



2017 PROPOSED BUDGET

OCTOBER 28, 2016

2017 Budget

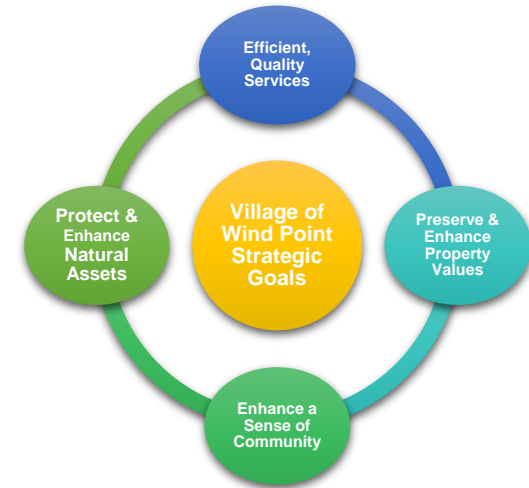
Executive Summary

November 2016

To Village President Peter Christensen and Village Board Trustees:

It is my privilege to present to you the Village of Wind Point Budget for the Fiscal Year beginning January 1, 2017. The 2017 budget reflects the Village's ongoing mission to provide high-quality municipal services for Village residents in a cost-effective and efficient manner. The budget is balanced and meets the parameters of the financial policies and guidelines set forth by the Village Board.

The annual budget document is the blueprint for financial and policy decisions implemented during the coming fiscal year; it is the single most important document we have for providing the direction and vision for the future of our community. The Village Board reaffirmed four overarching strategic goals that were used to guide the 2017 budget: (1) Provide efficient, quality services; (2) Preserve and enhance property values; (3) Enhance a sense of community; and (4) Protect and enhance the Village's natural assets. You will notice these four goals are closely linked to policies and initiatives throughout the budget document.



The Village was a first-time recipient of the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for its 2016 budget document. In order to receive the award, the Village had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as: 1) a policy document, 2) a financial plan, 3) an operations guide and 4) a communications device. Village staff aimed to meet these guidelines again with the 2017 budget, while also incorporating additional recommendations from the GFOA. In particular, staff has established performance measures for various functional area of Village operations that relate to the Village's goals and objectives. The performance measures will be displayed within the functional unit narrative sections of the final budget document.

The 2017 budget is comprised of three main sections: General Fund, Capital Improvements Plan and Proprietary Fund. New for the 2017 budget is a Facilities Plan which was added to the Capital Improvements Plan section. Also, expenses relating to the Wind Point Lighthouse were moved from General Government (#51000) to Culture, Recreation and Education (#55000).

The Village does not currently have any debt and we continue to rely on financial planning to avoid the need to issue debt.

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2016 Challenges & Achievements

The Village's 2016 tax levy was capped at a 0.03% increase (\$374) due to state levy limits, while state shared revenue remained flat and transportation aids decreased 10.0%. The Village took on some unique and challenging projects in 2016, such as completing a full revaluation of all Village properties. It was the first revaluation of its kind since 1981 and it resulted in a 7.7% decrease to property assessments. The Village also undertook a major maintenance project at the Wind Point Lighthouse, involving replacement of the roof, gutters and chimney of the main building; the total cost of the project is expected to be \$95,875. A concept plan for renovations at Village Green Park was adopted by the Village Board and construction plans were prepared in order to bid the project for completion in 2017. A popular bicycling and walking path was resurfaced, which was the result of public-private cooperation between the Village, Wind Meadows Corporation, SC Johnson and The Prairie School.



The Village began coordinating tours of the Wind Point Lighthouse in 2016.

A full recodification of the Village Codebook was completed in 2016, which updated code references, addressed inconsistencies and improved the overall organization of the codebook. A landlord registration program was adopted to help Village staff keep accurate records of landlord contact information for rental properties. Village staff and election inspectors administered four elections in 2016, including a Presidential Election.

The Village was able to offset expenses in 2016 by closely monitoring its spending and generating other revenues. It was the first year of a five-year agreement with the Village of Caledonia for fire/EMS services, resulting in \$20,887 in savings for these services compared to 2015. The Village received a contribution of \$10,000 from Racine County for lighthouse maintenance and collected a projected \$12,728 after assuming responsibility for tours and other activities at the Wind Point Lighthouse. Police citation revenue is projected to increase by \$21,789, largely due to increased traffic patrol hours in the summer. Compared to 2015, an additional \$9,207 in interest income is projected to be generated as the result of placing more reserves in certificates of deposit. The Village successfully transitioned through the retirement of its two public works employees, including the maintenance manager who was with the Village for 35 years. An RFP process was completed for annual auditing services which will result in a decrease in audit costs in 2017.

The water utility avoided a deficit in 2016 for the first time in five years, which can be attributed to leak repairs completed in 2015. Staff also completed the final phase of a 4-year water meter replacement program in 2016. The stormwater utility had a 7.5% increase to the base ERU rate, which is the first fee adjustment since the utility was established in 2008. No major stormwater or drainage projects were planned for 2016.

2017 Priorities & Issues

The 2017 budget shows an overall increase of 39.1% in revenues and expenditures compared to 2016, largely due to two major capital projects and replacement of the large plow truck. Renovations are planned to the Village Green Park, which include construction of two new age-specific playground areas; a perimeter pathway with wooded section; an open-air picnic shelter; improved landscaping and signage; reconfigured parking to eliminate extra driveways and to maximize park space; and a dog exercise area. The total project cost is estimated at \$385,145, which will be funded by tax dollars (\$73,677) and monies accumulated in prior years reserved for capital projects (\$322,468).

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An additional project planned for 2017 involves green infrastructure improvements to the beach at the Wind Point Lighthouse, which will be funded by a grant from the U.S. Environmental Protection Agency (\$122,691). Other priorities in the 2017 budget include planning for future improvements at the Wind Point Lighthouse grounds, sign replacements at the Village entrances, road maintenance on the main loop (Four Mile Rd., Lighthouse Dr. and Three Mile Rd.), replacement of voting equipment, outside scanning services for large plan documents, a new public works safety program, purchase of a new police body camera and replacement of the ditch mower.

Similar to 2016, the Village property tax levy will be limited to a small increase in 2017, while state shared revenue remains flat at \$23,933 and transportation aids will again decrease by 10.0% to \$39,753. The Village will continue to rely on user fees and revenues from other sources, like licenses and permits, police citations and lease/franchise income. The Village also relies on managing the cost of contracted services, as fees for the following services are expected to either decrease or remain the same in 2017: fire/EMS, garbage/recycling collection, household hazardous waste collection, annual auditing services, public health services and sanitary sewer/cultural services. There are no major projects planned for the water and stormwater utilities in 2017.



The annual Village Picnic is held at Village Green park, where renovations are planned for 2017.

Budget Highlights – General Fund

- An increase of 0.7%, or \$7,214, to the Village tax levy.
- The Village tax rate will increase from \$4.25 to \$4.63 per \$1,000 assessed value, mostly due to 7.7% overall decrease to assessed values.
- 10.0% decrease to general transportation aid and 0.0% change to state shared revenue.
- 0.0% change to fees for contracted fire/EMS, garbage/recycling collection, household hazardous waste collection and public health.
- \$2,190 decrease for annual auditing services as the result of RFP process.
- \$30,000 increase in fines and forfeiture income and \$2,500 increase to tax intercept program income for unpaid citations.
- \$4,260 decrease in lease/franchise income due to lease amendment that lowered 2017 rent but extended the contract period.
- 3.0% increase to staff wages; actual individual wage rates to be set by resolution of the Village Board.
- \$3,550 total increase to elected officials' wages approved in 2015 and taking effect with new terms.
- \$5,000 for outside scanning services to digitize large plan documents.
- \$88,798 for road maintenance (slag sealing) the main loop road (Four Mile Rd., Lighthouse Dr. and Three Mile Rd.).
- \$7,500 for professional planning services at the Wind Point Lighthouse for future grounds improvements.

Budget Highlights – Capital Improvement Plan

- \$385,145 for renovations at Village Green Park, including playground equipment, perimeter path, open-air shelter and landscaping; \$4,000 for new park restroom doors and \$7,000 budgeted for park and village entrance signage.
- \$122,691 for green infrastructure improvements at Wind Point Lighthouse Beach funded by EPA grant.

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- \$9,000 for lighthouse tower brick and painting maintenance plan.
- \$11,264 for window and door replacements at the lighthouse caretakers quarters.
- \$100,400 for new large plow truck (Ford F-750) with plow, box and spreader equipment.
- \$9,475 for Imagecast voting machine as part of County-wide effort to update voting equipment.
- \$4,000 for a new ditch mower.
- No road construction projects planned for 2017.

Budget Highlights – Proprietary Fund

- 3.0% increase to water utility rates effective with the first quarter bills mailed out to customers in March 2017.
- 1.0% increase to purchased water costs due to rate increase by the Caledonia Utility District.
- Decrease from 874 to 590 hours of water utility maintenance due to completion of the water meter replacement program in 2016.
- 0.0% change to stormwater utility ERU fee.

In closing, I believe the proposed budget effectively supports the Village's overarching priorities. The budget would not be possible without the efforts of staff; Personnel, Finance and Insurance Committee; and the Village President and Village Board. The 2017 budget allows the Village to continue to provide essential services at a low tax rate for the residents of Wind Point.

Respectively submitted,



Michael Hawes, Administrator/Clerk-Treasurer

**Village of Wind Point
Proposed 2017 Budget Summary**

On November 10, 2016, the Village Board of Trustees for the Village of Wind Point will meet at 5:30 pm at Village Hall, 4725 Lighthouse Drive, for the purpose of hearing any citizen or taxpayer speak on the Proposed Budget.

A summary of the budget and a detailed copy is open to public inspection in the Village Office, 215 E. Four Mile Rd., during regular office hours.

General Fund	2015 Audit	2016 Budget	2016 Projected	2017 Proposed	% Chg '16 Budg. To '17 Budg.
Revenues					
41000 - PROPERTY TAXES	1,121,354	1,121,767	1,121,767	1,128,981	0.6%
43000 - INTERGOVERNMENTAL	92,362	97,313	99,912	208,648	114.4%
44000 - LICENSES AND PERMITS	53,276	44,560	46,518	42,770	-4.0%
45000 - FINES AND FORFEITURES	117,912	100,000	142,882	132,500	32.5%
46000 - PUBLIC CHARGES	-	1,000	-	-	-100.0%
47000 - INTERGOV. PUBLIC CHARGES	23,779	23,779	23,779	23,993	0.9%
48000 - MISC. incl. INTEREST	20,087	22,500	36,481	36,200	60.9%
49000 - OTHER FINANCING SOURCES	26,781	31,065	22,000	433,343	1295.0%
Total Revenues	<u>1,455,551</u>	<u>1,441,983</u>	<u>1,493,340</u>	<u>2,006,435</u>	<u>39.1%</u>
Expenditures					
51000 - GENERAL GOVERNMENT	246,700	324,827	323,483	269,042	-17.2%
52000 - PUBLIC SAFETY	504,477	469,779	478,059	479,591	2.1%
53000 - PUBLIC WORKS	309,091	281,591	278,311	360,934	28.2%
54000 - HEALTH & HUMAN SERVICES	2,928	3,090	3,090	3,648	18.1%
55000 - CULTURE, RECREATION, EDU.	57,049	63,991	62,496	92,408	44.4%
56000 - CONSERV. & DEVELOP.	18,271	16,005	24,253	30,544	90.8%
57000 - CAPITAL IMPROVEMENT - ALL	157,491	149,769	148,937	657,975	339.3%
99000 - GENERAL PAYROLL	93,588	122,932	103,780	102,293	-16.8%
99900 - CONTINGENCY	-	10,000	-	10,000	0.0%
Total Expenditures	<u>1,389,595</u>	<u>1,441,983</u>	<u>1,422,409</u>	<u>2,006,435</u>	<u>39.1%</u>

PROPOSED 2017 BUDGET 10-28-2016
NOT ADOPTED

	2015 Audit	2016 Budget	2016 Projected	2017 Proposed	% Chg Budget '16 to '17 Prop
Combined Revenues	1,455,551	1,441,983	1,493,340	2,006,435	39.1%
Combined Expenses	1,389,595	1,441,983	1,422,409	2,006,435	39.1%
Allocated to Street-Construction Reserves	65,956	(0)	70,931	(0)	
Suplus/(Deficit)	-	-	-	-	
Balance: General Fund					
Balance Jan 1	1,930,345	1,996,301	1,996,301	2,067,232	3.6%
Balance December 31	1,996,301	1,996,084	2,067,232	1,655,889	-17.0%
Property Tax Levy	1,100,981	1,101,394	1,101,394	1,108,608	0.7%
Utility Tax Equivalent	20,373	20,373	20,373	20,373	0.0%
Omitted Tax	-	-	-	-	
Total Tax Revenue	1,121,354	1,121,767	1,121,767	1,128,981	0.6%

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General Fund Revenue

Account Number	Account Name	2015 Audit	2016 Budget	2016 YTD 10/1	2016 Projected	2017 Budget	\$ Chg '16 Budg. to '17 Budg.	% Chg '16 Budg. to '17 Budg.
41000	Taxes							
41111	General Property Tax Levy	1,101,020	1,101,394	1,101,534	1,101,394	1,108,608	7,214	0.7%
41310	Utility Tax Equivalent	20,373	20,373	15,280	20,373	20,373	-	0.0%
41801	Interest and Penalties on Taxes	(39)	-	-	-	-	-	0.0%
	Subtotal 41000	<u>1,121,354</u>	<u>1,121,767</u>	<u>1,116,814</u>	<u>1,121,767</u>	<u>1,128,981</u>	<u>7,214</u>	<u>0.6%</u>
43000	Intergovernmental Revenue							
43220	Federal Grants - Capital Improvements	-	-	-	-	122,691	122,691	100.0%
43410	State Shared Revenue	23,933	23,933	3,590	23,933	23,933	-	0.0%
43420	Fire Dues Distribution	9,295	9,295	9,729	9,729	9,729	434	4.7%
43430	Other State Shared Tax	1,256	1,256	3,742	3,742	3,742	2,486	197.9%
43520	State Public Safety Grants	160	480	-	160	160	(320)	-66.7%
43533	Transportation Aid	49,078	44,170	33,128	44,170	39,753	(4,417)	-10.0%
43545	Recycling Grant	8,640	8,178	8,178	8,178	8,640	462	5.6%
43551	Other Intergovernmental Revenue	-	10,000	10,000	10,000	-	(10,000)	-100.0%
	Subtotal 43000	<u>92,362</u>	<u>97,313</u>	<u>68,367</u>	<u>99,912</u>	<u>208,648</u>	<u>111,335</u>	<u>114.4%</u>
44000	Licenses and Permits							
44110	Alcohol Licenses	1,025	1,050	1,100	1,100	1,100	50	4.8%
44120	Lease/Franchise Fees	24,738	25,110	23,946	24,698	20,850	(4,260)	-17.0%
44130	Sundry Licenses	-	-	20	20	20	20	100.0%
44210	Dog Licenses	3,775	3,600	3,803	4,000	4,000	400	11.1%
44315	Building Permits	21,953	14,000	12,976	16,000	16,000	2,000	14.3%
44355	Right of Way Fee	200	150	200	200	150	-	0.0%
44410	Zoning Permits	1,085	400	210	250	400	-	0.0%
44420	Conditional Use Permits	500	250	250	250	250	-	0.0%
	Subtotal 44000	<u>53,276</u>	<u>44,560</u>	<u>42,506</u>	<u>46,518</u>	<u>42,770</u>	<u>(1,790)</u>	<u>-4.0%</u>

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General Fund Revenue

Account Number	Account Name	2015 Audit	2016 Budget	2016 YTD 10/1	2016 Projected	2017 Budget	\$ Chg '16 Budg. to '17 Budg.	% Chg '16 Budg. to '17 Budg.
45000	Fines, Forfeits and Penalties							
45110	Fines/Forfeitures	99,234	85,000	104,232	121,023	115,000	30,000	35.3%
45130	TRIP collections	18,678	15,000	20,482	21,859	17,500	2,500	16.7%
	Subtotal 45000	<u>117,912</u>	<u>100,000</u>	<u>124,714</u>	<u>142,882</u>	<u>132,500</u>	<u>32,500</u>	<u>32.5%</u>
46000/47000	Public Charges & Intergovernmental							
46100	Public Charges - General Government (Misc.	-	1,000	-	-	-	(1,000)	-100.0%
47321	Village of North Bay Police Protection	23,779	23,779	23,779	23,779	23,993	214	0.9%
	Subtotal 46000/47000	<u>23,779</u>	<u>24,779</u>	<u>23,779</u>	<u>23,779</u>	<u>23,993</u>	<u>(786)</u>	<u>-3.2%</u>
48000	Miscellaneous Revenue							
48111	CD Interest Income	1,197	2,500	8,718	11,000	8,000	5,500	220.0%
48112	MMKT Interest income	4,052	3,000	3,165	3,500	2,500	(500)	-16.7%
48114	LGIP Interest Income	50	-	-	-	-	-	0.0%
48303.1	Surplus Property Income	7,932	300	53	53	10,000	9,700	3233.3%
48910	Lighthouse Income (Old Account)	2,651	-	-	-	-	-	0.0%
48910.1	Lighthouse Rental Income	-	3,500	4,250	4,500	3,500	-	0.0%
48910.2	Lighthouse Tower Tour Admissions	-	6,000	6,405	7,500	6,250	250	4.2%
48910.3	Lighthouse Vendor Revenue	-	500	186	225	250	(250)	-50.0%
48910.4	Lighthouse Maintenance Contributions	-	3,200	3,594	3,750	1,500	(1,700)	-53.1%
48910.5	Memorial Brick Garden Revenue	-	-	1,253	1,253	1,200	1,200	100.0%
48920	Miscellaneous	3,727	3,000	4,644	4,700	3,000	-	0.0%
48930	In-kind Donation	478	500	-	-	-	(500)	-100.0%
	Subtotal 48000	<u>20,087</u>	<u>22,500</u>	<u>32,269</u>	<u>36,481</u>	<u>36,200</u>	<u>13,700</u>	<u>60.9%</u>

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General Fund Revenue

Account Number	Account Name	2015 Audit	2016 Budget	2016 YTD 10/1	2016 Projected	2017 Budget	\$ Chg '16 Budg. to '17 Budg.	% Chg '16 Budg. to '17 Budg.
49000	Other Financing Sources							
49261	Utilities Reimbursement - Water	16,402	23,767	11,780	16,000	16,000	(7,767)	-32.7%
49262.1	Utilities Reimbursement - Stormwater	5,229	7,081	3,857	6,000	6,000	(1,081)	-15.3%
49262.2	Utilities Reimbursement - Stormwater CIP	5,150	-	-	-	-	-	0.0%
49300	Fund Balance Applied	-	216	-	-	411,343	411,127	190336.5%
	Subtotal 49000	<u>26,781</u>	<u>31,065</u>	<u>15,637</u>	<u>22,000</u>	<u>433,343</u>	<u>402,278</u>	<u>1295.0%</u>
	Total General Fund Revenue	<u>1,455,551</u>	<u>1,441,983</u>	<u>1,424,086</u>	<u>1,493,340</u>	<u>2,006,435</u>	<u>564,452</u>	<u>39.1%</u>

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**General Fund Expenditures
51000 - General Government**

Account Number	Account Name	2015 Audit	2016 Budget	2016 YTD 10/1	2016 Projected	2017 Budget	\$ Chg '16 Budg. to '17 Budg.	% Chg '16 Budg. to '17 Budg.
51000	GENERAL GOVERNMENT							
51100	Legislative							
51100	Village Board Wages	13,050	11,175	6,075	13,050	13,875	2,700	24.2%
	Subtotal 51100	<u>13,050</u>	<u>11,175</u>	<u>6,075</u>	<u>13,050</u>	<u>13,875</u>	<u>2,700</u>	<u>24.2%</u>
51200	Judicial							
51210	Judge Wages	4,200	3,600	1,800	3,600	3,600	-	0.0%
51220	Court Clerical	13,791	12,217	8,192	12,000	12,360	143	1.2%
51230	Court Legal	4,559	7,000	3,369	5,000	7,000	-	0.0%
51240	Court Deputies	1,184	1,603	929	1,300	1,627	24	1.5%
51251	County Surcharges	5,650	5,000	6,230	7,560	7,000	2,000	40.0%
51252	State Surcharges	16,102	15,000	17,809	20,700	20,000	5,000	33.3%
51253	Postage/supplies	936	1,000	517	900	1,000	-	0.0%
51254	Court IT/small equipment	-	1,000	1,000	1,000	1,000	-	0.0%
51260	Court professional training	1,508	1,500	1,679	1,750	1,500	-	0.0%
	Subtotal 51200	<u>47,930</u>	<u>47,920</u>	<u>41,526</u>	<u>53,810</u>	<u>55,087</u>	<u>7,167</u>	<u>15.0%</u>
51300	Legal							
51300	Village Attorney	3,318	5,000	1,836	3,300	5,000	-	0.0%
	Subtotal 51300	<u>3,318</u>	<u>5,000</u>	<u>1,836</u>	<u>3,300</u>	<u>5,000</u>	<u>-</u>	<u>0.0%</u>

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**General Fund Expenditures
51000 - General Government**

Account Number	Account Name	2015 Audit	2016 Budget	2016 YTD 10/1	2016 Projected	2017 Budget	\$ Chg '16 Budg. to '17 Budg.	% Chg '16 Budg. to '17 Budg.
51400	General Administration							
51410	Executive - President	3,000	2,400	1,200	2,400	3,250	850	35.4%
51420	Administrator/Clerk-Treasurer	67,746	69,622	50,935	70,104	73,336	3,714	5.3%
51430	Village Clerical Wages	20,081	26,527	22,488	26,500	32,923	6,396	24.1%
51435.1	Outside Admin Services	-	6,940	5,514	6,500	5,000	(1,940)	-28.0%
51435.2	Postage, Publication & Public Records	3,352	5,000	3,045	5,000	2,500	(2,500)	-50.0%
51435.3	Print/Copy	1,334	1,000	1,138	1,350	1,200	200	20.0%
51435.4	Office Supplies	1,465	2,500	1,242	2,250	3,000	500	20.0%
51435.5	Mileage/Dues/Professional Education	4,802	6,000	4,978	6,000	7,000	1,000	16.7%
51435	General Admin Expenses-Other (Old)	2,878	-	-	-	-	-	0.0%
51441	Election Salaries	396	2,847	1,265	2,100	1,179	(1,668)	-58.6%
51442	Election Expenses	2,199	6,000	4,570	6,500	2,500	(3,500)	-58.3%
51450	Small Equipment	853	-	-	-	-	-	0.0%
51460	Outside IT Services	2,462	5,000	2,134	4,000	5,500	500	10.0%
51481	Recognitions	329	400	572	750	500	100	25.0%
51480	Miscellaneous-Other	1,263	400	2,508	3,000	1,000	600	150.0%
	Subtotal 51400	<u>112,159</u>	<u>134,635</u>	<u>101,589</u>	<u>136,454</u>	<u>138,888</u>	<u>4,253</u>	<u>3.2%</u>
51500	Financial Administration							
51511	Outside Accounting Services	935	4,500	860	1,200	1,500	(3,000)	-66.7%
51514	Auditor	10,680	11,000	11,000	11,000	10,500	(500)	-4.5%
51530	Assessor	4,582	42,200	37,208	44,000	5,250	(36,950)	-87.6%
51535	Fin Admin - Supplies, software	1,966	2,750	1,472	2,250	2,500	(250)	-9.1%
51540	Risk & Property Management	160	500	-	200	500	-	0.0%
	Subtotal 51500	<u>18,323</u>	<u>60,950</u>	<u>50,540</u>	<u>58,650</u>	<u>20,250</u>	<u>(40,700)</u>	<u>-66.8%</u>

2017 Budget

**General Fund Expenditures
51000 - General Government**

Account Number	Account Name	2015 Audit	2016 Budget	2016 YTD 10/1	2016 Projected	2017 Budget	\$ Chg '16 Budg. to '17 Budg.	% Chg '16 Budg. to '17 Budg.
51600	General Buildings and Plant							
51611	Telephone - Office/Garage	4,797	5,000	3,366	4,500	5,000	-	0.0%
51612	Gas-Electric - Office/Garage	4,214	5,400	4,062	5,371	5,600	200	3.7%
51613	Water & Sewer - Office/Garage	2,004	2,200	1,332	2,053	2,200	-	0.0%
51614	Other Building & Plant Expenses	334	350	263	540	540	190	54.3%
51620	Building & Plant Wages	4,629	2,858	869	1,400	2,421	(438)	-15.3%
51630	Building & Plant Supplies/Tools	385	400	238	400	400	-	0.0%
51641	Office facility repairs	7,527	5,000	4,192	6,500	5,000	-	0.0%
51642	DPW facility repairs	1,220	3,000	147	1,500	3,000	-	0.0%
51651.1	LH Water & sewer (move to 55153)	1,452	1,700	3,078	3,200	-	(1,700)	-100.0%
51651.2	LH Electricity (move to 55152.1)	2,860	2,800	2,179	2,600	-	(2,800)	-100.0%
51651.3	LH Natural Gas (move to 55152.2)	2,217	3,500	1,650	2,330	-	(3,500)	-100.0%
51651.4	LH Telephone (move to 55151)	-	1,613	1,152	1,613	-	(1,613)	-100.0%
51652	LH Grounds (move to 55154)	848	2,000	366	800	-	(2,000)	-100.0%
51653	LH Supplies/Tools (move to 55155)	2,167	5,000	3,686	5,000	-	(5,000)	-100.0%
51654	LH Maintenance/Repairs (move to 55156)	4,928	10,300	1,760	6,500	-	(10,300)	-100.0%
51655	LH Marketing (move to 55157)	-	750	680	750	-	(750)	-100.0%
	Subtotal 51610	<u>39,581</u>	<u>51,871</u>	<u>29,019</u>	<u>45,057</u>	<u>24,161</u>	<u>(27,711)</u>	<u>-53.4%</u>
51900/51930	Other/Nondept. Insurance & Bonds							
51901	Other General Government	109	300	1,809	2,100	500	200	66.7%
51931	Property & Liability	12,129	12,875	10,962	10,962	11,181	(1,694)	-13.2%
51932	Bonds	100	100	50	100	100	-	0.0%
	Subtotal 51900/51930	<u>12,338</u>	<u>13,275</u>	<u>12,821</u>	<u>13,162</u>	<u>11,781</u>	<u>(1,494)</u>	<u>-11.3%</u>
	Total General Government	<u>246,700</u>	<u>324,827</u>	<u>243,405</u>	<u>323,483</u>	<u>269,042</u>	<u>(55,785)</u>	<u>-17.2%</u>

2017 Budget

General Fund Expenditures

52000 - Public Safety

Account Number	Account Name	2015 Audit	2016 Budget	2016 YTD 10/1	2016 Projected	2017 Budget	\$ Chg '16 Budg. to '17 Budg.	% Chg '16 Budg. to '17 Budg.
52000	PUBLIC SAFETY							
52100	Law Enforcement							
52111	Police Officer Wages	95,707	91,558	67,553	97,800	97,861	6,303	6.9%
52112	Training Wages	747	1,178	232	1,178	1,196	18	1.5%
52113	Police Chief Salary	30,080	31,133	20,582	30,873	31,799	666	2.1%
52115	Police Insurance	3,814	3,691	3,819	3,819	3,895	204	5.5%
52120	Clothing Allowance	1,516	2,000	646	1,800	2,000	-	0.0%
52130	Police Supplies	2,661	2,500	2,222	2,600	3,000	500	20.0%
52135	Police Small Equipment	1,515	2,000	387	2,300	2,500	500	25.0%
52140	Vehicle Gas & Maintenance	5,843	7,500	6,700	7,500	5,500	(2,000)	-26.7%
52150	Radio Communications System	726	1,500	527	1,500	1,500	-	0.0%
52160	Police Telephone	1,831	1,613	1,732	1,900	1,900	287	17.8%
52170	Blood Draws	246	500	86	350	500	-	0.0%
	Subtotal 52100	<u>144,686</u>	<u>145,173</u>	<u>104,486</u>	<u>151,620</u>	<u>151,651</u>	<u>6,479</u>	<u>4.5%</u>
52200	Fire Protection							
52210	Contracted Fire Protection Services	295,397	255,511	255,511	255,511	255,511	-	0.0%
52211	Fire Dues Reimbursement	-	9,295	9,729	9,729	9,729	434	4.7%
52220	Hydrant Rent	50,000	50,000	41,667	50,000	51,500	1,500	3.0%
	Subtotal 52200	<u>345,397</u>	<u>314,806</u>	<u>306,906</u>	<u>315,240</u>	<u>316,740</u>	<u>1,934</u>	<u>0.6%</u>
52400	Inspection							
52410	Building	14,394	9,800	8,187	11,200	11,200	1,400	14.3%
	Subtotal 52400	<u>14,394</u>	<u>9,800</u>	<u>8,187</u>	<u>11,200</u>	<u>11,200</u>	<u>1,400</u>	<u>14.3%</u>
	Total Public Safety	<u>504,477</u>	<u>469,779</u>	<u>419,579</u>	<u>478,059</u>	<u>479,591</u>	<u>9,812</u>	<u>2.1%</u>

2017 Budget

General Fund Expenditures

53000 - Public Works

Account Number	Account Name	2015 Audit	2016 Budget	2016 YTD 10/1	2016 Projected	2017 Budget	\$ Chg '16 Budg. to '17 Budg.	% Chg '16 Budg. to '17 Budg.
53000	PUBLIC WORKS							
53200	Highway & Street-Related Costs							
53201	DPW Wages - Streets	42,143	34,750	24,934	32,000	35,020	270	0.8%
53202	General Engineering Services	2,523	4,000	1,046	2,000	4,000	-	0.0%
53210	DPW Gas & Oil	5,493	7,500	2,486	5,000	7,500	-	0.0%
53220.1	Truck Maintenance	8,455	4,000	5,211	7,000	1,500	(2,500)	-62.5%
53220.2	Large Equipment Repair	516	5,000	3,861	5,000	7,000	2,000	40.0%
53220.3	Small Equipment Repair	393	500	1,297	2,000	1,000	500	100.0%
53230.1	Shop Supplies	797	1,000	625	1,000	1,000	-	0.0%
53230.2	Safety Equipment (New)	-	-	-	-	1,000	1,000	100.0%
53230.3	DPW Tools	349	650	244	650	650	-	0.0%
53240	Fleet Insurance	1,169	924	1,194	1,194	1,218	294	31.9%
53270.1	DPW Facility Wages	17,406	10,499	10,171	13,000	13,179	2,680	25.5%
	Subtotal 53200	<u>79,245</u>	<u>68,822</u>	<u>51,069</u>	<u>68,844</u>	<u>73,067</u>	<u>4,244</u>	<u>6.2%</u>
53300	Highway & Street Maintenance							
53311.1	DPW Snow Wages - Regular	5,689	7,836	2,057	5,000	8,111	275	3.5%
53311.2	DPW Snow Wages - Overtime	3,032	7,836	2,054	4,500	5,794	(2,043)	-26.1%
53311.3	Snow Removal Supplies	11,085	10,000	16,020	16,020	5,000	(5,000)	-50.0%
53311.4	Snow Removal Service	858	650	250	500	-	(650)	-100.0%
53313	Traffic Signs & Lighting	1,674	1,500	49	1,000	1,000	(500)	-33.3%
53314	Bridge Inspections (even yrs)	-	600	-	650	-	(600)	-100.0%
53315.1	Shouldering	36	750	335	425	750	-	0.0%
53315.2	Crack-fill/spot seal maintenance	10,000	10,000	-	-	21,000	11,000	110.0%
53315.3	Slag seal maintenance	50,120	32,924	32,924	33,500	88,798	55,874	169.7%
53315.4	Patching	6,017	7,500	8,045	16,000	16,000	8,500	113.3%
53315.5	Striping/Other	3,979	-	-	-	9,000	9,000	100.0%
	Subtotal 53300	<u>92,490</u>	<u>79,597</u>	<u>61,734</u>	<u>77,595</u>	<u>155,453</u>	<u>75,856</u>	<u>95.3%</u>

2017 Budget

General Fund Expenditures

53000 - Public Works

Account Number	Account Name	2015 Audit	2016 Budget	2016 YTD 10/1	2016 Projected	2017 Budget	\$ Chg '16 Budg. to '17 Budg.	% Chg '16 Budg. to '17 Budg.
53600 Sanitation								
53610.1	Branching Wages	5,006	4,800	2,257	3,500	5,459	659	13.7%
53610	Equipment Repairs	-	400	-	400	400	-	0.0%
53620.1	Refuse Collection	102,437	96,590	76,781	96,590	96,590	-	0.0%
53635.1	Recycling Collection/Disposal	29,914	29,966	22,438	29,966	29,966	-	0.0%
53680	Other Sanitation Services	-	1,416	1,416	1,416	-	(1,416)	-100.0%
	Subtotal 53600	<u>137,356</u>	<u>133,172</u>	<u>102,893</u>	<u>131,872</u>	<u>132,415</u>	<u>(757)</u>	<u>-0.6%</u>
	Total Public Works	<u>309,091</u>	<u>281,591</u>	<u>215,695</u>	<u>278,311</u>	<u>360,934</u>	<u>79,343</u>	<u>28.2%</u>

2017 Budget

**General Fund Expenditures
54000, 55000 Health & Culture**

Account Number	Account Name	2015 Audit	2016 Budget	2016 YTD 10/1	2016 Projected	2017 Budget	\$ Chg '16 Budg. to '17 Budg.	% Chg '16 Budg. to '17 Budg.
54000	Health & Human Services							
54110	Contracted Public Health Services	2,693	2,828	2,828	2,828	2,828	-	0.0%
54120	Animal Control	235	262	262	262	820	559	213.6%
	Subtotal 54000	<u>2,928</u>	<u>3,090</u>	<u>3,090</u>	<u>3,090</u>	<u>3,648</u>	<u>559</u>	<u>18.1%</u>
55000	Culture, Recreation and Education							
55100	Cultural Facilities - Racine (Inter-Gov Agmnt)	51,385	53,196	53,196	53,196	52,715	(481)	-0.9%
55151	Lighthouse Telephone	-	-	-	-	1,613	1,613	100.0%
55152.1	Lighthouse Electricity	-	-	-	-	2,900	2,900	100.0%
55152.2	Lighthouse Natural Gas	-	-	-	-	2,570	2,570	100.0%
55153	Lighthouse Water & sewer	-	-	-	-	1,475	1,475	100.0%
55154	Lighthouse Grounds	-	-	-	-	2,000	2,000	100.0%
55155	Lighthouse Supplies & Tools	-	-	-	-	5,000	5,000	100.0%
55156	Lighthouse Maintenance & Repairs	-	-	-	-	3,500	3,500	100.0%
55157	Lighthouse Marketing	-	-	-	-	5,750	5,750	100.0%
55158	Lighthouse Tour Security	-	-	-	-	1,248	1,248	100.0%
55210	Park Salaries	5,436	9,595	6,761	8,100	12,437	2,842	29.6%
55220	Park Other	228	1,200	104	1,200	1,200	-	0.0%
	Subtotal 55000	<u>57,049</u>	<u>63,991</u>	<u>60,061</u>	<u>62,496</u>	<u>92,408</u>	<u>28,417</u>	<u>44.4%</u>
	Total Health & Culture	<u>59,978</u>	<u>67,081</u>	<u>63,151</u>	<u>65,586</u>	<u>96,057</u>	<u>28,976</u>	<u>43.2%</u>

2017 Budget

General Fund Expenditures

56000, 57000 Conservation, Development & CIP

Account Number	Account Name	2015 Audit	2016 Budget	2016 YTD 10/1	2016 Projected	2017 Budget	\$ Chg '16 Budg. to '17 Budg.	% Chg '16 Budg. to '17 Budg.
56000	Conservation & Development							
56120.0	Forestry Supplies & Services	1,417	3,500	3,475	13,000	8,000	4,500	128.6%
56120.1	Forestry Wages	2,231	2,587	2,889	3,300	4,841	2,254	87.1%
56200	Household Hazardous Waste Collection	2,804	3,428	3,428	3,428	3,428	-	0.0%
56310	Plan Commission	250	500	250	500	500	-	0.0%
56320	Architectural Review Board	550	500	300	500	500	-	0.0%
56330	Professional Planning Services	8,343	-	-	-	7,500	7,500	100.0%
56410	Zoning Administration	2,436	5,000	-	3,000	5,000	-	0.0%
56420	Board of Appeals	-	250	100	250	500	250	100.0%
56700	Economic Development	240	240	275	275	275	35	14.6%
	Subtotal 56000	<u>18,271</u>	<u>16,005</u>	<u>10,717</u>	<u>24,253</u>	<u>30,544</u>	<u>14,539</u>	<u>90.8%</u>
57000	Capital Improvement Projects							
57100.0	General Government Facilities	-	25,000	23,340	37,075	396,145	371,145	1484.6%
57121	Wind Point Lighthouse	11,989	113,000	5,250	95,875	147,955	34,955	30.9%
57300	Roads Program	59,753	-	-	-	-	-	0.0%
57400	Equipment Replacement Program	85,750	11,769	11,787	15,987	113,875	102,106	867.6%
	Subtotal 57000	<u>157,491</u>	<u>149,769</u>	<u>40,377</u>	<u>148,937</u>	<u>657,975</u>	<u>508,206</u>	<u>339.3%</u>
	Total Culture, Development and Capital	<u>175,762</u>	<u>165,774</u>	<u>51,094</u>	<u>173,190</u>	<u>688,518</u>	<u>522,745</u>	<u>315.3%</u>

2017 Budget

General Fund Expenditures

99000 Payroll Expenses & Contingency

Account Number	Account Name	2015 Audit	2016 Budget	2016 YTD 10/1	2016 Projected	2017 Budget	\$ Chg '16 Budg. to '17 Budg.	% Chg '16 Budg. to '17 Budg.
99000	Payroll Expenses							
99112	Health Insurance - Village	23,204	49,616	30,132	33,000	28,869	(20,747)	-41.8%
99113 (New)	Health Insurance Opt Out	-	-	-	-	4,000	4,000	100.0%
99120	Long-term Disability Insurance	2,219	2,340	1,369	1,800	1,212	(1,128)	-48.2%
99130	Short-term Disability Insurance	2,115	2,250	1,630	2,000	2,004	(246)	-10.9%
99140	Workmen's Compensation Insurance	11,023	10,045	11,531	11,531	11,762	1,717	17.1%
99150	Life Insurance	677	688	532	610	306	(382)	-55.5%
99100	Employment Insurance - Other	100	100	100	100	100	-	0.0%
99200	WI Retirement Fund	13,930	14,795	9,865	13,500	14,267	(527)	-3.6%
99300	Vacation benefit	6,453	7,385	6,806	7,490	3,306	(4,079)	-55.2%
99400	Holiday benefit	5,442	5,216	2,426	4,866	5,026	(189)	-3.6%
99610	Medicare Expense	5,386	5,677	4,028	5,370	5,864	188	3.3%
99620	Social Security Expense	23,029	24,272	17,222	22,962	25,076	803	3.3%
99600	Payroll Withholding Expenses - Other	10	550	247	550	500	(50)	-9.1%
	Subtotal 99000	<u>93,588</u>	<u>122,932</u>	<u>85,886</u>	<u>103,780</u>	<u>102,293</u>	<u>(20,639)</u>	<u>-16.8%</u>
99900	Contingency							
99900	Contingency	-	10,000	-	-	10,000	-	0.0%
	Subtotal 99900	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>0.0%</u>
	Total Payroll Expenses & Contingency	<u>93,588</u>	<u>132,932</u>	<u>85,886</u>	<u>103,780</u>	<u>112,293</u>	<u>(20,639)</u>	<u>-15.5%</u>
Total General Fund Expenditures		<u>1,389,595</u>	<u>1,441,983</u>	<u>1,078,810</u>	<u>1,422,409</u>	<u>2,006,435</u>	<u>564,452</u>	<u>39.1%</u>

PROPOSED 2017 BUDGET 10-28-2016
NOT ADOPTED

2017 Budget

**Capital Improvement Plans
Lighthouse Capital Improvements (57121)**

Item	2015 Audit	2016 Budget	2016 YTD 10/1	2016 Projected	2017 Budget	2018	2019	2020	2021	2022	2023
Lighthouse Main Building											
Hall Bathroom Updates	-	-	-	-	-	5,000	-	-	-	-	-
Boiler System Upgrades	-	-	-	-	-	10,000	-	-	-	-	-
Windows Replacements	-	-	-	-	5,544	-	-	-	-	-	-
Keepers Doors (Front & Back)	-	-	-	-	5,720	-	-	-	-	-	-
Keepers Kitchen Remodel	9,664	-	-	-	-	-	-	-	-	-	-
Roof Replacement and Gutter	-	97,000	5,200	77,390	-	-	-	-	-	-	-
North Chimney Rebuild	-	16,000	-	18,485	-	-	-	-	-	-	-
Tower											
Tower Painting Analysis/Plan	-	-	-	-	9,000	-	-	-	-	-	-
Tower Painting	-	-	-	-	-	100,000	-	-	-	-	-
Other Buildings											
Garage siding/gables/soffit	-	-	-	-	-	-	-	-	7,500	-	-
Fog Horn Bldg. Roof	-	-	-	-	-	-	-	-	-	-	20,136
Southwest Shed Repurpose	-	-	-	-	-	-	-	25,000	-	-	-
Foot washer fixture	2,325	-	-	-	-	-	-	-	-	-	-
Grounds											
Beach Green Infrastructure	-	-	-	-	122,691	-	-	-	-	-	-
Remove Jetty	-	-	-	-	5,000	-	-	-	-	-	-
South Lawn Structure	-	-	-	-	-	-	10,000	-	-	-	-
Pathway Improvements	-	-	-	-	-	-	50,000	-	-	-	-
Parking Lot Improvements	-	-	-	-	-	-	-	25,000	-	-	-
Landscaping Improvements	-	-	-	-	-	-	10,000	10,000	-	-	-
Subtotal	<u>11,989</u>	<u>113,000</u>	<u>5,200</u>	<u>95,875</u>	<u>147,955</u>	<u>115,000</u>	<u>70,000</u>	<u>60,000</u>	<u>7,500</u>	<u>-</u>	<u>20,136</u>

Funding Source												Total '17-'23	
CIP Reserves	-	-	-	-	-	88,300	43,750	34,500	-	-	-	-	166,550
Tax Levy	9,338	108,000	-	78,647	12,564	15,000	15,000	15,000	-	-	9,636	67,200	
Rental Income	2,651	3,500	4,250	4,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	24,500	
Grant/Donation	-	-	3,594	3,750	124,191	500	500	500	500	500	500	127,191	
Tower Tour Revenues	-	1,500	6,591	7,725	6,500	6,500	6,500	6,500	6,500	6,500	6,500	45,500	
Brick Garden Revenue	-	-	1,253	1,253	1,200	1,200	750	-	-	-	-	3,150	
Other	-	-	-	-	-	-	-	-	-	-	-	-	
Total	<u>11,989</u>	<u>113,000</u>	<u>15,689</u>	<u>95,875</u>	<u>147,955</u>	<u>115,000</u>	<u>70,000</u>	<u>60,000</u>	<u>10,500</u>	<u>10,500</u>	<u>20,136</u>	<u>434,091</u>	

PROPOSED 2017 BUDGET 10-28-2016
NOT ADOPTED

2017 Budget

Capital Improvement Plans

Equipment Replacement Program (57400)

Item	Model Year	Original Cost	Est. Useful Life	2015 Audit	2016 Budget	2016 YTD 10/1	2016 Projected	2017 Budget	2018	2019	2020	2021	2022	2023	2024	2025	2026
Administrative																	
Computer Workstations	2013	4,976	5	-	-	400	400	-	5,361	-	-	-	-	5,775	-	-	-
Office Server	2013	6,160	5	-	-	-	-	-	6,636	-	-	-	-	7,149	-	-	-
Copier	2016	4,999	5	-	5,069	4,999	4,999	-	-	-	-	5,385	-	-	-	-	5,802
Voting Equipment	2017	9,475	10	-	-	-	-	9,475	-	-	-	-	-	-	-	-	-
Police Department																	
Squad Car	2015	39,856	4	39,856	-	-	-	-	-	35,000	-	-	-	37,148	-	-	-
Squad Video	2013	4,620	5	-	-	-	-	-	4,977	-	-	-	-	5,362	-	-	-
Squad Computer	2013	5,000	4	-	-	-	-	-	3,500	-	-	-	3,715	-	-	-	3,943
Squad Radio w/Handheld	2010	5,298	10	-	-	-	-	-	-	-	6,149	-	-	-	-	-	-
Public Works																	
Front-End Loader - Case 521D	2008	105,850	15	-	-	-	-	-	-	-	-	-	-	132,337	-	-	-
Front-End Loader - Case 580	2003	44,925	15	-	-	-	-	-	50,000	-	-	-	-	-	-	-	-
Large Truck - Ford F750	2001	21,000	15	-	-	-	-	60,650	-	-	-	-	-	-	-	-	-
Box/Salt Spreader	2001	35,000	15	-	-	-	-	39,750	-	-	-	-	-	-	-	-	-
Small Truck - Ford F350	2015	45,894	15	45,894	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility Van	1999	16,366	15	-	-	-	-	-	-	22,043	-	-	-	-	-	-	-
Tractor	1999	44,925	15	-	-	-	-	-	-	-	-	-	63,271	-	-	-	-
Riding Lawn Mower	1999	15,000	15	-	-	-	-	-	-	-	-	20,813	-	-	-	-	-
Snow Thrower Attachment (John Dee)	N/A	N/A	-	-	-	-	4,200	-	-	-	-	-	-	-	-	-	-
Log Splitter	1999	1,875	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Brush Chipper	2011	25,000	15	-	-	-	-	-	-	-	-	-	-	-	-	-	31,256
Ditch Mower	1993	-	8	-	-	-	-	4,000	-	-	-	-	-	-	-	-	-
Lighthouse																	
Riding Lawn Mower	2016	6,388	8	-	6,700	6,388	6,388	-	-	-	-	-	-	-	7,196	-	-
Generator	2013	5,000	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal		<u>447,607</u>			<u>85,750</u>	<u>11,769</u>	<u>11,787</u>	<u>15,987</u>	<u>113,875</u>	<u>70,474</u>	<u>57,043</u>	<u>6,149</u>	<u>26,199</u>	<u>66,986</u>	<u>187,770</u>	<u>7,196</u>	<u>41,000</u>

Funding Source																	Total '17-'26	
CIP Reserves				-	216	-	-	88,875	35,474	22,043	-	-	31,986	152,770	-	-	-	331,148
Tax Levy				85,750	11,553	11,787	15,987	25,000	35,000	35,000	6,149	26,199	35,000	35,000	7,196	-	41,000	245,543
Total				<u>85,750</u>	<u>11,769</u>	<u>11,787</u>	<u>15,987</u>	<u>113,875</u>	<u>70,474</u>	<u>57,043</u>	<u>6,149</u>	<u>26,199</u>	<u>66,986</u>	<u>187,770</u>	<u>7,196</u>	<u>-</u>	<u>41,000</u>	<u>576,691</u>

PROPOSED 2017 BUDGET 10-28-2016
NOT ADOPTED

2017 Budget

**Capital Improvement Plans
General Government Facilities (57100)**

Item	2015 Audit	2016 Budget	2016 YTD 10/1	2016 Projected	2017 Budget	2018	2019	2020	2021	2022	2023	Total '17-'23
Administrative Office												
Carpet	4,161	-	-	-	-	-	-	-	-	4,618	-	-
Roof	-	-	-	-	-	-	-	-	-	-	16,896	-
Window Replacements	-	-	-	-	-	-	-	-	3,000	-	-	-
Public Works Garage												
Garage Roof	-	-	-	-	-	-	-	-	-	-	16,547	-
Restroom Doors	-	-	-	-	4,000	-	-	-	-	-	-	-
Village Green Park												
Paint Pickleballs Lines	-	-	680	680	-	-	-	-	-	-	-	-
Remove Tennis Court Trees	-	-	4,894	4,894	-	-	-	-	-	-	-	-
Park Plan Design & Engineering	-	25,000	7,745	21,480	-	-	-	-	-	-	-	-
Park Demolition, Grading and Restore	-	-	-	-	31,800	-	-	-	-	-	-	-
New Parking Area	-	-	-	-	16,796	-	-	-	-	-	-	-
Pathways	-	-	-	-	59,559	-	-	-	-	-	-	-
Drainage	-	-	-	-	6,240	-	-	-	-	-	-	-
Electrical	-	-	-	-	25,000	-	-	-	-	-	-	-
Flagpole Installation	-	-	-	-	2,250	-	-	-	-	-	-	-
Playground Equipment and Installatio	-	-	-	-	45,000	-	-	-	-	-	-	-
Playground Mulch and Install	-	-	-	-	14,250	-	-	-	-	-	-	-
Pavilion Kit	-	-	-	-	40,000	-	-	-	-	-	-	-
Metal Pavilion Roof	-	-	-	-	7,150	-	-	-	-	-	-	-
Pavilion Installation	-	-	-	-	4,500	-	-	-	-	-	-	-
Tennis Court Fence	-	-	-	-	21,700	-	-	-	-	-	-	-
Dog Park Fence	-	-	-	-	38,000	-	-	-	-	-	-	-
Landscape Plantings	-	-	-	-	22,500	-	-	-	-	-	-	-
Benches	-	-	-	-	3,000	-	-	-	-	-	-	-
Trash Containers	-	-	-	-	2,400	-	-	-	-	-	-	-
Park Construction Miscellaneous	-	-	-	-	20,000	-	-	-	-	-	-	-
Park Project Contingency	-	-	-	-	25,000	-	-	-	-	-	-	-
Tennis CourtsResurfacing	-	-	-	-	-	-	22,034	-	-	-	-	-
Other												
Wind Meadows Path Resurfacing	-	-	10,021	10,021	-	-	-	-	-	-	-	-
Village Entrance/Park Signage	-	-	-	-	7,000	-	-	-	-	-	-	-
Subtotal	<u>4,161</u>	<u>25,000</u>	<u>23,340</u>	<u>37,075</u>	<u>396,145</u>	<u>-</u>	<u>22,034</u>	<u>-</u>	<u>3,000</u>	<u>4,618</u>	<u>33,443</u>	
Funding Source												
CIP Reserves	-	-	-	-	322,468	-	-	-	-	-	8,443	330,911
Tax Levy	4,161	25,000	23,340	37,075	73,677	-	22,034	-	3,000	4,618	25,000	128,329
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total	<u>4,161</u>	<u>25,000</u>	<u>23,340</u>	<u>37,075</u>	<u>396,145</u>	<u>-</u>	<u>22,034</u>	<u>-</u>	<u>3,000</u>	<u>4,618</u>	<u>33,443</u>	<u>459,240</u>

PROPOSED 2017 BUDGET 10-28-2016
NOT ADOPTED

2017 Budget

Capital Improvement Plans
Roads Program (57300)

On Route	PASER			2015 Audit	2016 Budget	2016 Projected	2017 Budget	2018	2019	2020	2021	2022	2023	Date of Estimate
	Rating (2015)	Section Length	Built / Rebuilt											
Lamplighter Ln.	9	1215	1987	59,753	-	-	-	-	-	-	-	-	-	Oct-14
Campus Dr.	6	1321	1991	-	-	-	319,485	-	-	-	-	-	-	Feb-14
Cedarwood Ct.	6	1003	1979	-	-	-	-	249,512	-	-	-	-	-	Oct-08
Ironwood Ave.	7	739	1990	-	-	-	-	-	175,939	-	-	-	-	Oct-08
Stonewood Ct.	7	158	1978	-	-	-	-	-	20,467	-	-	-	-	Oct-08
Jonsue Ln.	7	687	1990	-	-	-	-	-	-	255,595	-	-	-	Oct-08
Lake Meadow Dr.	6, 7	2113	1991	-	-	-	-	-	-	-	421,497	-	-	Sep-15
Subtotal				59,753	-	-	-	319,485	249,512	196,405	255,595	421,497	-	

Funding Source												Total '17-'23		
CIP Reserves	-	-	-	-	161,273	103,731	121,405	180,595	346,497	-	-	-	-	913,501
Tax Levy	59,753	-	-	-	75,000	75,000	75,000	75,000	75,000	75,000	-	-	-	375,000
Grant/Donation	-	-	-	-	-	18,000	-	-	-	-	-	-	-	18,000
Stormwater Utility	-	-	-	-	83,212	52,781	-	-	-	-	-	-	-	135,993
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	59,753	-	-	-	319,485	249,512	196,405	255,595	421,497	-	-	-	-	1,442,494

Note: Project estimates include a 1.5% adjustment for inflation for each year after the estimate was calculated.

2017 Budget

**Proprietary Fund
Water Utility**

Account Number	Account Name	2015 Audit	2016 Budget	2016 YTD 10/1	2016 Projected	2017 Budget	\$ Chg '16 Budg. to '17 Budg.	% Chg '16 Budg. to '17 Budg.
4460-4470	Water Revenue							
4460.1	Metered Residential	277,081	257,402	215,148	280,148	288,553	31,151	12.1%
4460.2	Metered Commercial	42,577	42,668	37,785	48,285	49,733	7,065	16.6%
4460.4	Metered Public Authority	6,928	4,542	3,717	6,517	7,210	2,668	58.7%
4462	Private Fire Protection	7,248	5,688	4,286	5,688	5,688	-	0.0%
4463	Public Fire (Hydrant Rental)	82,095	81,892	61,450	81,892	84,349	2,457	3.0%
4472	Well Permits	1,000	600	250	400	600	-	0.0%
4474	Other Revenues	3,326	-	1,815	1,900	1,800	1,800	100.0%
	Total Water Revenue	<u>420,255</u>	<u>392,792</u>	<u>324,452</u>	<u>424,830</u>	<u>437,933</u>	<u>45,141</u>	<u>11.5%</u>
4403-4920	Water Operating Expense							
4403	Depreciation Expense	33,931	35,000	-	35,000	35,000	-	0.0%
4408	Taxes Water	20,373	20,373	15,280	20,373	20,373	-	0.0%
4602	Purchased Water	280,593	257,900	207,555	262,555	265,181	7,281	2.8%
4670	Engineering	-	500	-	500	500	-	0.0%
4673.1	Operating Wages	28,693	20,874	15,338	19,250	13,519	(7,356)	-35.2%
4673.1a	Operating Wages Benefits & Tax	4,288	10,085	1,005	1,340	2,720	(7,365)	-73.0%
4673.2	Operating Supplies	2,857	1,130	691	1,200	3,000	1,870	165.5%
4673.3	Transportation Expenses	1,013	1,500	973	1,700	1,500	-	0.0%
4673.4	Digger's Hotline Expenses	354	400	306	400	400	-	0.0%
4673.5	Lab Tests	1,840	2,500	1,814	2,500	3,600	1,100	44.0%
4673	Overhead (to Village)	6,847	5,265	4,652	6,203	6,000	735	14.0%
4676	Maintenance of Meters	5,072	-	-	-	5,000	5,000	100.0%
4677	Maintenance of Hydrants	624	500	-	500	500	-	0.0%
4688	Regulatory Commission Expense	374	374	-	374	374	-	0.0%
4689	Miscellaneous Expense	104	1,000	152	1,000	1,500	500	50.0%
4682	Outside Services	28,332	12,000	13,400	18,000	20,000	8,000	66.7%
4903	Administrative Wages	4,460	6,671	2,611	3,481	3,708	(2,963)	-44.4%
4903.2	Administrative Benefits & Tax	1,236	2,418	901	1,201	1,816	(602)	-24.9%
4920.2	Leadership (to Village)	2,640	2,715	2,026	2,701	3,425	710	26.2%

2017 Budget

**Proprietary Fund
Water Utility**

Account Number	Account Name	2015 Audit	2016 Budget	2016 YTD 10/1	2016 Projected	2017 Budget	\$ Chg '16 Budg. to '17 Budg.	% Chg '16 Budg. to '17 Budg.
4922.1	Postage	2,148	1,750	956	1,750	1,750	-	0.0%
4922.2	Office Computer Equipment	171	-	-	-	-	-	0.0%
4922.3	Office Supplies & Expenses	2,579	1,000	553	1,000	1,000	-	0.0%
4923.4	Accounting	3,380	11,500	135	900	1,500	(10,000)	-87.0%
4923.5	Audit	5,240	5,397	5,395	5,395	4,700	(697)	-12.9%
	Total Water Operating Expense	<u>437,151</u>	<u>400,853</u>	<u>273,743</u>	<u>387,324</u>	<u>397,065</u>	<u>(13,529)</u>	<u>-3.4%</u>
	Income (Loss)	<u>(16,896)</u>	<u>(8,061)</u>	<u>50,708</u>	<u>37,506</u>	<u>40,868</u>	<u>48,929</u>	<u>-607.0%</u>
	Net Position - January 1	<u>940,287</u>	<u>923,391</u>	<u>923,391</u>	<u>923,391</u>	<u>960,897</u>	<u>37,506</u>	<u>4.1%</u>
	Net Position - December 31	<u>923,391</u>	<u>915,330</u>	<u>974,099</u>	<u>960,897</u>	<u>1,001,765</u>	<u>45,567</u>	<u>5.0%</u>

2016 Budget

**Proprietary Fund
Stormwater Utility**

Account Number	Account Name	2015 Audit	2016 Budget	2016 YTD 10/1	2016 Projected	2017 Budget	\$ Chg '16 Budg. to '17 Budg.	% Chg '16 Budg. to '17 Budg.
5460	Stormwater Revenue							
5460.1	Stormwater ERU	45,999	45,419	36,833	45,419	45,419	-	0.0%
	Total Stormwater Revenue	45,999	45,419	36,833	45,419	45,419	-	0.0%
5600-5720	Stormwater Operating Expense							
5600.1	Stormwater Depreciation	6,604	6,340	-	6,340	6,340	-	0.0%
5610	Operating Wages	1,202	5,719	-	1,200	1,803	(3,916)	-68.5%
5620	Engineering	2,012	2,500	2,430	2,800	2,500	-	0.0%
5630	Administrative Wages	3,619	4,295	2,547	3,396	3,704	(591)	-13.8%
5630.1	Stormwater Leadership	660	660	506	675	550	(110)	-16.7%
5638	Taxes Stormwater	-	1,662	-	-	-	(1,662)	-100.0%
5640	Office Expenses	94	185	67	125	125	(60)	-32.4%
5650	Outside Services	1,076	1,500	1,380	1,500	1,500	-	0.0%
5660	Stormwater Maintenance	2,098	5,000	2,350	4,000	5,000	-	0.0%
5670	Employee Benefits & Tax	792	-	562	749	1,576	1,576	100.0%
5681	Overhead	1,712	1,902	1,163	1,551	1,902	-	0.0%
	Total Stormwater Operating Expense	19,870	29,761	11,005	22,335	24,998	(4,763)	-16.0%
	Operating Income (Loss)	26,129	15,658	25,828	23,084	20,421	4,763	30.4%
	Net Position - January 1	154,303	180,432	180,432	180,432	203,516	23,084	12.8%
	Net Position - December 31	180,432	196,090	206,260	203,516	223,936	27,847	14.2%

2015 Budget

**Proprietary Fund
Capital Expenses**

Account Number	Account Name	2015 Audit	2016 Budget	2016 YTD 10/1	2016 Projected	2016	2017	2018	2019
4340	Water Capital								
4340	Meter - Capital Outlay	148	25,000	22,818	25,000	-	-	-	-
	Total Water Capital Expense	148	25,000	22,818	25,000	-	-	-	-
5720	Stormwater Capital Expense								
5720	Stormwater/Drainage CIP	5,282	-	-	-	-	-	83,212	52,781
	Total Stormwater Capital Expense	5,282	-	-	-	-	-	83,212	52,781
	Funding Source								
	Water Utility Reserves	148	25,000	22,818	25,000	-	-	-	-
	Stormwater Utility Reserves	5,282	-	-	-	-	-	83,212	52,781
	Total	5,430	25,000	22,818	25,000	-	-	83,212	52,781