	0	30,000	30,000	30,000
722	FSA EMPLOYER CONTRIBUTION	0	20,000	15,820	16,500	18,000	18,000	18,000
725	UNCOLLECTABLE ACCOUNTS	0	0	0	0	0	0	0
730	WRS UNFUNDED LIABILITY	0	0	0	0	0	0	0
735	GRANT PROCEEDS	0	0	0	0	0	0	0
740	25X25 AND ENERGY INDEPEND. EXP	0	0	0	0	0	0	0
750	TIF #7 EXPENSES	0	0	0	0	0	0	0
760	TID #8 EXPENSES	1,526	0	0	0	0	0	0
TOTAL		75,009	131,600	30,218	55,925	138,300	138,300	138,300
789	CONTINGENCIES	0	201,910	0	0	246,910	246,910	246,910
TOTAL		0	201,910	0	0	246,910	246,910	246,910
TOTAL	GENERAL MISCELLANEOUS	75,009	333,510	30,218	55,925	385,210	385,210	385,210

FUND: GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
POLICE DEPARTMENT								
EXPENSES								
SALARY/WAGES								
111	WAGES - REGULAR SWORN	879,561	874,150	452,650	882,200	887,600	887,600	
112	WAGES - REGULAR OVERTIME SWORN	22,268	12,000	2,631	24,000	12,000	12,000	
113	WAGES - REGULAR NON PROTECTIVE	120,475	124,825	64,530	127,250	130,675	130,675	
114	WAGES-OVERTIME NON-PROCTECTIVE	0	500	0	0	500	500	
115	WAGES - REGULAR HOLIDAY SWORN	10,082	8,500	464	11,775	6,000	6,000	
127	WAGES - PART TIME SWORN	42,338	37,000	29,938	43,000	42,000	42,000	
129	PART TIME NON PROTECTIVE	19,085	22,000	9,716	18,375	20,000	20,000	
131	SCHOOL CROSSING GUARDS WAGES	5,988	7,300	4,270	8,550	8,500	8,500	
TOTAL SALARY/WAGES		1,099,797	1,086,275	564,199	1,115,150	1,107,275	1,107,275	
FRINGE BENEFITS								
141	POLICE RETIREMENT	98,041	91,375	50,552	96,000	104,125	104,125	
142	SOCIAL SECURITY	82,027	78,600	44,577	78,000	83,300	83,300	
144	HEALTH INSURANCE PREMIUMS	237,919	246,025	165,188	283,175	277,250	277,250	
145	HEALTH INSURANCE DEDUCTABLE	0	0	0	0	0	0	
146	LIFE INSURANCE PREMIUMS	1,773	1,550	894	1,525	1,550	1,550	
147	DENTAL INSURANCE PREMIUMS	15,740	16,500	7,792	16,000	23,125	23,125	
149	EMPLOYER PAID WI RETIRE-PD	0	0	0	0	0	0	
TOTAL FRINGE BENEFITS		435,500	434,050	269,003	474,700	489,350	489,350	
CONTRACTUAL SERVICES								
210	INCARCERATION FEES	0	0	0	0	0	0	
213	LEGAL	0	0	0	0	0	0	
215	INTERPRETER SERVICE	720	1,000	0	500	1,000	1,000	
222	JANITORIAL SERVICES	10,297	9,600	5,600	9,600	9,600	9,600	
233	LICENSE AND FEES	219	150	480	50	2,000	2,000	
236	PRINTING, PUBLICATION & FILING	670	400	237	250	400	400	
251	POSTAGE EXPENSE	1,071	1,250	1,214	850	1,250	1,250	
252	TELEPHONE EXPENSE	9,475	8,400	4,736	9,500	9,500	9,500	
254	ELECTRIC, WATER AND SEWER	23,172	23,000	7,039	23,000	28,000	28,000	
256	NATURAL GAS	7,242	15,000	2,655	6,500	12,000	12,000	
260	SERVICES TO MNT. PHOTO LAB EQ.	0	0	0	0	0	0	
261	SERVICES TO MAINT OFFICE EQUIP	3,683	3,500	3,147	3,500	3,000	3,000	
262	SERV. TO MAINT. COMMUNICATION	2,986	3,000	1,988	3,000	250	250	
264	SERVICES TO MAINTAIN BUILDING	13,729	11,000	10,858	14,000	11,000	11,000	
265	SERVICE TO MAINTAIN EQUIPMENT	2,142	2,400	2,131	2,400	2,400	2,400	
266	SERVICE TO MAINTAIN VEHICLES	7,265	7,000	3,686	7,000	7,000	7,000	
269	SQUAD CHANGE OVERS	0	0	0	0	0	0	
271	TOWING SERVICES	0	0	0	0	0	0	
273	LABORATORY TESTING	1,383	1,500	987	1,800	2,000	2,000	
TOTAL CONTRACTUAL SERVICES		84,054	87,200	44,758	81,950	89,400	89,400	

FUND: GENERAL FUND

ACCT	DESCRIPTION	-- 2015 -- ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
POLICE DEPARTMENT								
SUPPLIES AND EXPENSE								
311	MEMBERSHIP DUES & SUBSCRIPTION	445	500	540	475	1,000	1,000	_____
312	TRAVEL, TRAINING AND MEETINGS	7,802	6,500	5,928	8,000	6,500	6,500	_____
313	VEHICLE ALLOWANCE	0	0	0	0	0	0	_____
321	INVESTIGATION CONTINGENCY	1,077	1,000	865	1,000	1,000	1,000	_____
331	OFFICE SUPPLIES AND MATERIALS	2,701	2,800	2,095	2,800	2,800	2,800	_____
332	CLOTHING AND UNIFORMS	11,094	10,000	3,133	9,500	10,000	10,000	_____
341	GASOLINE AND OIL	24,144	29,000	7,319	15,000	27,000	27,000	_____
342	OPERATING AND PROGRAM SUPPLIES	8,305	4,500	4,075	4,500	4,500	4,500	_____
344	PHOTO LABORATORY SUPPLIES	0	0	0	0	0	0	_____
354	MATERIALS TO MAINT. EQUIPMENT	0	0	0	0	0	0	_____
355	MATERIALS TO MAINTAIN VEHICLES	5,002	5,000	3,942	5,000	5,000	5,000	_____
TOTAL	SUPPLIES AND EXPENSE	60,570	59,300	27,897	46,275	57,800	57,800	
CAPITAL OUTLAY								
411	FURNISHINGS	0	0	0	0	0	0	_____
412	COMMUNICATIONS SYSTEM	0	0	0	0	0	0	_____
415	EQUIPMENT	0	0	0	0	0	0	_____
416	VEHICLES	0	0	0	0	0	0	_____
443	BUILDING RECONSTRUCTION	0	0	0	0	0	0	_____
TOTAL	CAPITAL OUTLAY	0	0	0	0	0	0	
TOTAL	POLICE DEPARTMENT	1,679,921	1,666,825	905,857	1,718,075	1,743,825	1,743,825	

FUND: GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
FIRE DEPARTMENT								
EXPENSES								
SALARY/WAGES								
129	WAGES - PART TIME	52,496	55,500	27,267	57,175	57,600	57,600	
135	SERVICE AWARD FUNDING	25,345	31,225	24,735	31,225	27,225	27,225	
TOTAL SALARY/WAGES		77,841	86,725	52,002	88,400	84,825	84,825	
FRINGE BENEFITS								
141	FIRE DEPT RETIREMENT	1,199	1,050	679	1,100	1,100	1,100	
142	SOCIAL SECURITY	3,996	4,250	2,126	4,375	4,400	4,400	
144	INSURANCE PREMIUMS	0	0	0	0	0	0	
146	LIFE INSURANCE PREMIUMS	16	100	0	0	0	0	
148	DEALTH, DISABILITY & MED. INS.	1,028	1,600	1,028	1,025	1,100	1,100	
149	EMPLOYER PAID WI RETIRE-FIRE	0	0	0	0	0	0	
TOTAL FRINGE BENEFITS		6,239	7,000	3,833	6,500	6,600	6,600	
CONTRACTUAL SERVICES								
220	FIRE INSPECTION	15,921	17,050	7,083	17,050	17,050	17,050	
251	POSTAGE EXPENSE	294	325	288	325	325	325	
252	TELEPHONE EXPENSE	2,015	2,650	1,366	2,650	2,650	2,650	
254	ELECTRIC, WATER AND SEWER	13,009	10,800	4,164	10,800	11,800	11,800	
256	NATURAL GAS	4,350	3,500	1,887	3,500	3,500	3,500	
262	SERV. TO MAINT. COMMUNICATIONS	0	0	0	0	0	0	
263	SERVICE TO MAINTAIN BUILDINGS	0	0	0	0	0	0	
265	SERVICE TO MAINTAIN EQUIPMENT	0	0	0	0	0	0	
266	SERVICE TO MAINTAIN VEHICLES	0	0	0	0	0	0	
273	LABORATORY TESTING	9,530	9,650	2,333	9,650	9,650	9,650	
TOTAL CONTRACTUAL SERVICES		45,119	43,975	17,121	43,975	44,975	44,975	
SUPPLIES AND EXPENSE								
311	MEMBERSHIP DUES & SUBSCRIPTION	1,909	1,875	1,875	1,875	1,875	1,875	
312	TRAVEL, TRAINING AND MEETINGS	2,910	5,000	5,128	5,200	5,000	5,000	
322	CITY/TOWN ALLOTMENT	39,000	40,000	0	40,000	45,000	45,000	
331	OFFICE SUPPLIES AND MATERIALS	4,870	4,650	3,114	4,650	4,650	4,650	
332	CLOTHING AND UNIFORMS	4,040	4,000	3,389	4,000	4,000	4,000	
341	GASOLINE AND OIL	2,688	4,000	586	1,800	3,000	3,000	
342	OPERATING AND PROGRAM SUPPLIES	11,736	14,000	7,234	14,000	14,000	14,000	
343	MAINTENANCE SUPPLIES	494	500	39	500	500	500	
352	MATERIALS TO MAINTAIN BUILDING	7,054	7,500	2,143	7,500	7,500	7,500	
354	MATERIAL TO MAINTAIN EQUIPMENT	5,575	6,800	3,507	6,800	6,800	6,800	
355	MATERIALS TO MAINTAIN VEHICLES	12,053	10,000	1,026	9,000	9,500	9,500	
TOTAL SUPPLIES AND EXPENSE		92,329	98,325	28,041	95,325	101,825	101,825	

FUND: GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
FIRE DEPARTMENT								
CAPITAL OUTLAY								
412	COMMUNICATIONS SYSTEM	0	0	0	0	0	0	
415	EQUIPMENT	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0	
TOTAL FIRE DEPARTMENT		221,528	236,025	100,997	234,200	238,225	238,225	

FUND: GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
CODE ENFORCEMENT								
EXPENSES								
CONTRACTUAL SERVICES								
210	MATERIALS TO MAINTAIN VEHICLES	0	0	0	0	0	0	
226	BLDG/PLUMB/ELECTRIC INSPECTION	69,999	70,000	40,833	70,000	70,000	70,000	
227	WEIGHTS AND MEASURES	2,800	2,800	0	2,800	2,800	2,800	
228	DAM INSPECTION	0	0	0	0	0	0	
230	ANIMAL CONTROL	19,092	19,400	19,547	19,550	20,000	20,000	
231	WEED CONTROL SERVICES	0	0	0	0	0	0	
270	SERVICES TO MAINTAIN STRUCTURE	0	0	2,800	0	0	0	
TOTAL CONTRACTUAL SERVICES		91,891	92,200	63,180	92,350	92,800	92,800	
SUPPLIES AND EXPENSE								
331	OFFICE SUPPLIES AND MATERIALS	401	750	0	750	750	750	
356	MATERIALS TO MAINTAIN DAM	0	0	0	0	0	0	
TOTAL SUPPLIES AND EXPENSE		401	750	0	750	750	750	
TOTAL CODE ENFORCEMENT		92,292	92,950	63,180	93,100	93,550	93,550	

FUND: GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
EMERGENCY MEDICAL SERVICES								
EXPENSES								
SALARY/WAGES								
113	WAGES - REGULAR	130,454	132,025	65,509	130,250	130,000	130,000	
114	WAGES - OVERTIME	6,940	4,000	2,056	4,000	4,000	4,000	
129	WAGES - PART TIME	168,255	178,500	85,660	175,000	185,000	185,000	
TOTAL SALARY/WAGES		305,649	314,525	153,225	309,250	319,000	319,000	
FRINGE BENEFITS								
141	EMS RETIREMENT	9,260	8,725	4,648	8,725	9,200	9,200	
142	SOCIAL SECURITY	22,079	24,050	12,468	24,050	25,000	25,000	
144	HEALTH INSURANCE PREMIUM	38,339	39,925	23,844	39,925	31,425	31,425	
145	HEALTH INSURANCE DEDUCTABLE	0	0	0	0	0	0	
146	LIFE INSURANCE PREMIUM	587	625	303	625	625	625	
147	DENTAL INSURANCE PREMIUMS	2,999	3,225	1,642	3,225	3,300	3,300	
149	EMPLOYER PAID WI RETIRE-EMS	0	0	0	0	0	0	
TOTAL FRINGE BENEFITS		73,264	76,550	42,905	76,550	69,550	69,550	
CONTRACTUAL SERVICES								
210	EMS BILLING SERVICE	0	0	0	0	0	0	
219	AMBULANCE CONTRACT	0	0	0	0	0	0	
236	PRINTING, PUBLICATION & FILING	912	1,000	402	1,000	1,000	1,000	
251	POSTAGE EXPENSE	249	300	0	300	300	300	
252	TELEPHONE EXPENSE	5,087	4,000	2,684	5,400	5,400	5,400	
253	PAGER EXPENSE	0	0	0	0	0	0	
254	ELECTRIC, WATER AND SEWER	4,612	5,000	3,309	5,000	7,000	7,000	
256	NATURAL GAS	1,009	3,500	1,887	3,500	3,500	3,500	
261	SERVICE TO MAINT. OFFICE EQUIP	77	500	435	500	500	500	
262	SERV TO MAINT COMMUNCATIONS	950	7,000	465	7,000	7,000	7,000	
264	SERV TO MAINT BUILDING	1,212	1,500	242	3,500	3,500	3,500	
265	SERVICE TO MAINTAIN EQUIPMENT	3,729	4,500	4,848	5,000	5,000	5,000	
266	SERVICES TO MAINTAIN VEHICLES	1,388	2,500	2,162	2,500	2,500	2,500	
267	SERV TO MAINT MEDICAL EQUIP	2,078	2,500	908	2,500	2,500	2,500	
270	PROFESSIONAL SERVICE	1,764	1,800	1,723	2,000	2,000	2,000	
273	LABORATORY TESTING/VACCINATION	150	400	0	400	400	400	
TOTAL CONTRACTUAL SERVICES		23,217	34,500	19,065	38,600	40,600	40,600	
SUPPLIES AND EXPENSE								
303	MATERIALS TO MAINTAIN BUILDING	1,061	1,100	767	1,100	1,100	1,100	
311	MEMBERSHIP DUES & SUBSCRIPTION	292	600	100	600	600	600	
312	TRAVEL, TRAINING & MEETINGS	4,812	5,000	3,905	5,000	5,000	5,000	
315	RECRUITMENT EXPENSE	0	0	0	0	0	0	
316	COMMUNITY RELATIONS	311	400	337	600	600	600	

FUND: GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
EMERGENCY MEDICAL SERVICES								
EXPENSES								
SUPPLIES AND EXPENSE								
320	MEDICAL SUPPLIES	20,371	23,000	10,404	22,000	23,000	23,000	
321	OXYGEN	890	1,200	459	1,200	1,200	1,200	
322	TRAINING EQUIPMENT	433	500	240	500	500	500	
331	OFFICE SUPPLIES AND MATERIALS	1,270	1,000	742	1,000	1,000	1,000	
332	CLOTHING & UNIFORMS	3,113	4,500	1,294	4,500	4,500	4,500	
341	GASOLINE AND OIL	5,510	5,100	1,714	5,100	5,100	5,100	
354	MATERIALS TO MAINTAIN BUILDING	1,680	800	158	800	800	800	
355	MATERIALS TO MAINTAIN VEHICLES	2,694	3,500	3,816	4,200	3,500	3,500	
365	BUILDING RENTAL (GARAGE)	0	0	0	0	0	0	
TOTAL SUPPLIES AND EXPENSE		42,437	46,700	23,936	46,600	46,900	46,900	
CAPITAL OUTLAY								
411	OFFICE FURNISHINGS	0	0	0	0	0	0	
412	COMMUNICATIONS EQUIPMENT	0	0	0	0	0	0	
415	OFFICE EQUIPMENT	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0	
TOTAL EMERGENCY MEDICAL SERVICES		444,567	472,275	239,131	471,000	476,050	476,050	

FUND: GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
MACHINES AND EQUIPMENT								
EXPENSES								
SALARY/WAGES								
113	WAGES - REGULAR	44,907	104,500	48,348	85,000	96,000	96,000	
114	WAGES - OVERTIME	479	3,000	0	2,000	3,000	3,000	
TOTAL SALARY/WAGES		45,386	107,500	48,348	87,000	99,000	99,000	
FRINGE BENEFITS								
141	RETIREMENT	6,389	7,500	3,496	6,800	6,600	6,600	
142	SOCIAL SECURITY	7,043	8,200	3,971	7,500	7,400	7,400	
144	HEALTH INSURANCE PREMIUMS	5,513	22,300	3,977	6,500	29,500	29,500	
145	HEALTH INSURANCE DEDUCTABLE	0	0	0	0	0	0	
146	LIFE INSURANCE PREMIUMS	256	400	128	250	350	350	
147	DENTAL INSURANCE PREMIUMS	370	1,900	216	500	2,550	2,550	
149	EMPLOYER PAID WI RETIRE-MECHAN	0	0	0	0	0	0	
TOTAL FRINGE BENEFITS		19,571	40,300	11,788	21,550	46,400	46,400	
CONTRACTUAL SERVICES								
252	TELEPHONE EXPENSE	1,624	1,900	850	1,800	1,900	1,900	
254	ELECTRIC, WATER AND SEWER	9,328	9,200	3,802	9,000	10,500	10,500	
256	NATURAL GAS	3,538	12,000	1,669	10,500	10,000	10,000	
261	SERVICE TO MAINT. OFFICE EQUIP	432	500	285	450	500	500	
262	SERV. TO MAINT. COMMUNICATIONS	75	0	0	0	0	0	
263	SERVICES TO MAINTAIN BUILDING	4,878	6,000	3,913	5,800	6,000	6,000	
265	SERVICES TO MAINTAIN EQUIPMENT	3,108	2,000	104	1,900	2,000	2,000	
273	SERVICES FOR SHOP SUPPLIES	0	0	0	0	0	0	
TOTAL CONTRACTUAL SERVICES		22,983	31,600	10,623	29,450	30,900	30,900	
SUPPLIES AND EXPENSE								
332	CLOTHING AND UNIFORM	1,857	2,000	977	2,000	2,000	2,000	
341	GASOLINE AND OIL	0	0	0	0	0	0	
342	OPERATING AND PROGRAM SUPPLIES	550	1,200	68	1,100	1,200	1,200	
343	MAINTENANCE SUPPLIES	1,057	1,300	399	1,200	1,300	1,300	
352	MATERIALS TO MAINTAIN BUILDING	2,516	3,000	1,357	1,900	3,000	3,000	
354	MATERIAL TO MAINTAIN EQUIPMENT	479	200	1,074	200	0	0	
355	MATERIALS TO MAINTAIN VEHICLES	0	200	186	200	0	0	
TOTAL SUPPLIES AND EXPENSE		6,459	7,900	4,061	6,600	7,500	7,500	
CAPITAL OUTLAY								
412	COMMUNICATIONS	0	0	0	0	0	0	
415	EQUIPMENT	0	0	0	0	0	0	
416	VEHICLES	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0	

FUND: GENERAL FUND

ACCT	DESCRIPTION	-- 2015 -- ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
	TOTAL MACHINES AND EQUIPMENT	94,399	187,300	74,820	144,600	183,800	183,800	

FUND: GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
	ENGINEERING/PW ADMINISTRATION							
	EXPENSES							
	SALARY/WAGES							
113	WAGES - REGULAR	59,185	93,800	53,125	101,000	104,300	104,300	
129	WAGES - PART TIME	0	0	0	0	0	0	
	TOTAL SALARY/WAGES	59,185	93,800	53,125	101,000	104,300	104,300	
	FRINGE BENEFITS							
141	RETIREMENT	6,907	6,500	3,737	6,700	7,100	7,100	
142	SOCIAL SECURITY	7,508	7,100	4,088	7,700	8,000	8,000	
144	HEALTH INSURANCE PREMIUMS	20,858	22,950	14,816	22,000	25,125	25,125	
145	HEALTH INSURANCE DEDUCTABLE	0	0	0	0	0	0	
146	LIFE INSURANCE PREMUIMS	165	300	87	300	300	300	
147	DENTAL INSURANCE PREMIUMS	1,769	2,000	1,032	1,800	2,100	2,100	
149	EMPLOYER PAID WI RETIRE-ENG	0	0	0	0	0	0	
	TOTAL FRINGE BENEFITS	37,207	38,850	23,760	38,500	42,625	42,625	
	CONTRACTUAL SERVICES							
210	PROFESSIONAL SERVICES	2,945	5,000	1,757	4,500	5,000	5,000	
236	PRINTING, PUBLICATION & FILING	1,129	1,000	396	900	1,000	1,000	
251	POSTAGE EXPENSE	145	300	68	300	300	300	
252	TELEPHONE EXPENSE	240	500	118	400	500	500	
261	SERVICE TO MAINT. OFFICE EQUIP	216	0	0	0	0	0	
262	SERV. TO MAINT. COMMUNICATIONS	0	0	0	0	0	0	
265	SERVICES TO MAINTAIN EQUIPMENT	0	0	0	0	0	0	
266	SERVICES TO MAINTAIN VEHICLES	0	0	0	0	0	0	
	TOTAL CONTRACTUAL SERVICES	4,675	6,800	2,339	6,100	6,800	6,800	
	SUPPLIES AND EXPENSE							
311	MEMBERSHIP DUES & SUBSCRIPTION	205	400	0	400	400	400	
312	TRAVEL, TRAINING AND MEETINGS	368	2,500	6	2,200	2,500	2,500	
331	OFFICE SUPPLIES AND MATERIALS	1,004	800	305	700	800	800	
341	GASOLINE AND OIL	0	200	0	200	200	200	
342	OPERATING AND PROGRAM SUPPLIES	0	0	55	50	0	0	
355	MATERIALS TO MAINTAIN VEHICLES	0	0	0	0	0	0	
	TOTAL SUPPLIES AND EXPENSE	1,577	3,900	366	3,550	3,900	3,900	
	CAPITAL OUTLAY							
415	EQUIPMENT	0	0	0	0	0	0	
416	VEHICLES	0	0	0	0	0	0	
	TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	

FUND: GENERAL FUND

ACCT	DESCRIPTION	-- 2015 -- ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
	TOTAL ENGINEERING/PW ADMINISTRATION	102,644	143,350	79,590	149,150	157,625	157,625	

FUND: GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
STREET AND HIGHWAY MAINTENANCE								
EXPENSES								
SALARY/WAGES								
113	WAGES - REGULAR	232,136	252,000	152,682	250,000	226,000	226,000	
114	WAGES - OVERTIME	6,768	20,000	6,068	15,000	20,000	20,000	
129	WAGES - PART TIME	2,196	5,000	1,102	2,000	5,000	5,000	
TOTAL SALARY/WAGES		241,100	277,000	159,852	267,000	251,000	251,000	
FRINGE BENEFITS								
141	RETIREMENT	15,735	17,000	11,295	17,000	15,400	15,400	
142	SOCIAL SECURITY	16,952	20,000	12,549	18,000	17,300	17,300	
144	HEALTH INSURANCE PREMIUMS	72,862	75,925	51,540	70,000	82,000	82,000	
145	HEALTH INSURANCE DEDUCTABLE	0	0	0	0	0	0	
146	LIFE INSURANCE PREMIUMS	1,674	1,600	874	1,500	1,100	1,100	
147	DENTAL INSURANCE PREMIUMS	5,634	4,500	3,770	6,500	6,950	6,950	
149	EMPLOYER PAID WI RETIRE-PW	0	0	0	0	0	0	
TOTAL FRINGE BENEFITS		112,857	119,025	80,028	113,000	122,750	122,750	
CONTRACTUAL SERVICES								
233	LICENSES AND FEES	460	500	405	400	500	500	
236	PRINTING, PUBLICATION & FILING	0	0	0	0	0	0	
237	REFUSE COLLECTION CONTRACT	0	0	0	0	0	0	
254	ELECTRIC FOR STREET LIGHTS	129,061	120,000	55,561	130,000	133,000	133,000	
262	SERV. TO MAINT. COMMUNICATIONS	150	0	0	0	0	0	
263	SERVICES TO MAINTAIN DAMS	35	0	620	625	0	0	
264	SERV. TO MAINT LAND & LAND IMP	218	0	0	0	0	0	
265	SERVICES TO MAINTAIN EQUIPMENT	38	4,500	335	4,000	4,500	4,500	
266	SERVICES TO MAINTAIN VEHICLES	0	1,000	310	1,000	1,000	1,000	
267	SERVICES TO MAINTAIN STREETS	29,943	33,000	26,037	36,000	33,000	33,000	
268	SERV. TO MAINT. STREET LIGHTS	1,913	4,500	0	4,500	4,500	4,500	
273	LABORATORY TESTING	459	500	291	500	500	500	
274	SERVICES TO MAINTAIN BRIDGES	445	1,000	0	900	1,000	1,000	
276	SERVICES TO MAINTAIN SIDEWALKS	1,500	1,500	0	1,500	1,500	1,500	
TOTAL CONTRACTUAL SERVICES		164,222	166,500	83,559	179,425	179,500	179,500	
SUPPLIES AND EXPENSE								
311	MEMBERSHIP DUES & SUBSCRIPTION	10	200	0	200	200	200	
312	TRAVEL, TRAINING AND MEETINGS	1,956	2,500	1,326	2,000	2,500	2,500	
331	OFFICE SUPPLIES	(2,005)	1,000	41	1,000	1,000	1,000	
332	CLOTHING AND UNIFORMS	3,722	2,500	979	2,300	2,500	2,500	
333	REFERENCE MATERIALS	0	0	0	0	0	0	
340	GAS & OIL-OFF ROAD VEHICLE USE	6,047	12,000	1,216	6,000	7,000	7,000	
341	GASOLINE AND OIL	19,093	28,000	6,813	20,000	28,000	28,000	

FUND: GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
STREET AND HIGHWAY MAINTENANCE								
EXPENSES								
SUPPLIES AND EXPENSE								
342	OPERATING AND PROGRAM SUPPLIES	3,228	1,200	1,583	2,000	1,200	1,200	
343	MAINTENANCE SUPPLIES	427	3,200	757	1,200	3,200	3,200	
353	MATERIALS TO MAINTAIN LAND	35	0	0	0	0	0	
354	MATERIAL TO MAINTAIN EQUIPMENT	12,279	19,000	12,116	16,000	19,400	19,400	
355	MATERIALS TO MAINTAIN VEHICLES	21,443	20,000	7,021	20,000	20,000	20,000	
356	MATERIALS TO MAINTAIN DAMS	0	0	0	0	0	0	
357	MATERIALS TO MAINTAIN STREETS	34,661	40,000	18,469	36,000	40,000	40,000	
358	MATERIAL TO MAINT. STORM SEWER	3,962	0	0	0	0	0	
359	DRAINAGE BASIN-COLLINS RD	0	0	0	0	0	0	
360	MATERIAL TO MAINTAIN SIDEWALKS	1,305	1,000	302	900	1,000	1,000	
361	MATERIALS - TRAFFIC CONTROL	13,318	15,000	8,359	14,000	15,000	15,000	
363	MATERIALS TO MAINTAIN BRIDGES	0	0	79	75	0	0	
371	LANDSCAPE MATERIALS	4,148	0	1,161	1,200	0	0	
372	SNOW AND ICE CONTROL	44,296	50,000	43,481	45,000	50,000	50,000	
TOTAL	SUPPLIES AND EXPENSE	167,925	195,600	103,703	167,875	191,000	191,000	
CAPITAL OUTLAY								
412	COMMUNICATION SYSTEM	0	0	0	0	0	0	
415	EQUIPMENT	0	0	0	0	0	0	
416	VEHICLES	0	0	0	0	0	0	
420	STREET LIGHTS	0	0	0	0	0	0	
422	CURB AND GUTTER	0	0	0	0	0	0	
424	SIDEWALKS	0	0	0	0	0	0	
425	STORM SEWER	0	0	0	0	0	0	
426	GAS MAIN EXTENSION	0	0	0	0	0	0	
427	STREETS	0	0	0	0	0	0	
TOTAL	CAPITAL OUTLAY	0	0	0	0	0	0	
TOTAL	STREET AND HIGHWAY MAINTENANCE	686,104	758,125	427,142	727,300	744,250	744,250	

FUND: GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
VFW ENDL/GRUENNERT REC CNTR								
EXPENSES								
	CONTRACTUAL SERVICES							
252	TELEPHONE EXPENSE	406	1,080	0	0	0	0	
254	ELECTRIC, WATER AND SEWER	861	4,000	1,214	2,600	3,000	3,000	
256	NATURAL GAS	256	2,000	720	1,500	2,000	2,000	
263	SERVICES TO MAINTAIN BUILDING	1,388	4,800	0	0	2,000	2,000	
	TOTAL CONTRACTUAL SERVICES	2,911	11,880	1,934	4,100	7,000	7,000	
	SUPPLIES AND EXPENSE							
352	MATERIALS TO MAINTAIN BUILDING	873	1,500	467	700	1,000	1,000	
	TOTAL SUPPLIES AND EXPENSE	873	1,500	467	700	1,000	1,000	
	CAPITAL OUTLAY							
419	LAND AND LAND IMPROVEMENTS	61,794	0	77	100	0	0	
	TOTAL CAPITAL OUTLAY	61,794	0	77	100	0	0	
	PROGRAMS							
500	CARNEGIE BUILDING ANNEX	0	0	0	0	0	0	
	TOTAL PROGRAMS	0	0	0	0	0	0	
	TOTAL VFW ENDL/GRUENNERT REC CNTR	65,578	13,380	2,478	4,900	8,000	8,000	

FUND: GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
RECREATION DEPARTMENT								
EXPENSES								
SALARY/WAGES								
113	WAGES - REGULAR	93,306	96,525	49,518	97,900	99,475	99,475	
129	WAGES - PART TIME	0	0	0	0	0	0	
132	INST./OFFICIALS PART TIME	9,171	9,500	5,101	9,400	9,500	9,500	
TOTAL SALARY/WAGES		102,477	106,025	54,619	107,300	108,975	108,975	
FRINGE BENEFITS								
141	RETIREMENT	6,369	6,375	3,505	7,000	7,100	7,100	
142	SOCIAL SECURITY	7,666	8,125	4,275	8,600	8,700	8,700	
144	HEALTH INSURANCE PREMIUMS	23,596	21,650	14,046	21,075	22,650	22,650	
145	HEALTH INSURANCE DEDUCTABLE	0	0	0	0	0	0	
146	LIFE INSURANCE PREMIUMS	190	175	98	200	200	200	
147	DENTAL INSURANCE PREMIUMS	2,030	2,625	900	1,425	1,850	1,850	
149	EMPLOYER PAID WI RETIRE-REC	0	0	0	0	0	0	
TOTAL FRINGE BENEFITS		39,851	38,950	22,824	38,300	40,500	40,500	
CONTRACTUAL SERVICES								
216	PROGRAMMING ASSIST. & ENHANCE.	0	0	0	0	0	0	
222	JANITORIAL SERVICES	0	0	0	0	0	0	
223	INSTRUCTORS, OFFICIALS	0	0	0	0	0	0	
233	LICENSE AND FEES	17	50	53	125	125	125	
236	PRINTING, PUBLICATION & FILING	2,026	1,500	920	1,500	1,500	1,500	
251	POSTAGE EXPENSE	2,013	2,000	1,255	2,000	2,000	2,000	
252	TELEPHONE EXPENSE	533	600	273	600	600	600	
261	SERV. TO MAINT. OFFICE EQUIP.	147	0	0	0	0	0	
265	SERVICES TO MAINTAIN EQUIPMENT	0	0	0	0	0	0	
266	SERVICES TO MAINTAIN VEHICLES	0	0	0	0	0	0	
TOTAL CONTRACTUAL SERVICES		4,736	4,150	2,501	4,225	4,225	4,225	
SUPPLIES AND EXPENSE								
311	MEMBERSHIP DUES & SUBSCRIPTION	425	450	0	450	500	500	
312	TRAVEL, TRAINING AND MEETINGS	818	600	67	800	800	800	
331	OFFICE SUPPLIES AND MATERIALS	623	500	201	1,000	700	700	
332	CLOTHING AND UNIFORMS	169	0	0	0	0	0	
333	REFERENCE MATERIALS	0	0	0	0	0	0	
341	GASOLINE AND OIL	44	50	0	0	100	100	
342	OPERATING AND PROGRAM SUPPLIES	12,982	11,000	9,209	11,000	11,000	11,000	
TOTAL SUPPLIES AND EXPENSE		15,061	12,600	9,477	13,250	13,100	13,100	
CAPITAL OUTLAY								

FUND: GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
RECREATION DEPARTMENT								
EXPENSES								
CAPITAL OUTLAY								
411	OFFICE FURNISHINGS	0	0	0	0	0	0	
415	EQUIPMENT	0	0	0	0	0	0	
416	VEHICLES	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0	
PROGRAMS								
512	SPECIAL EVENTS AND TRIPS	0	0	0	0	0	0	
513	ALUMS	0	0	0	0	0	0	
515	DONATIONS FOR SPECIFIC PROJECT	0	0	0	0	0	0	
TOTAL PROGRAMS		0	0	0	0	0	0	
TOTAL RECREATION DEPARTMENT		162,125	161,725	89,421	163,075	166,800	166,800	

FUND: GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
SENIOR CENTER								
EXPENSES								
	SALARY/WAGES							
113	WAGES - REGULAR	44,051	45,100	22,951	45,100	46,750	46,750	
129	WAGES - PART TIME	0	0	0	0	0	0	
	TOTAL SALARY/WAGES	44,051	45,100	22,951	45,100	46,750	46,750	
	FRINGE BENEFITS							
141	SENIOR CENTER RETIREMENT	2,980	3,300	1,614	3,250	3,300	3,300	
142	SOCIAL SECURITY	4,026	4,000	2,231	4,475	4,550	4,550	
144	HEALTH INSURANCE PREMIUM	8,797	7,900	4,697	9,075	8,675	8,675	
145	HEALTH INSURANCE DEDUCTABLE	0	0	0	0	0	0	
146	LIFE INSURANCE PREMIUM	132	125	68	125	125	125	
147	DENTAL INSURANCE	0	0	0	0	0	0	
149	EMPLOYER PAID WI RETIRE-SEN CN	0	0	0	0	0	0	
	TOTAL FRINGE BENEFITS	15,935	15,325	8,610	16,925	16,650	16,650	
	CONTRACTUAL SERVICES							
216	PRGRAM ASSIST. & ENHANCE.	3	0	25	50	50	50	
222	JANITORIAL SERVICES	5,520	5,500	3,220	5,525	5,525	5,525	
236	PRINTING, PUBLICATION & FILING	279	200	0	200	200	200	
251	POSTAGE EXPENSE	434	300	196	300	300	300	
252	TELEPHONE EXPENSE	763	900	639	950	950	950	
254	ELECTRIC, WATER, & SEWER	7,389	6,800	2,746	6,300	7,375	7,375	
256	NATURAL GAS	1,416	2,200	683	1,300	2,000	2,000	
261	SERVICE TO MAINT. OFFICE EQUIP	559	400	399	400	425	425	
263	SERVICES TO MAINTAIN BUILDING	2,882	3,000	1,294	3,000	3,000	3,000	
	TOTAL CONTRACTUAL SERVICES	19,245	19,300	9,202	18,025	19,825	19,825	
	SUPPLIES AND EXPENSE							
311	MEMBERSHIP DUES & SUBSCRIPTION	100	100	65	100	100	100	
312	TRAVEL, TRAINING AND MEETINGS	681	400	218	425	450	450	
331	OFFICE SUPPLIES AND MATERIALS	382	400	227	400	400	400	
343	MAINTENANCE SUPPLIES	1,018	1,000	460	700	1,000	1,000	
352	MATERIALS TO MAINTAIN BUILDING	1,828	2,000	525	2,000	2,000	2,000	
	TOTAL SUPPLIES AND EXPENSE	4,009	3,900	1,495	3,625	3,950	3,950	
	CAPITAL OUTLAY							
411	OFFICE FURNISHINGS	0	0	0	0	0	0	
415	OFFICE EQUIPMENT	0	0	0	0	0	0	
	TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	

FUND: GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
SENIOR CENTER								
PROGRAMS								
512	SPECIAL EVENTS AND TRIPS	5,436	5,400	2,694	5,400	6,600	6,600	
514	PROGRAMMING SUPPLIES	3,823	2,200	1,100	2,200	2,200	2,200	
TOTAL PROGRAMS		9,259	7,600	3,794	7,600	8,800	8,800	
TOTAL SENIOR CENTER		92,499	91,225	46,052	91,275	95,975	95,975	

FUND: GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
AQUATIC CENTER								
EXPENSES								
SALARY/WAGES								
129	WAGES - PART TIME	0	0	0	0	0	0	
133	WAGES-MGR & ASSISTANT MGR	4,753	5,000	1,658	4,800	4,450	4,450	
134	WAGES-SWIM LESSON COORDINATOR	500	500	0	500	500	500	
135	WAGES-SWIM LESSON INSTRUCTORS	1,080	2,700	256	1,200	2,700	2,700	
136	WAGES - LIFEGUARDS	20,279	20,000	6,574	20,000	20,000	20,000	
137	WAGES - CASHIER/CONCESSIONS	5,335	5,200	2,188	5,200	5,525	5,525	
TOTAL SALARY/WAGES		31,947	33,400	10,676	31,700	33,175	33,175	
FRINGE BENEFITS								
141	RETIREMENT	0	0	0	0	0	0	
142	SOCIAL SECURITY	2,444	2,300	816	2,425	2,550	2,550	
TOTAL FRINGE BENEFITS		2,444	2,300	816	2,425	2,550	2,550	
CONTRACTUAL SERVICES								
233	LICENSES AND FEES	391	850	866	875	875	875	
236	PRINTING, PUBLICATION & FILING	27	50	48	50	75	75	
252	TELEPHONE EXPENSE	112	100	60	125	125	125	
254	ELECTRIC, WATER AND SEWER	7,224	6,000	2,131	8,100	11,000	11,000	
256	NATURAL GAS	4,183	4,800	584	3,800	4,800	4,800	
263	SERVICES TO MAINTAIN BUILDING	535	300	0	200	300	300	
265	SERVICES TO MAINTAIN EQUIPMENT	1,400	4,000	0	4,000	4,000	4,000	
273	LABORATORY TESTING	30	0	106	100	0	0	
TOTAL CONTRACTUAL SERVICES		13,902	16,100	3,795	17,250	21,175	21,175	
SUPPLIES AND EXPENSE								
312	TRAVEL, TRAINING AND MEETINGS	0	50	110	125	100	100	
331	OFFICE SUPPLIES AND MATERIALS	24	50	0	50	50	50	
332	CLOTHING AND UNIFORMS	15	500	35	400	400	400	
342	OPERATING AND PROGRAM SUPPLIES	(135)	400	135	300	400	400	
343	MAINTENANCE SUPPLIES	708	800	204	400	600	600	
351	MATERIAL TO MAINTAIN STRUCTURE	0	100	0	100	100	100	
352	MATERIALS TO MAINTAIN BUILDING	943	300	31	300	300	300	
354	MATERIAL TO MAINTAIN EQUIPMENT	4,323	4,000	129	4,000	4,000	4,000	
371	LANDSCAPE MATERIALS	0	0	0	0	0	0	
373	CHEMICALS	4,310	4,400	2,626	4,400	4,400	4,400	
374	CONCESSIONS	5,907	6,000	5,358	6,000	6,000	6,000	
TOTAL SUPPLIES AND EXPENSE		16,095	16,600	8,628	16,075	16,350	16,350	
CAPITAL OUTLAY								

FUND: GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
AQUATIC CENTER								
EXPENSES								
CAPITAL OUTLAY								
415	EQUIPMENT	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0	
TOTAL AQUATIC CENTER		64,388	68,400	23,915	67,450	73,250	73,250	

FUND: GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
CIVIC PROMOTION								
EXPENSES								
	CONTRACTUAL SERVICES							
254	ELECTRIC, WATER AND SEWER	0	0	0	0	0	0	
	TOTAL CONTRACTUAL SERVICES	0	0	0	0	0	0	
	CAPITAL OUTLAY							
411	FURNITURE	0	0	0	0	0	0	
	TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	
	PROGRAMS							
513	TAXI RIDES	(3,000)	0	0	0	0	0	
514	BAND CONCERTS	0	0	0	0	0	0	
515	MEMORIAL DAY PROGRAMS	0	0	0	0	0	0	
516	CITY PROGRAMS AND ASSISTANCE	3,000	0	0	0	0	0	
517	CONCERTS IN THE PARK	0	0	0	0	0	0	
519	BOARDS/EMPLOYEE APPRECIATION	0	0	0	0	0	0	
	TOTAL PROGRAMS	0	0	0	0	0	0	
	TOTAL CIVIC PROMOTION	0	0	0	0	0	0	

FUND: GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
PARK MAINTENANCE								
EXPENSES								
SALARY/WAGES								
113	WAGES - REGULAR	113,594	114,500	58,850	115,300	116,450	116,450	_____
114	WAGES - OVERTIME	7,231	6,300	5,768	8,000	6,500	6,500	_____
129	WAGES - PART TIME	11,270	14,000	3,012	10,000	12,000	12,000	_____
TOTAL SALARY/WAGES		132,095	134,800	67,630	133,300	134,950	134,950	
FRINGE BENEFITS								
141	RETIREMENT	8,380	8,000	4,540	8,500	9,200	9,200	_____
142	SOCIAL SECURITY	9,859	9,500	5,292	10,200	10,000	10,000	_____
144	HEALTH INSURANCE PREMIUMS	22,790	26,450	17,636	26,450	27,650	27,650	_____
145	HEALTH INSURANCE DEDUCTABLE	0	0	0	0	0	0	_____
146	LIFE INSURANCE PREMIUMS	335	200	105	200	200	200	_____
147	DENTAL INSURANCE PREMIUMS	2,569	2,900	1,514	2,900	3,125	3,125	_____
149	EMPLOYER PAID WI RETIRE-PARKS	0	0	0	0	0	0	_____
TOTAL FRINGE BENEFITS		43,933	47,050	29,087	48,250	50,175	50,175	
CONTRACTUAL SERVICES								
210	PROFESSIONAL SERVICES	143	120	61	120	120	120	_____
236	PRINTING, PUBLICATION & FILING	21	50	0	50	50	50	_____
252	TELEPHONE EXPENSE	686	500	260	800	1,000	1,000	_____
254	ELECTRIC, WATER AND SEWER	18,327	16,800	8,553	19,400	21,500	21,500	_____
256	NATURAL GAS	1,955	2,000	1,327	2,000	2,000	2,000	_____
263	SERVICES TO MAINTAIN BUILDINGS	756	400	0	0	400	400	_____
264	SERV. TO MAINT. LAND & IMPROV.	8,542	3,000	3,995	5,000	4,000	4,000	_____
265	SERVICES TO MAINTAIN EQUIPMENT	0	100	0	0	100	100	_____
266	SERVICES TO MAINTAIN VEHICLES	0	100	0	0	100	100	_____
TOTAL CONTRACTUAL SERVICES		30,430	23,070	14,196	27,370	29,270	29,270	
SUPPLIES AND EXPENSE								
312	TRAVEL, TRAINING AND MEETINGS	1,599	1,100	743	1,300	1,300	1,300	_____
331	OFFICE SUPPLIES AND MATERIALS	239	50	0	50	50	50	_____
332	CLOTHING AND UNIFORMS	601	500	297	500	500	500	_____
340	GAS & OIL-OFF ROAD VEHICLE USE	1,102	2,100	608	1,200	2,000	2,000	_____
341	GASOLINE AND OIL	3,405	4,500	1,169	4,000	4,000	4,000	_____
342	OPERATING AND PROGRAM SUPPLIES	692	700	146	600	700	700	_____
343	MAINTENANCE SUPPLIES	1,122	1,000	192	1,000	1,000	1,000	_____
351	MATERIAL TO MAINTAIN STRUCTURE	704	500	404	500	500	500	_____
352	MATERIALS TO MAINTAIN BUILDING	1,554	400	185	400	400	400	_____
353	MAT. TO MAINT. LAND & IMPROV.	5,912	6,000	3,986	6,000	6,000	6,000	_____
354	MATERIAL TO MAINTAIN EQUIPMENT	3,174	3,000	1,403	2,000	3,000	3,000	_____
355	MATERIALS TO MAINTAIN VEHICLES	1,049	1,200	1,596	3,500	1,200	1,200	_____

FUND: GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
PARK MAINTENANCE								
EXPENSES								
SUPPLIES AND EXPENSE								
362	MATERIALS TO MAINTAIN DIAMONDS	1,901	1,800	1,838	1,800	1,800	1,800	_____
371	LANDSCAPE MATERIALS	189	0	188	200	200	200	_____
TOTAL SUPPLIES AND EXPENSE		23,243	22,850	12,755	23,050	22,650	22,650	
CAPITAL OUTLAY								
415	EQUIPMENT	0	0	0	0	0	0	_____
416	VEHICLES	0	0	0	0	0	0	_____
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0	
TOTAL PARK MAINTENANCE		229,701	227,770	123,668	231,970	237,045	237,045	

FUND: GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
FORESTRY								
EXPENSES								
SALARY/WAGES								
113	WAGES - REGULAR	28,908	29,200	14,993	31,000	31,400	31,400	31,400
114	WAGES - OVERTIME	0	0	0	0	0	0	0
TOTAL SALARY/WAGES		28,908	29,200	14,993	31,000	31,400	31,400	31,400
FRINGE BENEFITS								
141	RETIREMENT	1,946	2,000	1,053	2,100	2,200	2,200	2,200
142	SOCIAL SECURITY	2,200	2,350	1,170	2,300	2,500	2,500	2,500
144	HEALTH INSURANCE PREMIUMS	5,349	6,850	4,546	6,800	7,125	7,125	7,125
145	HEALTH INSURANCE DEDUCTIBLE	0	0	0	0	0	0	0
146	LIFE INSURANCE PREMIUMS	81	100	32	75	75	75	75
147	DENTAL INSURANCE PREMIUMS	619	700	364	650	750	750	750
149	EMPLOYER PAID WI RETIRE-FOREST	0	0	0	0	0	0	0
TOTAL FRINGE BENEFITS		10,195	12,000	7,165	11,925	12,650	12,650	12,650
CONTRACTUAL SERVICES								
232	FORESTRY SERVICES	14,570	16,000	12,194	16,000	16,000	16,000	16,000
265	SERVICES TO MAINTAIN EQUIPMENT	84	0	0	0	0	0	0
TOTAL CONTRACTUAL SERVICES		14,654	16,000	12,194	16,000	16,000	16,000	16,000
SUPPLIES AND EXPENSE								
311	MEMBERSHIP DUES & SUBSCRIPTION	135	150	0	150	150	150	150
312	TRAVEL, TRAINING AND MEETINGS	408	500	0	400	500	500	500
342	OPERATING AND PROGRAM SUPPLIES	0	100	138	150	100	100	100
354	MATERIALS TO MAINTAIN EQUIPMNT	71	200	147	250	200	200	200
371	LANDSCAPE MATERIALS	5,563	7,800	1,967	7,800	7,800	7,800	7,800
TOTAL SUPPLIES AND EXPENSE		6,177	8,750	2,252	8,750	8,750	8,750	8,750
CAPITAL OUTLAY								
415	EQUIPMENT	0	0	0	0	0	0	0
416	VEHICLES	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0	0
TOTAL FORESTRY		59,934	65,950	36,604	67,675	68,800	68,800	68,800
TOTAL FUND REVENUES & BEG. BALANCE		5,958,825	6,119,210	4,120,224	5,916,700	6,344,280	6,344,280	8,245,070
TOTAL OPERATING TRANSFERS IN (OUT)		(576,350)	(619,900)	(619,900)	(619,900)	(659,875)	(659,875)	(659,875)
TOTAL FUND EXPENSES		4,895,701	5,499,310	2,876,847	5,253,720	5,684,405	5,684,405	5,684,405
FUND SURPLUS (DEFICIT)								1,900,790

City of Jefferson, WI
2017 Budget

317 S. MAIN ST.
JEFFERSON, WISCONSIN 53549
674-7700

Sanitary Sewer Service Fund
Revenues and
Expenditures

FUND: SEWER UTILITY FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
REVENUES								
	CUSTOMER REVENUES							
621	RESIDENTIAL	888,790	940,150	385,230	938,000	938,000	938,000	
622	COMMERCIAL	160,129	175,550	72,862	175,000	175,000	175,000	
623	INDUSTRIAL (H2O & ELEC. BILL)	51,052	52,900	25,425	51,000	51,000	51,000	
624	PUBLIC AUTHORITY	79,359	77,200	37,769	85,000	85,000	85,000	
625	RURAL RESIDENTIAL	4,964	5,275	1,937	4,500	4,500	4,500	
626	RURAL COMMERCIAL	6,792	5,725	2,678	6,500	6,500	6,500	
627	RURAL PUBLIC AUTHORITY	0	0	0	0	0	0	
628	SEPTIC/HOLDING TANK USER FEES	0	0	0	0	0	0	
629	INDUSTRIAL-STRENGTH SURCHARGE	646,833	684,800	608,286	346,275	204,000	204,000	
630	MULTI-FAMILY RESIDENTIAL	102,057	108,775	48,274	103,000	103,000	103,000	
TOTAL	CUSTOMER REVENUES	1,939,976	2,050,375	1,182,461	1,709,275	1,567,000	1,567,000	
	OTHER OPERATING REVENUES							
631	CUSTOMER FORFEITED DISCOUNTS	0	0	0	0	0	0	
633	PERMITS/LICENSE FEES(HAULERS)	0	0	0	0	0	0	
634	SEWER CONNECTION CHARGE	0	0	0	0	0	0	
636	AMORTIZATION OF GRANTS	0	0	0	0	0	0	
639	MISC. OPERATING REVENUES	1,622	1,000	0	0	1,000	1,000	
641	WIS PUBLIC POWER LEASE	22,182	22,500	11,145	22,500	22,500	22,500	
TOTAL	OTHER OPERATING REVENUES	23,804	23,500	11,145	22,500	23,500	23,500	
	OTHER INCOME							
400	CONTRIBUTION FROM FUND BALANCE	0	0	0	0	0	0	
410	CONTRIBUTION FROM REPLCMNT FND	0	0	0	50,000	0	0	
415	INCOME FROM CONTRACT WORK	3,665	7,000	220	7,000	8,000	8,000	
416	COSTS & EXPENSE-CONTRACT WORK	0	0	0	0	0	0	
419	INTEREST ON INVESTMENTS	9,549	10,000	4,445	10,000	10,000	10,000	
421	MIS. NON-OPERATING INCOME	13,935	15,000	11,815	15,000	15,000	15,000	
422	MISC NON-OP INCOME-CAP	0	0	0	0	0	0	
425	PREPAYMENT OF DEBT SERVICE	0	0	0	0	0	0	
430	INCOME FROM LEASE OF PROPERTY	0	0	0	0	0	0	
435	SEWER CONNECTION FEE	46,200	5,500	12,100	12,100	5,500	5,500	
440	INSPECTION FEES	0	0	0	0	0	0	
450	CDBG GRANT FUNDS	0	0	0	0	0	0	
460	INTRST RATE SUB-CLN WTR/BAB	8,662	10,000	8,151	8,150	8,000	8,000	
TOTAL	OTHER INCOME	82,011	47,500	36,731	102,250	46,500	46,500	
TOTAL	REVENUES:	2,045,791	2,121,375	1,230,337	1,834,025	1,637,000	1,637,000	

FUND: SEWER UTILITY FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
WASTEWATER TREATMENT PLANT								
EXPENSES								
	SUPERVISION & LABOR							
811	WAGES-REGULAR	250,440	264,600	103,283	220,000	229,825	229,825	
812	OVERTIME	17,518	20,200	7,831	17,000	16,675	16,675	
813	PART-TIME WAGES	0	0	0	0	0	0	
	TOTAL SUPERVISION & LABOR	267,958	284,800	111,114	237,000	246,500	246,500	
	OPERATING EXPENSES							
820	GAS & OIL-OFF ROAD VEHICLE USE	4,423	5,000	763	4,500	4,500	4,500	
821	ELECTRIC, WATER & SEWER, GAS	109,235	130,000	47,894	115,000	130,000	130,000	
822	DIESEL FUEL	3,125	5,000	1,307	3,000	3,500	3,500	
823	CHEMICALS	59,338	125,000	20,260	65,000	65,000	65,000	
824	LABORATORY SUPPLIES	7,209	8,000	3,393	8,000	8,000	8,000	
825	OPERATING SUPPLIES	5,481	8,000	1,240	6,000	8,000	8,000	
826	FEES & LICENSES	10,070	10,000	8,380	10,000	9,500	9,500	
827	TRAVEL, TRAINING & MEETINGS	2,033	2,250	1,186	2,250	2,250	2,250	
828	TRANSPORTATION	148	500	0	500	500	500	
829	OPERATING SUPPLIES-CONTRACTUAL	3,132	3,000	739	2,000	1,500	1,500	
	TOTAL OPERATING EXPENSES	204,194	296,750	85,162	216,250	232,750	232,750	
	MAINTENANCE EXPENSE							
831	MAINT OF TREAT. & DISP. PLANT	6,701	15,000	5,767	10,000	15,000	15,000	
835	GENERAL PLANT STRUCTURES/EQUIP	11,247	12,000	16,038	16,050	12,000	12,000	
839	CONTRACT COST - MAINTENANCE	9,023	6,000	1,704	3,500	5,000	5,000	
	TOTAL MAINTENANCE EXPENSE	26,971	33,000	23,509	29,550	32,000	32,000	
	GENERAL EXPENSE							
141	RETIREMENT	17,834	19,000	7,779	16,850	16,950	16,950	
142	SOCIAL SECURITY	19,859	21,975	8,742	19,000	19,050	19,050	
143	HEALTH INSURANCE-RETIREE	0	0	0	0	0	0	
144	HEALTH INSURANCE	64,189	64,850	32,422	50,000	47,025	47,025	
145	HEALTH INSURANCE DEDUCTABLE	0	0	0	0	0	0	
146	LIFE INSURANCE PREMIUMS	614	1,000	240	1,000	1,000	1,000	
147	DENTAL INSURANCE PREMIUMS	5,788	6,525	1,577	3,700	3,650	3,650	
148	FSA CONTRIBUTION	0	1,875	1,680	1,675	1,400	1,400	
149	EMPLOYER PAID WI RETIRE-WWTP	0	0	0	0	0	0	
150	PERFORMANCE ADJ/WAGE INCREASE	0	9,200	0	9,200	3,000	3,000	
851	OFFICE SUPPLIES & EXPENSES	1,210	1,000	283	1,000	1,000	1,000	
852	OUTSIDE SERVICES	36,198	30,000	29,238	30,000	25,000	25,000	
853	SLUDGE HAULING	60,330	85,000	37,807	65,000	85,000	85,000	
854	FEMA EXPENSES	0	0	0	0	0	0	
855	WWTP BERM PROJECT GRANT-2010	0	0	0	0	0	0	

FUND: SEWER UTILITY FUND

ACCT	DESCRIPTION	-- 2015 -- ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
WASTEWATER TREATMENT PLANT								
EXPENSES								
GENERAL EXPENSE								
858	ROCK RIVER WATERSHED	125	250	0	250	250	250	_____
859	MISCELLANEOUS EXPENSE	589	1,500	115	1,000	1,100	1,100	_____
860	SEWER UTILITY INS SURCHARGE	0	0	0	0	0	0	_____
TOTAL GENERAL EXPENSE		206,736	242,175	119,883	198,675	204,425	204,425	
TOTAL WASTEWATER TREATMENT PLANT		705,859	856,725	339,668	681,475	715,675	715,675	

FUND: SEWER UTILITY FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
WASTEWATER COLLECTION SYSTEM								
EXPENSES								
	SUPERVISION & LABOR							
811	WAGES-REGULAR	49,582	38,100	19,272	33,350	33,325	33,325	
812	WAGES-OVERTIME	0	2,250	0	2,200	2,175	2,175	
813	WAGES PART-TIME	0	0	0	0	0	0	
	TOTAL SUPERVISION & LABOR	49,582	40,350	19,272	35,550	35,500	35,500	
	OPERATING EXPENSES							
821	ELECTRIC, WATER, SEWER, GAS	3,896	4,200	1,760	4,200	4,500	4,500	
827	TRANSPORTATION	264	1,000	160	1,000	1,000	1,000	
828	GAS CLEANUP	0	0	0	0	0	0	
829	GIS MAPPING	0	2,500	0	2,500	2,500	2,500	
	TOTAL OPERATING EXPENSES	4,160	7,700	1,920	7,700	8,000	8,000	
	MAINTENANCE EXPENSE							
831	COLLECTION SYSTEM	6,690	7,000	1,158	7,000	7,000	7,000	
832	LIFT STATION	4,225	10,000	1,836	10,000	10,000	10,000	
833	TV INSPECTION	28	1,000	0	1,000	1,000	1,000	
	TOTAL MAINTENANCE EXPENSE	10,943	18,000	2,994	18,000	18,000	18,000	
	REPLACEMENT EXPENSE							
841	CATHERINE AVE SEWER REPLACEMNT	0	0	0	0	0	0	
842	MAIN STREET SEWER REPLACEMENT	0	0	0	0	0	0	
843	N. WILSON SEWER REPLACEMENT	0	0	0	0	0	0	
844	RIVERVIEW DR SEWER REPLACEMENT	0	0	0	0	0	0	
845	WISCONSIN DRIVE SEWER REPLACMN	0	0	0	0	0	0	
846	RACINE STREET SEWER REPLACEMNT	0	0	0	0	0	0	
847	JACKSON ST SEWER REPLACEMENT	0	0	0	0	0	0	
848	LINDEN DRIVE SANITARY SEWER	0	0	0	0	0	0	
849	ST. COLETTA SEWER EXTENSION	0	0	0	0	0	0	
850	NORTH BUSINESS HWY 26 AREA	0	0	0	0	0	0	
851	RIVERVIEW HEIGHTS EXTENSION	0	0	0	0	0	0	
852	WEST MILWAUKEE STREET SWR REPL	0	0	0	0	0	0	
	TOTAL REPLACEMENT EXPENSE	0	0	0	0	0	0	
	GENERAL EXPENSE							
141	RETIREMENT	3,346	2,700	1,343	2,450	2,450	2,450	
142	SOCIAL SECURITY	3,632	3,150	1,487	2,750	2,750	2,750	
143	HEALTH INSURANCE-RETIREE	0	0	0	0	0	0	
144	HEALTH INSURANCE PREMIUMS	9,602	9,975	6,647	9,975	10,400	10,400	
145	HEALTH INSURANCE DEDUCTABLE	0	0	0	0	0	0	

FUND: SEWER UTILITY FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
WASTEWATER COLLECTION SYSTEM								
EXPENSES								
GENERAL EXPENSE								
146	LIFE INSURANCE PREMIUMS	171	300	85	300	300	300	
147	DENTAL INSURANCE PREMIUMS	768	925	448	925	800	800	
149	EMPLOYER PAID WI RETIRE-WWTP	(783)	0	0	0	0	0	
150	PERFORMANCE ADJ/WAGE INCREASE	0	0	0	0	0	0	
850	NORTHSIDE SEWER EXTENSION	0	0	0	50,000	0	0	
851	OFFICE SUPPLIES & EXPENSE	26	0	0	0	500	500	
852	OUTSIDE SERVICES	2,632	10,000	0	10,000	10,000	10,000	
859	MISCELLANEOUS EXPENSE	250	500	75	500	500	500	
TOTAL	GENERAL EXPENSE	19,644	27,550	10,085	76,900	27,700	27,700	
TOTAL	WASTEWATER COLLECTION SYSTEM	84,329	93,600	34,271	138,150	89,200	89,200	

FUND: SEWER UTILITY FUND

ACCT	DESCRIPTION	-- 2015 -- ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
ADMIN/GENERAL ALLOCATION								
EXPENSES								
GENERAL EXPENSE								
840	CUSTOMER ACCOUNTING/COLLECTION	99,831	92,500	99,831	125,000	35,000	35,000	_____
844	UNCOLLECTIBLE ACCTS RECEIVABLE	0	0	0	0	0	0	_____
853	INSURANCE	31,353	33,000	0	32,000	32,000	32,000	_____
854	ELECTIVE REPRESENTATION	30,073	30,000	30,073	30,075	30,100	30,100	_____
855	ADMINISTRATION	30,073	30,000	30,073	30,075	30,100	30,100	_____
856	CITY HALL	23,350	35,000	34,646	34,650	34,650	34,650	_____
857	ENGINEERING	45,135	45,000	45,135	45,150	45,150	45,150	_____
858	BLDG & EQUIP MAINTENANCE	30,073	30,000	30,073	30,075	30,100	30,100	_____
859	ECONOMIC DEVELOPMENT (JDC)	0	0	0	0	0	0	_____
TOTAL	GENERAL EXPENSE	289,888	295,500	269,831	327,025	237,100	237,100	
TOTAL	ADMIN/GENERAL ALLOCATION	289,888	295,500	269,831	327,025	237,100	237,100	

FUND: SEWER UTILITY FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
NON-OPERATING EXPENDITURES								
EXPENSES								
CAPITAL ADDITIONS								
880	CAPITAL ADDITIONS-PLANT	0	0	0	0	0	0	
881	CAPITAL ADDITIONS-COLLECTION	4,333	200,000	91,827	150,000	175,000	175,000	
885	WWTP UPGRADE PROJECT	0	0	0	0	0	0	
TOTAL CAPITAL ADDITIONS		4,333	200,000	91,827	150,000	175,000	175,000	
DEPREC/REPLACEMENT ALLOCATIONS								
403	DEPRECIATION-COLLECTION SYSTEM	431,113	0	244,235	0	0	0	
404	DEPRECIATION PLANT	0	0	0	0	0	0	
406	REPLACEMENT EQUIPMENT	8,470	0	0	0	0	0	
TOTAL DEPREC/REPLACEMENT ALLOCATIONS		439,583	0	244,235	0	0	0	
INTEREST EXPENSE								
425	INT-LONG TERM DEBT(1990 ISSUE)	0	0	0	0	0	0	
426	INT-LONG TERM DEBT(1985 ISSUE)	0	0	0	0	0	0	
427	INT-LONG TERM DEBT(1956 ISSUE)	0	0	0	0	0	0	
428	AMORIZATION OF DEBT DISCOUNT	0	0	0	0	0	0	
429	INT-DNR-CWF 4510-02	0	11,250	6,203	11,250	8,875	8,875	
430	INT-DNR-CWF 4510-03	0	11,850	6,415	11,850	9,825	9,825	
431	INT-DNR-CWF 4510-04	0	48,100	25,739	25,750	43,100	43,100	
432	INT-BOC 2008 2008069 ALL	(12,688)	13,125	12,688	12,700	0	0	
433	INT-BOC 2009 2009164.01	133,408	38,625	38,605	38,625	35,750	35,750	
439	PRINCIPAL-CLEAN WATER FUND 00	0	78,750	0	78,750	81,075	81,075	
440	PRINCIPAL-CLEAN WATER FUND 01	0	72,600	0	72,600	74,600	74,600	
441	PRINCIPAL-CLEAN WATER FUND 02	0	246,175	0	246,175	110,000	110,000	
442	PRINCIPAL-TRUST FUND LOAN 2008	0	82,975	0	0	0	0	
443	PRINCIPAL-TRUST FUND LOAN 2009	0	50,000	0	50,000	50,000	50,000	
444	2016 REFUNDING BOND INTEREST	0	0	0	0	0	0	
TOTAL INTEREST EXPENSE		120,720	653,450	89,650	547,700	413,225	413,225	
FUND BALANCE								
400	FUND BALANCE CONTRIBUTION	0	22,100	0	0	6,800	6,800	
TOTAL FUND BALANCE		0	22,100	0	0	6,800	6,800	
TOTAL NON-OPERATING EXPENDITURES		564,636	875,550	425,712	697,700	595,025	595,025	
TOTAL FUND REVENUES & BEG. BALANCE		2,045,791	2,121,375	1,230,337	1,834,025	1,637,000	1,637,000	
TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	0	0	0	
TOTAL FUND EXPENSES		1,644,712	2,121,375	1,069,482	1,844,350	1,637,000	1,637,000	
FUND SURPLUS (DEFICIT)								

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Storm Water Management System Fund

Revenues and Expenditures

FUND: STORMWATER UTILITY FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
BEGINNING BALANCE								219,345
CUSTOMER REVENUES								
REVENUES								
STORMWATER CHARGE								
600	STORMWATER CHARGE	358,038	342,000	156,251	342,000	350,000	350,000	
TOTAL	STORMWATER CHARGE	358,038	342,000	156,251	342,000	350,000	350,000	
OTHER INCOME								
400	CONTRIBUTION FROM FUND BALANCE	0	0	0	0	0	0	
419	INTEREST ON INVESTMENTS	273	0	324	500	500	500	
421	MISC NON OPERATING INCOME	52	463,100	311,575	350,000	0	0	
430	LRIP FUNDS	311,575	0	0	0	0	0	
TOTAL	OTHER INCOME	311,900	463,100	311,899	350,500	500	500	
TOTAL	REVENUES: CUSTOMER REVENUES	669,938	805,100	468,150	692,500	350,500	350,500	

FUND: STORMWATER UTILITY FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
EXPENSES								
EXPENSES								
WAGES								
113	WAGES - REGULAR	82,013	61,500	14,556	59,000	70,700	70,700	
114	WAGES-OT	387	1,000	603	1,000	1,000	1,000	
129	WAGES-PART TIME	26	0	0	0	0	0	
TOTAL WAGES		82,426	62,500	15,159	60,000	71,700	71,700	
FRINGE BENEFITS								
141	RETIREMENT	5,682	4,300	1,000	4,200	4,800	4,800	
142	SOCIAL SECURITY	6,101	4,700	1,101	4,600	5,425	5,425	
144	HEALTH INSURANCE PREMIUMS	15,200	15,850	10,730	18,000	17,300	17,300	
146	LIFE INSURANCE PREMIUMS	0	300	0	300	300	300	
147	DENTAL INSURANCE	1,191	1,800	774	1,350	1,450	1,450	
149	EMPLOYER PAID WI RETIRE-STORMW	(946)	0	0	0	0	0	
TOTAL FRINGE BENEFITS		27,228	26,950	13,605	28,450	29,275	29,275	
CONTRACTUAL SERVICES								
214	ACCOUNTING & AUDITING	4,841	12,000	3,809	6,000	6,000	6,000	
215	ENGINEERING	1,000	3,000	1,000	1,000	3,000	3,000	
216	ADMINISTRATIVE EXPENSES	36,500	36,500	36,500	36,500	36,500	36,500	
237	LANDFILL/DISPOSAL	0	1,000	0	1,000	1,000	1,000	
265	EMERGENCY REPAIR	0	20,000	0	0	20,000	20,000	
270	BILLING CHARGES	7,931	7,500	7,931	8,000	8,000	8,000	
277	TELEVISING	0	0	0	0	0	0	
TOTAL CONTRACTUAL SERVICES		50,272	80,000	49,240	52,500	74,500	74,500	
SUPPLIES AND EXPENSE								
310	MISCELLANEOUS EXPENSES	8,156	4,500	2,632	4,500	4,500	4,500	
341	GASOLINE	6,767	10,000	2,013	9,000	10,000	10,000	
343	MAINTENANCE	10,455	15,000	4,560	10,000	15,000	15,000	
TOTAL SUPPLIES AND EXPENSE		25,378	29,500	9,205	23,500	29,500	29,500	
CAPITAL OUTLAY								
410	EQUIPMENT REPLACEMENT	418	0	0	0	0	0	
420	STORMWATER CAPITAL PROJECTS	0	602,000	224,408	465,000	115,000	115,000	
TOTAL CAPITAL OUTLAY		418	602,000	224,408	465,000	115,000	115,000	
CONTRIBUTION FROM FUND BALANCE								
600	CONTRIBUTION TO FUND BALANCE	0	4,150	0	0	28,025	28,025	
TOTAL CONTRIBUTION FROM FUND BALANCE		0	4,150	0	0	28,025	28,025	

FUND: STORMWATER UTILITY FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
EXPENSES								
	TRANSFER TO OTHER FUNDS							
610	TRANSFER TO GIS FUND	2,500	0	0	0	2,500	2,500	
	TOTAL TRANSFER TO OTHER FUNDS	2,500	0	0	0	2,500	2,500	
	TOTAL EXPENSES	188,222	805,100	311,617	629,450	350,500	350,500	

FUND: STORMWATER UTILITY FUND

ACCT DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
NON-OPERATING EXPENDITURES							
EXPENSES							
INTEREST EXPENSE							
434 INTEREST EXPENSE - STFL	0	0	0	0	0	0	
TOTAL INTEREST EXPENSE	0	0	0	0	0	0	
TOTAL NON-OPERATING EXPENDITURES	0	0	0	0	0	0	
TOTAL FUND REVENUES & BEG. BALANCE	669,938	805,100	468,150	692,500	350,500	350,500	
TOTAL OPERATING TRANSFERS IN (OUT)	0	0	0	0	0	0	
TOTAL FUND EXPENSES	341,307	805,100	385,928	629,450	350,500	350,500	
FUND SURPLUS (DEFICIT)							

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Special Fund

Revenues and Expenditures

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Tax Incremental District #4
Revenues and Expenditures

FUND: TAX INCREMENTAL FINANCING #4

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
BEGINNING BALANCE								79,907
REVENUES/LIABILITIES/INVESTMNT								
REVENUES								
TAXES								
110	TAX INCREMENT	28,768	27,025	27,575	27,575	27,575	27,575	_____
TOTAL TAXES		28,768	27,025	27,575	27,575	27,575	27,575	
INTEREST								
110	INTEREST	119	50	215	425	500	500	_____
510	STATE AID-EXEMPT COMPUTERS	0	0	0	0	0	0	_____
910	CONTRIBUTION FROM FUND BALANCE	0	0	0	0	0	0	_____
TOTAL INTEREST		119	50	215	425	500	500	
TOTAL REVENUES: REVENUES/LIABILITIES		28,887	27,075	27,790	28,000	28,075	28,075	

FUND: TAX INCREMENTAL FINANCING #4

ACCT	DESCRIPTION	-- 2015 -- ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
EXPENSES								
EXPENSES								
	CONTRACTUAL SERVICES							
214	AUDITING	3,223	0	361	1,200	0	0	
224	CONSULTANT FEES	0	0	0	0	0	0	
	TOTAL CONTRACTUAL SERVICES	3,223	0	361	1,200	0	0	
	MISCELLANEOUS EXPENSES							
310	MISC EXPENSES	150	150	150	150	150	150	
	TOTAL MISCELLANEOUS EXPENSES	150	150	150	150	150	150	
	TIF REVENUE BOND PAYMENTS							
500	TIF REV BOND PYMNT-JEFFRSN APT	25,307	26,000	25,474	25,475	26,000	26,000	
	TOTAL TIF REVENUE BOND PAYMENTS	25,307	26,000	25,474	25,475	26,000	26,000	
	CONTRIBUTION TO FUND BALANCE							
600	CONTRIBUTION TO FUND BALANCE	0	925	0	0	1,925	1,925	
	TOTAL CONTRIBUTION TO FUND BALANCE	0	925	0	0	1,925	1,925	
	TOTAL EXPENSES	28,680	27,075	25,985	26,825	28,075	28,075	
	TOTAL FUND REVENUES & BEG. BALANCE	28,887	27,075	27,790	28,000	28,075	28,075	
	TOTAL OPERATING TRANSFERS IN (OUT)	0	0	0	0	0	0	
	TOTAL FUND EXPENSES	28,680	27,075	25,985	26,825	28,075	28,075	
	FUND SURPLUS (DEFICIT)							

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Copeland Ryder Fund
Revenues and Expenditures

FUND: HODAG-COPELAND RYDER FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
BEGINNING BALANCE								669,643
INVESTMENTS/ASSETS/LIAB.								
REVENUES								
	OTHER REVENUES							
109	DEFERRED REVENUES	0	0	0	0	0	0	
	TOTAL OTHER REVENUES	0	0	0	0	0	0	
	INTERGOVERNMENTAL REVENUES							
670	GRANT PROCEEDS-COPELAND RYDER	0	0	0	0	0	0	
680	GRANT PROCEEDS - JEFFERSON OAK	0	0	0	0	0	0	
	TOTAL INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0	
	INTEREST & MIS. REVENUES							
110	INTEREST ON INVESTMENTS	725	500	1,091	2,000	1,500	1,500	
910	CONTRIBUTION FROM FUND BALANCE	0	0	0	0	0	0	
	TOTAL INTEREST & MIS. REVENUES	725	500	1,091	2,000	1,500	1,500	
	TOTAL REVENUES: INVESTMENTS/ASSETS/L	725	500	1,091	2,000	1,500	1,500	

FUND: HODAG-COPELAND RYDER FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
EXPENSES								
EXPENSES								
	PROGRAMS							
525	HODAG-COPELAND RYDER PROJECT	300	0	0	0	0	0	
	TOTAL PROGRAMS	300	0	0	0	0	0	
	CONTRIBUTION TO FUND BALANCE							
600	CONTRIBUTION TO FUND BALANCE	0	500	0	0	1,500	1,500	
	TOTAL CONTRIBUTION TO FUND BALANCE	0	500	0	0	1,500	1,500	
	TOTAL EXPENSES	300	500	0	0	1,500	1,500	
	TOTAL FUND REVENUES & BEG. BALANCE	725	500	1,091	2,000	1,500	1,500	
	TOTAL OPERATING TRANSFERS IN (OUT)	0	0	0	0	0	0	
	TOTAL FUND EXPENSES	300	500	0	0	1,500	1,500	
	FUND SURPLUS (DEFICIT)							

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Shared Ride Taxi Fund
Revenues and Expenditures

FUND: SHARED RIDE TAXI PROGRAM FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
BEGINNING BALANCE								12,720
REVENUES								
	INTERGOVERNMENTAL REVENUES							
346	FEDERAL AID - TAXI PROGRAM	74,085	70,000	19,929	75,000	75,000	75,000	
347	TAXI AID	0	0	0	0	0	0	
446	STATE AID - TAXI PROGRAM	31,165	35,000	8,440	33,000	33,000	33,000	
	TOTAL INTERGOVERNMENTAL REVENUES	105,250	105,000	28,369	108,000	108,000	108,000	
	PUBLIC CHARGES FOR SERVICES							
510	SHARED RIDE TAXI FARES	0	0	0	0	0	0	
	TOTAL PUBLIC CHARGES FOR SERVICES	0	0	0	0	0	0	
	INTERGOVERNMENTAL-SERVICE FEE							
415	CONTRACTS FOR TAXI SERVICE	0	0	0	0	0	0	
	TOTAL INTERGOVERNMENTAL-SERVICE FEE	0	0	0	0	0	0	
	INTEREST & MIS. REVENUES							
110	INTEREST ON INVESTMENTS	0	0	0	0	0	0	
515	CONTRACTOR CONTRIBUTION	0	0	0	0	0	0	
910	CONTRIBUTION FROM FUND BALANCE	0	0	0	0	0	0	
	TOTAL INTEREST & MIS. REVENUES	0	0	0	0	0	0	
	TRANSFER FROM GENERAL FUND							
201	TRANSFER FROM GENERAL	10,000	10,000	10,000	10,000	4,000	4,000	
	TOTAL TRANSFER FROM GENERAL FUND	10,000	10,000	10,000	10,000	4,000	4,000	
	TOTAL REVENUES:	115,250	115,000	38,369	118,000	112,000	112,000	

FUND: SHARED RIDE TAXI PROGRAM FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
EXPENSES								
EXPENSES								
	PROGRAMS							
589	SHARED RIDE TAXI PROGRAM	119,273	112,000	45,403	108,000	112,000	112,000	
590	VEHICLE PURCHASE	0	0	0	6,000	0	0	
	TOTAL PROGRAMS	119,273	112,000	45,403	114,000	112,000	112,000	
	FUND BALANCE CONTRIBUTION							
600	CONTRIBUTION TO FUND BALANCE	0	3,000	0	0	0	0	
	TOTAL FUND BALANCE CONTRIBUTION	0	3,000	0	0	0	0	
	TOTAL EXPENSES	119,273	115,000	45,403	114,000	112,000	112,000	
	TOTAL FUND REVENUES & BEG. BALANCE	115,250	115,000	38,369	118,000	112,000	112,000	
	TOTAL OPERATING TRANSFERS IN (OUT)	0	0	0	0	0	0	
	TOTAL FUND EXPENSES	119,273	115,000	45,403	114,000	112,000	112,000	
	FUND SURPLUS (DEFICIT)							

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Refuse/Recycling Program Fund
Revenues and Expenditures

FUND: REFUSE/RECYCLING FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
BEGINNING BALANCE								21,847
REVENUES								
REVENUES								
TAXES								
110	TAXES	30,500	34,725	34,725	34,725	0	0	
TOTAL TAXES		30,500	34,725	34,725	34,725	0	0	
INTERGOVERNMENTAL REVENUES								
551	STATE AID RECYCLING	21,501	18,000	22,605	22,600	22,500	22,500	
TOTAL INTERGOVERNMENTAL REVENUES		21,501	18,000	22,605	22,600	22,500	22,500	
MISCELLANEOUS REVENUE								
110	SERVICE USER FEES	427,599	432,000	183,966	432,000	466,725	466,725	
TOTAL MISCELLANEOUS REVENUE		427,599	432,000	183,966	432,000	466,725	466,725	
INTEREST & MIS. REVENUES								
110	INTEREST	0	0	0	0	0	0	
810	MISCELLANEOUS REVENUES	0	0	0	0	0	0	
910	CONTRIBUTION FROM FUND BALANCE	0	0	0	0	0	0	
TOTAL INTEREST & MIS. REVENUES		0	0	0	0	0	0	
TOTAL REVENUES: REVENUES		479,600	484,725	241,296	489,325	489,225	489,225	

FUND: REFUSE/RECYCLING FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
EXPENSES								
SALARY/WAGES								
113	WAGES - REGULAR	35,978	26,000	11,598	20,000	26,000	26,000	
114	WAGES - OVERTIME	0	500	0	500	500	500	
129	WAGES - PART TIME	1,640	2,400	683	1,500	2,400	2,400	
TOTAL SALARY/WAGES		37,618	28,900	12,281	22,000	28,900	28,900	
FRINGE BENEFITS								
141	RECYCLING RETIREMENT	2,698	2,200	781	2,000	2,200	2,200	
142	SOCIAL SECURITY	3,019	2,000	906	1,900	2,000	2,000	
144	HEALTH INSURANCE PREMIUMS	7,408	7,725	5,238	7,200	7,725	7,725	
146	LIFE INSURANCE PREMIUMES	0	100	0	0	100	100	
147	DENTAL INSURANCE PREMIUMS	576	800	383	575	800	800	
149	EMPLOYER PAID WI RETIRE-RECYC	0	0	0	0	0	0	
TOTAL FRINGE BENEFITS		13,701	12,825	7,308	11,675	12,825	12,825	
CONTRACTUAL SERVICES								
210	PROFESSIONAL SERVICES	423	7,500	3,965	7,000	7,500	7,500	
237	RECYCLING COLLECTION CONTRACT	429,025	432,000	214,454	430,000	432,000	432,000	
254	STORM SEWER FEE	0	0	0	0	0	0	
TOTAL CONTRACTUAL SERVICES		429,448	439,500	218,419	437,000	439,500	439,500	
SUPPLIES AND EXPENSE								
311	MEMBERSHIP DUES & SUBSCRIPTION	0	0	0	0	0	0	
312	TRAVEL, TRAINING, AND MEETINGS	0	0	0	0	0	0	
331	OFFICE SUPPLIES	0	0	0	0	0	0	
340	GASOLINE	0	2,000	0	2,000	2,000	2,000	
342	OPERATING & PROGRAM SUPPLIES	0	0	66	75	0	0	
350	MAINTENANCE MATERIALS	2,109	1,500	155	1,200	1,500	1,500	
TOTAL SUPPLIES AND EXPENSE		2,109	3,500	221	3,275	3,500	3,500	
CAPITAL OUTLAY								
400	CAPITAL OUTLAY	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0	
PROGRAMS								
540	HOURLY EQUIPMENT CHARGE	0	0	0	0	0	0	
TOTAL PROGRAMS		0	0	0	0	0	0	

FUND: REFUSE/RECYCLING FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
	CONTRIBUTION TO FUND BALANCE							
600	CONTRIBUTION TO FUND BALANCE	0	0	0	0	4,500	4,500	
	TOTAL CONTRIBUTION TO FUND BALANCE	0	0	0	0	4,500	4,500	
	TOTAL	482,876	484,725	238,229	473,950	489,225	489,225	
	TOTAL FUND REVENUES & BEG. BALANCE	479,600	484,725	241,296	489,325	489,225	489,225	
	TOTAL OPERATING TRANSFERS IN (OUT)	0	0	0	0	0	0	
	TOTAL FUND EXPENSES	482,876	484,725	238,229	473,950	489,225	489,225	
	FUND SURPLUS (DEFICIT)							

City of Jefferson, WI
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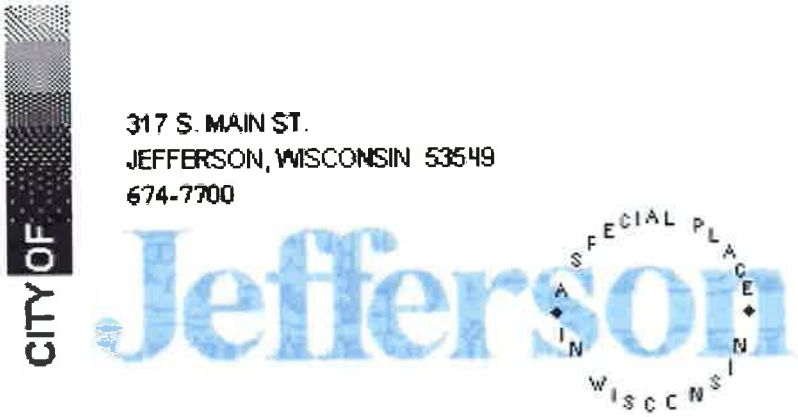

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Local Revolving Loan Fund
Revenues and Expenditures

FUND: WDF-LOCAL REVOLVING LOAN FUND

ACCT	DESCRIPTION	-- 2015 -- ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
BEGINNING BALANCE								672,649
REVENUES								
	INTEREST & MIS. REVENUES							
110	INTEREST EARNED	417	400	305	600	600	600	
210	RENTAL-BRAUNS LAKE MILLS PROP.	0	0	0	0	0	0	
809	LOAN INTEREST-TEA&TEXTILES	0	0	0	0	0	0	
810	OTHER MISCELLANEOUS REVENUES	0	0	0	0	0	0	
811	LOAN INTEREST REPAY-ANDERSON	0	0	0	0	0	0	
812	LOAN INTEREST REPAY-ANDERSON M	0	0	0	0	0	0	
813	LOAN INTEREST REPAY-LEWIS PULP	0	0	0	0	0	0	
814	LOAN INTEREST REPAY-FOREMOST	0	0	0	0	0	0	
815	LOAN PRINCIPLE-ANDERSON MACHIN	0	0	0	0	0	0	
816	LOAN PRINCIPLE-LEWIS PULP	0	9,450	0	9,450	10,000	10,000	
817	LOAN PRINCIPLE-FOREMOST BLDG	0	0	0	0	0	0	
818	LOAN PRINCIPAL-ANDERSON 2000	0	0	0	0	0	0	
819	LOAN PRINCIPAL-TEA&TEXTILES	0	0	0	0	0	0	
820	LOAN INTEREST REAPY-EL CHAP	938	800	432	800	625	625	
821	LOAN INTEREST REPAY-JTS	0	0	0	0	0	0	
822	LOAN PRINCIPAL-EL CHAP	0	3,125	0	3,125	3,325	3,325	
823	LOAN PRINCIPAL-JTS	0	0	0	0	0	0	
824	LOAN INTEREST - ALC 2008	0	0	0	0	0	0	
825	LOAN PRINCIPAL-ALC 2008	0	0	0	0	0	0	
826	LOAN INTEREST REPAY-LEWIS	12,575	13,325	6,725	13,325	12,800	12,800	
827	LOAN INTEREST REPAY-VETRO 11	964	825	430	825	675	675	
828	LOAN INT REPAY-ANDERSON '12	97	0	0	0	0	0	
829	LOAN PRINCIPAL - VETRO 2011	0	3,450	0	3,450	3,600	3,600	
830	LOAN PRINCIPAL - ANDERSON 2012	0	0	0	0	0	0	
831	LOAN INT REPAY - NAPA 2015	2,281	2,300	1,177	2,300	2,025	2,025	
832	LOAN INT REPAY - ANDERSON 2015	918	2,050	0	0	0	0	
833	LOAN PRINCIPAL - ANDERSON 2015	0	0	0	0	0	0	
910	CONTRIBUTION FROM FUND BALANCE	0	0	0	0	0	0	
	TOTAL INTEREST & MIS. REVENUES	18,190	35,725	9,069	33,875	33,650	33,650	
	TOTAL REVENUES:	18,190	35,725	9,069	33,875	33,650	33,650	

FUND: WDF-LOCAL REVOLVING LOAN FUND

ACCT DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
EXPENSES							
EXPENSES							
CONTRACTUAL SERVICES							
200 CONTRACTUAL SERVICES	2,350	2,500	0	0	2,500	2,500	
TOTAL CONTRACTUAL SERVICES	2,350	2,500	0	0	2,500	2,500	
SUPPLIES AND EXPENSE							
310 MISCELLANEOUS EXPENDITURES	800	1,000	0	0	1,000	1,000	
TOTAL SUPPLIES AND EXPENSE	800	1,000	0	0	1,000	1,000	
CONTRIBUTION TO FUND BALANCE							
600 CONTRIBUTION TO FUND BALANCE	0	32,225	0	0	30,150	30,150	
TOTAL CONTRIBUTION TO FUND BALANCE	0	32,225	0	0	30,150	30,150	
TOTAL EXPENSES	3,150	35,725	0	0	33,650	33,650	
TOTAL FUND REVENUES & BEG. BALANCE	18,190	35,725	9,069	33,875	33,650	33,650	
TOTAL OPERATING TRANSFERS IN (OUT)	0	0	0	0	0	0	
TOTAL FUND EXPENSES	3,150	35,725	0	0	33,650	33,650	
FUND SURPLUS (DEFICIT)							

City of Jefferson, WI
2017 Budget

317 S. MAIN ST.
JEFFERSON, WISCONSIN 53549
674-7700

Tax Incremental District #5
Revenues and Expenditures

FUND: TAX INCREMENTAL FINANCING #5

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
BEGINNING BALANCE								128,663
REVENUES								
REVENUES								
TAXES								
110	TAX INCREMENT	245,066	255,000	229,972	230,000	230,000	230,000	
TOTAL TAXES		245,066	255,000	229,972	230,000	230,000	230,000	
MISCELLANEOUS REVENUE								
110	TRANSFER FROM TIF #2	0	0	0	0	0	0	
TOTAL MISCELLANEOUS REVENUE		0	0	0	0	0	0	
INTEREST AND MISC. REVENUES								
110	INTEREST	218	100	551	1,100	1,100	1,100	
210	SOLAR PARK LEASE PYMNT 2013	0	0	0	0	0	0	
510	EXEMPT COMPUTER AID	3,496	0	0	0	0	0	
515	DONATION FOR SPECIFIC PROJECT	10,000	0	0	0	0	0	
610	MATCHING GRANT FUNDS W&E-ENRGY	0	0	0	0	0	0	
615	LOAN INTEREST-BARE	0	0	0	0	0	0	
650	GRANT REVENUE	0	0	27,625	27,625	0	0	
710	ENERGY PARK GRANT PROCEEDS	0	0	0	0	0	0	
805	LOAN INTEREST-COFFMAN	816	800	816	800	800	800	
810	WEDC GRANT FUNDS-ACE/NAPA	0	0	0	0	0	0	
811	LOAN INTEREST-GROFF/LOCKE	307	300	0	0	0	0	
812	LOAN INTEREST-WALTON	500	500	0	500	500	500	
813	LOAN INTEREST-FOERESTER	200	200	0	200	200	200	
814	LOAN INTEREST-BRANTMEIER	200	200	200	200	200	200	
815	LOAN INTEREST-BARE	400	400	400	400	400	400	
816	LOAN INTEREST-LANGE	576	575	576	575	575	575	
817	LOAN INTEREST-KRUEGER	0	50	58	50	50	50	
900	GENERAL OBLIGATION BOND PROCEE	0	0	0	0	500,000	500,000	
910	CONTRIBUTION FROM FUND BALANCE	0	22,025	0	0	0	0	
920	LAND SALE PROCEEDS	0	0	0	9,000	0	0	
TOTAL INTEREST AND MISC. REVENUES		16,713	25,150	30,226	40,450	503,825	503,825	
TOTAL REVENUES: REVENUES		261,779	280,150	260,198	270,450	733,825	733,825	

FUND: TAX INCREMENTAL FINANCING #5

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
EXPENSES								
EXPENSES								
	CONTRACTUAL SERVICES							
200	CONTRACTUAL SERVICES	0	0	0	0	0	0	
214	AUDITING	5,000	5,000	5,000	5,000	5,000	5,000	
224	CONSULTANT FEES	65,724	25,000	21,766	25,000	25,000	25,000	
240	ADMINISTRATIVE SUPPORT	0	5,000	0	5,000	5,000	5,000	
	TOTAL CONTRACTUAL SERVICES	70,724	35,000	26,766	35,000	35,000	35,000	
	MISCELLANEOUS EXPENDITURES							
310	MISCELLANEOUS EXPENDITURES	7,722	25,000	7,851	15,000	65,000	65,000	
320	MISC EXPENSE - ENERGY PARK	0	0	0	0	0	0	
	TOTAL MISCELLANEOUS EXPENDITURES	7,722	25,000	7,851	15,000	65,000	65,000	
	CAPITAL OUTLAY							
400	INFRASTRUCTURE IMPROVEMENTS	55,073	100,000	45,000	70,000	500,000	500,000	
	TOTAL CAPITAL OUTLAY	55,073	100,000	45,000	70,000	500,000	500,000	
	TIF REVENUE BOND PAYMENTS							
500	TIF REV BND PYBCK-SDU LLC	3,892	4,000	1,985	4,000	4,000	4,000	
510	TIF REV BOND PYBK-FORT COM CU	30,049	31,300	15,198	30,400	30,400	30,400	
520	TIF REV BOND PYBK - CELTIC LND	2,426	2,500	790	1,575	1,575	1,575	
530	TIF REV BOND PYBCK - RORGE	0	0	0	0	0	0	
540	TIF REV BOND PYBK - FRAWLEY	25,019	16,500	0	25,575	25,575	25,575	
550	TIF REV BOND PYBK - LEWIS	0	0	0	0	0	0	
	TOTAL TIF REVENUE BOND PAYMENTS	61,386	54,300	17,973	61,550	61,550	61,550	
	FUND BALANCE							
600	CONTRIBUTION TO FUND BALANCE	0	0	0	0	1,775	1,775	
620	INTEREST - 13 GO DEBT 43%	6,110	5,850	3,193	5,850	5,500	5,500	
	TOTAL FUND BALANCE	6,110	5,850	3,193	5,850	7,275	7,275	
	DEBT PRINCIPAL							
610	2013 GO NOTE PRINCIPAL	55,000	60,000	60,000	60,000	65,000	65,000	
	TOTAL DEBT PRINCIPAL	55,000	60,000	60,000	60,000	65,000	65,000	
	DEBT INTEREST							
620	2013 GO NOTE-INTEREST	0	0	0	0	0	0	
	TOTAL DEBT INTEREST	0	0	0	0	0	0	

FUND: TAX INCREMENTAL FINANCING #5

ACCT DESCRIPTION	-- 2015 -- ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
TOTAL EXPENSES	256,015	280,150	160,783	247,400	733,825	733,825	
TOTAL FUND REVENUES & BEG. BALANCE	261,779	280,150	260,198	270,450	733,825	733,825	
TOTAL OPERATING TRANSFERS IN (OUT)	0	0	0	0	0	0	
TOTAL FUND EXPENSES	256,015	280,150	160,783	247,400	733,825	733,825	
FUND SURPLUS (DEFICIT)							

City of Jefferson, WI
2017 Budget

317 S. MAIN ST.
JEFFERSON, WISCONSIN 53549
674-7700

Debt Service
Revenues and Expenditures

FUND: DEBT SERVICE

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
BEGINNING BALANCE								**41,002**
REVENUES								
REVENUES								
	INTERGOVERNMENTAL-SERVICE FEE							
411	TOWNSHIP FIRE CONTRACTS & FEES	3,558	3,500	1,222	3,500	3,500	3,500	_____
	TOTAL INTERGOVERNMENTAL-SERVICE FEE	3,558	3,500	1,222	3,500	3,500	3,500	
	INTEREST & MIS. REVENUES							
110	INTEREST ON INVESTMENTS	66	50	82	200	100	100	_____
210	WRS DEBT PROCEEDS	0	0	0	0	0	0	_____
310	GO NOTE PROCEEDS 2007	0	0	0	0	0	0	_____
410	GO NOTE PROCEEDS 2010	0	0	0	0	0	0	_____
510	BAB INTEREST REFUND	0	0	0	0	0	0	_____
610	GO NOTE PROCEEDS 2011	0	0	0	0	0	0	_____
710	GO NOTE PROCEEDS 2013	0	0	0	0	0	0	_____
810	GO NOTE PROCEEDS - 2014	0	0	0	0	0	0	_____
910	CONTRIBUTION FROM FUND BALANCE	0	0	0	0	0	0	_____
920	CONTRIBUTION FROM FUND BALANCE	0	0	0	0	0	0	_____
	TOTAL INTEREST & MIS. REVENUES	66	50	82	200	100	100	
	TRANSFER FROM GENERAL FUND							
201	TRANSFER FROM GENERAL	709,350	748,300	748,300	748,300	795,975	795,975	_____
	TOTAL TRANSFER FROM GENERAL FUND	709,350	748,300	748,300	748,300	795,975	795,975	
	TOTAL REVENUES: REVENUES	712,974	751,850	749,604	752,000	799,575	799,575	

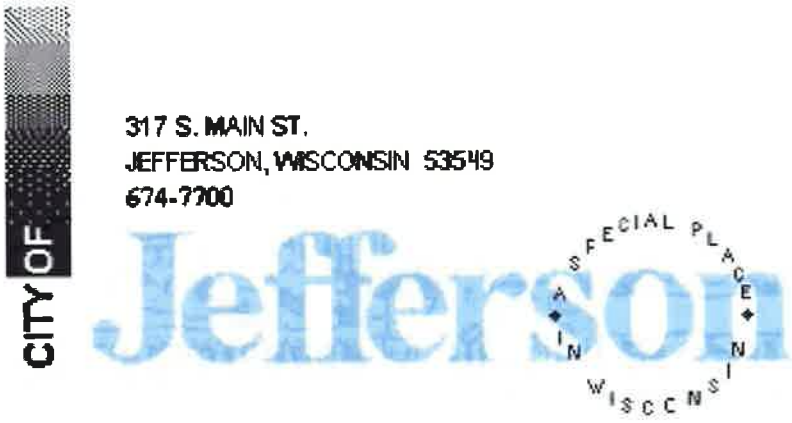
FUND: DEBT SERVICE

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
EXPENSES								
	DEBT SERVICE FEES							
600	CONTRIBUTION TO FUND BALANCE	0	3,550	0	0	3,600	3,600	_____
605	SERVICE FEES	3,645	800	121	800	800	800	_____
	TOTAL DEBT SERVICE FEES	3,645	4,350	121	800	4,400	4,400	
	PRINCIPAL RETIREMENT							
610	PRIN. RETIREMENT-07 G.O. NOTE	0	0	0	0	0	0	_____
611	PRIN. RETIREMENT-REDEVELOPMENT	0	0	0	0	0	0	_____
612	PRIN. RETIREMENT-FIRE STATION	0	0	0	0	0	0	_____
613	PRIN. RETIREMENT-P.W. FACILITY	0	0	0	0	0	0	_____
614	PRIN. RETIREMENT-97 PW PROJCTS	0	0	0	0	0	0	_____
615	PRIN. RETIREMENT-98 G.O. NOTE	0	0	0	0	0	0	_____
616	PRIN. RETIREMENT-99 G.O. NOTE	0	0	0	0	0	0	_____
617	PRIN. RETIREMENT-POLICE DEPT.	0	0	0	0	0	0	_____
618	PRIN. RETIREMENT-SENIOR/CITYHL	0	0	0	0	0	0	_____
619	PRIN. RETIREMENT-04 RFNDG NOTE	0	0	0	0	0	0	_____
620	PRIN. RETIREMENT-WRS UNF LIAB	0	0	0	0	0	0	_____
621	PRIN. RETIREMENT-01 GO BOND	0	0	0	0	0	0	_____
622	PRIN. RETIREMENT-10 TRUST FUND	231,800	0	0	0	0	0	_____
623	PRIN. RETIREMENT-11 GO REFUND	205,000	190,000	190,000	190,000	170,000	170,000	_____
624	PRIN. RETIREMENT-10 FIRE TRUCK	0	0	0	0	0	0	_____
625	PRIN. RETIREMENT-13 REF BCPL	25,985	26,675	26,682	26,675	27,425	27,425	_____
626	PRIN. RETIREMENT-13 GO NOTE	20,000	40,000	40,000	40,000	45,000	45,000	_____
627	PRIN. RETIREMENT-14 GO NOTE	345,000	385,000	385,000	385,000	425,000	425,000	_____
628	PRIN. RETIREMENT-16 STF LOAN	0	0	0	0	31,600	31,600	_____
	TOTAL PRINCIPAL RETIREMENT	827,785	641,675	641,682	641,675	699,025	699,025	
	INTEREST PAYMENTS							
621	INTEREST - REDEVELOPMENT	0	0	0	0	0	0	_____
622	INTEREST - FIRE STATION	0	0	0	0	0	0	_____
623	INTEREST - P.W. FACILTIY	0	0	0	0	0	0	_____
624	INTEREST-97 PW/ENG PROJECTS	0	0	0	0	0	0	_____
625	INTEREST-98 G.O. PROM NOTE	0	0	0	0	0	0	_____
626	INTEREST-99 G.O. PROM NOTE	0	0	0	0	0	0	_____
627	INTEREST-POLICE DEPARTMENT	0	0	0	0	0	0	_____
628	INTEREST-SENIOR CENTER	0	0	0	0	0	0	_____
629	INTEREST-01 G.O. CORP. BOND	0	0	0	0	0	0	_____
630	INTEREST-04 REFUNDING NOTE	0	0	0	0	0	0	_____
631	INTEREST-WRS UNF LIAB	0	0	0	0	0	0	_____
632	INTEREST-07 G.O. NOTE	0	0	0	0	0	0	_____
633	INTEREST - 10 GO FIRE TRUCK	0	0	0	0	0	0	_____
634	INTEREST-10 TRUST FUND LOAN	8,367	0	0	0	0	0	_____

FUND: DEBT SERVICE

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
EXPENSES								
	INTEREST PAYMENTS							
635	INTEREST-11 GO DEBT	30,240	26,300	14,197	26,300	22,000	22,000	_____
636	INTEREST-13 REF BCPL LOAN	7,185	6,500	6,488	6,500	5,725	5,725	_____
637	INTEREST-13 GO DEBT 57%	5,245	5,250	2,409	5,100	4,875	4,875	_____
638	INTEREST-14 GO NOTE	73,778	67,775	35,818	67,775	59,675	59,675	_____
639	INTEREST-16 STFL	0	0	0	0	3,875	3,875	_____
	TOTAL INTEREST PAYMENTS	124,815	105,825	58,912	105,675	96,150	96,150	
	TOTAL	956,245	751,850	700,715	748,150	799,575	799,575	
	TOTAL FUND REVENUES & BEG. BALANCE	712,974	751,850	749,604	752,000	799,575	799,575	
	TOTAL OPERATING TRANSFERS IN (OUT)	0	0	0	0	0	0	
	TOTAL FUND EXPENSES	956,245	751,850	700,715	748,150	799,575	799,575	
	FUND SURPLUS (DEFICIT)							

City of Jefferson, WI
2017 Budget



317 S. MAIN ST.
JEFFERSON, WISCONSIN 53549
674-7700

Tax Incremental District #6
Revenues and Expenditures

FUND: TAX INCREMENTAL FINANCE #6

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
BEGINNING BALANCE								53,913
REVENUES/ASSETS/LIABILITIES								
REVENUES								
TAXES								
110	TAX INCREMENT	61,713	157,200	160,280	160,275	160,275	160,275	
TOTAL TAXES		61,713	157,200	160,280	160,275	160,275	160,275	
INTEREST & MISC REVENUES								
110	INTEREST	118	100	255	500	500	500	
510	EXEMPT COMPUTER AID	26	0	0	0	0	0	
610	CUSTOMER CONT.-JEFF. UTILITIES	0	0	0	0	0	0	
910	CONTRIBUTION FROM FUND BALANCE	0	0	0	0	0	0	
TOTAL INTEREST & MISC REVENUES		144	100	255	500	500	500	
TOTAL REVENUES: REVENUES/ASSETS/LIAB		61,857	157,300	160,535	160,775	160,775	160,775	

FUND: TAX INCREMENTAL FINANCE #6

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
EXPENSES								
EXPENSES								
	CONTRACTUAL SERVICES							
200	CONTRACTUAL SERVICES	0	0	0	0	0	0	
214	AUDITING	2,300	2,300	2,300	2,300	2,300	2,300	
224	CONSULTANT FEES	0	0	0	0	0	0	
240	ADMINISTRATIVE SUPPORT	2,500	2,500	2,500	2,500	2,500	2,500	
	TOTAL CONTRACTUAL SERVICES	4,800	4,800	4,800	4,800	4,800	4,800	
	MISCELLANEOUS EXPENDITURES							
310	MISCELLANEOUS EXPENDITURES	31,015	150	150	0	0	0	
350	TAX INC PAYBACK-JEFF ASSIST LI	11,544	72,350	0	86,475	87,000	87,000	
	TOTAL MISCELLANEOUS EXPENDITURES	42,559	72,500	150	86,475	87,000	87,000	
	CAPITAL OUTLAY							
400	INFRASTRUCTURE IMPORVEMENTS	0	0	0	0	0	0	
	TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	
	TIF REVENUE BOND PAYMENTS							
500	TIF REVENUE BOND PYBCK-ST. COL	0	80,000	0	33,325	33,325	33,325	
	TOTAL TIF REVENUE BOND PAYMENTS	0	80,000	0	33,325	33,325	33,325	
	FUND BALANCE							
600	CONTRIBUTION OT FUND BALANCE	0	0	0	0	35,650	35,650	
	TOTAL FUND BALANCE	0	0	0	0	35,650	35,650	
	TOTAL EXPENSES	47,359	157,300	4,950	124,600	160,775	160,775	
	TOTAL FUND REVENUES & BEG. BALANCE	61,857	157,300	160,535	160,775	160,775	160,775	
	TOTAL OPERATING TRANSFERS IN (OUT)	0	0	0	0	0	0	
	TOTAL FUND EXPENSES	47,359	157,300	4,950	124,600	160,775	160,775	
	FUND SURPLUS (DEFICIT)							

City of Jefferson, WI
2017 Budget

CITY OF
317 S. MAIN ST.
JEFFERSON, WISCONSIN 53549
674-7700

Jefferson
SPECIAL PLACE IN WISCONSIN

Tax Incremental District #7
Revenues and Expenditures

FUND: TAX INCREMENTAL FINANCING #7 K

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
	BEGINNING BALANCE							56,670
	REVENUES/ASSETS/LIABILITIES							
	REVENUES							
	JEFFERSON UTILITIES LIABILITY							
861	CUSTOMER CONT-JEFF UTILITIES	0	0	0	0	0	0	
	TOTAL JEFFERSON UTILITIES LIABILITY	0	0	0	0	0	0	
	TAX INCREMENT							
110	TAX INCREMENT	13,029	82,025	83,645	83,650	135,000	135,000	
	TOTAL TAX INCREMENT	13,029	82,025	83,645	83,650	135,000	135,000	
	INTEREST & MISC REVENUES							
110	INTEREST	111	125	196	400	400	400	
210	STFL-2013 TIF #7	0	0	0	0	0	0	
310	BOND PAYMENT REIMBURSEMENT	32,495	0	0	0	0	0	
510	EXEMPT COMPUTER AID	0	0	0	0	0	0	
610	CUSTOMER CONTRIB-TIF #7	11,917	0	0	0	0	0	
910	CONTRIBUTION FROM FUND BALANCE	0	0	0	0	0	0	
	TOTAL INTEREST & MISC REVENUES	44,523	125	196	400	400	400	
	TOTAL REVENUES: REVENUES/ASSETS/LIAB	57,552	82,150	83,841	84,050	135,400	135,400	

FUND: TAX INCREMENTAL FINANCING #7 K

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
EXPENSES								
EXPENSES								
	CONTRACTUAL SERVICES							
200	CONTRACTUAL SERVICE	6,600	0	0	0	0	0	
214	AUDITING	4,401	2,500	2,896	3,000	0	0	
224	CONSULTANT FEES	0	0	0	0	0	0	
250	FINANCIAL ADVISOR FEES	0	0	0	0	0	0	
	TOTAL CONTRACTUAL SERVICES	11,001	2,500	2,896	3,000	0	0	
	MISCELLANEOUS EXPENDITURES							
310	MISCELLANEOUS EXPENDITURES	150	0	150	150	150	150	
320	DEBT ISSUANCE FEES	0	0	0	0	0	0	
	TOTAL MISCELLANEOUS EXPENDITURES	150	0	150	150	150	150	
	CAPITAL OUTLAY							
400	INFRASTRUCTURE IMPROVEMENTS	33,794	0	0	0	0	0	
	TOTAL CAPITAL OUTLAY	33,794	0	0	0	0	0	
	TIF REVENEU BOND PAYMENTS							
500	TIF PAYBACK - KUEHN	0	0	0	0	0	0	
510	2013 BCPL LOAN - TID #7-PRIN	0	37,275	37,287	37,275	38,775	38,775	
520	2013 BCPL LOAN - TID #7-INT	32,495	32,575	32,584	32,575	31,100	31,100	
	TOTAL TIF REVENEU BOND PAYMENTS	32,495	69,850	69,871	69,850	69,875	69,875	
	FUND BALANCE CONT.							
600	CONTRIBUTION TO FUND BALANCE	0	9,800	0	0	65,375	65,375	
	TOTAL FUND BALANCE CONT.	0	9,800	0	0	65,375	65,375	
	TOTAL EXPENSES	77,440	82,150	72,917	73,000	135,400	135,400	
	TOTAL FUND REVENUES & BEG. BALANCE	57,552	82,150	83,841	84,050	135,400	135,400	
	TOTAL OPERATING TRANSFERS IN (OUT)	0	0	0	0	0	0	
	TOTAL FUND EXPENSES	77,440	82,150	72,917	73,000	135,400	135,400	
	FUND SURPLUS (DEFICIT)							

City of Jefferson, WI
2017 Budget

317 S. MAIN ST.
JEFFERSON, WISCONSIN 53549
674-7700

Tax Incremental District #8
Revenues and Expenditures

FUND: TAX INCREMENTAL FINANCING #8

ACCT DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
BEGINNING BALANCE							(159,222)
REVENUES							
REVENUES							
TAX INCREMENT							
110 TAX INCREMENT	0	0	0	0	3,450	3,450	
TOTAL TAX INCREMENT	0	0	0	0	3,450	3,450	
INTEREST & MISC REVENUES							
110 INTEREST	0	0	0	0	100	100	
TOTAL INTEREST & MISC REVENUES	0	0	0	0	100	100	
TOTAL REVENUES: REVENUES	0	0	0	0	3,550	3,550	

FUND: TAX INCREMENTAL FINANCING #8

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
EXPENSES								
EXPENSES								
	CONTRACTUAL SERVICES							
200	CONTRACTUAL SERVICE	0	0	0	0	0	0	_____
214	AUDITING	0	0	0	0	0	0	_____
224	CONSULTANT FEES	0	0	0	0	0	0	_____
250	FINANCIAL ADVISOR FEES	0	0	14,000	14,000	0	0	_____
	TOTAL CONTRACTUAL SERVICES	0	0	14,000	14,000	0	0	
	MISCELLANEOUS EXPENDITURES							
310	MISCELLANEOUS EXPENDITURES	72	0	150	150	150	150	_____
	TOTAL MISCELLANEOUS EXPENDITURES	72	0	150	150	150	150	
	CAPITAL OUTLAY							
400	INFRASTRUCTURE IMPROVEMENTS	145,000	0	0	0	0	0	_____
	TOTAL CAPITAL OUTLAY	145,000	0	0	0	0	0	
	--- UNDEFINED CODE ---							
600	CONTRIBUTION TO FUND BALANCE	0	0	0	0	3,400	3,400	_____
	TOTAL --- UNDEFINED CODE ---	0	0	0	0	3,400	3,400	
	TOTAL EXPENSES	145,072	0	14,150	14,150	3,550	3,550	
	TOTAL FUND REVENUES & BEG. BALANCE	0	0	0	0	3,550	3,550	
	TOTAL OPERATING TRANSFERS IN (OUT)	0	0	0	0	0	0	
	TOTAL FUND EXPENSES	145,072	0	14,150	14,150	3,550	3,550	
	FUND SURPLUS (DEFICIT)							

City of Jefferson, WI
2017 Budget

317 S. MAIN ST.
JEFFERSON, WISCONSIN 53549
674-7700

Public Library Fund
Revenues and Expenditures

FUND: PUBLIC LIBRARY FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
BEGINNING BALANCE								126,595
CASH ACCOUNTS/REVENUES								
REVENUES								
TAXES								
110	LIBRARY TAX LEVY	389,200	398,050	398,050	398,050	413,750	413,750	
TOTAL TAXES		389,200	398,050	398,050	398,050	413,750	413,750	
INTERGOVERNMENTAL REVENUES								
520	COUNTY TAX CONTRIBUTION	120,874	117,725	116,460	116,450	110,000	110,000	
551	GRANTS	0	1,300	0	0	0	0	
TOTAL INTERGOVERNMENTAL REVENUES		120,874	119,025	116,460	116,450	110,000	110,000	
PUBLIC CHARGES FOR SERVICES								
110	FINES	4,284	4,900	2,548	5,000	5,000	5,000	
120	PATRON SERVICES REVENUE	1,792	1,700	768	1,600	1,800	1,800	
130	ADULT & JUV PROGRAM REVENUE	138	200	0	200	1,200	1,200	
140	MISC REV FOR SPECIFIC PROJECTS	1,996	1,600	3,531	3,500	4,250	4,250	
150	DUPLICATING FEES	3,687	3,000	1,976	4,000	4,000	4,000	
160	BOOK SALES	1,418	1,200	495	1,000	300	300	
190	TRANSFER FROM GENEARL	8,850	2,900	0	2,900	0	0	
TOTAL PUBLIC CHARGES FOR SERVICES		22,165	15,500	9,318	18,200	16,550	16,550	
INTEREST & MISC REVENUES								
110	INTEREST REVENUES	760	500	687	1,100	1,100	1,100	
910	CONTRIBUTION FROM FUND BALANCE	0	0	0	0	7,125	7,125	
915	DONATIONS	5,534	5,500	3,543	5,000	5,000	5,000	
TOTAL INTEREST & MISC REVENUES		6,294	6,000	4,230	6,100	13,225	13,225	
TOTAL REVENUES: CASH ACCOUNTS/REVENU		538,533	538,575	528,058	538,800	553,525	553,525	

FUND: PUBLIC LIBRARY FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
EXPENSES								
EXPENSES								
SALARY & WAGES								
113	WAGES - REGULAR	285,658	294,200	145,893	292,000	290,000	290,000	
129	WAGES - PART-TIME	43,821	40,325	20,992	40,000	43,400	43,400	
TOTAL SALARY & WAGES		329,479	334,525	166,885	332,000	333,400	333,400	
FRINGE BENEFITS								
141	RETIREMENT	19,302	18,750	10,240	19,000	19,700	19,700	
142	SOCIAL SECURITY	23,730	25,600	12,908	25,400	25,500	25,500	
144	HEALTH INSURANCE PREMIUM	41,124	42,450	20,545	42,000	55,675	55,675	
145	HEALTH INSURANCE DEDUCTABLE	0	0	0	0	0	0	
146	LIFE INSURANCE PREMIUMS	986	1,100	517	1,100	1,100	1,100	
147	DENTAL INSURANCE PREMIUMS	2,581	2,775	1,484	2,700	4,625	4,625	
149	EMPLOYER PAID WI RETIRE-LIBR	0	0	0	0	0	0	
TOTAL FRINGE BENEFITS		87,723	90,675	45,694	90,200	106,600	106,600	
CONTRACTUAL SERVICES								
210	LEGAL SERVICE	0	0	0	0	0	0	
216	PROGRAMMING ASSIST & ENHANCE	5,225	6,500	2,274	6,500	6,500	6,500	
217	HARDWARE EXPENSE	1,471	1,525	56	1,525	1,525	1,525	
218	SOFTWARE MAINTENANCE	14,703	14,600	11,150	14,600	14,600	14,600	
222	JANITORIAL SERVICES	8,604	8,700	4,302	8,700	8,700	8,700	
251	POSTAGE EXPENSE	714	900	276	700	600	600	
252	TELEPHONE EXPENSE	1,608	2,100	725	1,250	1,500	1,500	
254	ELECTRIC, WATER & SEWER	8,600	8,750	4,356	8,750	9,000	9,000	
256	NATURAL GAS	2,996	4,700	976	4,700	4,700	4,700	
261	SERV TO MAINTAIN OFFICE EQUIP.	5,342	3,400	1,884	3,000	3,200	3,200	
263	SERVICES TO MAINTAIN BUILDING	26,341	8,200	4,233	8,000	8,200	8,200	
270	ALLBEE HOME EXPENSESE	0	0	0	0	0	0	
TOTAL CONTRACTUAL SERVICES		75,604	59,375	30,232	57,725	58,525	58,525	
SUPPLIES AND EXPENSE								
311	MEMBERSHIP DUES & SUBSCRIPTION	1,262	1,200	781	1,300	1,200	1,200	
312	TRAVEL, TRAINING & MEETINGS	1,810	1,800	327	1,800	1,800	1,800	
331	OFFICE SUPPLIES & MATERIALS	4,731	3,800	1,492	3,600	3,500	3,500	
334	BOOKS	27,467	27,000	16,913	27,000	27,000	27,000	
335	PERIODICALS	2,998	2,800	655	2,700	2,500	2,500	
336	NEWSPAPERS	1,195	1,400	800	1,200	1,200	1,200	
337	REFERENCE UPDATE	66	150	0	150	150	150	
338	AUDIO VISUAL	10,571	10,300	5,790	10,300	10,300	10,300	
339	MICROFORMS & ELECTRONIC RESOUR	1,994	3,200	2,257	3,200	3,200	3,200	
343	MAINTENANCE SUPPLIES	780	1,150	352	1,000	1,100	1,100	

FUND: PUBLIC LIBRARY FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
EXPENSES								
EXPENSES								
	SUPPLIES AND EXPENSE							
352	MATERIALS TO MAINTAIN BUILDING	581	1,200	154	1,000	1,100	1,100	
360	LIBRARY FLEX CONTRIBUTION	0	0	1,950	1,950	1,950	1,950	
	TOTAL SUPPLIES AND EXPENSE	53,455	54,000	31,471	55,200	55,000	55,000	
	CONTRIBUTION TO FUND BALANCE							
600	CONTRIBUTION TO FUND BALANCE	0	0	0	0	0	0	
	TOTAL CONTRIBUTION TO FUND BALANCE	0	0	0	0	0	0	
	TOTAL EXPENSES	546,261	538,575	274,282	535,125	553,525	553,525	
	TOTAL FUND REVENUES & BEG. BALANCE	538,533	538,575	528,058	538,800	553,525	553,525	
	TOTAL OPERATING TRANSFERS IN (OUT)	0	0	0	0	0	0	
	TOTAL FUND EXPENSES	546,261	538,575	274,282	535,125	553,525	553,525	
	FUND SURPLUS (DEFICIT)							

City of Jefferson, WI
2017 Budget

317 S. MAIN ST.
JEFFERSON, WISCONSIN 53549
674-7700

Civic Promotion Fund
Revenues and Expenditures

FUND: CIVIC PROMOTION FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
BEGINNING BALANCE								**2,241**
REVENUES								
REVENUES								
	INTEREST & MIS. REVENUES							
110	INTEREST ON INVESTMENTS	0	0	0	0	0	0	_____
210	COMMUNITY EVENTS - PD	2,036	2,100	2,705	3,300	3,000	3,000	_____
310	BANNER REVENUE	950	1,500	400	700	1,000	1,000	_____
410	FARMERS MARKET REVENUES	0	8,050	3,475	8,050	8,050	8,050	_____
910	CONTRIBUTION FROM FUND BALANCE	0	0	0	0	0	0	_____
TOTAL	INTEREST & MIS. REVENUES	2,986	11,650	6,580	12,050	12,050	12,050	
	PROCEEDS FROM LONG-TERM DEBT							
121	NOTES PAYABLE - CHAMBER	0	0	0	0	0	0	_____
201	TRANSFER FROM GENERAL	23,500	30,500	30,500	30,500	30,000	30,000	_____
TOTAL	PROCEEDS FROM LONG-TERM DEBT	23,500	30,500	30,500	30,500	30,000	30,000	
TOTAL	REVENUES: REVENUES	26,486	42,150	37,080	42,550	42,050	42,050	

FUND: CIVIC PROMOTION FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
EXPENSES								
EXPENSES								
WAGES								
129	FARMERS MARKET WAGES	0	3,000	3,049	3,050	3,100	3,100	_____
TOTAL WAGES		0	3,000	3,049	3,050	3,100	3,100	
LIABILITIES								
142	SOCIAL SECURITY	0	300	233	250	300	300	_____
TOTAL LIABILITIES		0	300	233	250	300	300	
CIVIC PROMOTION SUBSIDIES								
310	FIREWORKS	10,250	11,600	5,500	12,500	12,500	12,500	_____
320	GEMUETLICHKEIT DAYS	480	3,000	0	3,000	3,000	3,000	_____
330	COMMUNITY EVENTS	10,103	9,000	6,295	8,000	12,700	12,700	_____
340	LEGION/VFW FLAG PROGRAM	941	1,500	187	1,500	1,500	1,500	_____
350	MEMORIAL DAY PROGRAM	256	500	438	500	500	500	_____
360	COMMUNITY EVENTS-PD	1,913	2,100	0	3,300	3,000	3,000	_____
370	ROTARY PARK FLAG REPLACEMENT	0	0	505	1,000	700	700	_____
380	CONTRIBUTION TO HISTORICAL SOC	0	5,000	2,027	5,000	0	0	_____
390	FARMER MARKET PROGRAM SUPPLIES	0	4,750	844	4,750	4,750	4,750	_____
TOTAL CIVIC PROMOTION SUBSIDIES		23,943	37,450	15,796	39,550	38,650	38,650	
CAPITAL OUTLAY								
415	EQUIPMENT	0	0	0	0	0	0	_____
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0	
CONTRIBUTION TO FUND BALANCE								
600	CONTRIBUTION TO FUND BALANCE	0	1,400	0	0	0	0	_____
TOTAL CONTRIBUTION TO FUND BALANCE		0	1,400	0	0	0	0	
MISCELLANEOUS EXPENDITURES								
717	LOAN FORGIVEN	0	0	0	0	0	0	_____
TOTAL MISCELLANEOUS EXPENDITURES		0	0	0	0	0	0	
TOTAL EXPENSES		23,943	42,150	19,078	42,850	42,050	42,050	
TOTAL FUND REVENUES & BEG. BALANCE		26,486	42,150	37,080	42,550	42,050	42,050	
TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	0	0	0	
TOTAL FUND EXPENSES		23,943	42,150	19,078	42,850	42,050	42,050	
FUND SURPLUS (DEFICIT)								

City of Jefferson, WI
2017 Budget

317 S. MAIN ST.
JEFFERSON, WISCONSIN 53549
674-7300

Cemetery Association Fund
Revenues and Expenditures

FUND: CEMETERY ASSOCIATION FUND

ACCT DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
BEGINNING BALANCE							690
REVENUES							
REVENUES							
MISCELLANEOUS REVENUE							
810 SALE OF EQUIPMENT	0	0	0	0	0	0	
TOTAL MISCELLANEOUS REVENUE	0	0	0	0	0	0	
TRANSFER FROM GENERAL FUND							
201 TRANSFER FROM GENERAL	16,500	14,100	14,100	14,100	15,000	15,000	
TOTAL TRANSFER FROM GENERAL FUND	16,500	14,100	14,100	14,100	15,000	15,000	
TOTAL REVENUES: REVENUES	16,500	14,100	14,100	14,100	15,000	15,000	

FUND: CEMETERY ASSOCIATION FUND

ACCT	DESCRIPTION	-- 2015 -- ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
EXPENSES								
PROGRAMS								
530	GREENWOOD CEMETERY ASSOCIATION	15,810	14,100	14,100	14,100	15,000	15,000	
TOTAL PROGRAMS		15,810	14,100	14,100	14,100	15,000	15,000	
CONTRIBUTION TO FUND BALANCE								
600	CONTRIBUTION TO FUND BALANCE	0	0	0	0	0	0	
TOTAL CONTRIBUTION TO FUND BALANCE		0	0	0	0	0	0	
TOTAL		15,810	14,100	14,100	14,100	15,000	15,000	
TOTAL FUND REVENUES & BEG. BALANCE		16,500	14,100	14,100	14,100	15,000	15,000	
TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	0	0	0	
TOTAL FUND EXPENSES		15,810	14,100	14,100	14,100	15,000	15,000	
FUND SURPLUS (DEFICIT)								

City of Jefferson, WI
2017 Budget

317 S. MAIN ST.
JEFFERSON, WISCONSIN 53549
674-7700

Park Development Fund
Revenues and Expenditures

FUND: PARK DEVELOPMENT FUND

ACCT	DESCRIPTION	-- 2015 -- ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
BEGINNING BALANCE								105,339
REVENUES								
	INTERGOVERNMENTAL REVENUES							
551	STATE/FED PK DEVELOPMENT GRANT	0	0	0	0	0	0	
	TOTAL INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0	
	DEVELOPER'S FEES							
110	CLOVER COURT-WINCHELL	0	0	0	0	0	0	
120	DEVELOPER'S FEES-1998	0	0	0	0	0	0	
125	DEVELOPER'S FEES-1999	0	0	0	0	0	0	
130	DEVELOPER'S FEES-2000/2001	0	0	0	0	0	0	
140	DEVELOPER'S FEES-2002	0	0	0	0	0	0	
150	DEVELOPER'S FEES-2003	0	0	0	0	0	0	
160	DEVLPRS FEES-2004	0	0	0	0	0	0	
170	DEVELOPER'S FEES-2005	0	0	0	0	0	0	
180	DEVELOPER'S FEES - 2006	0	0	0	0	0	0	
190	DEVELOPER'S FEES	32,500	6,000	14,400	20,400	0	0	
	TOTAL DEVELOPER'S FEES	32,500	6,000	14,400	20,400	0	0	
	INTEREST & MIS. REVENUES							
110	INTEREST ON INVESTMENTS	0	0	0	0	0	0	
111	INTEREST ON INVESTED DONATIONS	0	0	0	0	0	0	
910	CONTRIBUTION FROM FUND BALANCE	0	0	0	0	30,000	30,000	
915	DONATIONS PARKS & RECREATION	13,385	0	0	0	0	0	
916	DANCE REVENUES/DONATIONS	0	0	0	0	0	0	
917	DONATIONS/REVENUE-MISC.	0	0	0	0	0	0	
	TOTAL INTEREST & MIS. REVENUES	13,385	0	0	0	30,000	30,000	
	PROCEEDS FROM LONG-TERM DEBT							
110	BOND PROCEEDS	0	0	0	0	0	0	
	TOTAL PROCEEDS FROM LONG-TERM DEBT	0	0	0	0	0	0	
	TOTAL REVENUES:	45,885	6,000	14,400	20,400	30,000	30,000	

FUND: PARK DEVELOPMENT FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
EXPENSES								
CAPITAL OUTLAY								
414	EQUIPMENT - MOWER	15,699	0	0	0	0	0	
415	EQUIPMENT (FILTRATION SYSTEM)	0	0	0	0	0	0	
433	SWIMMING POOL IMPROVEMENTS	834	0	0	0	10,000	10,000	
434	FISCHER FIELD IMPROVEMENTS	0	0	0	0	0	0	
435	STOPPENBACH PARK IMPROVEMENTS	0	0	0	0	0	0	
436	VFW PARK IMPROVEMENTS	0	0	1,950	1,950	0	0	
437	TENSFELDT PARK IMPROVEMENTS	0	0	0	0	0	0	
438	RIVERFRONT PARK IMPROVEMENTS	31,290	0	0	0	20,000	20,000	
439	MASTER PLAN DEVELOPMENT	0	0	0	0	0	0	
440	ROTARY/WATERFRONT PARK	0	0	0	0	0	0	
441	OAKRIDGE PARK	0	0	0	0	0	0	
442	RIVERFRONT CORRIDOR DEVELOPMNT	2,150	0	0	0	0	0	
443	ROCK PARK IMPROVEMENTS	0	0	0	0	0	0	
444	WESTPHAL PROPERTY IMPROVEMENTS	42,356	0	0	1,700	0	0	
TOTAL CAPITAL OUTLAY		92,329	0	1,950	3,650	30,000	30,000	
PROGRAMS								
599	POOL RENOVATION FUND RAISER	0	0	0	0	0	0	
TOTAL PROGRAMS		0	0	0	0	0	0	
CONTRIBUTION TO FUND BALANCE								
600	CONTRIBUTION TO FUND BALANCE	0	6,000	0	0	0	0	
TOTAL CONTRIBUTION TO FUND BALANCE		0	6,000	0	0	0	0	
TOTAL		92,329	6,000	1,950	3,650	30,000	30,000	
TOTAL FUND REVENUES & BEG. BALANCE		45,885	6,000	14,400	20,400	30,000	30,000	
TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	0	0	0	
TOTAL FUND EXPENSES		92,329	6,000	1,950	3,650	30,000	30,000	
FUND SURPLUS (DEFICIT)								

City of Jefferson, WI
2017 Budget

CITY OF
317 S. MAIN ST.
JEFFERSON, WISCONSIN 53549
674-7700
Jefferson
SPECIAL PLACE IN WISCONSIN

Land Acquisition Fund
Revenues and Expenditures

FUND: LAND ACQUISITION FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
BEGINNING BALANCE								60,000
REVENUES								
	INTEREST & MIS REVENUES							
110	INTEREST ON INVESTMENTS	0	0	0	0	0	0	
309	LAND SOLD TO MAPLE GROVE-1996	0	0	0	0	0	0	
310	LAND SALES	100,000	0	0	0	0	0	
320	LAND SALES	0	0	0	0	0	0	
330	MEDICAL COLLEGE REIMB-TIF 6	0	70,625	0	33,325	33,325	33,325	
910	CONTRIBUTION FROM FUND BALANCE	0	0	0	0	0	0	
	TOTAL INTEREST & MIS REVENUES	100,000	70,625	0	33,325	33,325	33,325	
	TOTAL REVENUES:	100,000	70,625	0	33,325	33,325	33,325	

FUND: LAND ACQUISITION FUND

ACCT	DESCRIPTION	-- 2015 -- ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
EXPENSES								
EXPENSES								
	PROFESSIONAL SERVICES							
210	PROFESSIONAL SERVICES	0	0	0	0	0	0	
250	VFW/REC CENTER REMODEL	0	0	0	0	0	0	
	TOTAL PROFESSIONAL SERVICES	0	0	0	0	0	0	
	SUPPLIES & EXPENSE							
350	MISCELLANEOUS EXPENSE	200,000	70,625	33,333	33,325	33,325	33,325	
	TOTAL SUPPLIES & EXPENSE	200,000	70,625	33,333	33,325	33,325	33,325	
	TOTAL EXPENSES	200,000	70,625	33,333	33,325	33,325	33,325	
	TOTAL FUND REVENUES & BEG. BALANCE	100,000	70,625	0	33,325	33,325	33,325	
	TOTAL OPERATING TRANSFERS IN (OUT)	0	0	0	0	0	0	
	TOTAL FUND EXPENSES	200,000	70,625	33,333	33,325	33,325	33,325	
	FUND SURPLUS (DEFICIT)							

City of Jefferson, WI
2017 Budget

317 S. MAIN ST.
JEFFERSON, WISCONSIN 53549
674-7700

Redevelopment Fund
Revenues and Expenditures

FUND: DEVELOPMENT FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
BEGINNING BALANCE								476,125
REVENUES								
	INTEREST & MIS. REVENUES							
110	INTEREST ON INVESTMENTS	679	675	345	675	700	700	
910	CONTRIBUTION FROM FUND BALANCE	0	0	0	0	0	0	
	TOTAL INTEREST & MIS. REVENUES	679	675	345	675	700	700	
	TOTAL REVENUES:	679	675	345	675	700	700	

FUND: DEVELOPMENT FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
EXPENSES								
EXPENSES								
	CONTRACTUAL SERVICES							
200	RETAIL RECRUITMENT - CHAMBER	0	0	0	0	0	0	
210	DEVELOPMENT CORP CONTRIBUTION	0	0	0	0	0	0	
220	COMMERCE/INDUSTRY CONTRIBUTION	0	0	0	0	0	0	
	TOTAL CONTRACTUAL SERVICES	0	0	0	0	0	0	
	SUPPLIES & MISCELLANEOUS EXP.							
300	MISCELLANEOUS EXPENDITURES	0	0	0	0	0	0	
	TOTAL SUPPLIES & MISCELLANEOUS EXP.	0	0	0	0	0	0	
	CONTRIBUTION TO FUND BALANCE							
600	CONTRIBUTION TO FUND BALANCE	0	675	0	0	700	700	
	TOTAL CONTRIBUTION TO FUND BALANCE	0	675	0	0	700	700	
	TOTAL EXPENSES	0	675	0	0	700	700	
	TOTAL FUND REVENUES & BEG. BALANCE	679	675	345	675	700	700	
	TOTAL OPERATING TRANSFERS IN (OUT)	0	0	0	0	0	0	
	TOTAL FUND EXPENSES	0	675	0	0	700	700	
	FUND SURPLUS (DEFICIT)							

FUND: DEVELOPMENT FUND

ACCT	DESCRIPTION	-- 2015 -- ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
BEGINNING BALANCE								5,625
REVENUES								
REVENUES								
	INTEREST & MISC REVENUES							
110	INTEREST ON INVESTMENTS	0	0	0	0	0	0	
820	LOAN INTEREST REPAY-KUEHN	1,850	1,775	1,038	1,025	0	0	
830	CARRICO LOAN INTEREST	1,474	1,275	717	1,275	1,075	1,075	
910	CONTRIBUTION FROM FUND BALANCE	0	0	0	0	0	0	
	TOTAL INTEREST & MISC REVENUES	3,324	3,050	1,755	2,300	1,075	1,075	
	TOTAL REVENUES: REVENUES	3,324	3,050	1,755	2,300	1,075	1,075	

FUND: DEVELOPMENT FUND

ACCT DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
EXPENSES							
EXPENSES							
SUPPLIES & EXPENSE							
300 MISCELLANEOUS EXPENDITURES	0	0	0	0	0	0	
TOTAL SUPPLIES & EXPENSE	0	0	0	0	0	0	
CONTRIBUTION TO FUND BALANCE							
600 CONTRIBUTION TO FUND BALANCE	0	3,050	0	0	1,075	1,075	
TOTAL CONTRIBUTION TO FUND BALANCE	0	3,050	0	0	1,075	1,075	
TOTAL EXPENSES	0	3,050	0	0	1,075	1,075	
TOTAL FUND REVENUES & BEG. BALANCE	3,324	3,050	1,755	2,300	1,075	1,075	
TOTAL OPERATING TRANSFERS IN (OUT)	0	0	0	0	0	0	
TOTAL FUND EXPENSES	0	3,050	0	0	1,075	1,075	
FUND SURPLUS (DEFICIT)							

City of Jefferson, WI
2017 Budget

317 S. MAIN ST.
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River Improvement Fund
Revenues and Expenditures

FUND: RIVER IMPROVEMENT FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
BEGINNING BALANCE								12,529
REVENUES								
GRANT PROCEEDS								
551	STATE DNR GRANTS	0	0	0	0	0	0	
TOTAL GRANT PROCEEDS		0	0	0	0	0	0	
INTEREST & MISCELLANEOUS REV.								
110	INTEREST ON INVESTMENTS	18	25	7	25	25	25	
120	BOAT LAUNCH REVENUES	2,380	2,200	2,090	2,200	2,200	2,200	
511	DONATIONS	0	0	0	0	0	0	
910	CONTRIBUTION FROM FUND BALANCE	0	0	0	0	0	0	
920	CONTRIBUTION FROM FUND BALANCE	0	0	0	0	0	0	
TOTAL INTEREST & MISCELLANEOUS REV.		2,398	2,225	2,097	2,225	2,225	2,225	
TOTAL REVENUES:		2,398	2,225	2,097	2,225	2,225	2,225	

FUND: RIVER IMPROVEMENT FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
EXPENSES								
EXPENSES								
	CONTRACTUAL SERVICES							
210	PROFESSIONAL EXPENSE	0	0	0	0	0	0	
	TOTAL CONTRACTUAL SERVICES	0	0	0	0	0	0	
	CONTRIBUTION TO FUND BALANCE							
600	CONTRIBUTION TO FUND BALANCE	0	2,225	0	0	2,225	2,225	
	TOTAL CONTRIBUTION TO FUND BALANCE	0	2,225	0	0	2,225	2,225	
	TOTAL EXPENSES	0	2,225	0	0	2,225	2,225	
	TOTAL FUND REVENUES & BEG. BALANCE	2,398	2,225	2,097	2,225	2,225	2,225	
	TOTAL OPERATING TRANSFERS IN (OUT)	0	0	0	0	0	0	
	TOTAL FUND EXPENSES	0	2,225	0	0	2,225	2,225	
	FUND SURPLUS (DEFICIT)							

City of Jefferson, WI
2017 Budget

CITY OF
317 S. MAIN ST.
JEFFERSON, WISCONSIN 53549
674-7700
Jefferson
A SPECIAL PLACE IN WISCONSIN

Cable Television Fund
Revenues and Expenditures

FUND: CABLE TELEVISION FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
BEGINNING BALANCE								25,942
REVENUES								
REVENUES								
MISCELLANEOUS REVENUES								
110	JPEG MISCELLANEOUS REVENUE	3,550	8,000	20	100	7,500	7,500	_____
210	CABLE FUNDS-EQUIPMENT PURCHASE	0	0	0	0	0	0	_____
310	CABLE FRANCHISE FEES	0	0	0	0	0	0	_____
410	ADVERTISING REVENUE	650	2,800	650	650	500	500	_____
910	CONTRIBUTION FROM FUND BALANCE	0	0	0	0	800	800	_____
TOTAL MISCELLANEOUS REVENUES		4,200	10,800	670	750	8,800	8,800	
TRANSFER FROM GENERAL FUND								
201	TRANSFER FROM GENERAL	13,500	13,500	13,500	13,500	13,500	13,500	_____
TOTAL TRANSFER FROM GENERAL FUND		13,500	13,500	13,500	13,500	13,500	13,500	
TOTAL REVENUES: REVENUES		17,700	24,300	14,170	14,250	22,300	22,300	

FUND: CABLE TELEVISION FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
EXPENSES								
EXPENSES								
	SALARY/WAGES							
129	WAGES-PART TIME	10,446	19,000	5,265	10,530	19,000	19,000	
142	SOCIAL SECURITY	0	0	0	0	0	0	
	TOTAL SALARY/WAGES	10,446	19,000	5,265	10,530	19,000	19,000	
	FRINGE BENEFITS							
141	RETIREMENT	314	800	35	400	800	800	
142	SOCIAL SECURITY	795	1,500	428	820	1,500	1,500	
149	EMPLOYER PAID WI RETIRE-CABLE	0	0	0	0	0	0	
	TOTAL FRINGE BENEFITS	1,109	2,300	463	1,220	2,300	2,300	
	CONTRACTUAL SERVICES							
200	CABLE TELEVISION NEGOTIATIONS	0	0	0	0	0	0	
251	POSTAGE EXPENSE	0	0	0	0	0	0	
	TOTAL CONTRACTUAL SERVICES	0	0	0	0	0	0	
	SUPPLIES & EXPENSE							
312	TRAVEL, TRAINING & MEETINGS	205	500	205	300	500	500	
331	OFFICE SUPPLIES & EXPENSE	578	250	292	300	250	250	
342	OPERATING & PROGRAM SUPPLIES	511	250	0	100	250	250	
	TOTAL SUPPLIES & EXPENSE	1,294	1,000	497	700	1,000	1,000	
	CAPITAL OUTLAY							
445	EQUIPMENT	0	2,000	0	0	0	0	
	TOTAL CAPITAL OUTLAY	0	2,000	0	0	0	0	
	CONTRIBUTION TO FUND BALANCE							
600	CONTRIBUTION TO FUND BALANCE	0	0	0	0	0	0	
	TOTAL CONTRIBUTION TO FUND BALANCE	0	0	0	0	0	0	
	TOTAL EXPENSES	12,849	24,300	6,225	12,450	22,300	22,300	
	TOTAL FUND REVENUES & BEG. BALANCE	17,700	24,300	14,170	14,250	22,300	22,300	
	TOTAL OPERATING TRANSFERS IN (OUT)	0	0	0	0	0	0	
	TOTAL FUND EXPENSES	12,849	24,300	6,225	12,450	22,300	22,300	
	FUND SURPLUS (DEFICIT)							

City of Jefferson, WI
2017 Budget

317 S. MAIN ST.
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Capital Improvement and Equipment Replacement Fund Revenues and Expenditures

FUND: CAPITAL PROJECTS/EQUIP FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
BEGINNING BALANCE								146,130
REVENUES/ASSETS/LIAB/CAP								
REVENUES								
---	UNDEFINED CODE ---							
114	2014 DEBT PROCEEDS	0	0	0	0	0	0	
TOTAL ---	UNDEFINED CODE ---	0	0	0	0	0	0	
TAXES								
110	TAXES	668,000	767,800	767,800	767,800	695,000	695,000	
TOTAL TAXES		668,000	767,800	767,800	767,800	695,000	695,000	
INTEREST & MISC. REVENUES								
110	INTEREST ON INVESTMENTS	1,213	500	228	450	450	450	
210	MISC REVENUES	74,407	0	386,370	386,375	0	0	
310	SIDEWALK REPAIR REIMBURSEMENTS	804	15,000	6,047	15,000	15,000	15,000	
410	LRIP FUNDS	0	0	0	0	0	0	
910	CONTRIBUTION FROM FUND BALANCE	0	0	0	0	0	0	
TOTAL INTEREST & MISC. REVENUES		76,424	15,500	392,645	401,825	15,450	15,450	
PROCEEDS FROM LONG TERM DEBT								
110	BOND PROCEEDS	0	165,000	165,000	165,000	0	0	
111	BOND PROCEEDS	0	0	0	0	0	0	
TOTAL PROCEEDS FROM LONG TERM DEBT		0	165,000	165,000	165,000	0	0	
TOTAL REVENUES: REVENUES/ASSETS/LIAB		744,424	948,300	1,325,445	1,334,625	710,450	710,450	

FUND: CAPITAL PROJECTS/EQUIP FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
EXPENSES								
EXPENSES								
	CONTRACTUAL SERVICES							
210	BOND DISCOUNT/ISSUANCE FEES	0	0	0	0	0	0	
	TOTAL CONTRACTUAL SERVICES	0	0	0	0	0	0	
	CAPITAL OUTLAY							
410	POLICE EQUIPMENT	34,328	29,500	29,334	29,500	33,000	33,000	
411	POLICE VEHICLES	36,694	33,000	33,054	38,650	0	0	
412	POLICE COMMUNICATION EQUIP	0	0	0	0	15,000	15,000	
420	EMS EQUIPMENT	28,407	35,000	25,138	35,000	17,000	17,000	
421	EMS COMMUNICATION EQUIPMENT	0	0	0	0	0	0	
422	EMS FACILITY COSTS	0	0	0	0	0	0	
425	EMS FACILITY EXPENSES	1,435,501	0	0	0	0	0	
430	FIRE EQUIPMENT	147,747	174,500	556,902	557,300	10,000	10,000	
431	FIRE STATION IMPROVEMENTS	0	4,000	0	0	50,000	50,000	
432	FIRE COMMUNICATION EQUIPMENT	0	0	0	0	0	0	
440	ADMINISTRATION EQUIPMENT	26,010	18,500	10,337	18,500	20,000	20,000	
441	ADMINISTRATION PROJECTS/EQUIP	1,938	0	0	0	0	0	
450	PARKS EQUIPMENT	0	0	0	0	21,500	21,500	
451	PARKS PROJECTS	75,000	35,000	27,994	47,150	0	0	
460	PUBLIC WORKS EQUIPMENT	262,169	43,000	23,999	43,000	153,000	153,000	
461	PUBLIC WORKS PROJECTS	472,801	546,300	188,574	510,000	354,000	354,000	
470	LIBRARY AUTOMATION	0	0	0	0	0	0	
471	LIBRARY EQUIPMENT	42,074	11,500	10,895	11,500	15,500	15,500	
472	LIBRARY PROJECTS	0	0	0	0	17,000	17,000	
480	RECREATION EQUIPMENT	0	0	0	0	0	0	
490	MUNICIPAL COURT EQUIPMENT	0	18,000	9,335	18,000	0	0	
	TOTAL CAPITAL OUTLAY	2,562,669	948,300	915,562	1,308,600	706,000	706,000	
	CONTRIBUTION TO FUND BALANCE							
600	CONTRIBUTION TO FUND BALANCE	0	0	0	0	4,450	4,450	
	TOTAL CONTRIBUTION TO FUND BALANCE	0	0	0	0	4,450	4,450	
	TOTAL EXPENSES	2,562,669	948,300	915,562	1,308,600	710,450	710,450	
	TOTAL FUND REVENUES & BEG. BALANCE	744,424	948,300	1,325,445	1,334,625	710,450	710,450	
	TOTAL OPERATING TRANSFERS IN (OUT)	0	0	0	0	0	0	
	TOTAL FUND EXPENSES	2,562,669	948,300	915,562	1,308,600	710,450	710,450	
	FUND SURPLUS (DEFICIT)							

City of Jefferson, WI
2017 Budget

317 S. MAIN ST.
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674-7700

GIS
Revenues and Expenditures

FUND: GIS SYSTEM

ACCT	DESCRIPTION	-- 2015 -- ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
BEGINNING BALANCE								20,355
REVENUES								
REVENUES								
	PUBLIC CHARGES FOR SERVICES							
120	CONTRIBUTIONS - SEWER UTILITY	0	2,500	0	2,500	2,500	2,500	
125	CONTRIBUTIONS-WATER & ELECTRIC	0	0	0	0	0	0	
130	CONTRIBUTIONS - STORM UTILITY	0	0	0	0	2,500	2,500	
	TOTAL PUBLIC CHARGES FOR SERVICES	0	2,500	0	2,500	5,000	5,000	
	MISCELLANEOUS REVENUES							
110	INTEREST	0	0	0	0	0	0	
810	MISCELLANEOUS INCOME	0	0	0	0	0	0	
910	MAP SALES	25	0	0	0	0	0	
920	CONTRIBUTION FROM FUND BALANCE	0	400	0	0	0	0	
	TOTAL MISCELLANEOUS REVENUES	25	400	0	0	0	0	
	TRANSFER FROM GENERAL							
201	TRANSFER FROM GENERAL	10,000	10,000	10,000	10,000	7,900	7,900	
	TOTAL TRANSFER FROM GENERAL	10,000	10,000	10,000	10,000	7,900	7,900	
	TOTAL REVENUES: REVENUES	10,025	12,900	10,000	12,500	12,900	12,900	

FUND: GIS SYSTEM

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 7 MO. ACTUAL	2016 PROJECTED	2017 REQUESTED	2017 RECOMMENDED	2017 APPROVED
EXPENSES								
SALARY/WAGES								
113	WAGES - REGULAR	0	0	0	0	0	0	
129	WAGES - PART TIME	0	5,000	731	4,500	5,000	5,000	
TOTAL SALARY/WAGES		0	5,000	731	4,500	5,000	5,000	
FRINGE BENEFITS								
141	RETIREMENT	0	0	0	0	0	0	
142	SOCIAL SECURITY	0	400	55	100	400	400	
144	HEALTH INSURANCE PREMIUM	0	0	0	0	0	0	
146	LIFE INSURANCE PREMIUMS	0	0	0	0	0	0	
147	DENTAL INSURANCE PREMIUMS	0	0	0	0	0	0	
TOTAL FRINGE BENEFITS		0	400	55	100	400	400	
CONTRACTUAL SERVICES								
210	PROFESSIONAL SERVICES	923	5,500	0	3,000	5,500	5,500	
216	PROGRAMMING ASSIST. & ENHANCE.	0	0	0	0	0	0	
217	HARDWARE MAINTENANCE	0	0	0	0	0	0	
218	SOFTWARE MAINTENANCE	1,500	2,000	0	1,500	2,000	2,000	
261	SERVICE TO MAINT. OFFICE EQUIP	0	0	0	0	0	0	
TOTAL CONTRACTUAL SERVICES		2,423	7,500	0	4,500	7,500	7,500	
SUPPLIES AND EXPENSE								
311	MEMBERSHIP DUES & SUBSCRIPTION	0	0	0	0	0	0	
312	TRAVEL, TRAINING & MEETINGS	0	0	0	0	0	0	
331	OFFICE SUPPLIES AND MATERIALS	0	0	0	0	0	0	
TOTAL SUPPLIES AND EXPENSE		0	0	0	0	0	0	
CAPITAL OUTLAY								
413	COMPUTER HARDWARE	11,675	0	0	0	0	0	
414	COMPUTER SOFTWARE	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY		11,675	0	0	0	0	0	
CONTRIBUTION TO FUND BALANCE								
600	CONTRIBUTION TO FUND BALANCE	0	0	0	0	0	0	
TOTAL CONTRIBUTION TO FUND BALANCE		0	0	0	0	0	0	
TOTAL		14,098	12,900	786	9,100	12,900	12,900	
TOTAL FUND REVENUES & BEG. BALANCE		10,025	12,900	10,000	12,500	12,900	12,900	
TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	0	0	0	
TOTAL FUND EXPENSES		14,098	12,900	786	9,100	12,900	12,900	
FUND SURPLUS (DEFICIT)								

CITY OF Jefferson
317 S. MAIN ST.
JEFFERSON, WISCONSIN 53549
674-7700

SPECIAL PLACE IN WISCONSIN

ATTACHMENT A

ADMINISTRATIVE SUPPORT

ATTACHMENT A

Storm Sewer Administrative Support

	2017 Salary & Benefits	X	Percent of	=	Cost to Storm Sewer Fund
PERSONNEL					
City Administrator	$ 128,000		2.5%		$ 3,200
Finance Director	$ 100,000		2.5%		$ 2,500
City Engineer	$ 86,000		8.0%		$ 6,880
TOTAL PERSONNEL COST	$ 314,000				$ 12,580
OFFICE EXPENSES					
Professional Services	$ 5,000		7.0%		$ 350
Janitorial Services	$ 7,000		7.0%		$ 490
Telephone	$ 2,700		7.0%		$ 189
Service to Maintain Equipment	$ 100		7.0%		$ 7
Office Supplies	$ 2,000		7.0%		$ 140
Electric, Water, and Sewer	$ 21,500		7.0%		$ 1,505
Natural Gas	$ 6,000		7.0%		$ 420
Services To Maintain Buildings	$ 6,000		7.0%		$ 420
Legal	$ 89,325		7.0%		$ 6,253
Insurance (Prop, Liab, w/c, Umb)	$ 232,925		7.0%		$ 16,305
TOTAL OFFICE EXPENSE	$ 372,550				$ 26,079
TOTAL COST FOR STORM SEWER ADMINISTRATIVE SUPPORT					$ 38,659

Wastewater Administrative Support

	Cost to Wastewater Fund
ADMIN/GENERAL ALLOCATION EXPENSES	
Elective Representation	$ 30,100
Administration	$ 30,100
City Hall	$ 34,600
Engineering	$ 45,100
BLDG & Equip Maintenance	$ 30,100
	$ 170,000
TOTAL COST FOR WASTEWATER ADMINISTRATIVE SUPPORT	$ 170,000

Tax Incremental Financing Support

			Cost to TIF Districts
ADMINSTRATION EXPENSES			
Wages/Benefits - City Administrator	$ 128,000	3.5%	$ 4,480
Wages/Benefits - City Clerk/Treasurer	$ 100,000	3.5%	$ 3,500
	$ 228,000		$ 7,980
TOTAL TAX INCREMENTAL FINANCING SUPPORT			$ 7,980

CITY OF Jefferson
317 S. MAIN ST.
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674-7700

SPECIAL PLACE IN WISCONSIN

ATTACHMENT B

CAPITAL OUTLAY DETAIL

CAPITAL OUTLAY DETAIL

Department Description	2017 DISTRIBUTION Capital Improvement Fund	Wastewater Fund	Storm Sewer Fund	Other	Total All Funds
Administration/Elections					
Copier (Lease)	$ 12,000.00	$ -	$ -	$ -	$ 12,000.00
MSI HR Package & MSI Upgrade	$ 8,000.00	$ -	$ -	$ -	$ 8,000.00
TOTAL ADMINISTRATION	**$ 20,000.00**	**$ -**	**$ -**	**$ -**	**$ 20,000.00**
Police Department					
Comp/Soft. Upgrades	$ 6,000.00	$ -	$ -	$ -	$ 6,000.00
Communication Upgrades	$ 15,000.00	$ -	$ -	$ -	$ 15,000.00
Records Management System Lease(3 Year Lease Period)	$ 22,000.00	$ -	$ -	$ -	$ 22,000.00
Interior Building Upgrades	$ 5,000.00	$ -	$ -	$ -	$ 5,000.00
TOTAL POLICE DEPARTMENT	**$ 48,000.00**	**$ -**	**$ -**	**$ -**	**$ 48,000.00**
Fire Department					
Fire Station Roof	$ 50,000.00	$ -	$ -	$ -	$ 50,000.00
Duty Gear Replacement	$ 8,000.00	$ -	$ -	$ -	$ 8,000.00
Comp/Soft. Upgrades	$ 2,000.00	$ -	$ -	$ -	$ 2,000.00
TOTAL FIRE DEPARTMENT	**$ 60,000.00**	**$ -**	**$ -**	**$ -**	**$ 60,000.00**
EMS Department					
Stryker Stair Chair Replacement	$ 5,000.00	$ -	$ -	$ -	$ 5,000.00
Duty Gear Replacement	$ 6,000.00	$ -	$ -	$ -	$ 6,000.00
Comp/Soft. Upgrades	$ 6,000.00	$ -	$ -	$ -	$ 6,000.00
TOTAL EMS DEPARTMENT	**$ 17,000.00**	**$ -**	**$ -**	**$ -**	**$ 17,000.00**
Public Works Department					
Plow Truck with Spreader/Plow	$ 150,000.00	$ -	$ -	$ -	$ 150,000.00
Comp/Soft. Upgrades	$ 3,000.00	$ -	$ -	$ -	$ 3,000.00
Street Resurfacing	$ 329,000.00	$ 15,000.00	$ 35,000.00	$ -	$ 379,000.00
Riverside Alley Construction	$ -	$ -	$ -	$ 500,000.00	$ 500,000.00
Collins Road/Main Street Storm Swr Replacment	$ -	$ -	$ 80,000.00	$ -	$ 80,000.00
Sidewalk Repair Program	$ 25,000.00	$ -	$ -	$ -	$ 25,000.00
TOTAL PUBLIC WORKS DEPARTMENT	**$ 507,000.00**	**$ 15,000.00**	**$ 115,000.00**	**$ 500,000.00**	**$ 1,137,000.00**
Parks & Rec Department					
Skate Park Phase II Improvements	$ -	$ -	$ -	$ 15,000.00	$ 15,000.00
Pool Awua Climb Wall	$ -	$ -	$ -	$ 10,000.00	$ 10,000.00
Security Cameras (Riverfront/Rotary)	$ -	$ -	$ -	$ 5,000.00	$ 5,000.00
Bobcat w/Broom Attachment for Snow Removal	$ 20,000.00	$ -	$ -	$ -	$ 20,000.00
Comp/Soft. Upgrades	$ 1,500.00	$ -	$ -	$ -	$ 1,500.00
TOTAL PARKS & REC DEPARTMENT	**$ 21,500.00**	**$ -**	**$ -**	**$ 30,000.00**	**$ 51,500.00**
Library Department					
Copy Machine Replacement	$ 11,000.00	$ -	$ -	$ -	$ 11,000.00
Comp/Soft. Upgrades	$ 4,500.00	$ -	$ -	$ -	$ 4,500.00
Outdoor Security Lighting	$ 7,000.00	$ -	$ -	$ -	$ 7,000.00
Library Lower Level Electrical/Technology Upgrades	$ 10,000.00	$ -	$ -	$ -	$ 10,000.00
TOTAL LIBRARY	**$ 32,500.00**	**$ -**	**$ -**	**$ -**	**$ 32,500.00**
Wastewater Department					
Comp/Soft. Upgrades	$ -	$ 3,000.00	$ -	$ -	$ 3,000.00
North Bypass Lift Station Completion	$ -	$ 150,000.00	$ -	$ -	$ 150,000.00
TOTAL WASTEWATER DEPARTMENT	**$ -**	**$ 153,000.00**	**$ -**	**$ -**	**$ 153,000.00**
TOTAL CAPITAL OUTLAY	**$ 706,000.00**	**$ 168,000.00**	**$ 115,000.00**	**$ 530,000.00**	**$ 1,519,000.00**

ATTACHMENT B

CITY OF Jefferson
317 S. MAIN ST.
JEFFERSON, WISCONSIN 53549
674-7700

SPECIAL PLACE IN WISCONSIN

ATTACHMENT C

DEBT SERVICE SCHEDULE

City of Jefferson
Schedule of Indebtedness
General Obligation Debt

	STF Loan		STF Loan (BAB)		GO Refunding Bonds		STF Loan		STF Loan		GO Prom Notes		GO Prom Notes	
Dated	4/7/2016		10/7/2009		3/3/2011		3/12/2013		3/15/2013		5/8/2013		10/7/2014	
Amount	$165,000		$950,000		$1,700,000		$866,550		$286,578		$1,215,000		$3,805,000	
							TIF #7 Debt				***Shared Debt with TIF***			
Maturity	15-Mar		15-Mar		1-Jun		15-Mar		15-Mar		1-May		1-Apr	
Fiscal Year Ending	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2017	$ 31,597	$ 3,865	$ 50,000	$ 35,750	$ 170,000	$ 22,005	$ 38,774	$ 31,097	$ 27,434	$ 5,737	$ 110,000	$ 10,375	$ 425,000	$ 59,688
2018	$ 32,127	$ 3,335	$ 50,000	$ 33,000	$ 165,000	$ 17,485	$ 40,229	$ 29,643	$ 28,189	$ 4,983	$ 120,000	$ 9,595	$ 460,000	$ 50,838
2019	$ 32,930	$ 2,532	$ 50,000	$ 30,250	$ 165,000	$ 12,783	$ 41,737	$ 28,135	$ 28,964	$ 4,207	$ 135,000	$ 8,538	$ 470,000	$ 41,538
2020	$ 33,749	$ 1,713	$ 50,000	$ 27,575	$ 165,000	$ 7,915	$ 43,229	$ 26,642	$ 29,751	$ 3,420	$ 140,000	$ 7,230	$ 445,000	$ 32,388
2021	$ 34,597	$ 865	$ 50,000	$ 24,750	$ 170,000	$ 2,720	$ 44,923	$ 24,949	$ 30,579	$ 2,593	$ 150,000	$ 5,630	$ 310,000	$ 24,838
2022			$ 50,000	$ 22,000			$ 46,608	$ 23,264	$ 31,419	$ 1,752	$ 155,000	$ 3,645	$ 315,000	$ 18,588
2023			$ 50,000	$ 19,250			$ 48,356	$ 21,516	$ 32,283	$ 888	$ 160,000	$ 1,280	$ 325,000	$ 11,781
2024			$ 50,000	$ 16,545			$ 50,115	$ 19,757					$ 325,000	$ 4,063
2025			$ 50,000	$ 13,750			$ 52,048	$ 17,823						
2026			$ 50,000	$ 11,000			$ 54,000	$ 15,872						
2027			$ 50,000	$ 8,250			$ 56,025	$ 13,847						
2028			$ 50,000	$ 5,515			$ 58,094	$ 11,778						
2029			$ 50,000	$ 2,750			$ 60,305	$ 9,567						
2030							$ 62,566	$ 7,306						
2031							$ 64,912	$ 4,959						
2032							$ 67,340	$ 2,532						
	$ 165,000	**$ 12,310**	**$ 650,000**	**$ 250,385**	**$ 835,000**	**$ 62,908**	**$ 829,261**	**$ 288,687**	**$ 208,619**	**$ 23,580**	**$ 970,000**	**$ 46,293**	**$ 3,075,000**	**$ 243,722**

Fiscal Year Ending	Total Principal	Total Interest	Principal &Interest	Principal Outstanding	Principal %Paid	Year
2017	$ 852,805	$ 168,517	$ 1,021,322	$ 5,880,109	12.67%	2017
2018	$ 895,545	$ 148,879	$ 1,044,424	$ 4,984,564	25.97%	2018
2019	$ 923,631	$ 127,983	$ 1,051,614	$ 4,060,933	39.69%	2019
2020	$ 906,729	$ 106,883	$ 1,013,612	$ 3,154,204	53.15%	2020
2021	$ 790,099	$ 86,345	$ 876,444	$ 2,364,105	64.89%	2021
2022	$ 598,027	$ 69,249	$ 667,276	$ 1,766,078	73.77%	2022
2023	$ 615,639	$ 54,715	$ 670,354	$ 1,150,439	82.91%	2023
2024	$ 425,115	$ 40,365	$ 465,480	$ 725,324	89.23%	2024
2025	$ 102,048	$ 31,573	$ 133,621	$ 623,276	90.74%	2025
2026	$ 104,000	$ 26,872	$ 130,872	$ 519,276	92.29%	2026
2027	$ 106,025	$ 22,097	$ 128,122	$ 413,251	93.86%	2027
2028	$ 108,094	$ 17,293	$ 125,387	$ 305,157	95.47%	2028
2029	$ 110,305	$ 12,317	$ 122,622	$ 194,852	97.11%	2029
2030	$ 62,566	$ 7,306	$ 69,872	$ 132,286	98.04%	2030
2031	$ 64,912	$ 4,959	$ 69,871	$ 67,374	99.00%	2031
2032	$ 67,374	$ 2,532	$ 69,906	$ (0)	100.00%	2032
	$ 6,732,914	**$ 927,885**	**$ 7,660,799**			

$ 6,732,880

CITY OF
317 S. MAIN ST.
JEFFERSON, WISCONSIN 53549
674-7700

Jefferson

SPECIAL PLACE IN WISCONSIN

ATTACHMENT D

AUTHORIZED CITY POSITIONS

CLASSIFICATIONS OF AUTHORIZED CITY POSITIONS
2017

Aquatics Center-Seasonal
- 1 Manager
- 5 Head Lifeguard
- 14 Lifeguard/Instructors
- 7 Concession Workers

Election Workers
- 60 Workers (P/T)

EMS
- 1 Director
- 2 Emergency Medical Technicians
- 30 Auxiliary EMT's (P/T)

Engineering
- 1 Engineer
- 1 Administrative Assistant (50%)

Fire Department-Volunteer
- 1 Chief
- 1 1st Asst. Chief
- 1 2nd Asst. Chief
- 1 3rd Asst. Chief
- 4 Captains
- 39 Firefighters
- 1 LTE Secretary (21 HRS. WK.)

Attorney
- 1 City Attorney (P/T)

General Administration
- 1 Administrator
- 1 Finance Director/Treasurer
- 1 Clerk/Dep. Treasurer
- 1 Deputy Clerk/Treasurer
- 1 Administrative Asst. I

Library
- 1 Director
- 1 Youth Services Librarian
- 1 Assist. Dir./Ref./Tech Librarian (75%)
- 1 Inter-Library Loan/Circulation
- 1 Adult Services Librarian (75%)
- 1 Technical Services Librarian (50%)
- 1 Children's Asst.(65%)
- 1 Library Asst. (50%)
- 5 Library Asst. (P-T)
- 2 Student Pages (P-T)

Municipal Court
- 1 Court Clerk (3/4 Time)

Parks
- 1 Chief Crewperson
- 1 Crewperson
- 2 Summer Help (Seasonal)
- 1 Farmer's Market Coordinator (P-T)

Police Department
- 1 Chief
- 1 Captain
- 2 Lieutenants
- 1 Detective
- 9 Patrol Officers
- 1 Dispatch Supervisor
- 2 Dispatchers
- 3 Part-time Dispatchers
- 4 Patrol Officers (P/T)
- 2 Dispatch(P/T)
- 2 Crossing Guards (P/T)
- 1 Clerical (P-T)

Public Works
- 1 Public Works Foreman
- 6 PW Crew People
- 2 Mechanics
- 1 Compost Attendant (Seasonal)
- 1 Summer Help (Seasonal)

Recreation
- 1 Director
- 1 Supervisor
- 1 Administrative Asst. (50%)
- 45 Referees, Umps, Baseball, Football, Skating Rink, Scorekeepers,Softball, Soccer, Pool Staff Activity Helpers-All P/T, Seasonal

Senior Center
- 1 Coordinator

Cable
- 1 Programming Director
- 1 Assst. Programming Director
- 3 Programming Assistants

WWTP
- 1 Superintendent
- 1 Chief Plant Operator
- 2 Operators
- 1 Laboratory Technician

ATTACHMENT D

CITY OF
317 S. MAIN ST.
JEFFERSON, WISCONSIN 53549
674-7700

Jefferson

SPECIAL PLACE IN WISCONSIN

ATTACHMENT E

COMPARATIVE TAX RATES

2015 JEFFERSON COUNTY REAL ESTATE TAX RATES

MUNICIPALITY			SCHOOL	TAX RATES	PER 1000	$100,000	RATIO	EQUALIZED PER $1000	EQUALIZED $100,000
TOWNS									
AZTALAN	1	2702	JEFFERSON	0.018013818	$18.01	$1,801.38	0.9822	$17.69	$1,769.32
	2	2730	JOHNSON CREEK	0.019910309	$19.91	$1,991.03		$19.56	$1,955.59
	3	2898	LAKE MILLS	0.017814573	$17.81	$1,781.46		$17.50	$1,749.75
COLD SPRING	1	1883	FORT ATKINSON	0.016916448	$16.92	$1,691.64	0.9844	$16.65	$1,665.26
	2	4221	PALMYRA-EAGLE	0.016596220	$16.60	$1,659.62		$16.34	$1,633.73
	3	6461	WHITEWATER	0.017260868	$17.26	$1,726.09		$16.99	$1,699.16
CONCORD	1	2702	JEFFERSON	0.016925783	$16.93	$1,692.58	0.9973	$16.88	$1,688.01
	2	2730	JOHNSON CREEK	0.018794558	$18.79	$1,879.46		$18.74	$1,874.38
	3	4060	OCONOMOWOC	0.015698250	$15.70	$1,569.83		$15.66	$1,565.59
	4	6125	WATERTOWN	0.015163364	$15.16	$1,516.34		$15.12	$1,512.24
FARMINGTON	1	2702	JEFFERSON	0.014329154	$14.33	$1,432.92	1.0235	$14.67	$1,466.59
	2	2730	JOHNSON CREEK	0.016148435	$16.15	$1,614.84		$16.53	$1,652.79
	3	6125	WATERTOWN	0.012613457	$12.61	$1,261.35		$12.91	$1,290.99
HEBRON	1	1883	FORT ATKINSON	0.017617859	$17.62	$1,761.79	1.0133	$17.85	$1,785.22
	2	2702	JEFFERSON	0.017361354	$17.36	$1,736.14		$17.59	$1,759.23
IXONIA	1	4060	OCONOMOWOC	0.015600734	$15.60	$1,560.07	1.0401	$16.23	$1,622.63
	2,3	4060S	OCONOMOWOC	0.015600734	$15.60	$1,560.07		$16.23	$1,622.63
	4	6125	WATERTOWN	0.015088233	$15.09	$1,508.82		$15.69	$1,569.33
JEFFERSON	1,5(L)	1883	FORT ATKINSON	0.018291999	$18.29	$1,829.20	0.9715	$17.77	$1,777.07
	2,4(L)	2702	JEFFERSON	0.018023946	$18.02	$1,802.39		$17.51	$1,751.03
	3	2702L	JEFFERSON	0.018023946	$18.02	$1,802.39		$17.51	$1,751.03
KOSHKONONG	1,4,5,6(L)(S)	1883	FORT ATKINSON	0.017271289	$17.27	$1,727.13	0.9345	$16.14	$1,614.00
	2(L)	3612	MILTON	0.014277486	$14.28	$1,427.75		$13.34	$1,334.23
	3	6461	WHITEWATER	0.017633537	$17.63	$1,763.35		$16.48	$1,647.85
LAKE MILLS	1	896	CAMBRIDGE	0.016379010	$16.38	$1,637.90	1.0415	$17.06	$1,705.87
	2	2898	LAKE MILLS	0.015253613	$15.25	$1,525.36		$15.89	$1,588.66
MILFORD	1	2730	JOHNSON CREEK	0.017769904	$17.77	$1,776.99	1.0522	$18.70	$1,869.75
	2	2898	LAKE MILLS	0.015813659	$15.81	$1,581.37		$16.64	$1,663.91
	3	6118	WATERLOO	0.015815003	$15.82	$1,581.50		$16.64	$1,664.05
	4	6125	WATERTOWN	0.014330164	$14.33	$1,433.02		$15.08	$1,507.82
OAKLAND	1	896	CAMBRIDGE	0.019028321	$19.03	$1,902.83	0.9554	$18.18	$1,817.97
	2(L)	896	CAMBRIDGE	0.019554253	$19.55	$1,955.43		$18.68	$1,868.21
	3(L)	0896S	CAMBRIDGE	0.019925979	$19.93	$1,992.60		$19.04	$1,903.73
	4	1883	FORT ATKINSON	0.017282433	$17.28	$1,728.24		$16.51	$1,651.16
	5	2702	JEFFERSON	0.017010189	$17.01	$1,701.02		$16.25	$1,625.15
	6	2898	LAKE MILLS	0.016805399	$16.81	$1,680.54		$16.06	$1,605.59
PALMYRA	1	1883	FORT ATKINSON	0.015290183	$15.29	$1,529.02	1.0779	$16.48	$1,648.13
	2	4221	PALMYRA-EAGLE	0.014998758	$15.00	$1,499.88		$16.17	$1,616.72
	3	4221LR	PALMYRA-EAGLE	0.016042779	$16.04	$1,604.28		$17.29	$1,729.25
	4	4221S	PALMYRA-EAGLE	0.016571155	$16.57	$1,657.12		$17.86	$1,786.20
SULLIVAN	1	1376	KETTLE-MORRAINE	0.015125087	$15.13	$1,512.51	1.1018	$16.66	$1,666.48
	2	2702	JEFFERSON	0.015926647	$15.93	$1,592.66		$17.55	$1,754.80
	3	2702L	JEFFERSON	0.016380443	$16.38	$1,638.04		$18.05	$1,804.80
	4	4060	OCONOMOWOC	0.014816162	$14.82	$1,481.62		$16.32	$1,632.44
	5	4221	PALMYRA-EAGLE	0.015877673	$15.88	$1,587.77		$17.49	$1,749.40
SUMNER	1	896	CAMBRIDGE	0.017517682	$17.52	$1,751.77	1.0500	$18.39	$1,839.36
	2,7(L)	1568	EDGERTON	0.015069782	$15.07	$1,506.98		$15.82	$1,582.33
	3(L)	1568ST	EDGERTON	0.015981630	$15.98	$1,598.16		$16.78	$1,678.07
	4(L)	1568S	EDGERTON	0.015901371	$15.90	$1,590.14		$16.70	$1,669.64
	5,6(L)	1883	FORT ATKINSON	0.015932696	$15.93	$1,593.27		$16.73	$1,672.93
WATERLOO	1	2898	LAKE MILLS	0.018055495	$18.06	$1,805.55	0.9574	$17.29	$1,728.63
	2	6118	WATERLOO	0.018056824	$18.06	$1,805.68		$17.29	$1,728.76
WATERTOWN	1	2730	JOHNSON CREEK	0.016661353	$16.66	$1,666.14	1.0330	$17.21	$1,721.12
	2	2898	LAKE MILLS	0.014692987	$14.69	$1,469.30		$15.18	$1,517.79
	3	6125	WATERTOWN	0.013405976	$13.41	$1,340.60		$13.85	$1,384.84
VILLAGES									
CAMBRIDGE	1	896	CAMBRIDGE	0.024344149	$24.34	$2,434.41	0.9961	$24.25	$2,424.92
	4	896S	CAMBRIDGE	0.024848693	$24.85	$2,484.87		$24.75	$2,475.18
JOHNSON CREEK	1	2730	JOHNSON CREEK	0.024035834	$24.04	$2,403.58	0.9755	$23.45	$2,344.70
	2,3	2730	JOHNSON CREEK (TID)	0.024035834	$24.04	$2,403.58		$23.45	$2,344.70
LAC LA BELLE	1	4060	OCONOMOWOC	0.035292921	$35.29	$3,529.29	0.4544	$16.04	$1,603.71
PALMYRA	1,4	4221	PALMYRA-EAGLE (4 TID)	0.020983309	$20.98	$2,098.33	1.1253	$23.61	$2,361.25
	2	4221LR	PALMYRA-EAGLE	0.021983300	$21.98	$2,198.33		$24.74	$2,473.78
SULLIVAN	1	2702	JEFFERSON	0.020756642	$20.76	$2,075.66	1.0284	$21.35	$2,134.61
CITIES									
FORT ATKINSON	1,2,3,4	1883	FORT ATKINSON (2,3,4 TID)	0.022388041	$22.39	$2,238.80	1.0210	$22.86	$2,285.82
JEFFERSON	1,2,3,4,5,6	2702	JEFFERSON (2,3,4,5 TID)	0.023419569	$23.42	$2,341.96	1.0063	$23.57	$2,356.71
LAKE MILLS	1,2,3,4	2898	LAKE MILLS (2,3,4 TID)	0.022324572	$22.32	$2,232.46	0.9999	$22.32	$2,232.23
WATERLOO	1,3,4,5	6118	WATERLOO (3,4 TID)	0.024613584	$24.61	$2,461.36	0.9918	$24.41	$2,441.18
WATERTOWN	1,3,4,5,6	6125	WATERTOWN (3,4,5,6 TID)	0.022628142	$22.63	$2,262.81	1.0036	$22.71	$2,270.96
WHITEWATER	1,2,3,4	6461	WHITEWATER (2,3,4 TID)	0.021239450	$21.24	$2,123.95	0.9948	$21.13	$2,112.90
COUNTY AVERAGE				0.017987580	$17.99	$1,798.76	0.9931	$17.97	$1,797.16

ATTACHMENT E