



We're going outside.

City of Jefferson

2018 BUDGET

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 2018 City Budget on November 21, 2017 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 2018 Budget:

2018 Proposed Budget

General Operating Fund

	2017		2018	% Change	% Amount
	2017	Estimated			
<i>Revenues</i>	<i>Budget</i>	<i>Actual</i>	<i>Proposed</i>	<i>Increase</i>	<i>Increase</i>
				<i>(Decrease)</i>	<i>(Decrease)</i>
Taxes (Other than Property Taxes)	695,775	888,000	723,825		
Intergovernmental Revenues	1,169,375	1,183,350	1,183,350		
Licenses and Permits	197,600	173,050	191,250		
Fines, Forfeits, and Penalties	132,000	112,000	122,000		
Public Charges for Services	586,600	633,650	808,600		
Special Assessment Revenues	-	-	-		
Intergovernmental Service Fee	96,720	99,650	104,500		
Interest & Misc. Revenues	41,525	68,600	41,275		
Contribution from Fund Balance	246,910	-	135,015		
Total Revenues.	3,166,505	3,158,300	3,309,815	4.53%	143,310
<i>Operating Expenditures</i>					
General Government	1,012,000	980,100	969,925		
Public Safety	2,531,650	2,612,450	2,808,125		
Health & Social Services	20,000	20,200	21,000		
Public Works	1,085,675	964,075	1,081,600		
Leisure Activities	581,070	585,650	617,895		
Conservation & Development	68,800	68,050	70,900		
Contingencies	385,210	197,000	276,355		
Total Operating Expenditures. . .	5,684,405	5,427,525	5,845,800	2.84%	161,395
Transfer to Debt Service Fund	795,975	795,975	817,325	2.61%	21,350
Transfers to Capital Project Funds	70,400	70,400	71,400	1.40%	1,000
Gross Expenditures with Transfer	6,550,780	6,293,900	6,734,525	2.73%	183,745
Reimb from Sewer Utility	(170,000)	(170,000)	(170,000)	0.00%	0
Reimb from Storm Utility	(36,500)	(36,500)	(39,560)	8.38%	3,060
Net Expenditures (Minus Utility Reimb)	6,344,280	6,087,400	6,524,965	2.77%	180,685
Excess (Deficiency) of Revenues	(3,177,775)	(2,929,100)	(3,215,150)		
Over Expenditures					
Surplus Funds (Applied/Gained)	-	248,675	-		0
Gen Fund Local Property Levy	3,177,775	3,177,775	3,215,150	1.16%	37,375
SURPLUS (Deficit).	-	248,675	-		
Fund Balance-Beginning of Year	2,589,579		2,706,979		
Fund Balance-End of Year (Est*)	2,706,979		2,706,979		

2018 PROPOSED BUDGET
***** All Governmental and Proprietary Funds Combined *****

FUND	Fund Bal. Jan. 1, 2018	Total Revenues	Total Expenditure	Est. Fund	Property
				Balance 31-Dec-18 (w/ transfers)	Tax Contribution
General Fund	2,706,979	3,309,815	5,845,800	2,706,979	3,215,150
Debt Service Fund	43,206	2,500	817,325	45,706	
Tax Incremental District Fund #4	84,390	600	26,950	86,740	28,700
Tax Incremental District Fund #5	236,650	47,350	287,950	241,050	245,000
Tax Incremental District Fund #6	96,014	550	123,575	133,264	160,275
Tax Incremental District Fund #7	117,007	750	72,825	254,932	210,000
Tax Incremental District Fund #8	(155,697)	100	1,950	(153,972)	3,575
Refuse/Recycling Fund	33,713	489,225	483,275	39,663	
Capital Project and Equipment Fund	8,566	15,600	706,000	13,166	695,000
Public Library Fund	138,245	124,875	566,500	131,745	435,125
Special Revenue Funds	1,496,870	208,175	161,725	1,555,220	
Capital Projects Funds	642,111	19,775	88,500	632,886	
Storm Water Utility	300,504	375,500	308,200	328,244	
Sanitary Storm Sewer Utility	2,417,933	1,650,000	1,447,025	2,450,908	
TOTALS	8,166,491	6,244,815	10,937,600	8,466,531	4,345,275

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not in the legal section
Need an Affidavit

**FY 2018
CITY OF JEFFERSON
BUDGET SUMMARY**

INTRODUCTION

The proposed FY 2018 Budget represents the result of each department manager anticipating the needs of their department for the approaching fiscal year. The FY 2018 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 2018 Budget is balanced.

The financial environment which the City will operate within during 2018 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 2018 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 2018 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 2018 Budget.

FY 2017 BUDGET PERFORMANCE

The FY 2018 Budget process begins with an analysis of the current FY 2017 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 \$100,000 is projected to result by the conclusion of FY 2017. At current year's end the unrestricted General Fund balance is anticipated to increase slightly by a like amount to approximately \$2,200,000 which represents approximately 38% of proposed FY 2018 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. **Note: should the City end the current operating year on a positive note, it will be recommended that the City consider a transfer of a portion of the fund balance to the Capital Improvement Project and Equipment Replacement Fund to facilitate additional capital spending.**

PROPERTY TAX LEVY

The FY 2018 Budget as proposed requires a general property tax levy increase of \$58,750 or 1.4%. 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	2017 Adopted	2018 Requested	2017-2018 Change	
			Amount	%
General Fund	\$3,177,775	\$3,215,150	\$37,375	1.18%
Library Fund	\$413,750	\$435,125	\$21,375	5.2%
Capital Fund	\$695,000	\$695,000	\$0	0.0%
Total	\$4,286,525	\$4,345,275	\$58,750	1.4%

The City of Jefferson may legally increase its 2017 property tax levy by approximately \$58,750 or 1.4%% (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, 2017 was \$521,951,000. This represents a \$40,481,500 or 8.4% increase from the 2016 equalized value of property (\$481,469,500). Approximately \$27,176,600 of the City's equalized value is located within a tax increment district. The value of all tax increment district property increased by \$3,837,300 or 16.4% between 2016 and 2017. 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 2017 assessment ratio 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 \$8.78 per \$1,000 of (TID-out) equalized value represents a \$0.58 or 6.2% increase from the 2016 gross equalized tax rate (\$9.36). 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 2018 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 2018 Budget (**Please refer to the All Funds Summary Section of the Budget**).

Total FY 2018 City of Jefferson spending is proposed at \$12,053,865 as compared to \$12,273,430 in FY 2017. This represents a proposed decrease in spending of \$219,565 or 1.8%. The rate of spending decrease is primarily attributable to the scheduling of large scale capital improvement projects. Spending on capital improvement projects and equipment replacement are significantly lower than in FY 2017.

FY 2018 BUDGET ASSUMPTIONS AND HIGHLIGHTS

The following summary provides a brief overview of the FY 2018 Budget assumptions and highlights.

Authorized Positions

- The FY 2018 Budget includes funding for 78 authorized Positions (52 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. But for one new paramedic position and minor exceptions to the number of volunteer, auxiliary, and recreation program instructor positions, the number of authorized positions remains unchanged from 2017. **Please refer to Budget Attachment D for a classification of authorized City positions.**
- While the FY 2018 Budget 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 occurred 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. An issue not addressed in the FY 2018 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 2018 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 2018 health insurance premium are anticipated to increase by approximately 4% from 2017 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 and 2018, the City of Jefferson health insurance plan was redesigned to add a \$500 (single) and \$1,000 (family) deductible.**
- **Funding for an annual employer (City) contribution to each full time employee's pre-tax Flexible Spending Account is again included in the FY 2018 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 change slightly in FY 2018. Contribution rates for non-sworn personnel will decrease to 13.40% from 13.60% (2017) of base salary. For sworn personnel the contribution rate will increase to 17.63% from 17.60% (2017). The increase in retirement contribution rates for sworn police personnel will moderately impact labor expenditures in 2018.
- 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 2018 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 impact of wage stagnation on public sector workforces may be greatest during periods of labor force supply contraction in the private sector.
- A one (1%) percent salary/wage increase for full and permanent part-time employees has been factored into the FY 2018 Budget. While a final wage settlement for our public safety personnel is dependent upon the outcome of current negotiations with the WPPA, 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 2018 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 2018 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 2018 Budget to increase the paid-on-call rate by \$0.25 to \$4.25 per hour for EMS personnel.
- Beginning FY 2018 the funding allotment for volunteer firemen compensation is increased by \$2,000 to \$47,000. This cost is partially offset by a \$1,000 decrease in funding for the Fire Department Service Award Program.

Employee Benefit Cost Increases

- Employee health care costs in 2018 are projected to be only slightly increased due to a smaller than anticipated premium renewal increase (4.4%). 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 increase in cost by \$70 to \$19,590 for annual family coverage in 2018. Single family coverage will increase \$29 to \$7,617 in 2018.
- Dental insurance renewal rates are not known at this time. An anticipated six percent increase is factored into the FY 2018 Budget.
- Life insurance renewal rates for 2018 remain unchanged from their current 2017 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 2018 Budget 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.
- Water rates are anticipated to remain unchanged in 2018
- Electric rates are anticipated to remain unchanged in 2018

Refuse and Recycling Collection Services Increases

- No change in the John's Disposal Service, Inc. cost for solid waste and recycling service is anticipated for 2018. 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 remain unchanged at \$1.11 per month per residential dwelling. This amount offsets the cost of providing curbside brush pick-up and removal and operation of the City compost facility. These costs transitioned off the property tax rolls to monthly utility bills beginning January 1, 2017.
- The FY 2018 Budget reflects that the current contract between the City of Jefferson and John's Disposal Service, Inc. for solid waste and recycling service

will be extended by the Common Council with current rates frozen for 2018 and 2019.

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 2018 Budget

General Obligation Debt Issuance

- The FY 2018 assumes no new debt issuance to fund the construction of capital improvements or equipment replacement. Please note that funding for the Police Department/Jefferson Utilities Building Project has not been included in the FY 2018 Budget as a reliable estimate of project cost is currently not available. It seems probable that this project will be financed with the issuance of general obligation debt if the project moves forward as anticipated in 2018.

General Fund Miscellaneous Appropriation

- The FY 2018 Budget includes a \$29,000 line item for undesignated/contingency purposes.

General Fund Balance

- As noted previously, at the conclusion of FY 2017 the City of Jefferson's unreserved general fund balance is estimated to be approximately \$2.3 million or 38% of FY 2018 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 currently less well protected, though, as the 2017 contingency line item appropriation is decreased to \$45,015. 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 FY 2018 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 2018 General Fund spending (\$5,756,800) represents an increase of approximately \$72,395 or 1.3% from budgeted FY 2017 General Fund spending (\$5,684,405). 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 necessitated by the Tyson Plant Facility closing, and a significant increase in Jefferson EMS expenditures as it transitions to paramedic service and implements a paramedic intercept program. 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 2018 General Fund spending will significantly impact 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 anticipated level of \$45,015. The anticipated contingency balance is significantly lower than 2017 (\$246,910) due to significant increases in the Jefferson EMS Budget.

B. Revenue

The FY 2018 Budget includes total General Fund revenue of \$5,756,800 (After transfers to other funds) which represents an increase of \$72,395 or 1.3% from 2017 budgeted revenue (\$5,684,405). A majority of this revenue increase is attributable to an increasing General Fund property tax levy, and to a smaller degree, increasing EMS revenue due to service volume increases.

Payments made to the City in lieu of property taxes are projected to remain generally unchanged with the exception of payments made by Jefferson Utilities for municipal utility reimbursement. The payment made by Jefferson Utilities is anticipated to increase by \$33,050 to \$608,050 in 2018. 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.

Unfortunately, the majority of 2018 intergovernmental revenue sources received from the State of Wisconsin remain unknown at this time and are based largely upon 2017 levels. Intergovernmental revenue from all sources is anticipated to increase by approximately \$13,975 or 1.2%. The City's shared revenue payment is projected to remain unchanged at approximately \$651,900. The expenditure restraint payment component of the City's shared revenue payment will increase approximately \$7,500 to \$137,525. The City's

State highway aid payments are projected to increase by \$10,950 to \$337,500 in FY 2018 (Final 2018 highway aid payment estimates have not been made available by the Wisconsin Department of Transportation at this time).

EMS patient billed revenue is expected to increase significantly in 2018. This is largely attributable to the growing volume of EMS service demands, a new paramedic service based fee schedule, and intergovernmental revenue derived from the operation of an area wide paramedic intercept program. From these sources patient billed revenue is expected to increase by \$126,000 to \$519,000 in 2018. In addition, a new revenue line item in the amount of \$75,000 has been added to reflect the annual payment that Ft. HealthCare will make to the City to offset paramedic intercept program cost beginning 2018. Calls for service are likely to approach 1,300 in 2018 which would represent a historic record. This increasing nature of the call volume seems likely to continue in 2018.

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 \$58,750 or 1.4% is required. Approximately \$21,000 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 2018 Budget includes a total capital outlay appropriation of \$1,005,000. **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 remains the same amount as the FY 2017 levy for capital project and equipment replacement expenditures. Funding from several sources are used to finance the remaining non-tax levy supported portion of the Capital Budget, including the Wastewater Utility Fund (\$91,500), Storm Water Utility Fund (\$95,500), Tax Increment District #5 Fund (\$100,00) and Park Development Fund (\$12,000). Major capital improvement projects scheduled for FY 2018 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 replacement of the downtown emergency alert siren (\$20,000), and the replacement of windows at the Senior Center (\$18,000). Equipment replacement appropriations include a Police Department squad car (\$33,000), replacement of the Administration Department computer server (\$27,000), and a new mower w/blower attachment for the Parks Department (\$42,000).

DEBT SERVICE FUND

The City of Jefferson's total FY 2018 general obligation debt service is \$819,825. **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 \$20,250 or 2.5% from FY 2017 (\$799,575). Of the total debt service payment approximately \$735,325 represents principal payments with the remaining amount of \$81,200 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 Wastewater Utility bond 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.** No additional general obligation debt is proposed to be issued in FY 2018. While not included in the FY 2018 Budget, however, it is anticipated that the Police Department/Jefferson Utilities Facility Construction Project will require the issuance of new general obligation debt.

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 \$5,880,077. This represents approximately 1.2% of its 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 #5

- In 2018 TID #5 is anticipated to generate approximately \$245,000 in property taxes. Approximately \$76,000 of increment will be reimbursed to property owners as part of several development incentive agreements negotiated in prior years. Approximately \$75,000 of increment will be used to service debt incurred several years ago to facilitate street construction projects within the tax increment district. The largest project anticipated for 2018 is the reconstruction of Old

Firehouse Alley at an estimated cost of \$100,000, including the rerouting of overhead electric lines.

TID #6

- In 2018 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 \$210,000 in 2018. This will provide the revenue required to fund the City's general obligation bond debt service payment of approximately \$70,000 in 2018 incurred to complete the extension of Reinel Street and install municipal utilities serving the tax increment district. An additional \$2 million in taxable improvements are anticipated to be added to the assessment roll January 1, 2017 to reflect building improvements constructed in 2016. It readily appears that TID #7 has achieved financial self-sufficiency.

TID #8

- TID #8 is anticipated to generate little increment in 2018. Current estimates are approximately \$3,500 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 last 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. Revenue derived from the Storm Water User Fee is anticipated to be \$375,000

- An appropriation of \$95,500 is included in the FY 2018 Storm Water Fund Budget for the storm water component of the City Street Reconstruction Project (\$57,000) and the Storm Water portion of the cost to replace the sewer jet vactor on a five year lease basis (\$38,500). No additional capital expenditures for storm water related improvements are included in the proposed FY 2018 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 \$1,650,000. This represents a slight increase of approximately \$13,000 or 1% from FY 2017. Most Wastewater Fund expenditures tend to be little or incrementally changed due to spending restraint necessitated by the closing of the Tyson Plant, the Utility's large industrial customer. The FY 2018 Wastewater Fund Budget does not include any savings to be derived by the consolidation of the Sewer Utility and Water Utility which is currently being discussed. Capital improvement project and equipment replacement spending is budgeted at \$91,5000 with a majority of this spending appropriated for the wastewater component of the City's street reconstruction program (\$50,000) and the Sewer Utility portion of the cost to replace the sewer jet vactor on a five year lease basis (\$38,500).

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 which is currently ongoing. The proposed 2018 Wastewater Fund Budget reflects no adjustment in the current rate schedule although we do not know the results of the rate study. I note, however, that the City Council 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 \$40,000 in 2018. A breakdown of project funding follows:

- Fireworks - \$12,500
- Gemuetlichkeit Days - \$3,000
- Community Events - \$14,400

- Legion/VFW Flag Program - \$1,000
- Memorial Day Program - \$500
- National Night Out - \$2,500 (expenditures offset by contributions and sponsorship fees)
- Rotary Park Flag Replacement - \$700
- Historical Society/Museum - \$700
- Farmers Market Program/Winter Market - \$5,400 (expenditures offset by vendor and sponsorship fees)

POLICY RECOMMENDATIONS

With the improvisation of strict levy limits in 2018 and 2019, the anticipation that future State of Wisconsin Biennium Budgets will include a continuation of strict levy limits, and the persistence of current economic conditions into year 2018 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 2018, 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 2018 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.

Transition to Paramedic Level and Paramedic Intercept Service

- Jefferson EMS will begin transitioning to paramedic level service in 2018. The cost impact of starting a paramedic intercept operation is extremely expensive and requires a cash subsidy from Fort Atkinson Hospital. The subsidy will end in year 2020. In the event that Jefferson EMS is financially unable to operate a county wide paramedic intercept program in 2020 and year's thereafter it might require that Jefferson EMS discontinue the paramedic intercept program. By this time Jefferson EMS will largely have transitioned to a paramedic level service that will provide service to the community and adjacent townships. The City will need to assess whether the revenue assumptions included in the FY 2018 Budget

are realistic, prove true, and provide the revenue required to offset the cost of a paramedic intercept operation.

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 2018 to ensure a timely, 2019 or 2020 consolidation.

Review Wastewater Rate Analysis

- The Common Council should anticipate completion of a Wastewater Rate Analysis in early 2018. 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.

Municipal Court Clerk Hours

- **Beginning 2019 the Municipal Court Clerk Position is proposed to be reduce from 30 hours per week to 24 hours. This is in keeping with a prior Finance Committee decision to reduce the Position to three paid days per week following the Municipal Court and Police Department software upgrade. The reduction in hours will result in annual labor expenditures of approximately \$7,000.**

Health Insurance Changes

- Beginning 2019 it is anticipated that the Employee Trust Funds will no longer offer the health insurance plan (low deductible plan) that the City has enrolled its employees in. We are currently reviewing options for alternative health plan coverage and may recommend participating along with a consortium of other Dodge County and Jefferson County communities in a pooled arrangements. The goal of the consortium is to solicit proposals for other health plans to gauge interest in offering consortium communities health insurance coverage in early 2018.

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 protects the City's future expenditure restraint base and provides 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 \$137,000 annual shared revenue payment. If for any reason expenditures exceed the expenditure restraint base the City will lose these funds. While the 2018 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 2018 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 2018 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 2018 Budget with the Finance Committee during the course of their work sessions.

The Finance Committee Budget Hearing has been scheduled for Monday, October 16, 2018. 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 2018 Budget



Summary of Revenues and Expenditures

All Funds

CITY OF JEFFERSON

2018

GENERAL FUND

	2016	2017		2018	
	ACTUAL	BUDGET	7 MONTHS ACTUAL	PROJECTED	APPROVED
BEGINNING BALANCE					2,706,979
REVENUES					
Taxes	3,743,667	3,873,550	3,533,989	3,901,500	723,825
Intergovernmental Revenues	1,169,552	1,169,375	294,727	1,183,350	1,183,350
Licenses and Permits	178,930	197,600	107,452	173,050	191,250
Fines, Forfeits, and Permits	97,975	132,000	73,424	112,000	122,000
Public Charges for Services	666,849	586,600	322,521	633,650	808,600
Special Assessment Revenues	0	0	0	0	0
Intergovernmental Service Fee	91,585	96,720	83,962	99,650	104,500
Interest & Misc. Revenues	40,498	41,525	33,299	68,600	41,275
Proceeds from Long-Term Debt	0	0	0	0	0
Contribution from Fund Balance	0	246,910	0	0	135,015
TOTAL REVENUES:	5,989,056	6,344,280	4,449,374	6,171,800	3,309,815
Transfers To/From Other Funds	(619,900)	(659,875)	(659,875)	(719,875)	(679,165)
TOTAL AVAILABLE FUNDS	5,369,156	5,684,405	3,789,499	5,451,925	5,337,629
EXPENSES					
ELECTED REPRESENTATION					
Salary/Wages	36,019	38,600	18,086	30,600	38,600
Fringe Benefits	(28,063)	2,950	1,182	2,350	2,950
Contractual Services	22,290	22,750	7,230	22,725	22,750
Supplies & Expenses	5,746	8,550	4,862	8,625	8,625
Capital Outlay	0	0	0	0	0
Programs	4,243	4,500	2,121	4,500	4,500
TOTAL ELECTED REPRESENTATION	40,235	77,350	33,481	68,800	77,425
MUNICIPAL COURT					
Salary/Wages	37,284	38,250	8,497	38,025	37,900
Fringe Benefits	14,435	12,700	6,388	10,850	11,000
Contractual Services	9,035	12,600	9,085	12,700	12,600
Supplies & Expenses	1,898	3,200	1,750	3,200	3,200
TOTAL MUNICIPAL COURT	62,652	66,750	25,720	64,775	64,700
CITY ATTORNEY					
Salary/Wages	46,599	47,075	27,920	27,925	0
Fringe Benefits	24,501	27,250	15,728	15,850	0
Contractual Services	31,284	15,000	4,022	31,675	55,000
TOTAL CITY ATTORNEY	102,384	89,325	47,670	75,450	55,000

CITY OF JEFFERSON**2018****GENERAL FUND**

	2016		2017		2018
			7 MONTHS		
	ACTUAL	BUDGET	ACTUAL	PROJECTED	APPROVED
GENERAL ADMINISTRATION					
Salary/Wages	307,209	301,000	166,154	304,125	304,200
Fringe Benefits	104,284	96,500	55,408	92,950	97,725
Contractual Services	44,836	72,200	63,854	81,600	75,000
Supplies and Expenses	5,010	8,450	2,865	8,450	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	461,339	478,150	288,281	487,125	485,375
CITY HALL					
Contractual Services	8,751	45,500	21,039	41,500	40,000
Supplies and Expenses	1,150	2,000	370	2,000	2,000
Capital Outlay	0	0	0	0	0
TOTAL CITY HALL	9,901	47,500	21,409	43,500	42,000
INSURANCE					
Fringe Benefits	9,890	20,000	9,872	17,300	20,000
Contractual Services	216,362	232,925	205,287	223,150	225,425
TOTAL INSURANCE	226,252	252,925	215,159	240,450	245,425
GENERAL MISCELLANEOUS					
Miscellaneous	110,652	138,300	163,441	197,000	141,340
Contingencies	4,922	246,910	0	0	135,015
TOTAL GENERAL MISCELLANEOUS	115,574	385,210	163,441	197,000	276,355
POLICE DEPARTMENT					
Salary/Wages	1,123,386	1,107,275	547,027	1,117,800	1,113,950
Fringe Benefits	431,255	489,350	250,600	420,250	484,225
Contractual Services	83,633	89,400	36,698	75,450	86,400
Supplies and Expenses	48,368	57,800	30,736	51,950	58,500
Capital Outlay	62	0	0	0	0
TOTAL POLICE DEPARTMENT	1,686,704	1,743,825	865,061	1,665,450	1,743,075
FIRE DEPARTMENT					
Salary/Wages	82,566	84,825	51,728	82,875	83,825
Fringe Benefits	6,386	6,600	3,613	6,525	6,675
Contractual Services	43,051	44,975	16,459	43,175	43,725
Supplies and Expenses	92,950	101,825	38,153	101,250	105,825
Capital Outlay	0	0	0	0	0
TOTAL FIRE DEPARTMENT	224,953	238,225	109,953	233,825	240,050

CITY OF JEFFERSON
2018
GENERAL FUND

	2016	2017		2018	
	ACTUAL	BUDGET	7 MONTHS ACTUAL	PROJECTED	APPROVED
CODE ENFORCEMENT					
Contractual Services	92,347	92,800	58,001	93,000	93,800
Supplies and Expenses	422	750	0	93,750	750
TOTAL CODE ENFORCEMENT	92,769	93,550	58,001	186,750	94,550
EMERGENCY MEDICAL SERV					
Salary/Wages	313,431	319,000	187,936	387,000	546,500
Fringe Benefits	66,918	69,550	42,113	72,125	107,750
Contractual Services	36,913	40,600	17,669	40,600	41,100
Supplies and Expenses	45,889	46,900	22,441	46,900	56,100
Capital Outlay	0	0	0	0	0
TOTAL EMS	463,151	476,050	270,159	546,625	751,450
MACHINES & EQUIPMENT					
Salary/Wages	67,763	99,000	43,287	96,000	100,500
Fringe Benefits	22,945	46,400	7,165	14,100	45,500
Contractual Services	23,577	30,900	8,648	20,400	22,400
Supplies and Expenses	9,357	7,500	2,362	6,400	7,500
Capital Outlay	0	0	0	0	0
TOTAL MACHINES & EQUIPMENT	123,642	183,800	61,462	136,900	175,900
ENGINEERING/PW ADMINISTRATION					
Salary/Wages	61,869	104,300	54,804	102,000	105,300
Fringe Benefits	38,606	42,625	23,915	40,500	40,350
Contractual Services	5,251	6,800	2,204	5,475	6,300
Supplies and Expenses	1,860	3,900	254	3,150	3,900
Capital Outlay	0	0	0	0	0
TOTAL ENGINEER/PW ADMINISTRATION	107,586	157,625	81,177	151,125	155,850
STREET AND HIGHWAY MAINT.					
Salary/Wages	263,331	251,000	128,063	233,500	251,000
Fringe Benefits	122,552	122,750	71,630	116,700	123,850
Contractual Services	177,903	179,500	65,593	172,250	184,500
Supplies and Expenses	154,902	191,000	86,268	153,600	190,500
Capital Outlay	0	0	0	0	0
TOTAL STREET & HIGHWAY MAINT.	718,688	744,250	351,554	676,050	749,850

CITY OF JEFFERSON

2018

GENERAL FUND

	2016	2017		2018	
	ACTUAL	BUDGET	7 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	4,669	7,000	1,918	7,050	8,000
Supplies and Expenses	517	1,000	0	1,000	1,000
Capital Outlay	77	0	0	0	0
Programs	0	0	0	0	0
TOTAL MUSEUM	5,263	8,000	1,918	8,050	9,000
RECREATION DEPARTMENT					
Salary/Wages	108,881	108,975	57,093	111,275	115,350
Fringe Benefits	37,384	40,500	23,244	39,100	39,800
Contractual Services	4,631	4,225	2,479	4,425	4,725
Supplies and Expenses	23,208	13,100	19,798	36,600	40,100
Capital Outlay	0	0	0	0	0
Programs	0	0	0	0	0
TOTAL RECREATION DEPARTMENT	174,104	166,800	102,614	191,400	199,975
SENIOR CENTER					
Salary/Wages	45,727	46,750	23,379	46,750	48,000
Fringe Benefits	16,010	16,650	8,722	16,350	17,350
Contractual Services	19,396	19,825	8,172	19,650	20,425
Supplies and Expenses	3,837	3,950	1,723	4,125	4,025
Capital Outlay	0	0	0	0	0
Programs	8,246	8,800	4,509	9,200	9,500
TOTAL SENIOR CENTER	93,216	95,975	46,505	96,075	99,300
AQUATIC CENTER					
Salary/Wages	31,422	33,175	8,253	28,600	30,650
Fringe Benefits	2,403	2,550	631	1,900	2,550
Contractual Services	15,694	21,175	5,190	18,450	20,525
Supplies and Expenses	10,672	16,350	7,648	14,850	16,350
Capital Outlay	0	0	0	0	0
TOTAL AQUATIC CENTER	60,191	73,250	21,722	63,800	70,075

CITY OF JEFFERSON
2018
GENERAL FUND

	2016	2017	7 MONTHS		2018
	ACTUAL	BUDGET	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	134,003	134,950	65,103	126,500	136,625
Fringe Benefits	47,280	50,175	28,955	47,375	49,750
Contractual Services	32,084	29,270	13,731	31,000	31,320
Supplies and Expenses	26,048	22,650	8,343	21,450	21,850
Capital Outlay	0	0	0	0	0
TOTAL PARK MAINTENANCE	239,415	237,045	116,132	226,325	239,545
FORESTRY					
Salary/Wages	29,636	31,400	15,450	31,500	33,000
Fringe Benefits	11,617	12,650	7,228	11,900	13,150
Contractual Services	16,844	16,000	14,568	16,000	16,000
Supplies and Expenses	8,258	8,750	384	8,650	8,750
Capital Outlay	0	0	0	0	0
TOTAL FORESTRY	66,355	68,800	37,630	68,050	70,900
TOTAL FUND REVENUES & BEG. BALANCE	5,989,056	6,344,280	4,449,374	6,171,800	6,016,794
TOTAL OPERATING TRANSFERS IN (OUT)	(619,900)	(659,875)	(659,875)	(719,875)	(679,165)
TOTAL FUND EXPENSES	5,074,374	5,684,405	2,919,049	5,427,525	5,845,800
FUND SURPLUS (DEFICIT)					(3,215,150)
PROPERTY TAX LEVY					3,215,150
				ENDING FUND BALANCE	2,706,979

**City of Jefferson, WI
2018 Budget**



**2018 Property Tax Levy
And Rate Calculation**

**CITY OF JEFFERSON
 FY 2018 BUDGET
 PROPERTY TAX LEVY AND RATE CALCULATION**

BUDGET MEMO	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Equalized Value	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	521,951,000
Less TID Value	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	27,176,600
Total Equalized Value Reduced by TID	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	494,774,400
Assessment Ratio	98.75%	96.95%	96.67%	98.36%	99.33%	99.00%	101.71%	103.65%	100.63%	102.45%	98.57%
Total Estimated Assessed Value Reduced by TID	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	487,699,126
Gross City Tax Rate --	6.550	6.792	6.777	7.218	7.601	8.390	8.800	8.830	9.070	9.066	9.025
Property Tax Levy --	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	4,345,275.00
										\$ 9.36	

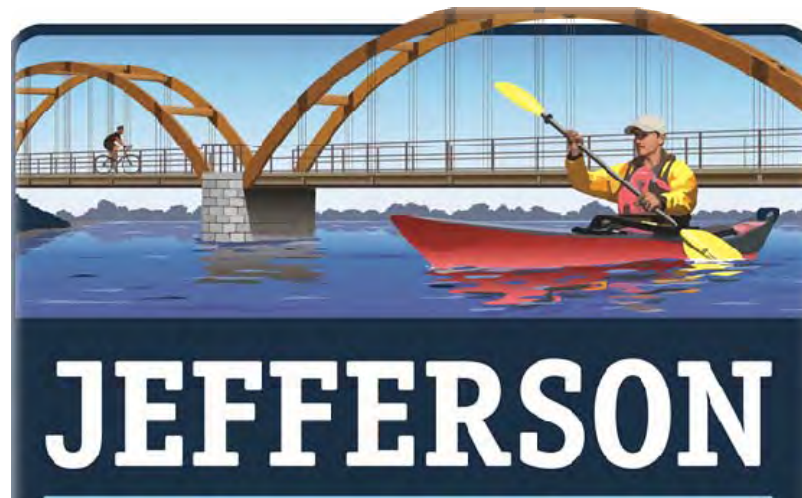
**CITY OF JEFFERSON
ALL FUNDS BUDGET**

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2017	2017	2018
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	7 MO ACTUAL	PROJECTED	BUDGET
REVENUES												
GENERAL FUND	5,639,231	5,604,140	5,706,945	5,675,545	5,783,910	5,843,760	6,019,335	6,119,210	6,344,280	4,449,374	6,171,800	6,524,965
SANITARY SEWER FUND	2,212,602	1,839,700	2,243,061	1,982,369	2,548,000	2,031,500	2,222,675	2,121,375	1,637,000	832,085	1,656,100	1,650,000
STORM WATER FUND	291,000	302,700	302,700	343,600	301,200	363,075	555,775	805,100	350,500	158,061	375,700	375,500
CAPITAL IMPROVEMENT/EQUIPMENT FUND	486,400	1,153,700	619,300	878,900	668,800	668,400	775,000	948,600	710,450	18,978	729,825	710,600
TAX INCREMENT DISTRICT #2	159,500	143,000	405,650	239,800	83,450	70,250	120,250					
TAX INCREMENT DISTRICT #4	21,850	71,450	22,500	25,600	29,975	30,050	30,650	27,075	28,075	28,921	29,125	29,300
TAX INCREMENT DISTRICT #5	299,000	179,000	528,400	369,800	883,450	521,925	258,475	280,150	733,825	260,118	296,025	292,350
TAX INCREMENT DISTRICT #6				30,000	48,375	48,050	50,075	157,300	160,775	163,658	163,950	160,825
TAX INCREMENT DISTRICT #7						37,750	37,625	82,150	135,400	144,214	144,550	210,750
TAX INCREMENT DISTRICT #8									3,550	3,586	3,675	3,675
DEBT SERVICE FUND	596,300	618,658	698,450	670,250	665,650	703,825	712,850	751,850	799,575	797,909	798,625	819,825
RECYCLING FUND	166,500	469,000	474,200	472,150	479,950	478,600	485,800	484,725	489,225	218,969	482,000	489,225
SPECIAL REVENUE FUNDS	175,850	175,850	149,500	155,650	245,700	261,600	261,600	166,350	166,350	76,906	211,825	186,750
CAPITAL PROJECTS FUNDS	41,025	41,025	50,500	45,450	76,285	94,600	94,600	90,275	160,900	64,703	216,775	124,600
PUBLIC LIBRARY FUND	487,000	514,450	531,500	533,100	540,250	528,600	530,075	538,575	553,525	427,842	551,725	566,500
TOTAL REVENUES	10,576,258	11,112,673	11,732,706	11,422,214	12,354,995	11,681,985	12,154,785	12,572,735	12,273,430	7,645,324	11,831,700	12,144,865

EXPENDITURES

General Fund	5,639,231	5,604,140	5,706,945	5,675,545	5,783,910	5,843,760	6,019,335	6,119,210	6,344,280	3,590,304	6,056,350	6,524,965
Sanitary Sewer Fund	2,212,602	1,839,700	2,243,061	1,982,369	2,548,000	2,031,500	2,222,675	2,121,375	1,637,000	472,226	1,656,100	1,650,000
Storm Water Fund	291,000	302,700	302,700	343,600	301,200	363,075	555,775	805,100	350,500	69,165	375,700	375,500
Capital Improvement/Equipment Fund	486,400	1,153,700	619,300	878,900	668,800	668,400	775,000	948,600	710,450	197,186	729,825	710,600
Tax Increment District #2	159,500	143,000	405,650	239,800	83,450	70,250	120,250					
Tax Increment District #4	21,850	71,450	22,500	25,600	29,975	30,050	30,650	27,075	28,075	12,816	29,125	29,300
Tax Increment District #5	299,000	179,000	528,400	369,800	883,450	521,925	258,475	280,150	733,825	110,115	296,025	292,350
Tax Increment District #6				30,000	48,375	48,050	50,075	157,300	160,775	150	163,950	160,825
Tax Increment District #7						37,750	37,625	82,150	135,400	83,021	144,550	210,750
Tax Increment District #8									3,550	150	3,675	3,675
Debt Service Fund	596,300	618,658	698,450	670,250	665,650	703,825	712,850	751,850	799,575	755,629	798,625	819,825
Recycling Fund	166,500	469,000	474,200	472,150	479,950	478,600	485,800	484,725	489,225	246,749	482,000	489,225
Special Revenue Funds	186,850	186,850	149,500	155,650	245,700	261,600	261,600	166,350	166,350	40,415	211,825	186,750
Capital Projects Funds	41,025	41,025	50,500	45,450	76,285	94,600	94,600	90,275	160,900	75,913	216,775	124,600
Public Library Fund	487,000	514,450	531,500	533,100	540,250	528,600	530,075	538,575	553,525	294,093	551,725	566,500
TOTAL GENERAL GOVERNMENT EXPENDITURES	10,587,258	11,123,673	11,732,706	11,422,214	12,354,995	11,681,985	12,154,785	12,572,735	12,273,430	5,947,932	11,716,250	12,144,865

City of Jefferson, WI 2018 Budget



General Fund Revenues and Expenditures

FUND: GENERAL FUND

ACCT	DESCRIPTION	-- 2016 --	2017		2018			
		ACTUAL	BUDGET	ACTUAL 7 MO.	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
BEGINNING BALANCE								2,706,979
REVENUES								
TAXES								
110	GENERAL PROPERTY	3,013,499	3,177,775	3,177,774	3,177,775	3,215,150	3,215,150	3,215,150
115	OMITTED GENERAL PROPERTY TAXES	0	0	0	0	0	0	0
140	MOBILE HOMES	90,494	90,000	46,976	85,000	85,000	85,000	85,000
310	MUNICIPAL OWNED UTILITIES	608,071	575,000	304,035	608,050	608,050	608,050	608,050
320	IN LIEU OF TAX - HOUSING AUTH.	26,421	25,475	0	25,475	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	5,000
490	INTEREST ON TAXES	182	300	204	200	300	300	300
TOTAL TAXES		3,743,667	3,873,550	3,533,989	3,901,500	3,938,975	3,938,975	3,938,975
INTERGOVERNMENTAL REVENUES								
210	SHARED STATE REVENUES	651,541	651,900	0	651,325	651,325	651,325	651,325
220	EXPENDITURE RESTRAINT PAYMENT	130,332	130,000	0	137,525	137,525	137,525	137,525
230	STATE FIRE INSURANCE TAX	21,959	22,000	22,959	22,950	22,950	22,950	22,950
250	STATE AID - EMERG MANAGEMENT	0	0	0	0	0	0	0
423	STATE AID-POLICE TRAINING	0	2,400	0	0	0	0	0
441	STATE AID - ROAD ALLOTMENT	326,558	326,550	253,125	337,500	337,500	337,500	337,500
442	STATE AID-CONNECTING STREETS	24,532	24,525	18,643	24,850	24,850	24,850	24,850
510	COUNTY AID-ROADS	0	0	0	0	0	0	0
610	STATE AID-EXEMPT COMPUTERS	14,630	12,000	0	9,200	9,200	9,200	9,200
710	WRS--ACT 11 CREDIT	0	0	0	0	0	0	0
TOTAL INTERGOVERNMENTAL REVENUES		1,169,552	1,169,375	294,727	1,183,350	1,183,350	1,183,350	1,183,350
LICENSES AND PERMITS								
110	LIQUOR & MALT BEVERAGE LICENSE	13,520	15,000	15,660	15,650	15,000	15,000	15,000
120	BUS. & OCCUPATIONAL LICENSES	5,076	6,000	4,410	5,000	5,000	5,000	5,000
180	CAT AND DOG LICENSES	12,438	14,000	12,002	12,500	12,500	12,500	12,500
185	COUNTY DOG PARK LICENSES	346	100	(172)	250	250	250	250
191	CABLE TELEVISION REVENUES	96,010	96,500	49,101	96,650	96,500	96,500	96,500
210	BUILDING PERMITS	48,289	59,000	23,991	40,000	59,000	59,000	59,000
299	OTHER LICENSES & PERMITS	2,546	2,000	1,528	2,000	2,000	2,000	2,000
310	EROSION CONTROL PERMITS	705	5,000	932	1,000	1,000	1,000	1,000
TOTAL LICENSES AND PERMITS		178,930	197,600	107,452	173,050	191,250	191,250	191,250
FINES, FORFEITS AND PENALTIES								
111	COURT FORFEITURES AND COSTS	70,633	95,000	49,032	80,000	90,000	90,000	90,000
121	PARKING VIOLATIONS	27,342	37,000	24,392	32,000	32,000	32,000	32,000
TOTAL FINES, FORFEITS AND PENALTIES		97,975	132,000	73,424	112,000	122,000	122,000	122,000

FUND: GENERAL FUND

ACCT	DESCRIPTION	2016	2017		2018			
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
PUBLIC CHARGES FOR SERVICES								
111	MISCELLANEOUS CLERK'S FEES	450	3,500	5,122	6,900	3,500	3,500	3,500
271	MISCELLANEOUS MUNI CT FEES	30	0	0	0	0	0	0
281	MISCELLANEOUS POLICE FEES	17,004	0	56	50	0	0	0
291	MISCELLANEOUS POLICE REVENUES	12,455	15,000	7,497	7,500	7,500	7,500	7,500
441	SNOW AND ICE CONTROL	347	1,500	1,521	1,600	1,500	1,500	1,500
444	WEED CONTROL	2,127	2,000	3,495	4,000	3,000	3,000	3,000
461	MISCELLANEOUS ENGINEERING FEE	2,470	2,500	1,270	2,500	2,500	2,500	2,500
471	MISC MUNICIPAL COURT REVENUES	4,268	0	0	0	0	0	0
481	MISCELLANEOUS FIRE DEPT FEES	5,463	5,000	72	5,000	5,000	5,000	5,000
491	MISCELLANEOUS PUBLIC WORKS FEE	17,543	25,000	22,391	24,500	25,000	25,000	25,000
711	MISCELLANEOUS LIBRARY REVENUES	0	0	0	0	0	0	0
810	SEASONAL/DAILY POOL PASSES	13,440	14,000	8,228	12,000	14,000	14,000	14,000
811	SWIM INSTRUCTION-SWIMMING POOL	5,079	5,000	2,472	2,300	5,000	5,000	5,000
812	SWIMMING POOL/MIS. COLLECTIONS	7,150	6,500	2,761	6,000	6,500	6,500	6,500
820	RECREATION PROGRAM FEES	42,807	35,000	36,163	59,200	68,000	68,000	68,000
825	RECREATION DEPT SCHOLARSHIPS	0	0	0	0	0	0	0
830	SPECIAL RECREATION FEES	6,010	9,000	5,569	4,000	5,000	5,000	5,000
840	JULY 4TH CELEBRATION	0	0	0	0	0	0	0
850	SENIOR CENTER REVENUES/FEES	14,785	13,600	10,762	16,000	14,000	14,000	14,000
860	RECREATION FEES-SCHOOL DIST.	0	0	0	0	0	0	0
910	PARK RESERVATION FEES	6,699	6,000	3,569	4,000	6,000	6,000	6,000
970	PATIENT BILLED REVENUES	450,950	393,000	176,913	430,000	519,000	519,000	519,000
975	FAMH PARAMEDIC CONTRIBUTION	0	0	0	0	75,000	75,000	75,000
980	MISC EMS REVENUES	32,332	26,000	12,565	26,000	26,000	26,000	26,000
990	FIRE INSPECTION FEES	25,440	24,000	22,095	22,100	22,100	22,100	22,100
TOTAL PUBLIC CHARGES FOR SERVICES		666,849	586,600	322,521	633,650	808,600	808,600	808,600
SPECIAL ASSESSMENT REVENUES								
311	SPECIAL ASSESSMENTS - STREETS	0	0	0	0	0	0	0
315	SPECIAL ASSESS.-CURB & GUTTER	0	0	0	0	0	0	0
322	SPECIAL ASSESSMENT-SIDEWALKS	0	0	0	0	0	0	0
324	SPECIAL ASSESSMENT-STORM SEWER	0	0	0	0	0	0	0
390	INTEREST ON SPECIAL ASSESSMENT	0	0	0	0	0	0	0
411	SPECIAL ASSESSMENT-SAN. SEWER	0	0	0	0	0	0	0
TOTAL SPECIAL ASSESSMENT REVENUES		0	0	0	0	0	0	0
INTERGOVERNMENTAL-SERVICE FEE								
411	TOWNSHIP FIRE CONTRACTS & FEES	63,485	63,000	47,077	62,775	63,000	63,000	63,000
511	AMBULANCE CONTRACT & FEES	28,100	33,720	36,885	36,875	41,500	41,500	41,500
TOTAL INTERGOVERNMENTAL-SERVICE FEE		91,585	96,720	83,962	99,650	104,500	104,500	104,500

FUND: GENERAL FUND

ACCT	DESCRIPTION	2016	2017		2018			
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
INTEREST & MIS. REVENUES								
110	INTEREST ON INVESTMENTS	5,071	5,500	6,809	12,000	12,000	12,000	12,000
210	RENTAL INCOME (CITY HALL)	1,560	500	40	100	500	500	500
215	VFW FACILITY RENTALS	0	1,000	550	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	11,421	6,500	17,222	30,225	10,000	10,000	10,000
415	WORKERS' COMPENSATION RECOVERY	0	0	0	0	0	0	0
510	GRANTS - FRISKIES PETCARE	0	0	0	0	0	0	0
511	DONATIONS	0	0	0	0	0	0	0
610	SALE OF CITY PROPERTY	1,200	0	0	0	0	0	0
710	LEASE OF CITY PROPERTY	1,200	0	1	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	0	0	0
830	JCEDC DUES CONT. - JEFF UTILTY	0	0	0	0	0	0	0
915	REC. DONATIONS-SPECIFIC PROJ.	3,767	4,000	1,802	2,000	2,000	2,000	2,000
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	0	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	2,744	2,250	972	2,500	2,500	2,500	2,500
970	CELL PHONE TOWER RENT	9,270	9,275	3,862	9,275	9,275	9,275	9,275
980	DEVELOPER FEES - GENERAL	0	0	0	0	0	0	0
990	POLICE DEPT DOT REGISTRATIONS	4,265	5,000	2,041	4,000	4,000	4,000	4,000
TOTAL INTEREST & MIS. REVENUES		40,498	41,525	33,299	68,600	41,275	41,275	41,275
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	246,910	0	0	135,015	135,015	135,015
TOTAL CONTRIBUTION FROM FUND BALANCE		0	246,910	0	0	135,015	135,015	135,015
TOTAL REVENUES:		5,989,056	6,344,280	4,449,374	6,171,800	6,524,965	6,524,965	6,524,965

TRANSFERS TO/FROM OTHER FUNDS

FUND: GENERAL FUND

ACCT	DESCRIPTION	--- 2016 ---	----- 2017 -----		----- 2018 -----			
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
215	ADVANCE T/F SHARED RIDE TAXI	(10,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)
321	ADVANCE TO/FROM DEBT SERVICE	(748,300)	(795,975)	(795,975)	(795,975)	(817,325)	(817,325)	(817,325)
435	ADVANCE TO/FROM CIVIC PROMTN	(30,500)	(30,000)	(30,000)	(90,000)	(31,000)	(31,000)	(31,000)
436	ADVANCE FROM CEMETERY FUND	(14,100)	(15,000)	(15,000)	(15,000)	(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)	(7,900)	(7,900)	(7,900)	(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 REIMBURSMT	36,500	36,500	36,500	36,500	39,560	39,560	39,560
TOTAL TRANSFERS TO/FROM OTHER FUNDS		(619,900)	(659,875)	(659,875)	(719,875)	(679,165)	(679,165)	(679,165)
TOTAL AVAILABLE FUNDS		5,369,156	5,684,405	3,789,499	5,451,925	5,845,800	5,845,800	8,552,779

FUND: GENERAL FUND

ACCT	DESCRIPTION	2016	2017		2018			
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
ELECTED REPRESENTATION PROGRAMS								
511	ELECTION	4,243	4,500	2,121	4,500	4,500	4,500	4,500
531	CABLE TELEVISION COSTS	0	0	0	0	0	0	0
TOTAL PROGRAMS		4,243	4,500	2,121	4,500	4,500	4,500	4,500
TOTAL ELECTED REPRESENTATION		40,235	77,350	33,531	68,800	77,425	77,425	77,425

FUND: GENERAL FUND

ACCT	DESCRIPTION	2016		2017		2018		
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
MUNICIPAL COURT EXPENSES								
SALARY/WAGES								
113	WAGES-FULL-TIME	30,030	31,000	15,595	30,775	30,650	30,650	30,650
126	MUNICIPAL JUDGE WAGES	7,254	7,250	4,231	7,250	7,250	7,250	7,250
129	WAGES - PART TIME	0	0	0	0	0	0	0
TOTAL SALARY/WAGES		37,284	38,250	19,826	38,025	37,900	37,900	37,900
FRINGE BENEFITS								
141	MUNICIPAL COURT RETIREMENT	1,980	2,050	1,109	2,100	2,050	2,050	2,050
142	SOCIAL SECURITY	2,432	2,375	1,461	2,900	2,900	2,900	2,900
144	HEALTH INSURANCE PREMIUMS	9,299	7,050	3,595	5,450	5,600	5,600	5,600
145	HEALTH INSURANCE DEDUCTABLE	0	0	0	0	0	0	0
146	LIFE INSURANCE PREMIUMS	61	75	33	75	75	75	75
147	DENTAL INSURANCE PREMIUMS	663	1,150	190	325	375	375	375
149	EMPLOYER PAID RETIRE-MC	0	0	0	0	0	0	0
TOTAL FRINGE BENEFITS		14,435	12,700	6,388	10,850	11,000	11,000	11,000
CONTRACTUAL SERVICES								
251	POSTAGE EXPENSE	894	1,200	897	1,200	1,200	1,200	1,200
261	SERVICE TO MAINT. OFFICE EQUIP	7,781	10,900	7,708	10,900	10,900	10,900	10,900
271	TRANSLATOR SERVICES	360	500	480	600	500	500	500
TOTAL CONTRACTUAL SERVICES		9,035	12,600	9,085	12,700	12,600	12,600	12,600
SUPPLIES AND EXPENSE								
312	TRAVEL, TRAINING AND MEETINGS	1,435	1,800	1,094	1,800	1,800	1,800	1,800
314	MUNICIPAL JUDGE EXPENSE ALLOW.	0	100	0	100	100	100	100
331	OFFICE SUPPLIES AND MATERIALS	463	1,300	656	1,300	1,300	1,300	1,300
TOTAL SUPPLIES AND EXPENSE		1,898	3,200	1,750	3,200	3,200	3,200	3,200
TOTAL MUNICIPAL COURT		62,652	66,750	37,049	64,775	64,700	64,700	64,700

FUND: GENERAL FUND

ACCT DESCRIPTION	2016	2017		2018			
	ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
CITY ATTORNEY SERVICES							
EXPENSES							
WAGES							
129 WAGES - CITY ATTORNEY	46,599	47,075	27,920	27,925	0	0	0
TOTAL WAGES	46,599	47,075	27,920	27,925	0	0	0
FRINGE BENEFITS							
141 CITY ATTORNEY RETIREMENT	3,075	3,200	1,866	1,875	0	0	0
142 SOCIAL SECURITY	3,358	3,600	2,016	2,025	0	0	0
144 HEALTH INSURANCE PREMIUM	16,630	18,850	11,001	11,000	0	0	0
145 FLEX EXPENSES	37	25	24	25	0	0	0
146 LIFE INSURANCE PREMIUM	120	100	74	75	0	0	0
147 DENTAL ISNURANCE PREMIUMS	1,281	1,475	747	850	0	0	0
149 EMPLOYER PAID WI RETIRE-ATTY	0	0	0	0	0	0	0
TOTAL FRINGE BENEFITS	24,501	27,250	15,728	15,850	0	0	0
CONTRACTUAL SERVICES							
213 LEGAL-CITY ATTORNEY	31,284	15,000	4,022	31,675	55,000	55,000	55,000
TOTAL CONTRACTUAL SERVICES	31,284	15,000	4,022	31,675	55,000	55,000	55,000
TOTAL CITY ATTORNEY SERVICES	102,384	89,325	47,670	75,450	55,000	55,000	55,000

FUND: GENERAL FUND

ACCT	DESCRIPTION	2016	2017		2018			
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
GENERAL ADMINISTRATION EXPENSES								
SALARY/WAGES								
113	WAGES - REGULAR	307,209	301,000	166,154	304,125	304,200	304,200	304,200
129	WAGES - PART TIME	0	0	0	0	0	0	0
140	UNEMPLOYMENT COMP-BIERMA	0	0	0	0	0	0	0
TOTAL SALARY/WAGES		307,209	301,000	166,154	304,125	304,200	304,200	304,200
FRINGE BENEFITS								
141	GENERAL ADMIN RETIREMENT	21,170	20,450	11,186	20,075	20,400	20,400	20,400
142	SOCIAL SECURITY	25,082	23,000	12,982	23,275	23,275	23,275	23,275
144	HEALTH INSURANCE PREMIUM	51,877	47,000	28,445	44,500	48,500	48,500	48,500
145	HEALTH INSURANCE DEDUCTABLE	0	0	0	0	0	0	0
146	LIFE INSURANCE PREMIUM	937	800	386	800	800	800	800
147	DENTAL INSURANCE PREMIUMS	5,218	5,250	2,409	4,300	4,750	4,750	4,750
149	EMPLOYER PAID WI REITRE-GEN AD	0	0	0	0	0	0	0
TOTAL FRINGE BENEFITS		104,284	96,500	55,408	92,950	97,725	97,725	97,725
CONTRACTUAL SERVICES								
210	LEGAL - OTHER	0	0	0	0	0	0	0
213	LEGAL - CITY ATTORNEY	(33,723)	0	0	0	0	0	0
214	AUDITING	31,623	28,000	36,628	36,700	30,000	30,000	30,000
215	PROPERTY ASSESSMENTS	27,033	27,000	25,000	27,000	27,000	27,000	27,000
216	PROGRAMMING ASSIST. & ENHANCE.	0	0	0	0	0	0	0
217	HARDWARE MAINTENANCE	0	0	0	0	0	0	0
218	SOFTWARE MAINTENANCE	9,863	9,400	550	9,900	10,000	10,000	10,000
234	CODIFICATION OF ORDINANCES	3,877	3,400	0	3,400	3,400	3,400	3,400
236	PRINTING, PUBLICATION & FILING	84	0	0	0	0	0	0
238	PROPERTY APPRAISAL UPDATES	0	0	0	0	0	0	0
251	POSTAGE EXPENSE	614	1,200	0	1,200	1,200	1,200	1,200
252	TELEPHONE EXPENSE	2,632	2,700	1,345	2,900	2,900	2,900	2,900
261	SERVICE TO MAINT. OFFICE EQUIP	(946)	100	150	100	100	100	100
266	SERVICES TO MAINTAIN VEHICLES	0	0	0	0	0	0	0
270	PROFESSIONAL SERVICES	3,780	400	181	400	400	400	400
TOTAL CONTRACTUAL SERVICES		44,837	72,200	63,854	81,600	75,000	75,000	75,000
SUPPLIES AND EXPENSE								
311	MEMBERSHIP DUES & SUBSCRIPTION	765	1,450	375	1,450	1,450	1,450	1,450
312	TRAVEL, TRAINING AND MEETINGS	2,369	3,000	2,498	3,000	3,000	3,000	3,000
313	VEHICLE ALLOWANCE	0	2,000	0	2,000	2,000	2,000	2,000
315	RECRUITMENT EXPENSES	0	0	0	0	0	0	0
331	OFFICE SUPPLIES AND MATERIALS	1,876	2,000	(7)	2,000	2,000	2,000	2,000
332	CLOTHING & UNIFORMS	0	0	0	0	0	0	0

FUND: GENERAL FUND

ACCT DESCRIPTION	2016	2017		2018			
	ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
GENERAL ADMINISTRATION EXPENSES							
SUPPLIES AND EXPENSE							
341 GASOLINE AND OIL	0	0	0	0	0	0	0
355 MATERIALS TO MAINTAIN VEHICLES	0	0	0	0	0	0	0
TOTAL SUPPLIES AND EXPENSE	5,010	8,450	2,866	8,450	8,450	8,450	8,450
CAPITAL OUTLAY							
411 OFFICE FURNISHINGS	0	0	0	0	0	0	0
413 COMPUTER HARDWARE	0	0	0	0	0	0	0
414 COMPUTER SOFTWARE	0	0	0	0	0	0	0
415 OFFICE EQUIPMENT	0	0	0	0	0	0	0
416 VEHICLES	0	0	0	0	0	0	0
417 OFFICE FURNITURE/DIVIDERS	0	0	0	0	0	0	0
617 MISCELLANEOUS EXPENSE	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0
PROGRAMS							
550 PROPERTY REASSESSMENT	0	0	0	0	0	0	0
TOTAL PROGRAMS	0	0	0	0	0	0	0
717 MISCELLANEOUS EXPENDITURES	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0
TOTAL GENERAL ADMINISTRATION	461,340	478,150	288,282	487,125	485,375	485,375	485,375

FUND: GENERAL FUND

ACCT	DESCRIPTION	--- 2016 ---	2017 -----		2018 -----			
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
CITY HALL								
EXPENSES								
CONTRACTUAL SERVICES								
210	PROFESSIONAL SERVICES	9,016	5,000	7,117	7,200	5,000	5,000	5,000
222	JANITORIAL SERVICES	6,900	7,000	3,450	7,000	7,000	7,000	7,000
229	PEST CONTROL	0	0	0	0	0	0	0
252	TELEPHONE	0	0	0	0	0	0	0
254	ELECTRIC, WATER AND SEWER	(14,470)	21,500	8,001	19,300	20,000	20,000	20,000
256	NATURAL GAS	3,416	6,000	1,299	4,000	4,000	4,000	4,000
263	SERVICES TO MAINTAIN BUILDING	3,890	6,000	1,172	4,000	4,000	4,000	4,000
270	SERVICES TO MAINTAIN STRUCTURE	0	0	0	0	0	0	0
TOTAL CONTRACTUAL SERVICES		8,752	45,500	21,039	41,500	40,000	40,000	40,000
SUPPLIES AND EXPENSE								
343	MAINTENANCE SUPPLIES	1,003	1,500	322	1,500	1,500	1,500	1,500
351	MATERIALS TO MAINT. STRUCTURES	0	0	41	0	0	0	0
352	MATERIALS TO MAINTAIN BUILDING	147	500	7	500	500	500	500
TOTAL SUPPLIES AND EXPENSE		1,150	2,000	370	2,000	2,000	2,000	2,000
CAPITAL OUTLAY								
411	OFFICE FURNISHINGS	0	0	0	0	0	0	0
420	EQUIPMENT	0	0	0	0	0	0	0
443	BUILDING DEMOLITION	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0	0
TOTAL CITY HALL		9,902	47,500	21,409	43,500	42,000	42,000	42,000

FUND: GENERAL FUND

ACCT	DESCRIPTION	2016	2017		2018		
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED
INSURANCE EXPENSES							
141	RETIREMENT	0	0	0	0	0	0
144	HEALTH INS.-RETIRED EMPLOYEES	9,890	20,000	9,872	17,300	20,000	20,000
145	HEALTH INSURANCE SURCHARG 2010	0	0	0	0	0	0
TOTAL FRINGE BENEFITS		9,890	20,000	9,872	17,300	20,000	20,000
CONTRACTUAL SERVICES							
281	GENERAL LIABILITY/CRIME	20,811	25,400	18,591	27,225	27,225	27,225
282	PROPERTY INSURANCE	19,588	19,600	49,913	16,825	17,000	17,000
283	AUTO INSURANCE	24,509	28,000	16,556	25,900	26,000	26,000
284	POLICE/PUBLIC OFFICIALS LIAB.	21,968	23,000	13,597	22,100	23,000	23,000
285	UMBRELLA INSURANCE	0	0	0	0	0	0
286	BOILER INSURANCE	7,195	7,200	7,200	7,200	7,200	7,200
287	WORKERS' COMPENSATION	122,066	129,500	99,430	123,900	125,000	125,000
288	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0
289	PUBLIC OFFICIALS BONDS	225	225	0	0	0	0
290	ENVIRONMENTAL LIAB. INSURANCE	0	0	0	0	0	0
618	LITIGATION	0	0	0	0	0	0
TOTAL CONTRACTUAL SERVICES		216,362	232,925	205,287	223,150	225,425	225,425
TOTAL INSURANCE		226,252	252,925	215,159	240,450	245,425	245,425

FUND: GENERAL FUND

ACCT	DESCRIPTION	2016		2017		2018	
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED
GENERAL MISCELLANEOUS EXPENSES							
711	ILLEGAL TAXES	0	0	0	0	0	0
712	ANNEXATION PYMNT TO TOWNSHIPS	3,638	3,650	3,638	3,650	3,625	3,625
713	REFUND OF PRIOR YEARS TAXES	0	0	0	0	0	0
715	UNCOLLECTABLE TAXES	4,386	2,850	0	2,850	2,850	2,850
717	MISCELLANEOUS EXPENSE	78,894	25,000	143,783	162,000	28,065	28,065
718	SCHWEIGER'S BUILDING EXPENSE	0	0	0	0	0	0
719	JCEDC DUES	7,914	12,000	0	12,000	12,000	12,000
720	FUNDS FOR PERF/PAY INCREASES	0	46,800	0	0	46,800	46,800
721	WAGE INCREASES	0	30,000	0	0	30,000	30,000
722	FSA EMPLOYER CONTRIBUTION	15,820	18,000	16,020	16,500	18,000	18,000
725	UNCOLLECTABLE ACCOUNTS	0	0	0	0	0	0
730	WRS UNFUNDED LIABILITY	0	0	0	0	0	0
735	GRANT PROCEEDS	0	0	0	0	0	0
740	25X25 AND ENERGY INDEPEND. EXP	0	0	0	0	0	0
750	TIF #7 EXPENSES	0	0	0	0	0	0
760	TID #8 EXPENSES	0	0	0	0	0	0
TOTAL		110,652	138,300	163,441	197,000	141,340	141,340
789	CONTINGENCIES	4,922	246,910	0	0	135,015	135,015
TOTAL		4,922	246,910	0	0	135,015	135,015
TOTAL GENERAL MISCELLANEOUS		115,574	385,210	163,441	197,000	276,355	276,355

FUND: GENERAL FUND

ACCT	DESCRIPTION	2016	2017		2018			
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
POLICE DEPARTMENT								
EXPENSES								
SALARY/WAGES								
111	WAGES - REGULAR SWORN	893,604	887,600	446,739	896,000	893,850	893,850	893,850
112	WAGES - REGULAR OVERTIME SWORN	18,307	12,000	3,687	18,000	12,000	12,000	12,000
113	WAGES - REGULAR NON PROTECTIVE	129,726	130,675	62,843	128,300	129,600	129,600	129,600
114	WAGES-OVERTIME NON-PROTECTIVE	0	500	0	0	500	500	500
115	WAGES - REGULAR HOLIDAY SWORN	1,353	6,000	468	3,000	6,000	6,000	6,000
127	WAGES - PART TIME SWORN	52,991	42,000	19,793	46,000	42,000	42,000	42,000
129	PART TIME NON PROTECTIVE	19,740	20,000	9,402	18,000	20,000	20,000	20,000
131	SCHOOL CROSSING GUARDS WAGES	7,665	8,500	4,095	8,500	8,500	8,500	8,500
132	WAGES - RESERVE OFFICERS	0	0	0	0	1,500	1,500	1,500
TOTAL SALARY/WAGES		1,123,386	1,107,275	547,027	1,117,800	1,113,950	1,113,950	1,113,950
FRINGE BENEFITS								
141	POLICE RETIREMENT	93,797	104,125	56,949	104,500	104,325	104,325	104,325
142	SOCIAL SECURITY	82,042	83,300	44,005	85,500	85,250	85,250	85,250
144	HEALTH INSURANCE PREMIUMS	238,490	277,250	140,060	212,000	274,000	274,000	274,000
145	HEALTH INSURANCE DEDUCTABLE	0	0	0	0	0	0	0
146	LIFE INSURANCE PREMIUMS	1,718	1,550	643	1,650	1,650	1,650	1,650
147	DENTAL INSURANCE PREMIUMS	15,208	23,125	8,943	16,600	19,000	19,000	19,000
149	EMPLOYER PAID WI RETIRE-PD	0	0	0	0	0	0	0
TOTAL FRINGE BENEFITS		431,255	489,350	250,600	420,250	484,225	484,225	484,225
CONTRACTUAL SERVICES								
210	INCARCERATION FEES	0	0	0	0	200	200	200
213	LEGAL	0	0	0	0	0	0	0
215	INTERPRETER SERVICE	200	1,000	140	500	1,000	1,000	1,000
222	JANITORIAL SERVICES	9,600	9,600	4,800	9,600	9,600	9,600	9,600
233	LICENSE AND FEES	984	2,000	3,088	3,200	3,200	3,200	3,200
236	PRINTING, PUBLICATION & FILING	434	400	855	1,000	1,000	1,000	1,000
251	POSTAGE EXPENSE	1,328	1,250	658	1,000	1,250	1,250	1,250
252	TELEPHONE EXPENSE	10,267	9,500	5,194	10,000	10,000	10,000	10,000
254	ELECTRIC, WATER AND SEWER	19,548	28,000	7,452	19,000	25,000	25,000	25,000
256	NATURAL GAS	5,740	12,000	2,532	6,000	9,000	9,000	9,000
260	SERVICES TO MNT. PHOTO LAB EQ.	0	0	0	0	0	0	0
261	SERVICES TO MAINT OFFICE EQUIP	3,634	3,000	1,737	3,500	3,500	3,500	3,500
262	SERV. TO MAINT. COMMUNICATION	2,997	250	153	250	250	250	250
264	SERVICES TO MAINTAIN BUILDING	15,775	11,000	3,881	10,000	11,000	11,000	11,000
265	SERVICE TO MAINTAIN EQUIPMENT	3,023	2,400	1,918	2,400	2,400	2,400	2,400
266	SERVICE TO MAINTAIN VEHICLES	7,485	7,000	3,469	7,000	7,000	7,000	7,000
269	SQUAD CHANGE OVERS	0	0	0	0	0	0	0
271	TOWING SERVICES	0	0	0	0	0	0	0
273	LABORATORY TESTING	2,618	2,000	821	2,000	2,000	2,000	2,000
TOTAL CONTRACTUAL SERVICES		83,633	89,400	36,698	75,450	86,400	86,400	86,400

FUND: GENERAL FUND

ACCT	DESCRIPTION	2016	2017		2018			
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
POLICE DEPARTMENT								
SUPPLIES AND EXPENSE								
311	MEMBERSHIP DUES & SUBSCRIPTION	540	1,000	1,115	1,150	1,200	1,200	1,200
312	TRAVEL, TRAINING AND MEETINGS	9,244	6,500	6,476	10,000	7,000	7,000	7,000
313	VEHICLE ALLOWANCE	0	0	0	0	0	0	0
321	INVESTIGATION CONTINGENCY	865	1,000	915	1,000	1,000	1,000	1,000
331	OFFICE SUPPLIES AND MATERIALS	3,136	2,800	1,177	2,800	2,800	2,800	2,800
332	CLOTHING AND UNIFORMS	9,004	10,000	5,995	10,000	10,000	10,000	10,000
341	GASOLINE AND OIL	14,627	27,000	8,548	17,000	27,000	27,000	27,000
342	OPERATING AND PROGRAM SUPPLIES	6,053	4,500	3,704	5,000	4,500	4,500	4,500
344	PHOTO LABORATORY SUPPLIES	0	0	0	0	0	0	0
354	MATERIALS TO MAINT. EQUIPMENT	0	0	0	0	0	0	0
355	MATERIALS TO MAINTAIN VEHICLES	4,899	5,000	2,806	5,000	5,000	5,000	5,000
TOTAL SUPPLIES AND EXPENSE		48,368	57,800	30,736	51,950	58,500	58,500	58,500
CAPITAL OUTLAY								
411	FURNISHINGS	0	0	0	0	0	0	0
412	COMMUNICATIONS SYSTEM	62	0	0	0	0	0	0
415	EQUIPMENT	0	0	0	0	0	0	0
416	VEHICLES	0	0	0	0	0	0	0
443	BUILDING RECONSTRUCTION	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		62	0	0	0	0	0	0
TOTAL POLICE DEPARTMENT		1,686,704	1,743,825	865,061	1,665,450	1,743,075	1,743,075	1,743,075

FUND: GENERAL FUND

ACCT	DESCRIPTION	2016	2017		2018			
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
FIRE DEPARTMENT EXPENSES								
SALARY/WAGES								
129	WAGES - PART TIME	53,831	57,600	26,478	57,600	57,600	57,600	57,600
135	SERVICE AWARD FUNDING	28,735	27,225	25,250	25,275	26,225	26,225	26,225
TOTAL SALARY/WAGES		82,566	84,825	51,728	82,875	83,825	83,825	83,825
FRINGE BENEFITS								
141	FIRE DEPT RETIREMENT	1,248	1,100	516	1,100	1,250	1,250	1,250
142	SOCIAL SECURITY	4,110	4,400	2,069	4,400	4,400	4,400	4,400
144	INSURANCE PREMIUMS	0	0	0	0	0	0	0
146	LIFE INSURANCE PREMIUMS	0	0	0	0	0	0	0
148	DEALTH, DISABILITY & MED. INS.	1,028	1,100	1,028	1,050	1,025	1,025	1,025
149	EMPLOYER PAID WI RETIRE-FIRE	0	0	0	0	0	0	0
TOTAL FRINGE BENEFITS		6,386	6,600	3,613	6,550	6,675	6,675	6,675
CONTRACTUAL SERVICES								
220	FIRE INSPECTION	16,999	17,050	7,266	17,050	17,050	17,050	17,050
251	POSTAGE EXPENSE	322	325	18	325	325	325	325
252	TELEPHONE EXPENSE	2,729	2,650	1,411	2,850	2,700	2,700	2,700
254	ELECTRIC, WATER AND SEWER	10,174	11,800	3,854	10,300	10,500	10,500	10,500
256	NATURAL GAS	3,207	3,500	1,088	3,000	3,500	3,500	3,500
262	SERV. TO MAINT. COMMUNICATIONS	0	0	0	0	0	0	0
263	SERVICE TO MAINTAIN BUILDINGS	0	0	0	0	0	0	0
265	SERVICE TO MAINTAIN EQUIPMENT	53	0	0	0	0	0	0
266	SERVICE TO MAINTAIN VEHICLES	0	0	0	0	0	0	0
273	LABORATORY TESTING	9,567	9,650	2,822	9,650	9,650	9,650	9,650
TOTAL CONTRACTUAL SERVICES		43,051	44,975	16,459	43,175	43,725	43,725	43,725
SUPPLIES AND EXPENSE								
311	MEMBERSHIP DUES & SUBSCRIPTION	1,875	1,875	1,875	1,875	1,875	1,875	1,875
312	TRAVEL, TRAINING AND MEETINGS	5,715	5,000	4,743	5,500	5,500	5,500	5,500
322	CITY/TOWN ALLOTMENT	40,000	45,000	0	45,000	47,000	47,000	47,000
331	OFFICE SUPPLIES AND MATERIALS	5,551	4,650	3,058	4,650	4,650	4,650	4,650
332	CLOTHING AND UNIFORMS	3,995	4,000	364	4,000	4,000	4,000	4,000
341	GASOLINE AND OIL	2,000	3,000	1,211	2,575	2,500	2,500	2,500
342	OPERATING AND PROGRAM SUPPLIES	14,186	14,000	10,392	14,000	14,000	14,000	14,000
343	MAINTENANCE SUPPLIES	450	500	87	500	500	500	500
352	MATERIALS TO MAINTAIN BUILDING	6,073	7,500	6,825	8,250	9,500	9,500	9,500
354	MATERIAL TO MAINTAIN EQUIPMENT	7,163	6,800	5,523	7,100	6,800	6,800	6,800
355	MATERIALS TO MAINTAIN VEHICLES	5,942	9,500	4,075	9,500	9,500	9,500	9,500
TOTAL SUPPLIES AND EXPENSE		92,950	101,825	38,153	102,950	105,825	105,825	105,825

FUND: GENERAL FUND

ACCT DESCRIPTION	2016	2017		2018			
	ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
FIRE DEPARTMENT							
CAPITAL OUTLAY							
412 COMMUNICATIONS SYSTEM	0	0	0	0	0	0	0
415 EQUIPMENT	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0
TOTAL FIRE DEPARTMENT	224,953	238,225	109,953	235,550	240,050	240,050	240,050

FUND: GENERAL FUND

ACCT DESCRIPTION	-- 2016 --		2017		2018		
	ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
CODE ENFORCEMENT							
EXPENSES							
CONTRACTUAL SERVICES							
210 MATERIALS TO MAINTAIN VEHICLES	0	0	0	0	0	0	0
226 BLDG/PLUMB/ELECTRIC INSPECTION	70,000	70,000	34,999	70,000	70,000	70,000	70,000
227 WEIGHTS AND MEASURES	2,800	2,800	2,800	2,800	2,800	2,800	2,800
228 DAM INSPECTION	0	0	0	0	0	0	0
230 ANIMAL CONTROL	19,547	20,000	20,202	20,200	21,000	21,000	21,000
231 WEED CONTROL SERVICES	0	0	0	0	0	0	0
270 SERVICES TO MAINTAIN STRUCTURE	0	0	0	0	0	0	0
TOTAL CONTRACTUAL SERVICES	92,347	92,800	58,001	93,000	93,800	93,800	93,800
SUPPLIES AND EXPENSE							
331 OFFICE SUPPLIES AND MATERIALS	422	750	0	750	750	750	750
356 MATERIALS TO MAINTAIN DAM	0	0	0	0	0	0	0
TOTAL SUPPLIES AND EXPENSE	422	750	0	750	750	750	750
TOTAL CODE ENFORCEMENT	92,769	93,550	58,001	93,750	94,550	94,550	94,550

FUND: GENERAL FUND

ACCT	DESCRIPTION	2016	2017		2018			
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
EMERGENCY MEDICAL SERVICES EXPENSES								
SALARY/WAGES								
113	WAGES - REGULAR	118,850	130,000	67,327	138,000	188,000	188,000	188,000
114	WAGES - OVERTIME	3,995	4,000	1,698	4,000	4,000	4,000	4,000
129	WAGES - PART TIME	190,586	185,000	118,911	245,000	354,500	354,500	354,500
TOTAL SALARY/WAGES		313,431	319,000	187,936	387,000	546,500	546,500	546,500
FRINGE BENEFITS								
141	EMS RETIREMENT	7,995	9,200	5,032	9,800	12,600	12,600	12,600
142	SOCIAL SECURITY	23,145	25,000	15,579	29,600	42,000	42,000	42,000
144	HEALTH INSURANCE PREMIUM	32,725	31,425	19,939	29,900	48,500	48,500	48,500
145	HEALTH INSURANCE DEDUCTABLE	0	0	0	0	0	0	0
146	LIFE INSURANCE PREMIUM	621	625	307	625	1,000	1,000	1,000
147	DENTAL INSURANCE PREMIUMS	2,432	3,300	1,256	2,200	3,650	3,650	3,650
149	EMPLOYER PAID WI RETIRE-EMS	0	0	0	0	0	0	0
TOTAL FRINGE BENEFITS		66,918	69,550	42,113	72,125	107,750	107,750	107,750
CONTRACTUAL SERVICES								
210	EMS BILLING SERVICE	0	0	0	0	0	0	0
219	AMBULANCE CONTRACT	0	0	0	0	0	0	0
236	PRINTING, PUBLICATION & FILING	1,003	1,000	473	1,000	1,000	1,000	1,000
251	POSTAGE EXPENSE	282	300	87	300	300	300	300
252	TELEPHONE EXPENSE	6,043	5,400	2,022	5,400	5,400	5,400	5,400
253	PAGER EXPENSE	0	0	0	0	0	0	0
254	ELECTRIC, WATER AND SEWER	8,689	7,000	3,640	7,000	7,000	7,000	7,000
256	NATURAL GAS	3,207	3,500	1,088	3,500	3,500	3,500	3,500
261	SERVICE TO MAINT. OFFICE EQUIP	494	500	0	500	500	500	500
262	SERV TO MAINT COMMUNICATIONS	5,533	7,000	590	7,000	7,000	7,000	7,000
264	SERV TO MAINT BUILDING	881	3,500	1,699	3,500	3,500	3,500	3,500
265	SERVICE TO MAINTAIN EQUIPMENT	4,848	5,000	4,138	5,000	5,500	5,500	5,500
266	SERVICES TO MAINTAIN VEHICLES	2,162	2,500	566	2,500	2,500	2,500	2,500
267	SERV TO MAINT MEDICAL EQUIP	1,771	2,500	1,231	2,500	2,500	2,500	2,500
270	PROFESSIONAL SERVICE	1,797	2,000	1,985	2,000	2,000	2,000	2,000
273	LABORATORY TESTING/VACCINATION	203	400	150	400	400	400	400
TOTAL CONTRACTUAL SERVICES		36,913	40,600	17,669	40,600	41,100	41,100	41,100
SUPPLIES AND EXPENSE								
303	MATERIALS TO MAINTAIN BUILDING	1,099	1,100	401	1,100	1,500	1,500	1,500
311	MEMBERSHIP DUES & SUBSCRIPTION	628	600	200	600	600	600	600
312	TRAVEL, TRAINING & MEETINGS	5,013	5,000	4,801	5,000	10,000	10,000	10,000
315	RECRUITMENT EXPENSE	0	0	0	0	0	0	0
316	COMMUNITY RELATIONS	377	600	192	600	600	600	600

FUND: GENERAL FUND

ACCT	DESCRIPTION	2016	2017		2018			
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
EMERGENCY MEDICAL SERVICES EXPENSES								
SUPPLIES AND EXPENSE								
320	MEDICAL SUPPLIES	23,018	23,000	9,312	23,000	25,000	25,000	25,000
321	OXYGEN	1,077	1,200	412	1,200	1,200	1,200	1,200
322	TRAINING EQUIPMENT	240	500	0	500	500	500	500
331	OFFICE SUPPLIES AND MATERIALS	999	1,000	905	1,000	1,000	1,000	1,000
332	CLOTHING & UNIFORMS	3,715	4,500	1,157	4,500	5,000	5,000	5,000
341	GASOLINE AND OIL	3,618	5,100	2,743	5,100	5,500	5,500	5,500
354	MATERIALS TO MAINTAIN BUILDING	513	800	356	800	1,200	1,200	1,200
355	MATERIALS TO MAINTAIN VEHICLES	5,592	3,500	1,962	3,500	4,000	4,000	4,000
365	BUILDING RENTAL (GARAGE)	0	0	0	0	0	0	0
TOTAL SUPPLIES AND EXPENSE		45,889	46,900	22,441	46,900	56,100	56,100	56,100
CAPITAL OUTLAY								
411	OFFICE FURNISHINGS	0	0	0	0	0	0	0
412	COMMUNICATIONS EQUIPMENT	0	0	0	0	0	0	0
415	OFFICE EQUIPMENT	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0	0
TOTAL EMERGENCY MEDICAL SERVICES		463,151	476,050	270,159	546,625	751,450	751,450	751,450

FUND: GENERAL FUND

ACCT	DESCRIPTION	2016	2017		2018			
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
MACHINES AND EQUIPMENT EXPENSES								
SALARY/WAGES								
113	WAGES - REGULAR	67,763	96,000	43,140	95,000	97,500	97,500	97,500
114	WAGES - OVERTIME	0	3,000	147	1,000	3,000	3,000	3,000
TOTAL SALARY/WAGES		67,763	99,000	43,287	96,000	100,500	100,500	100,500
FRINGE BENEFITS								
141	RETIREMENT	7,661	6,600	3,306	6,500	6,600	6,600	6,600
142	SOCIAL SECURITY	8,728	7,400	3,732	7,300	7,500	7,500	7,500
144	HEALTH INSURANCE PREMIUMS	5,966	29,500	0	0	30,000	30,000	30,000
145	HEALTH INSURANCE DEDUCTABLE	0	0	0	0	0	0	0
146	LIFE INSURANCE PREMIUMS	220	350	97	200	350	350	350
147	DENTAL INSURANCE PREMIUMS	370	2,550	30	100	1,050	1,050	1,050
149	EMPLOYER PAID WI RETIRE-MECHAN	0	0	0	0	0	0	0
TOTAL FRINGE BENEFITS		22,945	46,400	7,165	14,100	45,500	45,500	45,500
CONTRACTUAL SERVICES								
252	TELEPHONE EXPENSE	1,727	1,900	749	1,500	1,900	1,900	1,900
254	ELECTRIC, WATER AND SEWER	9,793	10,500	4,054	10,000	5,000	5,000	5,000
256	NATURAL GAS	2,950	10,000	1,359	3,000	7,000	7,000	7,000
261	SERVICE TO MAINT. OFFICE EQUIP	567	500	89	500	500	500	500
262	SERV. TO MAINT. COMMUNICATIONS	0	0	(89)	0	0	0	0
263	SERVICES TO MAINTAIN BUILDING	8,154	6,000	2,265	5,000	6,000	6,000	6,000
265	SERVICES TO MAINTAIN EQUIPMENT	386	2,000	221	400	2,000	2,000	2,000
273	SERVICES FOR SHOP SUPPLIES	0	0	0	0	0	0	0
TOTAL CONTRACTUAL SERVICES		23,577	30,900	8,648	20,400	22,400	22,400	22,400
SUPPLIES AND EXPENSE								
332	CLOTHING AND UNIFORM	2,145	2,000	931	1,800	2,000	2,000	2,000
341	GASOLINE AND OIL	169	0	0	0	0	0	0
342	OPERATING AND PROGRAM SUPPLIES	1,596	1,200	60	1,000	1,200	1,200	1,200
343	MAINTENANCE SUPPLIES	1,017	1,300	37	1,000	1,300	1,300	1,300
352	MATERIALS TO MAINTAIN BUILDING	2,395	3,000	1,316	2,500	3,000	3,000	3,000
354	MATERIAL TO MAINTAIN EQUIPMENT	1,435	0	18	100	0	0	0
355	MATERIALS TO MAINTAIN VEHICLES	600	0	0	0	0	0	0
TOTAL SUPPLIES AND EXPENSE		9,357	7,500	2,362	6,400	7,500	7,500	7,500
CAPITAL OUTLAY								
412	COMMUNICATIONS	0	0	0	0	0	0	0
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

FUND: GENERAL FUND

ACCT DESCRIPTION	2016	2017		2018			
	ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
TOTAL MACHINES AND EQUIPMENT	123,642	183,800	61,462	136,900	175,900	175,900	175,900

FUND: GENERAL FUND

ACCT	DESCRIPTION	2016	2017		2018			
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
ENGINEERING/PW ADMINISTRATION								
EXPENSES								
SALARY/WAGES								
113	WAGES - REGULAR	61,869	104,300	54,804	102,000	105,300	105,300	105,300
129	WAGES - PART TIME	0	0	0	0	0	0	0
141	RETIREMENT	0	0	0	0	0	0	0
TOTAL SALARY/WAGES		61,869	104,300	54,804	102,000	105,300	105,300	105,300
FRINGE BENEFITS								
141	RETIREMENT	6,881	7,100	3,926	7,000	7,050	7,050	7,050
142	SOCIAL SECURITY	7,535	8,000	4,243	7,500	8,000	8,000	8,000
144	HEALTH INSURANCE PREMIUMS	22,224	25,125	14,604	24,000	22,900	22,900	22,900
145	HEALTH INSURANCE DEDUCTABLE	0	0	0	0	0	0	0
146	LIFE INSURANCE PREMIUMS	197	300	110	200	300	300	300
147	DENTAL INSURANCE PREMIUMS	1,769	2,100	1,032	1,800	2,100	2,100	2,100
149	EMPLOYER PAID WI RETIRE-ENG	0	0	0	0	0	0	0
TOTAL FRINGE BENEFITS		38,606	42,625	23,915	40,500	40,350	40,350	40,350
CONTRACTUAL SERVICES								
210	PROFESSIONAL SERVICES	4,354	5,000	1,689	4,500	5,000	5,000	5,000
236	PRINTING, PUBLICATION & FILING	432	1,000	241	750	1,000	1,000	1,000
251	POSTAGE EXPENSE	68	300	24	100	300	300	300
252	TELEPHONE EXPENSE	397	500	125	125	0	0	0
261	SERVICE TO MAINT. OFFICE EQUIP	0	0	125	0	0	0	0
262	SERV. TO MAINT. COMMUNICATIONS	0	0	0	0	0	0	0
265	SERVICES TO MAINTAIN EQUIPMENT	0	0	0	0	0	0	0
266	SERVICES TO MAINTAIN VEHICLES	0	0	0	0	0	0	0
TOTAL CONTRACTUAL SERVICES		5,251	6,800	2,204	5,475	6,300	6,300	6,300
SUPPLIES AND EXPENSE								
311	MEMBERSHIP DUES & SUBSCRIPTION	282	400	0	350	400	400	400
312	TRAVEL, TRAINING AND MEETINGS	428	2,500	34	2,000	2,500	2,500	2,500
331	OFFICE SUPPLIES AND MATERIALS	1,005	800	220	600	800	800	800
341	GASOLINE AND OIL	0	200	0	200	200	200	200
342	OPERATING AND PROGRAM SUPPLIES	145	0	0	0	0	0	0
355	MATERIALS TO MAINTAIN VEHICLES	0	0	0	0	0	0	0
TOTAL SUPPLIES AND EXPENSE		1,860	3,900	254	3,150	3,900	3,900	3,900
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

FUND: GENERAL FUND

ACCT DESCRIPTION	-- 2016 --	-----	2017 -----	-----	2018 -----	-----	-----
	ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
TOTAL ENGINEERING/PW ADMINISTRATION	107,586	157,625	81,177	151,125	155,850	155,850	155,850

FUND: GENERAL FUND

ACCT	DESCRIPTION	2016	2017		2018			
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
STREET AND HIGHWAY MAINTENANCE EXPENSES								
SALARY/WAGES								
113	WAGES - REGULAR	253,772	226,000	124,457	225,000	226,000	226,000	226,000
114	WAGES - OVERTIME	6,935	20,000	2,542	5,000	20,000	20,000	20,000
129	WAGES - PART TIME	2,624	5,000	1,064	3,500	5,000	5,000	5,000
TOTAL SALARY/WAGES		263,331	251,000	128,063	233,500	251,000	251,000	251,000
FRINGE BENEFITS								
141	RETIREMENT	19,538	15,400	9,488	18,000	15,400	15,400	15,400
142	SOCIAL SECURITY	21,749	17,300	10,272	20,000	17,300	17,300	17,300
144	HEALTH INSURANCE PREMIUMS	73,790	82,000	48,547	72,000	83,150	83,150	83,150
145	HEALTH INSURANCE DEDUCTABLE	0	0	0	0	0	0	0
146	LIFE INSURANCE PREMIUMS	1,502	1,100	553	1,000	1,050	1,050	1,050
147	DENTAL INSURANCE PREMIUMS	5,973	6,950	2,770	5,700	6,950	6,950	6,950
149	EMPLOYER PAID WI RETIRE-PW	0	0	0	0	0	0	0
TOTAL FRINGE BENEFITS		122,552	122,750	71,630	116,700	123,850	123,850	123,850
CONTRACTUAL SERVICES								
233	LICENSES AND FEES	405	500	479	500	500	500	500
236	PRINTING, PUBLICATION & FILING	526	0	0	0	0	0	0
237	REFUSE COLLECTION CONTRACT	0	0	0	0	0	0	0
254	ELECTRIC FOR STREET LIGHTS	136,184	133,000	54,096	135,000	138,000	138,000	138,000
262	SERV. TO MAINT. COMMUNICATIONS	0	0	89	0	0	0	0
263	SERVICES TO MAINTAIN DAMS	620	0	0	0	0	0	0
264	SERV. TO MAINT LAND & LAND IMP	0	0	0	0	0	0	0
265	SERVICES TO MAINTAIN EQUIPMENT	335	4,500	0	2,000	4,500	4,500	4,500
266	SERVICES TO MAINTAIN VEHICLES	310	1,000	0	750	1,000	1,000	1,000
267	SERVICES TO MAINTAIN STREETS	38,728	33,000	10,484	30,000	33,000	33,000	33,000
268	SERV. TO MAINT. STREET LIGHTS	0	4,500	0	2,000	4,500	4,500	4,500
273	LABORATORY TESTING	795	500	0	250	500	500	500
274	SERVICES TO MAINTAIN BRIDGES	0	1,000	445	500	1,000	1,000	1,000
276	SERVICES TO MAINTAIN SIDEWALKS	0	1,500	0	1,250	1,500	1,500	1,500
TOTAL CONTRACTUAL SERVICES		177,903	179,500	65,593	172,250	184,500	184,500	184,500
SUPPLIES AND EXPENSE								
311	MEMBERSHIP DUES & SUBSCRIPTION	0	200	0	200	200	200	200
312	TRAVEL, TRAINING AND MEETINGS	1,957	2,500	3,233	3,500	2,000	2,000	2,000
331	OFFICE SUPPLIES	(1,722)	1,000	574	750	1,000	1,000	1,000
332	CLOTHING AND UNIFORMS	3,574	2,500	537	2,000	2,500	2,500	2,500
333	REFERENCE MATERIALS	0	0	0	0	0	0	0
340	GAS & OIL-OFF ROAD VEHICLE USE	3,758	7,000	4,568	6,500	7,000	7,000	7,000
341	GASOLINE AND OIL	13,538	28,000	9,128	20,000	28,000	28,000	28,000

FUND: GENERAL FUND

ACCT	DESCRIPTION	2016	2017		2018			
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
STREET AND HIGHWAY MAINTENANCE EXPENSES								
SUPPLIES AND EXPENSE								
342	OPERATING AND PROGRAM SUPPLIES	1,905	1,200	462	1,000	1,200	1,200	1,200
343	MAINTENANCE SUPPLIES	1,766	3,200	836	2,000	3,200	3,200	3,200
353	MATERIALS TO MAINTAIN LAND	10	0	1,538	1,600	0	0	0
354	MATERIAL TO MAINTAIN EQUIPMENT	14,080	19,400	7,476	15,000	19,400	19,400	19,400
355	MATERIALS TO MAINTAIN VEHICLES	12,171	20,000	7,207	15,000	20,000	20,000	20,000
356	MATERIALS TO MAINTAIN DAMS	0	0	0	0	0	0	0
357	MATERIALS TO MAINTAIN STREETS	33,265	40,000	6,104	35,000	40,000	40,000	40,000
358	MATERIAL TO MAINT. STORM SEWER	300	0	0	0	0	0	0
359	DRAINAGE BASIN-COLLINS RD	0	0	0	0	0	0	0
360	MATERIAL TO MAINTAIN SIDEWALKS	783	1,000	700	900	1,000	1,000	1,000
361	MATERIALS - TRAFFIC CONTROL	17,918	15,000	6,420	12,000	15,000	15,000	15,000
363	MATERIALS TO MAINTAIN BRIDGES	79	0	0	0	0	0	0
371	LANDSCAPE MATERIALS	1,730	0	133	150	0	0	0
372	SNOW AND ICE CONTROL	49,790	50,000	37,352	38,000	50,000	50,000	50,000
TOTAL SUPPLIES AND EXPENSE		154,902	191,000	86,268	153,600	190,500	190,500	190,500
CAPITAL OUTLAY								
412	COMMUNICATION SYSTEM	0	0	0	0	0	0	0
415	EQUIPMENT	0	0	0	0	0	0	0
416	VEHICLES	0	0	0	0	0	0	0
420	STREET LIGHTS	0	0	0	0	0	0	0
422	CURB AND GUTTER	0	0	0	0	0	0	0
424	SIDEWALKS	0	0	0	0	0	0	0
425	STORM SEWER	0	0	0	0	0	0	0
426	GAS MAIN EXTENSION	0	0	0	0	0	0	0
427	STREETS	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0	0
TOTAL STREET AND HIGHWAY MAINTENANCE		718,688	744,250	351,554	676,050	749,850	749,850	749,850

FUND: GENERAL FUND

ACCT DESCRIPTION	2016	2017		2018			
	ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
VFW ENDL/GRUENNERT REC CNTR							
EXPENSES							
CONTRACTUAL SERVICES							
252 TELEPHONE EXPENSE	0	0	0	0	0	0	0
254 ELECTRIC, WATER AND SEWER	3,427	3,000	1,402	3,850	4,000	4,000	4,000
256 NATURAL GAS	1,242	2,000	516	1,200	2,000	2,000	2,000
263 SERVICES TO MAINTAIN BUILDING	0	2,000	0	2,000	2,000	2,000	2,000
TOTAL CONTRACTUAL SERVICES	4,669	7,000	1,918	7,050	8,000	8,000	8,000
SUPPLIES AND EXPENSE							
352 MATERIALS TO MAINTAIN BUILDING	517	1,000	0	1,000	1,000	1,000	1,000
TOTAL SUPPLIES AND EXPENSE	517	1,000	0	1,000	1,000	1,000	1,000
CAPITAL OUTLAY							
419 LAND AND LAND IMPROVEMENTS	77	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	77	0	0	0	0	0	0
PROGRAMS							
500 CARNEGIE BUILDING ANNEX	0	0	0	0	0	0	0
TOTAL PROGRAMS	0	0	0	0	0	0	0
TOTAL VFW ENDL/GRUENNERT REC CNTR	5,263	8,000	1,918	8,050	9,000	9,000	9,000

FUND: GENERAL FUND

ACCT	DESCRIPTION	2016	2017		2018			
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
RECREATION DEPARTMENT								
EXPENSES								
SALARY/WAGES								
113	WAGES - REGULAR	98,712	99,475	50,960	99,475	101,350	101,350	101,350
129	WAGES - PART TIME	0	0	0	0	0	0	0
132	INST./OFFICIALS PART TIME	10,169	9,500	6,133	11,800	14,000	14,000	14,000
TOTAL SALARY/WAGES		108,881	108,975	57,093	111,275	115,350	115,350	115,350
FRINGE BENEFITS								
141	RETIREMENT	6,515	7,100	3,721	6,800	7,100	7,100	7,100
142	SOCIAL SECURITY	8,000	8,700	4,483	8,500	8,800	8,800	8,800
144	HEALTH INSURANCE PREMIUMS	21,093	22,650	14,018	22,000	22,000	22,000	22,000
145	HEALTH INSURANCE DEDUCTABLE	0	0	0	0	0	0	0
146	LIFE INSURANCE PREMIUMS	220	200	122	200	200	200	200
147	DENTAL INSURANCE PREMIUMS	1,556	1,850	900	1,600	1,700	1,700	1,700
149	EMPLOYER PAID WI RETIRE-REC	0	0	0	0	0	0	0
TOTAL FRINGE BENEFITS		37,384	40,500	23,244	39,100	39,800	39,800	39,800
CONTRACTUAL SERVICES								
210	FLEX PLAN	238	0	0	0	0	0	0
216	PROGRAMMING ASSIST. & ENHANCE.	0	0	0	0	0	0	0
222	JANITORIAL SERVICES	0	0	0	0	0	0	0
223	INSTRUCTORS, OFFICIALS	0	0	0	0	0	0	0
233	LICENSE AND FEES	115	125	75	125	25	25	25
236	PRINTING, PUBLICATION & FILING	1,440	1,500	976	1,500	1,700	1,700	1,700
251	POSTAGE EXPENSE	2,250	2,000	1,203	2,200	2,400	2,400	2,400
252	TELEPHONE EXPENSE	588	600	225	600	600	600	600
261	SERV. TO MAINT. OFFICE EQUIP.	0	0	0	0	0	0	0
265	SERVICES TO MAINTAIN EQUIPMENT	0	0	0	0	0	0	0
266	SERVICES TO MAINTAIN VEHICLES	0	0	0	0	0	0	0
TOTAL CONTRACTUAL SERVICES		4,631	4,225	2,479	4,425	4,725	4,725	4,725
SUPPLIES AND EXPENSE								
311	MEMBERSHIP DUES & SUBSCRIPTION	260	500	165	500	500	500	500
312	TRAVEL, TRAINING AND MEETINGS	782	800	60	800	800	800	800
331	OFFICE SUPPLIES AND MATERIALS	753	700	15	700	800	800	800
332	CLOTHING AND UNIFORMS	0	0	0	0	0	0	0
333	REFERENCE MATERIALS	0	0	0	0	0	0	0
341	GASOLINE AND OIL	0	100	0	0	0	0	0
342	OPERATING AND PROGRAM SUPPLIES	21,413	11,000	19,558	34,600	38,000	38,000	38,000
TOTAL SUPPLIES AND EXPENSE		23,208	13,100	19,798	36,600	40,100	40,100	40,100

FUND: GENERAL FUND

ACCT DESCRIPTION	2016	2017		2018			
	ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
RECREATION DEPARTMENT							
CAPITAL OUTLAY							
411 OFFICE FURNISHINGS	0	0	0	0	0	0	0
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
PROGRAMS							
512 SPECIAL EVENTS AND TRIPS	0	0	0	0	0	0	0
513 ALUMS	0	0	0	0	0	0	0
515 DONATIONS FOR SPECIFIC PROJECT	0	0	0	0	0	0	0
TOTAL PROGRAMS	0	0	0	0	0	0	0
TOTAL RECREATION DEPARTMENT	174,104	166,800	102,614	191,400	199,975	199,975	199,975

FUND: GENERAL FUND

ACCT	DESCRIPTION	2016	2017		2018			
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
SENIOR CENTER EXPENSES								
SALARY/WAGES								
113	WAGES - REGULAR	45,727	46,750	23,379	46,750	48,000	48,000	48,000
129	WAGES - PART TIME	0	0	0	0	0	0	0
TOTAL SALARY/WAGES		45,727	46,750	23,379	46,750	48,000	48,000	48,000
FRINGE BENEFITS								
141	SENIOR CENTER RETIREMENT	3,001	3,300	1,708	3,000	3,300	3,300	3,300
142	SOCIAL SECURITY	4,147	4,550	2,279	4,550	4,550	4,550	4,550
144	HEALTH INSURANCE PREMIUM	8,724	8,675	4,665	8,675	9,375	9,375	9,375
145	HEALTH INSURANCE DEDUCTABLE	0	0	0	0	0	0	0
146	LIFE INSURANCE PREMIUM	138	125	70	125	125	125	125
147	DENTAL INSURANCE	0	0	0	0	0	0	0
149	EMPLOYER PAID WI RETIRE-SEN CN	0	0	0	0	0	0	0
TOTAL FRINGE BENEFITS		16,010	16,650	8,722	16,350	17,350	17,350	17,350
CONTRACTUAL SERVICES								
216	PRGRAM ASSIST. & ENHANCE.	50	50	90	250	250	250	250
222	JANITORIAL SERVICES	5,520	5,525	2,760	5,525	5,525	5,525	5,525
236	PRINTING, PUBLICATION & FILING	106	200	0	200	250	250	250
251	POSTAGE EXPENSE	337	300	3	300	350	350	350
252	TELEPHONE EXPENSE	1,087	950	507	950	950	950	950
254	ELECTRIC, WATER, & SEWER	6,947	7,375	2,861	7,300	7,500	7,500	7,500
256	NATURAL GAS	1,370	2,000	602	1,700	2,000	2,000	2,000
261	SERVICE TO MAINT. OFFICE EQUIP	787	425	644	425	500	500	500
263	SERVICES TO MAINTAIN BUILDING	3,192	3,000	705	3,000	3,100	3,100	3,100
TOTAL CONTRACTUAL SERVICES		19,396	19,825	8,172	19,650	20,425	20,425	20,425
SUPPLIES AND EXPENSE								
311	MEMBERSHIP DUES & SUBSCRIPTION	100	100	75	125	125	125	125
312	TRAVEL, TRAINING AND MEETINGS	817	450	65	600	500	500	500
331	OFFICE SUPPLIES AND MATERIALS	366	400	249	400	400	400	400
343	MAINTENANCE SUPPLIES	806	1,000	368	1,000	1,000	1,000	1,000
352	MATERIALS TO MAINTAIN BUILDING	1,748	2,000	966	2,000	2,000	2,000	2,000
TOTAL SUPPLIES AND EXPENSE		3,837	3,950	1,723	4,125	4,025	4,025	4,025
CAPITAL OUTLAY								
411	OFFICE FURNISHINGS	0	0	0	0	0	0	0
415	OFFICE EQUIPMENT	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0	0

FUND: GENERAL FUND

ACCT DESCRIPTION	-- 2016 --		2017 -----		2018 -----		
	ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED

SENIOR CENTER							
PROGRAMS							
512 SPECIAL EVENTS AND TRIPS	6,541	6,600	2,867	7,000	7,000	7,000	7,000
514 PROGRAMMING SUPPLIES	1,705	2,200	1,642	2,200	2,500	2,500	2,500

TOTAL PROGRAMS	8,246	8,800	4,509	9,200	9,500	9,500	9,500
TOTAL SENIOR CENTER	93,216	95,975	46,505	96,075	99,300	99,300	99,300

FUND: GENERAL FUND

ACCT	DESCRIPTION	2016		2017		2018	
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED
AQUATIC CENTER							
EXPENSES							
SALARY/WAGES							
129	WAGES - PART TIME	0	0	0	0	0	0
133	WAGES-MGR & ASSISTANT MGR	4,594	4,450	1,064	4,000	4,450	4,450
134	WAGES-SWIM LESSON COORDINATOR	394	500	0	500	500	500
135	WAGES-SWIM LESSON INSTRUCTORS	767	2,700	0	0	0	0
136	WAGES - LIFE GUARDS	20,542	20,000	5,902	20,000	20,000	20,000
137	WAGES - CASHIER/CONCESSIONS	5,125	5,525	1,287	4,100	5,700	5,700
TOTAL SALARY/WAGES		31,422	33,175	8,253	28,600	30,650	30,650
FRINGE BENEFITS							
141	RETIREMENT	0	0	0	0	0	0
142	SOCIAL SECURITY	2,403	2,550	631	1,900	2,550	2,550
TOTAL FRINGE BENEFITS		2,403	2,550	631	1,900	2,550	2,550
CONTRACTUAL SERVICES							
233	LICENSES AND FEES	866	875	866	875	900	900
236	PRINTING, PUBLICATION & FILING	48	75	0	50	75	75
252	TELEPHONE EXPENSE	166	125	123	250	250	250
254	ELECTRIC, WATER AND SEWER	11,241	11,000	2,520	11,200	11,400	11,400
256	NATURAL GAS	3,267	4,800	611	4,000	4,800	4,800
263	SERVICES TO MAINTAIN BUILDING	0	300	70	75	100	100
265	SERVICES TO MAINTAIN EQUIPMENT	0	4,000	1,000	2,000	3,000	3,000
273	LABORATORY TESTING	106	0	0	0	0	0
TOTAL CONTRACTUAL SERVICES		15,694	21,175	5,190	18,450	20,525	20,525
SUPPLIES AND EXPENSE							
312	TRAVEL, TRAINING AND MEETINGS	160	100	43	150	100	100
331	OFFICE SUPPLIES AND MATERIALS	46	50	0	0	50	50
332	CLOTHING AND UNIFORMS	200	400	623	625	400	400
342	OPERATING AND PROGRAM SUPPLIES	149	400	176	300	400	400
343	MAINTENANCE SUPPLIES	458	600	169	400	600	600
351	MATERIAL TO MAINTAIN STRUCTURE	0	100	0	0	100	100
352	MATERIALS TO MAINTAIN BUILDING	38	300	9	200	300	300
354	MATERIAL TO MAINTAIN EQUIPMENT	368	4,000	168	4,000	4,000	4,000
371	LANDSCAPE MATERIALS	0	0	0	0	0	0
373	CHEMICALS	3,587	4,400	3,079	4,400	4,400	4,400
374	CONCESSIONS	5,666	6,000	3,381	5,000	6,000	6,000
TOTAL SUPPLIES AND EXPENSE		10,672	16,350	7,648	15,075	16,350	16,350
CAPITAL OUTLAY							

FUND: GENERAL FUND

ACCT DESCRIPTION	2016	2017		2018			
	ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
AQUATIC CENTER							
EXPENSES							
CAPITAL OUTLAY							
415 EQUIPMENT	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0
TOTAL AQUATIC CENTER	60,191	73,250	21,722	64,025	70,075	70,075	70,075

FUND: GENERAL FUND

ACCT	DESCRIPTION	2016	2017		2018			
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
PARK MAINTENANCE EXPENSES								
SALARY/WAGES								
113	WAGES - REGULAR	115,909	116,450	60,339	115,000	117,625	117,625	117,625
114	WAGES - OVERTIME	10,645	6,500	2,354	6,500	7,000	7,000	7,000
129	WAGES - PART TIME	7,449	12,000	2,410	5,000	12,000	12,000	12,000
TOTAL SALARY/WAGES		134,003	134,950	65,103	126,500	136,625	136,625	136,625
FRINGE BENEFITS								
141	RETIREMENT	8,256	9,200	4,575	8,525	9,200	9,200	9,200
142	SOCIAL SECURITY	9,773	10,000	5,208	9,550	10,000	10,000	10,000
144	HEALTH INSURANCE PREMIUMS	26,454	27,650	17,550	26,500	27,525	27,525	27,525
145	HEALTH INSURANCE DEDUCTABLE	0	0	0	0	0	0	0
146	LIFE INSURANCE PREMIUMS	213	200	108	200	200	200	200
147	DENTAL INSURANCE PREMIUMS	2,584	3,125	1,514	2,600	2,825	2,825	2,825
149	EMPLOYER PAID WI RETIRE-PARKS	0	0	0	0	0	0	0
TOTAL FRINGE BENEFITS		47,280	50,175	28,955	47,375	49,750	49,750	49,750
CONTRACTUAL SERVICES								
210	PROFESSIONAL SERVICES	123	120	60	100	120	120	120
236	PRINTING, PUBLICATION & FILING	101	50	0	0	100	100	100
252	TELEPHONE EXPENSE	917	1,000	304	1,000	1,000	1,000	1,000
254	ELECTRIC, WATER AND SEWER	22,619	21,500	8,767	23,000	23,000	23,000	23,000
256	NATURAL GAS	2,536	2,000	1,177	2,500	2,500	2,500	2,500
263	SERVICES TO MAINTAIN BUILDINGS	536	400	0	400	400	400	400
264	SERV. TO MAINT. LAND & IMPROV.	5,252	4,000	3,423	4,000	4,000	4,000	4,000
265	SERVICES TO MAINTAIN EQUIPMENT	0	100	0	0	100	100	100
266	SERVICES TO MAINTAIN VEHICLES	0	100	0	0	100	100	100
TOTAL CONTRACTUAL SERVICES		32,084	29,270	13,731	31,000	31,320	31,320	31,320
SUPPLIES AND EXPENSE								
312	TRAVEL, TRAINING AND MEETINGS	944	1,300	696	1,300	1,300	1,300	1,300
331	OFFICE SUPPLIES AND MATERIALS	59	50	6	50	50	50	50
332	CLOTHING AND UNIFORMS	687	500	0	500	500	500	500
340	GAS & OIL-OFF ROAD VEHICLE USE	1,327	2,000	751	2,000	2,000	2,000	2,000
341	GASOLINE AND OIL	2,147	4,000	1,277	3,000	3,500	3,500	3,500
342	OPERATING AND PROGRAM SUPPLIES	848	700	14	700	400	400	400
343	MAINTENANCE SUPPLIES	1,923	1,000	545	1,000	1,000	1,000	1,000
351	MATERIAL TO MAINTAIN STRUCTURE	499	500	200	500	500	500	500
352	MATERIALS TO MAINTAIN BUILDING	834	400	241	400	400	400	400
353	MAT. TO MAINT. LAND & IMPROV.	8,360	6,000	1,142	6,000	6,000	6,000	6,000
354	MATERIAL TO MAINTAIN EQUIPMENT	2,773	3,000	2,125	3,000	3,000	3,000	3,000
355	MATERIALS TO MAINTAIN VEHICLES	3,587	1,200	623	1,200	1,200	1,200	1,200

FUND: GENERAL FUND

ACCT DESCRIPTION	-- 2016 --	2017		2018			
	ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
PARK MAINTENANCE							
EXPENSES							
SUPPLIES AND EXPENSE							
362 MATERIALS TO MAINTAIN DIAMONDS	1,872	1,800	723	1,800	1,800	1,800	1,800
371 LANDSCAPE MATERIALS	188	200	0	0	200	200	200
TOTAL SUPPLIES AND EXPENSE	26,048	22,650	8,343	21,450	21,850	21,850	21,850
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 PARK MAINTENANCE	239,415	237,045	116,132	226,325	239,545	239,545	239,545

City of Jefferson, WI 2018 Budget



Sanitary Sewer Service Fund Revenues and Expenditures

FUND: SEWER UTILITY FUND

ACCT	DESCRIPTION	2016	2017		2018			
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
BEGINNING BALANCE							2,417,933	
REVENUES								
CUSTOMER REVENUES								
621	RESIDENTIAL	930,625	938,000	463,416	924,000	925,000	925,000	925,000
622	COMMERCIAL	178,483	175,000	89,692	178,600	175,000	175,000	175,000
623	INDUSTRIAL (H2O & ELEC. BILL)	66,533	51,000	40,692	81,600	80,000	80,000	80,000
624	PUBLIC AUTHORITY	92,086	85,000	51,508	104,000	100,000	100,000	100,000
625	RURAL RESIDENTIAL	4,788	4,500	2,397	4,750	4,500	4,500	4,500
626	RURAL COMMERCIAL	7,241	6,500	4,046	8,000	7,000	7,000	7,000
627	RURAL PUBLIC AUTHORITY	0	0	0	0	0	0	0
628	SEPTIC/HOLDING TANK USER FEES	0	0	0	0	0	0	0
629	INDUSTRIAL-STRENGTH SURCHARGE	751,856	204,000	90,241	182,700	185,000	185,000	185,000
630	MULTI-FAMILY RESIDENTIAL	116,416	103,000	53,389	106,600	105,000	105,000	105,000
TOTAL CUSTOMER REVENUES		2,148,028	1,567,000	795,381	1,590,250	1,581,500	1,581,500	1,581,500
OTHER OPERATING REVENUES								
631	CUSTOMER FORFEITED DISCOUNTS	0	0	0	0	0	0	0
633	PERMITS/LICENSE FEES(HAULERS)	0	0	0	0	0	0	0
634	SEWER CONNECTION CHARGE	0	0	0	0	0	0	0
636	AMORTIZATION OF GRANTS	0	0	0	0	0	0	0
639	MISC. OPERATING REVENUES	0	1,000	0	2,350	5,000	5,000	5,000
641	WIS PUBLIC POWER LEASE	21,727	22,500	11,163	21,000	21,000	21,000	21,000
TOTAL OTHER OPERATING REVENUES		21,727	23,500	11,163	23,350	26,000	26,000	26,000
OTHER INCOME								
400	CONTRIBUTION FROM FUND BALANCE	0	0	0	0	0	0	0
410	CONTRIBUTION FROM REPLCMNT FND	0	0	0	0	0	0	0
415	INCOME FROM CONTRACT WORK	3,565	8,000	0	4,000	4,000	4,000	4,000
416	COSTS & EXPENSE-CONTRACT WORK	0	0	0	0	0	0	0
419	INTEREST ON INVESTMENTS	13,479	10,000	7,417	10,000	10,000	10,000	10,000
421	MIS. NON-OPERATING INCOME	20,085	15,000	5,634	15,000	15,000	15,000	15,000
422	MISC NON-OP INCOME-CAP	0	0	0	0	0	0	0
425	PREPAYMENT OF DEBT SERVICE	0	0	0	0	0	0	0
430	INCOME FROM LEASE OF PROPERTY	0	0	0	0	0	0	0
435	SEWER CONNECTION FEE	17,600	5,500	4,950	5,500	5,500	5,500	5,500
440	INSPECTION FEES	0	0	0	0	0	0	0
450	CDBG GRANT FUNDS	0	0	0	0	0	0	0
460	INTRST RATE SUB-CLN WTR/BAB	19,960	8,000	7,540	8,000	8,000	8,000	8,000
TOTAL OTHER INCOME		74,689	46,500	25,541	42,500	42,500	42,500	42,500
TOTAL REVENUES:		2,244,444	1,637,000	832,085	1,656,100	1,650,000	1,650,000	1,650,000

FUND: SEWER UTILITY FUND

ACCT	DESCRIPTION	2016	2017		2018			
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
WASTEWATER TREATMENT PLANT EXPENSES								
SUPERVISION & LABOR								
811	WAGES-REGULAR	203,667	229,825	105,584	207,000	258,875	258,875	258,875
812	OVERTIME	12,830	16,675	4,837	10,000	2,200	2,200	2,200
813	PART-TIME WAGES	0	0	0	0	0	0	0
TOTAL SUPERVISION & LABOR		216,497	246,500	110,421	217,000	261,075	261,075	261,075
OPERATING EXPENSES								
820	GAS & OIL-OFF ROAD VEHICLE USE	2,354	4,500	1,024	2,500	4,000	4,000	4,000
821	ELECTRIC, WATER & SEWER, GAS	109,386	130,000	50,130	110,000	110,000	110,000	110,000
822	DIESEL FUEL	1,834	3,500	1,966	3,500	3,500	3,500	3,500
823	CHEMICALS	39,134	65,000	27,477	50,000	50,000	50,000	50,000
824	LABORATORY SUPPLIES	7,006	8,000	3,742	8,000	8,000	8,000	8,000
825	OPERATING SUPPLIES	3,004	8,000	1,069	5,000	8,000	8,000	8,000
826	FEES & LICENSES	8,576	9,500	8,042	9,500	9,500	9,500	9,500
827	TRAVEL, TRAINING & MEETINGS	1,766	2,250	945	2,250	2,500	2,500	2,500
828	TRANSPORTATION	0	500	0	500	500	500	500
829	OPERATING SUPPLIES-CONTRACTUAL	5,624	1,500	747	1,500	1,500	1,500	1,500
TOTAL OPERATING EXPENSES		178,684	232,750	95,142	192,750	197,500	197,500	197,500
MAINTENANCE EXPENSE								
831	MAINT OF TREAT. & DISP. PLANT	8,144	15,000	3,413	10,000	15,000	15,000	15,000
835	GENERAL PLANT STRUCTURES/EQUIP	5,728	12,000	9,878	12,000	12,000	12,000	12,000
839	CONTRACT COST - MAINTENANCE	4,566	5,000	2,904	5,000	5,000	5,000	5,000
TOTAL MAINTENANCE EXPENSE		18,438	32,000	16,195	27,000	32,000	32,000	32,000
GENERAL EXPENSE								
141	RETIREMENT	14,171	16,950	8,009	15,350	17,675	17,675	17,675
142	SOCIAL SECURITY	15,941	19,050	8,805	17,275	20,175	20,175	20,175
143	HEALTH INSURANCE-RETIREE	0	0	0	0	0	0	0
144	HEALTH INSURANCE	49,687	47,025	35,631	47,025	50,000	50,000	50,000
145	HEALTH INSURANCE DEDUCTABLE	0	0	0	0	0	0	0
146	LIFE INSURANCE PREMIUMS	483	1,000	244	1,000	1,050	1,050	1,050
147	DENTAL INSURANCE PREMIUMS	2,705	3,650	1,978	3,650	4,600	4,600	4,600
148	FSA CONTRIBUTION	1,680	1,400	1,680	1,675	1,700	1,700	1,700
149	EMPLOYER PAID WI RETIRE-WWTP	0	0	0	0	0	0	0
150	PERFORMANCE ADJ/WAGE INCREASE	0	3,000	0	2,500	6,200	6,200	6,200
851	OFFICE SUPPLIES & EXPENSES	650	1,000	175	500	1,000	1,000	1,000
852	OUTSIDE SERVICES	50,095	25,000	19,453	25,000	25,000	25,000	25,000
853	SLUDGE HAULING	48,343	85,000	40,612	55,000	60,000	60,000	60,000
854	FEMA EXPENSES	0	0	0	0	0	0	0
855	WWTP BERM PROJECT GRANT-2010	0	0	0	0	0	0	0

FUND: SEWER UTILITY FUND

ACCT DESCRIPTION	-- 2016 --		2017 -----		2018 -----		
	ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED

WASTEWATER TREATMENT PLANT							
EXPENSES							
GENERAL EXPENSE							
858	ROCK RIVER WATERSHED	125	250	0	250	250	250
859	MISCELLANEOUS EXPENSE	694	1,100	509	1,000	1,100	1,100
860	SEWER UTILITY INS SURCHARGE	0	0	0	0	0	0

TOTAL GENERAL EXPENSE		184,574	204,425	117,096	170,225	188,750	188,750
TOTAL WASTEWATER TREATMENT PLANT		598,193	715,675	338,854	606,975	679,325	679,325

FUND: SEWER UTILITY FUND

ACCT	DESCRIPTION	2016		2017		2018		
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
WASTEWATER COLLECTION SYSTEM								
EXPENSES								
SUPERVISION & LABOR								
811	WAGES-REGULAR	35,821	33,325	18,402	33,325	33,675	33,675	33,675
812	WAGES-OVERTIME	0	2,175	0	2,175	2,200	2,200	2,200
813	WAGES PART-TIME	0	0	0	0	0	0	0
TOTAL SUPERVISION & LABOR		35,821	35,500	18,402	35,500	35,875	35,875	35,875
OPERATING EXPENSES								
821	ELECTRIC, WATER, SEWER, GAS	4,133	4,500	2,887	4,500	4,500	4,500	4,500
827	TRANSPORTATION	571	1,000	202	1,000	1,000	1,000	1,000
828	GAS CLEANUP	0	0	0	0	0	0	0
829	GIS MAPPING	0	2,500	1,954	2,500	2,500	2,500	2,500
TOTAL OPERATING EXPENSES		4,704	8,000	5,043	8,000	8,000	8,000	8,000
MAINTENANCE EXPENSE								
831	COLLECTION SYSTEM	1,549	7,000	484	3,500	7,000	7,000	7,000
832	LIFT STATION	5,645	10,000	1,046	10,000	10,000	10,000	10,000
833	TV INSPECTION	0	1,000	0	1,000	1,000	1,000	1,000
TOTAL MAINTENANCE EXPENSE		7,194	18,000	1,530	14,500	18,000	18,000	18,000
REPLACEMENT EXPENSE								
841	CATHERINE AVE SEWER REPLACEMNT	0	0	0	0	0	0	0
842	MAIN STREET SEWER REPLACEMENT	0	0	0	0	0	0	0
843	N. WILSON SEWER REPLACEMENT	0	0	0	0	0	0	0
844	RIVERVIEW DR SEWER REPLACEMENT	0	0	0	0	0	0	0
845	WISCONSIN DRIVE SEWER REPLACMN	0	0	0	0	0	0	0
846	RACINE STREET SEWER REPLACEMNT	0	0	0	0	0	0	0
847	JACKSON ST SEWER REPLACEMENT	0	0	0	0	0	0	0
848	LINDEN DRIVE SANITARY SEWER	0	0	0	0	0	0	0
849	ST. COLETTA SEWER EXTENSION	0	0	0	0	0	0	0
850	NORTH BUSINESS HWY 26 AREA	0	0	0	0	0	0	0
851	RIVERVIEW HEIGHTS EXTENSION	0	0	0	0	0	0	0
852	WEST MILWAUKEE STREET SWR REPL	0	0	0	0	0	0	0
TOTAL REPLACEMENT EXPENSE		0	0	0	0	0	0	0
GENERAL EXPENSE								
141	RETIREMENT	2,351	2,450	1,318	2,450	2,450	2,450	2,450
142	SOCIAL SECURITY	2,600	2,750	1,434	2,750	2,775	2,775	2,775
143	HEALTH INSURANCE-RETIREE	0	0	0	0	0	0	0
144	HEALTH INSURANCE PREMIUMS	9,876	10,400	6,601	10,400	10,350	10,350	10,350
145	HEALTH INSURANCE DEDUCTABLE	0	0	0	0	0	0	0

FUND: SEWER UTILITY FUND

ACCT DESCRIPTION	-- 2016 --		----- 2017 -----		----- 2018 -----			
	ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED	

WASTEWATER COLLECTION SYSTEM								
EXPENSES								
GENERAL EXPENSE								
146	LIFE INSURANCE PREMIUMS	172	300	87	200	250	250	250
147	DENTAL INSURANCE PREMIUMS	769	800	448	800	825	825	825
149	EMPLOYER PAID WI RETIRE-WWTP	23,855	0	0	0	0	0	0
150	PERFORMANCE ADJ/WAGE INCREASE	0	0	0	0	0	0	0
850	NORTHSIDE SEWER EXTENSION	0	0	0	0	0	0	0
851	OFFICE SUPPLIES & EXPENSE	0	500	0	500	500	500	500
852	OUTSIDE SERVICES	0	10,000	305	10,000	10,000	10,000	10,000
859	MISCELLANEOUS EXPENSE	150	500	0	500	500	500	500

TOTAL	GENERAL EXPENSE	39,773	27,700	10,193	27,600	27,650	27,650	27,650
TOTAL	WASTEWATER COLLECTION SYSTEM	87,492	89,200	35,168	85,600	89,525	89,525	89,525

FUND: SEWER UTILITY FUND

ACCT	DESCRIPTION	2016	2017		2018			
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
ADMIN/GENERAL ALLOCATION								
EXPENSES								
GENERAL EXPENSE								
840	CUSTOMER ACCOUNTING/COLLECTION	106,599	35,000	0	110,000	110,000	110,000	110,000
844	UNCOLLECTIBLE ACCTS RECEIVABLE	0	0	0	0	0	0	0
853	INSURANCE	50,768	32,000	0	50,775	51,000	51,000	51,000
854	ELECTIVE REPRESENTATION	30,073	30,100	0	30,100	30,100	30,100	30,100
855	ADMINISTRATION	30,073	30,100	0	30,100	30,100	30,100	30,100
856	CITY HALL	36,584	34,650	0	34,650	36,600	36,600	36,600
857	ENGINEERING	45,135	45,150	0	45,150	45,150	45,150	45,150
858	BLDG & EQUIP MAINTENANCE	30,073	30,100	0	30,100	30,100	30,100	30,100
859	ECONOMIC DEVELOPMENT (JDC)	0	0	0	0	0	0	0
TOTAL GENERAL EXPENSE		329,305	237,100	0	330,875	333,050	333,050	333,050
TOTAL ADMIN/GENERAL ALLOCATION		329,305	237,100	0	330,875	333,050	333,050	333,050

FUND: SEWER UTILITY FUND

ACCT	DESCRIPTION	2016	2017		2018			
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
NON-OPERATING EXPENDITURES								
EXPENSES								
CAPITAL ADDITIONS								
880	CAPITAL ADDITIONS-PLANT	0	0	0	0	3,000	3,000	3,000
881	CAPITAL ADDITIONS-COLLECTION	2,817	175,000	25,294	175,000	98,300	98,300	98,300
885	WWTP UPGRADE PROJECT	0	0	0	0	0	0	0
TOTAL CAPITAL ADDITIONS		2,817	175,000	25,294	175,000	101,300	101,300	101,300
DEPREC/REPLACEMENT ALLOCATIONS								
403	DEPRECIATION-COLLECTION SYSTEM	362,390	0	0	0	0	0	0
404	DEPRECIATION PLANT	0	0	0	0	0	0	0
406	REPLACEMENT EQUIPMENT	0	0	0	0	0	0	0
TOTAL DEPREC/REPLACEMENT ALLOCATIONS		362,390	0	0	0	0	0	0
INTEREST EXPENSE								
425	INT-LONG TERM DEBT(1990 ISSUE)	0	0	0	0	0	0	0
426	INT-LONG TERM DEBT(1985 ISSUE)	0	0	0	0	0	0	0
427	INT-LONG TERM DEBT(1956 ISSUE)	0	0	0	0	0	0	0
428	AMORIZATION OF DEBT DISCOUNT	0	0	0	0	0	0	0
429	INT-DNR-CWF 4510-02	0	8,875	5,034	8,875	6,425	6,425	6,425
430	INT-DNR-CWF 4510-03	0	9,825	5,417	9,825	7,750	7,750	7,750
431	INT-DNR-CWF 4510-04	36,917	43,100	0	0	0	0	0
432	INT-BOC 2008 2008069 ALL	(36,917)	0	0	0	0	0	0
433	INT-BOC 2009 2009164.01	104,599	35,750	35,750	35,750	33,000	33,000	33,000
439	PRINCIPAL-CLEAN WATER FUND 00	0	81,075	0	81,075	83,475	83,475	83,475
440	PRINCIPAL-CLEAN WATER FUND 01	0	74,600	0	74,600	76,650	76,650	76,650
441	PRINCIPAL-CLEAN WATER FUND 02	0	110,000	0	110,000	125,000	125,000	125,000
442	PRINCIPAL-TRUST FUND LOAN 2008	0	0	0	0	0	0	0
443	PRINCIPAL-TRUST FUND LOAN 2009	0	50,000	0	50,000	50,000	50,000	50,000
444	2016 REFUNDING BOND INTEREST	0	0	26,709	43,100	31,525	31,525	31,525
TOTAL INTEREST EXPENSE		104,599	413,225	72,910	413,225	413,825	413,825	413,825
FUND BALANCE								
400	FUND BALANCE CONTRIBUTION	0	6,800	0	44,425	32,975	32,975	32,975
TOTAL FUND BALANCE		0	6,800	0	44,425	32,975	32,975	32,975
TOTAL NON-OPERATING EXPENDITURES		469,806	595,025	98,204	632,650	548,100	548,100	548,100
TOTAL FUND REVENUES & BEG. BALANCE		2,244,444	1,637,000	832,085	1,656,100	1,650,000	1,650,000	4,067,933
TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	0	0	0	0

**City of Jefferson, WI
2018 Budget**



**Storm Water Management
System Fund**

Revenues and Expenditures

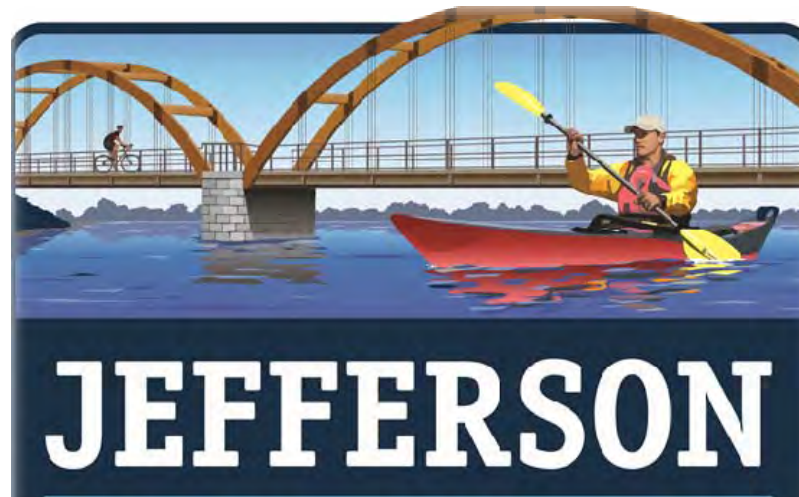
FUND: STORMWATER UTILITY FUND

ACCT DESCRIPTION	2016	2017		2018			
	ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
BEGINNING BALANCE							300,504
CUSTOMER REVENUES							
REVENUES							
STORMWATER CHARGE							
600 STORMWATER CHARGE	407,080	350,000	157,864	375,000	375,000	375,000	375,000
TOTAL STORMWATER CHARGE	407,080	350,000	157,864	375,000	375,000	375,000	375,000
OTHER INCOME							
400 CONTRIBUTION FROM FUND BALANCE	0	0	0	0	0	0	0
419 INTEREST ON INVESTMENTS	629	500	197	700	500	500	500
421 MISC NON OPERATING INCOME	399,965	0	0	0	0	0	0
430 LRIP FUNDS	0	0	0	0	0	0	0
TOTAL OTHER INCOME	400,594	500	197	700	500	500	500
TOTAL REVENUES: CUSTOMER REVENUES	807,674	350,500	158,061	375,700	375,500	375,500	375,500

FUND: STORMWATER UTILITY FUND

ACCT	DESCRIPTION	2016	2017		2018			
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
EXPENSES								
EXPENSES								
WAGES								
113	WAGES - REGULAR	67,002	70,700	34,580	68,000	71,400	71,400	71,400
114	WAGES-OT	603	1,000	0	500	1,000	1,000	1,000
129	WAGES-PART TIME	0	0	0	0	0	0	0
TOTAL WAGES		67,605	71,700	34,580	68,500	72,400	72,400	72,400
FRINGE BENEFITS								
141	RETIREMENT	1,874	4,800	2,369	4,500	4,800	4,800	4,800
142	SOCIAL SECURITY	2,062	5,425	2,476	5,000	5,500	5,500	5,500
144	HEALTH INSURANCE PREMIUMS	15,134	17,300	9,293	13,400	16,400	16,400	16,400
146	LIFE INSURANCE PREMIUMS	0	300	0	0	300	300	300
147	DENTAL INSURANCE	1,229	1,450	587	1,200	1,300	1,300	1,300
149	EMPLOYER PAID WI RETIRE-STORMW	7,897	0	0	0	0	0	0
TOTAL FRINGE BENEFITS		28,196	29,275	14,725	24,100	28,300	28,300	28,300
CONTRACTUAL SERVICES								
214	ACCOUNTING & AUDITING	3,809	6,000	0	4,000	6,000	6,000	6,000
215	ENGINEERING	1,000	3,000	1,000	2,500	3,000	3,000	3,000
216	ADMINISTRATIVE EXPENSES	36,500	36,500	0	36,500	39,560	36,500	39,560
237	LANDFILL/DISPOSAL	0	1,000	0	0	1,000	1,000	1,000
265	EMERGENCY REPAIR	0	20,000	0	0	68,500	68,500	68,500
270	BILLING CHARGES	7,785	8,000	0	7,800	8,000	8,000	8,000
277	TELEVISIONING	0	0	0	0	0	0	0
TOTAL CONTRACTUAL SERVICES		49,094	74,500	1,000	50,800	126,060	123,000	126,060
SUPPLIES AND EXPENSE								
310	MISCELLANEOUS EXPENSES	4,719	4,500	2,124	4,400	4,500	4,500	4,500
341	GASOLINE	4,353	10,000	0	4,500	10,000	10,000	10,000
343	MAINTENANCE	8,449	15,000	10,867	14,000	15,000	15,000	15,000
TOTAL SUPPLIES AND EXPENSE		17,521	29,500	12,991	22,900	29,500	29,500	29,500
CAPITAL OUTLAY								
410	EQUIPMENT REPLACEMENT	0	0	0	0	0	0	0
420	STORMWATER CAPITAL PROJECTS	0	115,000	5,869	30,000	91,500	91,500	91,500
TOTAL CAPITAL OUTLAY		0	115,000	5,869	30,000	91,500	91,500	91,500
CONTRIBUTION FROM FUND BALANCE								
600	CONTRIBUTION TO FUND BALANCE	0	28,025	0	179,400	27,740	30,800	27,740
TOTAL CONTRIBUTION FROM FUND BALANCE		0	28,025	0	179,400	27,740	30,800	27,740

**City of Jefferson, WI
2018 Budget**



Special Fund

**Revenues and
Expenditures**

City of Jefferson, WI 2018 Budget

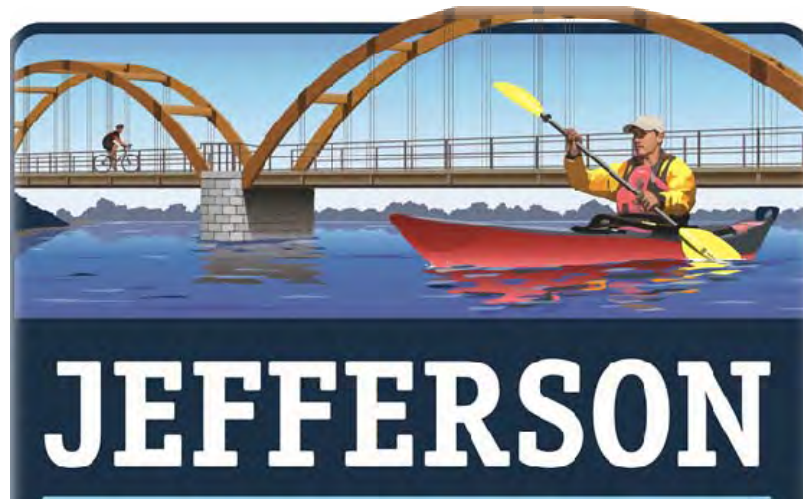


Tax Incremental District #4 Revenues and Expenditures

FUND: TAX INCREMENTAL FINANCING #4

ACCT DESCRIPTION	2016	2017		2018			
	ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
BEGINNING BALANCE							84,390
REVENUES/LIABILITIES/INVESTMNT							
REVENUES							
TAXES							
110 TAX INCREMENT	27,575	27,575	28,711	28,700	28,700	28,700	28,700
TOTAL TAXES	27,575	27,575	28,711	28,700	28,700	28,700	28,700
INTEREST							
110 INTEREST	492	500	210	425	600	600	600
510 STATE AID-EXEMPT COMPUTERS	0	0	0	0	0	0	0
910 CONTRIBUTION FROM FUND BALANCE	0	0	0	0	0	0	0
TOTAL INTEREST	492	500	210	425	600	600	600
TOTAL REVENUES: REVENUES/LIABILITIES	28,067	28,075	28,921	29,125	29,300	29,300	29,300

**City of Jefferson, WI
2018 Budget**



**Copeland Ryder Fund
Revenues and Expenditures**

FUND: HODAG-COPELAND RYDER FUND

ACCT DESCRIPTION	2016	2017		2018			
	ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
BEGINNING BALANCE							672,726
INVESTMENTS/ASSETS/LIAB.							
REVENUES							
OTHER REVENUES							
109 DEFERRED REVENUES	0	0	0	0	0	0	0
TOTAL OTHER REVENUES	0	0	0	0	0	0	0
INTERGOVERNMENTAL REVENUES							
670 GRANT PROCEEDS-COPELAND RYDER	0	0	0	0	0	0	0
680 GRANT PROCEEDS - JEFFERSON OAK	0	0	0	0	0	0	0
TOTAL INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0	0
INTEREST & MIS. REVENUES							
110 INTEREST ON INVESTMENTS	2,282	1,500	1,403	2,800	2,800	2,800	2,800
910 CONTRIBUTION FROM FUND BALANCE	0	0	0	0	0	0	0
TOTAL INTEREST & MIS. REVENUES	2,282	1,500	1,403	2,800	2,800	2,800	2,800
TOTAL REVENUES: INVESTMENTS/ASSETS/L	2,282	1,500	1,403	2,800	2,800	2,800	2,800

**City of Jefferson, WI
2018 Budget**

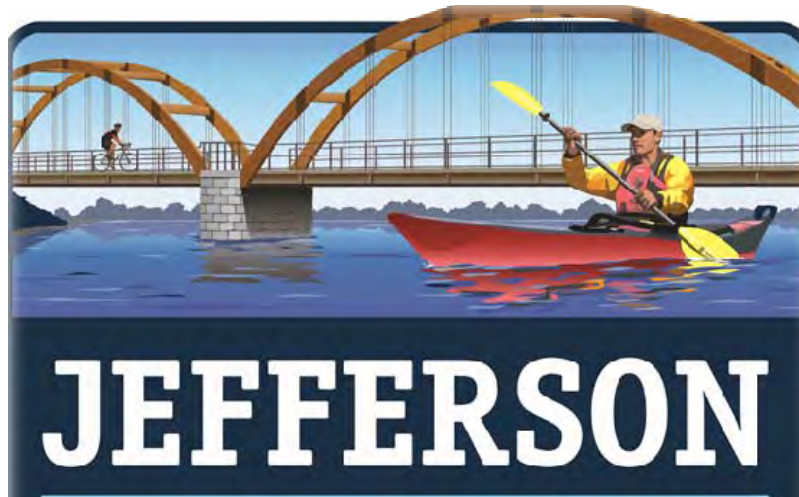


**Shared Ride Taxi Fund
Revenues and Expenditures**

FUND: SHARED RIDE TAXI PROGRAM FUND

ACCT DESCRIPTION	2016	2017		2018			
	ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
BEGINNING BALANCE							27,851
REVENUES							
INTERGOVERNMENTAL REVENUES							
346 FEDERAL AID - TAXI PROGRAM	77,690	75,000	18,571	75,000	75,000	75,000	75,000
347 TAXI AID	0	0	0	0	0	0	0
446 STATE AID - TAXI PROGRAM	45,171	33,000	25,070	58,000	33,000	33,000	33,000
TOTAL INTERGOVERNMENTAL REVENUES	122,861	108,000	43,641	133,000	108,000	108,000	108,000
PUBLIC CHARGES FOR SERVICES							
510 SHARED RIDE TAXI FARES	0	0	0	0	0	0	0
TOTAL PUBLIC CHARGES FOR SERVICES	0	0	0	0	0	0	0
INTERGOVERNMENTAL-SERVICE FEE							
415 CONTRACTS FOR TAXI SERVICE	0	0	0	0	0	0	0
TOTAL INTERGOVERNMENTAL-SERVICE FEE	0	0	0	0	0	0	0
INTEREST & MIS. REVENUES							
110 INTEREST ON INVESTMENTS	0	0	0	0	0	0	0
515 CONTRACTOR CONTRIBUTION	0	0	0	0	0	0	0
910 CONTRIBUTION FROM FUND BALANCE	0	0	0	0	0	0	0
TOTAL INTEREST & MIS. REVENUES	0	0	0	0	0	0	0
TRANSFER FROM GENERAL FUND							
201 TRANSFER FROM GENERAL	10,000	4,000	4,000	4,000	4,000	4,000	4,000
TOTAL TRANSFER FROM GENERAL FUND	10,000	4,000	4,000	4,000	4,000	4,000	4,000
TOTAL REVENUES:	132,861	112,000	47,641	137,000	112,000	112,000	112,000

City of Jefferson, WI 2018 Budget



Refuse/Recycling Program Fund Revenues and Expenditures

FUND: REFUSE/RECYCLING FUND

ACCT DESCRIPTION	2016	2017		2018			
	ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
BEGINNING BALANCE							33,713
REVENUES							
REVENUES							
TAXES							
110 TAXES	34,725	0	0	0	0	0	0
TOTAL TAXES	34,725	0	0	0	0	0	0
INTERGOVERNMENTAL REVENUES							
551 STATE AID RECYCLING	22,605	22,500	23,810	24,000	22,500	22,500	22,500
TOTAL INTERGOVERNMENTAL REVENUES	22,605	22,500	23,810	24,000	22,500	22,500	22,500
MISCELLANEOUS REVENUE							
110 SERVICE USER FEES	428,756	466,725	195,159	458,000	466,725	466,725	466,725
TOTAL MISCELLANEOUS REVENUE	428,756	466,725	195,159	458,000	466,725	466,725	466,725
INTEREST & MIS. REVENUES							
110 INTEREST	0	0	0	0	0	0	0
810 MISCELLANEOUS REVENUES	0	0	0	0	0	0	0
910 CONTRIBUTION FROM FUND BALANCE	0	0	0	0	0	0	0
TOTAL INTEREST & MIS. REVENUES	0	0	0	0	0	0	0
TOTAL REVENUES: REVENUES	486,086	489,225	218,969	482,000	489,225	489,225	489,225

FUND: REFUSE/RECYCLING FUND

ACCT	DESCRIPTION	2016	2017		2018			
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
EXPENSES								
SALARY/WAGES								
113	WAGES - REGULAR	17,414	26,000	20,147	25,000	26,500	26,500	26,500
114	WAGES - OVERTIME	0	500	0	0	500	500	500
129	WAGES - PART TIME	1,245	2,400	0	0	0	0	0
TOTAL SALARY/WAGES		18,659	28,900	20,147	25,000	27,000	27,000	27,000
FRINGE BENEFITS								
141	RECYCLING RETIREMENT	1,153	2,200	1,378	2,000	2,200	2,200	2,200
142	SOCIAL SECURITY	1,362	2,000	1,431	1,900	2,000	2,000	2,000
144	HEALTH INSURANCE PREMIUMS	7,300	7,725	4,556	7,300	8,175	8,175	8,175
146	LIFE INSURANCE PREMIUMS	0	100	0	0	100	100	100
147	DENTAL INSURANCE PREMIUMS	602	800	283	600	800	800	800
149	EMPLOYER PAID WI RETIRE-RECYC	0	0	0	0	0	0	0
TOTAL FRINGE BENEFITS		10,417	12,825	7,648	11,800	13,275	13,275	13,275
CONTRACTUAL SERVICES								
210	PROFESSIONAL SERVICES	3,967	7,500	0	4,000	7,500	7,500	7,500
237	RECYCLING COLLECTION CONTRACT	428,874	432,000	213,992	430,000	432,000	432,000	432,000
254	STORM SEWER FEE	0	0	0	0	0	0	0
TOTAL CONTRACTUAL SERVICES		432,841	439,500	213,992	434,000	439,500	439,500	439,500
SUPPLIES AND EXPENSE								
311	MEMBERSHIP DUES & SUBSCRIPTION	0	0	0	0	0	0	0
312	TRAVEL, TRAINING, AND MEETINGS	0	0	0	0	0	0	0
331	OFFICE SUPPLIES	0	0	0	0	0	0	0
340	GASOLINE	0	2,000	0	2,000	2,000	2,000	2,000
342	OPERATING & PROGRAM SUPPLIES	4,232	0	0	0	0	0	0
350	MAINTENANCE MATERIALS	393	1,500	4,962	1,500	1,500	1,500	1,500
TOTAL SUPPLIES AND EXPENSE		4,625	3,500	4,962	3,500	3,500	3,500	3,500
CAPITAL OUTLAY								
400	CAPITAL OUTLAY	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0	0
PROGRAMS								
540	HOURLY EQUIPMENT CHARGE	0	0	0	0	0	0	0
TOTAL PROGRAMS		0	0	0	0	0	0	0

City of Jefferson, WI 2018 Budget



Local Revolving Loan Fund Revenues and Expenditures

FUND: WDF-LOCAL REVOLVING LOAN FUND

ACCT	DESCRIPTION	2016	2017		2018			
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
BEGINNING BALANCE							702,661	
REVENUES								
INTEREST & MIS. REVENUES								
110	INTEREST EARNED	640	600	298	600	600	600	600
210	RENTAL-BRAUNS LAKE MILLS PROP.	0	0	0	0	0	0	0
809	LOAN INTEREST-TEA&TEXTILES	0	0	0	0	0	0	0
810	OTHER MISCELLANEOUS REVENUES	0	0	150	150	0	0	0
811	LOAN INTEREST REPAY-ANDERSON	0	0	0	0	0	0	0
812	LOAN INTEREST REPAY-ANDERSON M	0	0	0	0	0	0	0
813	LOAN INTEREST REPAY-LEWIS PULP	0	0	0	0	0	0	0
814	LOAN INTEREST REPAY-FOREMOST	0	0	0	0	0	0	0
815	LOAN PRINCIPLE-ANDERSON MACHIN	0	0	0	0	0	0	0
816	LOAN PRINCIPLE-LEWIS PULP	0	10,000	0	10,000	10,500	10,500	10,500
817	LOAN PRINCIPLE-FOREMOST BLDG	0	0	0	0	0	0	0
818	LOAN PRINCIPAL-ANDERSON 2000	0	0	0	0	0	0	0
819	LOAN PRINCIPAL-TEA&TEXTILES	0	0	0	0	0	0	0
820	LOAN INTEREST REAPY-EL CHAP	817	625	602	625	425	425	425
821	LOAN INTEREST REPAY-JTS	0	0	0	0	0	0	0
822	LOAN PRINCIPAL-EL CHAP	0	3,325	0	3,325	3,550	3,550	3,550
823	LOAN PRINCIPAL-JTS	0	0	0	0	0	0	0
824	LOAN INTEREST - ALC 2008	0	0	0	0	0	0	0
825	LOAN PRINCIPAL-ALC 2008	0	0	0	0	0	0	0
826	LOAN INTEREST REPAY-LEWIS	13,331	12,800	5,357	12,800	12,275	12,275	12,275
827	LOAN INTEREST REPAY-VETRO 11	829	675	525	675	525	525	525
828	LOAN INT REPAY-ANDERSON '12	0	0	0	0	0	0	0
829	LOAN PRINCIPAL - VETRO 2011	0	3,600	0	3,600	3,750	3,750	3,750
830	LOAN PRINCIPAL - ANDERSON 2012	0	0	0	0	0	0	0
831	LOAN INT REPAY - NAPA 2015	2,292	2,025	872	2,025	1,775	1,775	1,775
832	LOAN INT REPAY - ANDERSON 2015	0	0	0	0	0	0	0
833	LOAN PRINCIPAL - ANDERSON 2015	0	0	0	0	0	0	0
834	LOAN INT REPAY-JDP HVAC 2017	0	0	0	350	600	600	600
835	LOAN PRINCIPAL-NAPA 2015	0	0	0	12,650	12,925	12,925	12,925
836	LOAN PRINCIPAL-JDP HVAC 2017	0	0	0	2,350	4,800	4,800	4,800
837	LOAN INT REPAY-INDECCO 2017	0	0	0	325	975	975	975
838	LOAN PRINCIPAL-INDECCO 2017	0	0	0	0	3,825	3,825	3,825
910	CONTRIBUTION FROM FUND BALANCE	0	0	0	0	0	0	0
TOTAL INTEREST & MIS. REVENUES		17,909	33,650	7,804	49,475	56,525	56,525	56,525
TOTAL REVENUES:		17,909	33,650	7,804	49,475	56,525	56,525	56,525

City of Jefferson, WI 2018 Budget



Tax Incremental District #5 Revenues and Expenditures

FUND: TAX INCREMENTAL FINANCING #5

ACCT	DESCRIPTION	2016	2017		2018		APPROVED	
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED		RECOMMENDED
BEGINNING BALANCE							236,650	
REVENUES								
REVENUES								
TAXES								
110	TAX INCREMENT	229,972	230,000	257,630	257,625	245,000	245,000	245,000
TOTAL TAXES		229,972	230,000	257,630	257,625	245,000	245,000	245,000
MISCELLANEOUS REVENUE								
110	TRANSFER FROM TIF #2	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUE		0	0	0	0	0	0	0
INTEREST AND MISC. REVENUES								
110	INTEREST	1,256	1,100	438	875	1,000	1,000	1,000
210	SOLAR PARK LEASE PYMNT 2013	0	0	0	0	0	0	0
510	EXEMPT COMPUTER AID	3,631	0	0	4,300	3,500	3,500	3,500
515	DONATION FOR SPECIFIC PROJECT	0	0	0	0	0	0	0
610	MATCHING GRANT FUNDS W&E-ENRGY	0	0	0	0	0	0	0
615	LOAN INTEREST-BARE	0	0	0	0	0	0	0
650	GRANT REVENUE	27,625	0	0	0	0	0	0
710	ENERGY PARK GRANT PROCEEDS	0	0	0	0	0	0	0
805	LOAN INTEREST-COFFMAN	816	800	816	800	41,625	41,625	41,625
810	WEDC GRANT FUNDS-ACE/NAPA	0	0	0	0	0	0	0
811	LOAN INTEREST-GROFF/LOCKE	0	0	0	0	0	0	0
812	LOAN INTEREST-WALTON	500	500	0	21,000	0	0	0
813	LOAN INTEREST-FOERESTER	200	200	0	200	200	200	200
814	LOAN INTEREST-BRANTMEIER	200	200	200	10,200	0	0	0
815	LOAN INTEREST-BARE	400	400	400	400	400	400	400
816	LOAN INTEREST-LANGE	576	575	576	575	575	575	575
817	LOAN INTEREST-KRUEGER	58	50	58	50	50	50	50
900	GENERAL OBLIGATION BOND PROCEE	0	500,000	0	0	0	0	0
910	CONTRIBUTION FROM FUND BALANCE	0	0	0	0	0	0	0
920	LAND SALE PROCEEDS	9,695	0	0	0	0	0	0
TOTAL INTEREST AND MISC. REVENUES		44,957	503,825	2,488	38,400	47,350	47,350	47,350
TOTAL REVENUES: REVENUES		274,929	733,825	260,118	296,025	292,350	292,350	292,350

FUND: TAX INCREMENTAL FINANCING #5

ACCT	DESCRIPTION	2016	2017		2018			
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
EXPENSES								
EXPENSES								
CONTRACTUAL SERVICES								
200	CONTRACTUAL SERVICES	23,041	0	20,335	26,000	0	0	0
214	AUDITING	5,000	5,000	4,047	5,000	5,000	5,000	5,000
224	CONSULTANT FEES	25,973	25,000	0	0	1,800	1,800	1,800
240	ADMINISTRATIVE SUPPORT	5,000	5,000	0	0	5,000	5,000	5,000
TOTAL CONTRACTUAL SERVICES		59,014	35,000	24,382	31,000	11,800	11,800	11,800
MISCELLANEOUS EXPENDITURES								
310	MISCELLANEOUS EXPENDITURES	16,834	65,000	256	15,000	25,000	25,000	25,000
320	MISC EXPENSE - ENERGY PARK	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS EXPENDITURES		16,834	65,000	256	15,000	25,000	25,000	25,000
CAPITAL OUTLAY								
400	INFRASTRUCTURE IMPROVEMENTS	45,000	500,000	0	0	100,000	100,000	100,000
TOTAL CAPITAL OUTLAY		45,000	500,000	0	0	100,000	100,000	100,000
TIF REVENUE BOND PAYMENTS								
500	TIF REV BND PYBCK-SDU LLC	3,970	4,000	1,958	3,925	4,000	4,000	4,000
510	TIF REV BOND PYBK-FORT COM CU	30,396	30,400	15,069	30,150	30,000	30,000	30,000
520	TIF REV BOND PYBK - CELTIC LND	1,580	1,575	400	800	0	0	0
530	TIF REV BOND PYBCK - RORGE	0	0	0	0	0	0	0
540	TIF REV BOND PYBK - FRAWLEY	25,576	25,575	0	25,200	25,575	25,575	25,575
550	TIF REV BOND PYBK - LEWIS	0	0	0	0	0	0	0
560	TIF REV BOND PYBK - JEFF MAIN	13,947	0	0	16,525	16,525	16,525	16,525
TOTAL TIF REVENUE BOND PAYMENTS		75,469	61,550	17,427	76,600	76,100	76,100	76,100
FUND BALANCE								
600	CONTRIBUTION TO FUND BALANCE	0	1,775	0	102,925	4,400	4,400	4,400
620	INTEREST - 13 GO DEBT 43%	5,850	5,500	3,050	5,500	5,050	5,050	5,050
TOTAL FUND BALANCE		5,850	7,275	3,050	108,425	9,450	9,450	9,450
DEBT PRINCIPAL								
610	2013 GO NOTE PRINCIPAL	60,000	65,000	65,000	65,000	70,000	70,000	70,000
TOTAL DEBT PRINCIPAL		60,000	65,000	65,000	65,000	70,000	70,000	70,000
DEBT INTEREST								
620	2013 GO NOTE-INTEREST	0	0	0	0	0	0	0
TOTAL DEBT INTEREST		0	0	0	0	0	0	0

**City of Jefferson, WI
2018 Budget**



**Debt Service
Revenues and Expenditures**

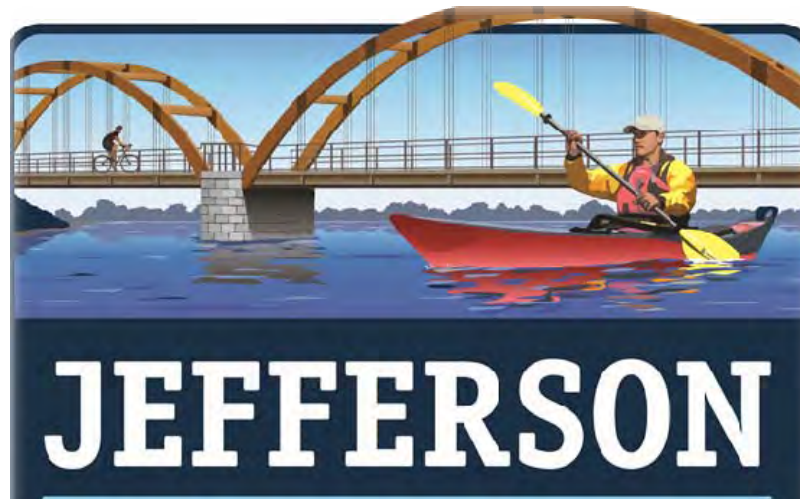
FUND: DEBT SERVICE

ACCT	DESCRIPTION	2016	2017		2018			
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
BEGINNING BALANCE							43,206	
REVENUES								
INTERGOVERNMENTAL-SERVICE FEE								
411	TOWNSHIP FIRE CONTRACTS & FEES	2,444	3,500	1,805	2,400	2,400	2,400	2,400
TOTAL INTERGOVERNMENTAL-SERVICE FEE		2,444	3,500	1,805	2,400	2,400	2,400	2,400
INTEREST & MIS. REVENUES								
110	INTEREST ON INVESTMENTS	210	100	129	250	100	100	100
210	WRS DEBT PROCEEDS	0	0	0	0	0	0	0
310	GO NOTE PROCEEDS 2007	0	0	0	0	0	0	0
410	GO NOTE PROCEEDS 2010	0	0	0	0	0	0	0
510	BAB INTEREST REFUND	0	0	0	0	0	0	0
610	GO NOTE PROCEEDS 2011	0	0	0	0	0	0	0
710	GO NOTE PROCEEDS 2013	0	0	0	0	0	0	0
810	GO NOTE PROCEEDS - 2014	0	0	0	0	0	0	0
910	CONTRIBUTION FROM FUND BALANCE	0	0	0	0	0	0	0
920	CONTRIBUTION FROM FUND BALANCE	0	0	0	0	0	0	0
TOTAL INTEREST & MIS. REVENUES		210	100	129	250	100	100	100
TRANSFER FROM GENERAL FUND								
201	TRANSFER FROM GENERAL	748,300	795,975	795,975	795,975	817,325	817,325	817,325
TOTAL TRANSFER FROM GENERAL FUND		748,300	795,975	795,975	795,975	817,325	817,325	817,325
TOTAL REVENUES: REVENUES		750,954	799,575	797,909	798,625	819,825	819,825	819,825

FUND: DEBT SERVICE

ACCT	DESCRIPTION	2016	2017		2018			
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
EXPENSES								
DEBT SERVICE FEES								
600	CONTRIBUTION TO FUND BALANCE	0	3,600	0	2,650	2,500	2,500	2,500
605	SERVICE FEES	182	800	621	800	800	800	800
TOTAL DEBT SERVICE FEES		182	4,400	621	3,450	3,300	3,300	3,300
PRINCIPAL RETIREMENT								
610	PRIN. RETIREMENT-07 G.O. NOTE	0	0	0	0	0	0	0
611	PRIN. RETIREMENT-REDEVELOPMENT	0	0	0	0	0	0	0
612	PRIN. RETIREMENT-FIRE STATION	0	0	0	0	0	0	0
613	PRIN. RETIREMENT-P.W. FACILITY	0	0	0	0	0	0	0
614	PRIN. RETIREMENT-97 PW PROJCTS	0	0	0	0	0	0	0
615	PRIN. RETIREMENT-98 G.O. NOTE	0	0	0	0	0	0	0
616	PRIN. RETIREMENT-99 G.O. NOTE	0	0	0	0	0	0	0
617	PRIN. RETIREMENT-POLICE DEPT.	0	0	0	0	0	0	0
618	PRIN. RETIREMENT-SENIOR/CITYHHL	0	0	0	0	0	0	0
619	PRIN. RETIREMENT-04 RFNDG NOTE	0	0	0	0	0	0	0
620	PRIN. RETIREMENT-WRS UNF LIAB	0	0	0	0	0	0	0
621	PRIN. RETIREMENT-01 GO BOND	0	0	0	0	0	0	0
622	PRIN. RETIREMENT-10 TRUST FUND	0	0	0	0	0	0	0
623	PRIN. RETIREMENT-11 GO REFUND	190,000	170,000	170,000	170,000	165,000	165,000	165,000
624	PRIN. RETIREMENT-10 FIRE TRUCK	0	0	0	0	0	0	0
625	PRIN. RETIREMENT-13 REF BCPL	26,682	27,425	27,434	27,425	28,200	28,200	28,200
626	PRIN. RETIREMENT-13 GO NOTE	40,000	45,000	45,000	45,000	50,000	50,000	50,000
627	PRIN. RETIREMENT-14 GO NOTE	385,000	425,000	425,000	425,000	460,000	460,000	460,000
628	PRIN. RETIREMENT-16 STF LOAN	0	31,600	31,596	31,600	32,125	32,125	32,125
TOTAL PRINCIPAL RETIREMENT		641,682	699,025	699,030	699,025	735,325	735,325	735,325
INTEREST PAYMENTS								
621	INTEREST - REDEVELOPMENT	0	0	0	0	0	0	0
622	INTEREST - FIRE STATION	0	0	0	0	0	0	0
623	INTEREST - P.W. FACILITY	0	0	0	0	0	0	0
624	INTEREST-97 PW/ENG PROJECTS	0	0	0	0	0	0	0
625	INTEREST-98 G.O. PROM NOTE	0	0	0	0	0	0	0
626	INTEREST-99 G.O. PROM NOTE	0	0	0	0	0	0	0
627	INTEREST-POLICE DEPARTMENT	0	0	0	0	0	0	0
628	INTEREST-SENIOR CENTER	0	0	0	0	0	0	0
629	INTEREST-01 G.O. CORP. BOND	0	0	0	0	0	0	0
630	INTEREST-04 REFUNDING NOTE	0	0	0	0	0	0	0
631	INTEREST-WRS UNF LIAB	0	0	0	0	0	0	0
632	INTEREST-07 G.O. NOTE	0	0	0	0	0	0	0
633	INTEREST - 10 GO FIRE TRUCK	0	0	0	0	0	0	0
634	INTEREST-10 TRUST FUND LOAN	0	0	0	0	0	0	0

City of Jefferson, WI 2018 Budget

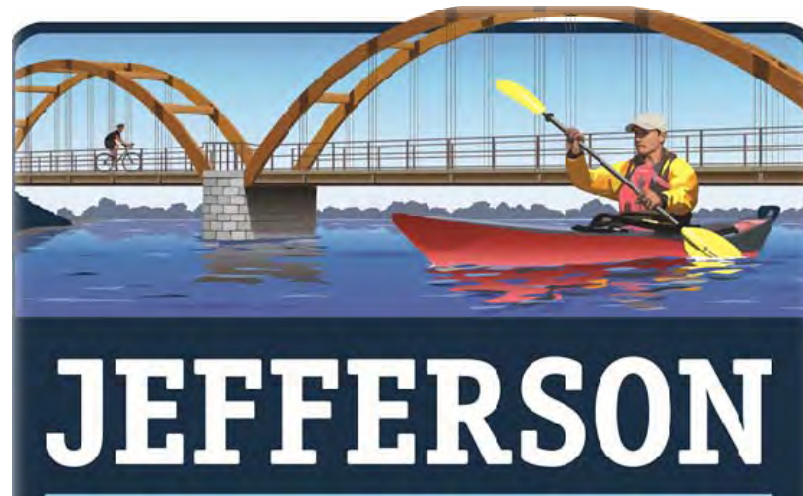


Tax Incremental District #6 Revenues and Expenditures

FUND: TAX INCREMENTAL FINANCE #6

ACCT DESCRIPTION	2016	2017		2018			
	ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
BEGINNING BALANCE							96,014
REVENUES/ASSETS/LIABILITIES							
REVENUES							
TAXES							
110 TAX INCREMENT	160,280	160,275	163,343	163,325	160,275	160,275	160,275
TOTAL TAXES	160,280	160,275	163,343	163,325	160,275	160,275	160,275
INTEREST & MISC REVENUES							
110 INTEREST	767	500	315	625	550	550	550
510 EXEMPT COMPUTER AID	66	0	0	0	0	0	0
610 CUSTOMER CONT.-JEFF. UTILITIES	0	0	0	0	0	0	0
910 CONTRIBUTION FROM FUND BALANCE	0	0	0	0	0	0	0
TOTAL INTEREST & MISC REVENUES	833	500	315	625	550	550	550
TOTAL REVENUES: REVENUES/ASSETS/LIAB	161,113	160,775	163,658	163,950	160,825	160,825	160,825

**City of Jefferson, WI
2018 Budget**



**Tax Incremental District #7
Revenues and Expenditures**

FUND: TAX INCREMENTAL FINANCING #7 K

ACCT DESCRIPTION	2016	2017		2018			
	ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
BEGINNING BALANCE							117,007
REVENUES/ASSETS/LIABILITIES							
REVENUES							
JEFFERSON UTILITIES LIABILITY							
861 CUSTOMER CONT-JEFF UTILITIES	0	0	0	0	0	0	0
TOTAL JEFFERSON UTILITIES LIABILITY	0	0	0	0	0	0	0
TAX INCREMENT							
110 TAX INCREMENT	83,645	135,000	143,857	143,850	210,000	210,000	210,000
TOTAL TAX INCREMENT	83,645	135,000	143,857	143,850	210,000	210,000	210,000
INTEREST & MISC REVENUES							
110 INTEREST	634	400	357	700	750	750	750
210 STFL-2013 TIF #7	0	0	0	0	0	0	0
310 BOND PAYMENT REIMBURSEMENT	0	0	0	0	0	0	0
510 EXEMPT COMPUTER AID	0	0	0	0	0	0	0
610 CUSTOMER CONTRIB-TIF #7	0	0	0	0	0	0	0
910 CONTRIBUTION FROM FUND BALANCE	0	0	0	0	0	0	0
TOTAL INTEREST & MISC REVENUES	634	400	357	700	750	750	750
TOTAL REVENUES: REVENUES/ASSETS/LIAB	84,279	135,400	144,214	144,550	210,750	210,750	210,750

FUND: TAX INCREMENTAL FINANCING #7 K

ACCT	DESCRIPTION	2016	2017		2018		
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED
EXPENSES							
EXPENSES							
CONTRACTUAL SERVICES							
200	CONTRACTUAL SERVICE	0	0	0	0	0	0
214	AUDITING	2,896	0	0	0	1,000	1,000
224	CONSULTANT FEES	0	0	0	0	1,800	1,800
250	FINANCIAL ADVISOR FEES	0	0	13,000	14,500	0	0
TOTAL CONTRACTUAL SERVICES		2,896	0	13,000	14,500	2,800	2,800
MISCELLANEOUS EXPENDITURES							
310	MISCELLANEOUS EXPENDITURES	150	150	150	150	150	150
320	DEBT ISSUANCE FEES	0	0	0	0	0	0
TOTAL MISCELLANEOUS EXPENDITURES		150	150	150	150	150	150
CAPITAL OUTLAY							
400	INFRASTRUCTURE IMPROVEMENTS	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0
TIF REVENUE BOND PAYMENTS							
500	TIF PAYBACK - KUEHN	0	0	0	0	0	0
510	2013 BCPL LOAN - TID #7-PRIN	37,287	38,775	38,774	38,775	40,225	40,225
520	2013 BCPL LOAN - TID #7-PRIN	32,584	31,100	31,097	31,100	29,650	29,650
TOTAL TIF REVENUE BOND PAYMENTS		69,871	69,875	69,871	69,875	69,875	69,875
FUND BALANCE CONT.							
600	CONTRIBUTION TO FUND BALANCE	0	65,375	0	60,025	137,925	137,925
TOTAL FUND BALANCE CONT.		0	65,375	0	60,025	137,925	137,925
TOTAL EXPENSES		72,917	135,400	83,021	144,550	210,750	210,750
TOTAL FUND REVENUES & BEG. BALANCE							
		84,279	135,400	144,214	144,550	210,750	210,750
TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	0	0	0
TOTAL FUND EXPENSES		72,917	135,400	83,021	144,550	210,750	210,750
FUND SURPLUS (DEFICIT)							117,007

City of Jefferson, WI 2018 Budget



Tax Incremental District #8 Revenues and Expenditures

FUND: TAX INCREMENTAL FINANCING #8

ACCT DESCRIPTION	2016	2017		2018			
	ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
BEGINNING BALANCE							(155,697)
REVENUES							
REVENUES							
TAX INCREMENT							
110 TAX INCREMENT	0	3,450	3,586	3,575	3,575	3,575	3,575
TOTAL TAX INCREMENT	0	3,450	3,586	3,575	3,575	3,575	3,575
INTEREST & MISC REVENUES							
110 INTEREST	0	100	0	100	100	100	100
TOTAL INTEREST & MISC REVENUES	0	100	0	100	100	100	100
TOTAL REVENUES: REVENUES	0	3,550	3,586	3,675	3,675	3,675	3,675

FUND: TAX INCREMENTAL FINANCING #8

ACCT	DESCRIPTION	2016	2017		2018		
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED
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	1,800	1,800
250	FINANCIAL ADVISOR FEES	14,000	0	0	0	0	0
TOTAL CONTRACTUAL SERVICES		14,000	0	0	0	1,800	1,800
MISCELLANEOUS EXPENDITURES							
310	MISCELLANEOUS EXPENDITURES	150	150	150	150	150	150
TOTAL MISCELLANEOUS EXPENDITURES		150	150	150	150	150	150
CAPITAL OUTLAY							
400	INFRASTRUCTURE IMPROVEMENTS	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0
FUND BALANCE CONTRIBUTION							
600	CONTRIBUTION TO FUND BALANCE	0	3,400	0	3,525	1,725	1,725
TOTAL FUND BALANCE CONTRIBUTION		0	3,400	0	3,525	1,725	1,725
TOTAL EXPENSES		14,150	3,550	150	3,675	3,675	3,675
TOTAL FUND REVENUES & BEG. BALANCE		0	3,550	3,586	3,675	3,675	(152,022)
TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	0	0	0
TOTAL FUND EXPENSES		14,150	3,550	150	3,675	3,675	3,675
FUND SURPLUS (DEFICIT)							(155,697)

**City of Jefferson, WI
2018 Budget**



**Public Library Fund
Revenues and Expenditures**

FUND: PUBLIC LIBRARY FUND

ACCT	DESCRIPTION	-- 2016 --	2017		2018			
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
BEGINNING BALANCE							138,245	
CASH ACCOUNTS/REVENUES								
REVENUES								
TAXES								
110	LIBRARY TAX LEVY	398,050	413,750	413,750	413,750	435,125	435,125	435,125
TOTAL TAXES		398,050	413,750	413,750	413,750	435,125	435,125	435,125
INTERGOVERNMENTAL REVENUES								
520	COUNTY TAX CONTRIBUTION	116,460	110,000	2,372	110,375	105,125	105,125	105,125
551	GRANTS	0	0	0	0	0	0	0
TOTAL INTERGOVERNMENTAL REVENUES		116,460	110,000	2,372	110,375	105,125	105,125	105,125
PUBLIC CHARGES FOR SERVICES								
110	FINES	5,018	5,000	2,197	4,950	5,000	5,000	5,000
120	PATRON SERVICES REVENUE	1,779	1,800	954	1,900	1,800	1,800	1,800
130	ADULT & JUV PROGRAM REVENUE	82	1,200	0	100	100	100	100
140	MISC REV FOR SPECIFIC PROJECTS	4,755	4,250	848	1,550	1,550	1,550	1,550
150	DUPLICATING FEES	4,132	4,000	2,091	4,200	4,200	4,200	4,200
160	BOOK SALES	1,293	300	326	1,075	800	800	800
190	TRANSFER FROM GENEARL	0	0	0	0	0	0	0
TOTAL PUBLIC CHARGES FOR SERVICES		17,059	16,550	6,416	13,775	13,450	13,450	13,450
INTEREST & MISC REVENUES								
110	INTEREST REVENUES	1,412	1,100	947	1,500	1,300	1,300	1,300
910	CONTRIBUTION TO FUND BALANCE	0	7,125	0	7,325	6,500	6,500	6,500
915	DONATIONS	3,590	5,000	4,357	5,000	5,000	5,000	5,000
920	CONTRIBUTION FROM FUND BALANCE	0	0	0	0	0	0	0
TOTAL INTEREST & MISC REVENUES		5,002	13,225	5,304	13,825	12,800	12,800	12,800
TOTAL REVENUES: CASH ACCOUNTS/REVENUE		536,571	553,525	427,842	551,725	566,500	566,500	566,500

FUND: PUBLIC LIBRARY FUND

ACCT	DESCRIPTION	2016	2017		2018			
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
EXPENSES								
EXPENSES								
SALARY & WAGES								
113	WAGES - REGULAR	287,350	290,000	147,567	285,000	295,000	295,000	295,000
129	WAGES - PART-TIME	41,686	43,400	20,298	44,000	40,600	40,600	40,600
TOTAL SALARY & WAGES		329,036	333,400	167,865	329,000	335,600	335,600	335,600
FRINGE BENEFITS								
141	RETIREMENT	18,859	19,700	10,562	19,200	19,800	19,800	19,800
142	SOCIAL SECURITY	23,782	25,500	12,476	25,000	25,675	25,675	25,675
144	HEALTH INSURANCE PREMIUM	30,818	55,675	31,318	59,200	65,000	65,000	65,000
145	HEALTH INSURANCE DEDUCTABLE	0	0	0	0	0	0	0
146	LIFE INSURANCE PREMIUMS	1,049	1,100	535	1,100	1,400	1,400	1,400
147	DENTAL INSURANCE PREMIUMS	2,544	4,625	2,216	4,600	5,500	5,500	5,500
149	EMPLOYER PAID WI RETIRE-LIBR	0	0	0	0	0	0	0
TOTAL FRINGE BENEFITS		77,052	106,600	57,107	109,100	117,375	117,375	117,375
CONTRACTUAL SERVICES								
210	LEGAL SERVICE	0	0	0	0	0	0	0
216	PROGRAMMING ASSIST & ENHANCE	5,459	6,500	3,537	6,500	6,500	6,500	6,500
217	HARDWARE EXPENSE	1,064	1,525	372	1,525	1,525	1,525	1,525
218	SOFTWARE MAINTENANCE	14,591	14,600	14,769	14,750	14,700	14,700	14,700
222	JANITORIAL SERVICES	8,604	8,700	4,302	8,700	8,700	8,700	8,700
251	POSTAGE EXPENSE	493	600	53	450	500	500	500
252	TELEPHONE EXPENSE	1,446	1,500	767	1,200	1,500	1,500	1,500
254	ELECTRIC, WATER & SEWER	9,218	9,000	3,519	9,000	9,000	9,000	9,000
256	NATURAL GAS	1,839	4,700	1,396	4,700	4,700	4,700	4,700
261	SERV TO MAINTAIN OFFICE EQUIP.	3,824	3,200	3,216	3,800	3,400	3,400	3,400
263	SERVICES TO MAINTAIN BUILDING	5,944	8,200	4,541	8,000	8,000	8,000	8,000
270	ALLBEE HOME EXPENSESE	0	0	0	0	0	0	0
TOTAL CONTRACTUAL SERVICES		52,482	58,525	36,472	58,625	58,525	58,525	58,525
SUPPLIES AND EXPENSE								
311	MEMBERSHIP DUES & SUBSCRIPTION	1,311	1,200	515	1,200	1,200	1,200	1,200
312	TRAVEL, TRAINING & MEETINGS	1,315	1,800	703	1,800	1,800	1,800	1,800
331	OFFICE SUPPLIES & MATERIALS	4,004	3,500	2,183	3,500	3,500	3,500	3,500
334	BOOKS	29,107	27,000	12,897	27,000	27,000	27,000	27,000
335	PERIODICALS	2,352	2,500	811	2,500	2,500	2,500	2,500
336	NEWSPAPERS	1,447	1,200	868	1,200	1,200	1,200	1,200
337	REFERENCE UPDATE	0	150	0	150	150	150	150
338	AUDIO VISUAL	10,013	10,300	8,811	10,300	10,300	10,300	10,300
339	MICROFORMS & ELECTRONIC RESOUR	2,257	3,200	3,200	3,200	3,200	3,200	3,200
343	MAINTENANCE SUPPLIES	886	1,100	434	1,100	1,100	1,100	1,100

**City of Jefferson, WI
2018 Budget**



**Civic Promotion Fund
Revenues and Expenditures**

FUND: CIVIC PROMOTION FUND

ACCT	DESCRIPTION	-- 2016 --	2017		2018			
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
BEGINNING BALANCE							46,091	
REVENUES								
INTEREST & MIS. REVENUES								
110	INTEREST ON INVESTMENTS	0	0	0	0	0	0	
210	COMMUNITY EVENTS - PD	3,083	3,000	0	3,000	2,500	2,500	
310	BANNER REVENUE	575	1,000	800	1,000	1,000	1,000	
410	FARMERS MARKET REVENUES	6,568	8,050	4,490	6,500	6,500	6,500	
910	CONTRIBUTION FROM FUND BALANCE	0	0	0	0	0	0	
TOTAL INTEREST & MIS. REVENUES		10,226	12,050	5,290	10,500	10,000	10,000	
PROCEEDS FROM LONG-TERM DEBT								
121	NOTES PAYABLE - CHAMBER	0	0	0	0	0	0	
201	TRANSFER FROM GENERAL	30,500	30,000	30,000	90,000	31,000	31,000	
TOTAL PROCEEDS FROM LONG-TERM DEBT		30,500	30,000	30,000	90,000	31,000	31,000	
TOTAL REVENUES: REVENUES		40,726	42,050	35,290	100,500	41,000	41,000	

FUND: CIVIC PROMOTION FUND

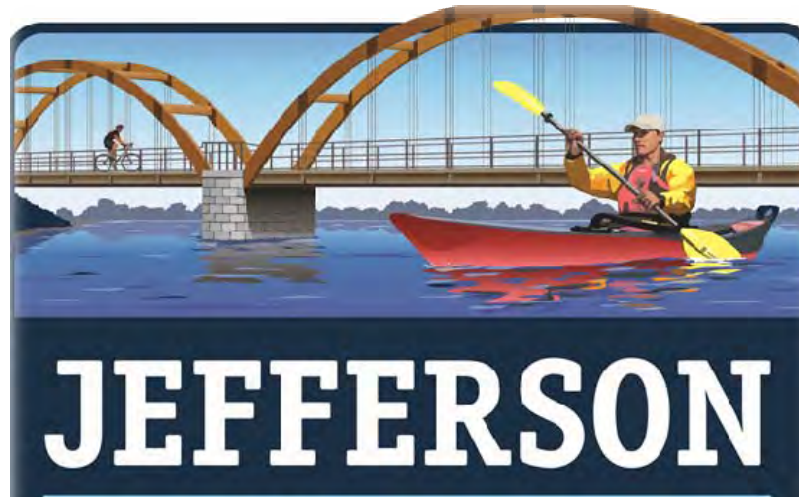
ACCT	DESCRIPTION	2016	2017		2018		
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED
EXPENSES							
EXPENSES							
WAGES							
129	FARMERS MARKET WAGES	3,049	3,100	3,100	3,100	3,100	3,100
TOTAL WAGES		3,049	3,100	3,100	3,100	3,100	3,100
LIABILITIES							
142	SOCIAL SECURITY	233	300	237	250	300	300
TOTAL LIABILITIES		233	300	237	250	300	300
CIVIC PROMOTION SUBSIDIES							
310	FIREWORKS	12,408	12,500	4,000	12,500	12,500	12,500
320	GEMUETLICHKEIT DAYS	3,000	3,000	0	3,000	3,000	3,000
330	COMMUNITY EVENTS	7,095	12,700	16,588	16,600	14,400	14,400
340	LEGION/VFW FLAG PROGRAM	187	1,500	0	500	1,000	1,000
350	MEMORIAL DAY PROGRAM	438	500	0	0	500	500
360	COMMUNITY EVENTS-PD	3,656	3,000	0	3,000	2,500	2,500
370	ROTARY PARK FLAG REPLACEMENT	931	700	299	700	700	700
380	CONT TO HISTORICAL SOC/MUSEUM	4,527	0	0	0	1,000	1,000
390	FARMER MARKET PROGRAM SUPPLIES	2,123	4,750	948	2,000	2,000	2,000
395	HARRY POTTER EXPENSES	0	0	14,791	15,000	0	0
TOTAL CIVIC PROMOTION SUBSIDIES		34,365	38,650	36,626	53,300	37,600	37,600
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	0	0	43,850	0	0
TOTAL CONTRIBUTION TO FUND BALANCE		0	0	0	43,850	0	0
MISCELLANEOUS EXPENDITURES							
717	LOAN FORGIVEN	0	0	0	0	0	0
TOTAL MISCELLANEOUS EXPENDITURES		0	0	0	0	0	0
TOTAL EXPENSES		37,647	42,050	39,963	100,500	41,000	41,000
TOTAL FUND REVENUES & BEG. BALANCE		40,726	42,050	35,290	100,500	41,000	87,091
TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	0	0	0
TOTAL FUND EXPENSES		37,647	42,050	39,963	100,500	41,000	41,000

FUND: CIVIC PROMOTION FUND

ACCT DESCRIPTION	-- 2016 --	2017 -----		2018 -----			
	ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED

FUND SURPLUS (DEFICIT)							46,091

City of Jefferson, WI 2018 Budget

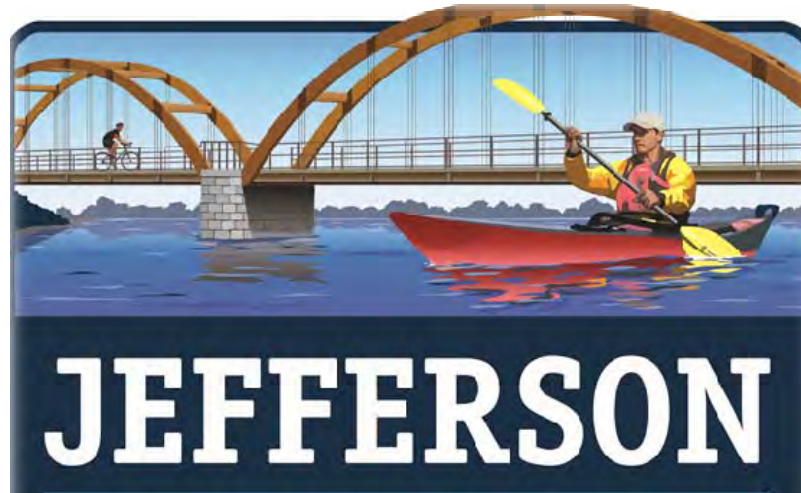


Cemetery Association Fund Revenues and Expenditures

FUND: CEMETERY ASSOCIATION FUND

ACCT DESCRIPTION	2016	2017		2018			
	ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
EXPENSES							
PROGRAMS							
530 GREENWOOD CEMETERY ASSOCIATION	14,100	15,000	0	15,000	15,000	15,000	15,000
TOTAL PROGRAMS	14,100	15,000	0	15,000	15,000	15,000	15,000
CONTRIBUTION TO FUND BALANCE							
600 CONTRIBUTION TO FUND BALANCE	0	0	0	0	0	0	0
TOTAL CONTRIBUTION TO FUND BALANCE	0	0	0	0	0	0	0
TOTAL	14,100	15,000	0	15,000	15,000	15,000	15,000
TOTAL FUND REVENUES & BEG. BALANCE	14,100	15,000	15,000	15,000	15,000	15,000	15,690
TOTAL OPERATING TRANSFERS IN (OUT)	0	0	0	0	0	0	0
TOTAL FUND EXPENSES	14,100	15,000	0	15,000	15,000	15,000	15,000
FUND SURPLUS (DEFICIT)							690

City of Jefferson, WI 2018 Budget



Park Development Fund Revenues and Expenditures

FUND: PARK DEVELOPMENT FUND

ACCT	DESCRIPTION	2016	2017		2018			
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
BEGINNING BALANCE							71,267	
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	20,400	0	0	0	0	0	
TOTAL DEVELOPER'S FEES		20,400	0	0	0	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	30,000	0	35,650	12,000	12,000	
915	DONATIONS PARKS & RECREATION	0	0	0	0	0	0	
916	DANCE REVENUES/DONATIONS	0	0	0	0	0	0	
917	DONATIONS/REVENUE-MISC.	0	0	0	17,000	0	0	
TOTAL INTEREST & MIS. REVENUES		0	30,000	0	52,650	12,000	12,000	
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:		20,400	30,000	0	52,650	12,000	12,000	

City of Jefferson, WI 2018 Budget



Land Acquisition Fund Revenues and Expenditures

FUND: LAND ACQUISITION FUND

ACCT DESCRIPTION	-- 2016 --		2017 -----		2018 -----		
	ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
BEGINNING BALANCE							59,991
REVENUES							
INTEREST & MIS REVENUES							
110 INTEREST ON INVESTMENTS	0	0	0	0	0	0	0
309 LAND SOLD TO MAPLE GROVE-1996	0	0	0	0	0	0	0
310 LAND SALES	0	0	0	0	0	0	0
320 LAND SALES	0	0	0	0	0	0	0
330 MEDICAL COLLEGE REIMB-TIF 6	0	33,325	0	33,325	33,325	33,325	33,325
910 CONTRIBUTION FROM FUND BALANCE	0	0	0	0	0	0	0
TOTAL INTEREST & MIS REVENUES	0	33,325	0	33,325	33,325	33,325	33,325
TOTAL REVENUES:	0	33,325	0	33,325	33,325	33,325	33,325

**City of Jefferson, WI
2018 Budget**



**Redevelopment Fund
Revenues and Expenditures**

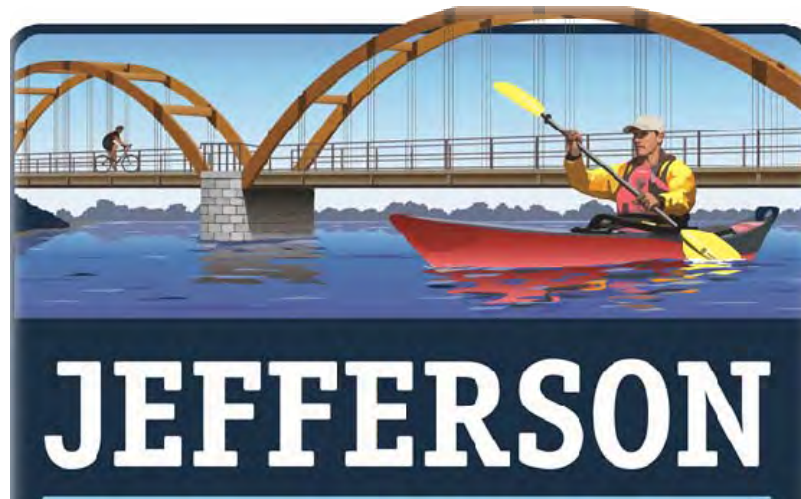
FUND: DEVELOPMENT FUND

ACCT DESCRIPTION	2016	2017		2018			
	ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
BEGINNING BALANCE							479,005
REVENUES							
INTEREST & MIS. REVENUES							
110 INTEREST ON INVESTMENTS	703	700	264	525	600	600	600
910 CONTRIBUTION FROM FUND BALANCE	0	0	0	0	0	0	0
TOTAL INTEREST & MIS. REVENUES	703	700	264	525	600	600	600
TOTAL REVENUES:	703	700	264	525	600	600	600

FUND: DEVELOPMENT FUND

ACCT DESCRIPTION	2016	2017		2018			
	ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
BEGINNING BALANCE							5,800
REVENUES							
INTEREST & MISC REVENUES							
110 INTEREST ON INVESTMENTS	0	0	0	0	0	0	0
820 LOAN INTEREST REPAY-KUEHN	1,038	0	0	0	0	0	0
830 CARRICO LOAN INTEREST	1,289	1,075	474	1,075	875	875	875
910 CONTRIBUTION FROM FUND BALANCE	0	0	0	0	0	0	0
TOTAL INTEREST & MISC REVENUES	2,327	1,075	474	1,075	875	875	875
TOTAL REVENUES: REVENUES	2,327	1,075	474	1,075	875	875	875

City of Jefferson, WI 2018 Budget



River Improvement Fund Revenues and Expenditures

FUND: RIVER IMPROVEMENT FUND

ACCT DESCRIPTION	2016	2017		2018			
	ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
BEGINNING BALANCE							13,835
REVENUES							
GRANT PROCEEDS							
551 STATE DNR GRANTS	0	0	0	0	0	0	0
TOTAL GRANT PROCEEDS	0	0	0	0	0	0	0
INTEREST & MISCELLANEOUS REV.							
110 INTEREST ON INVESTMENTS	16	25	8	25	25	25	25
120 BOAT LAUNCH REVENUES	2,289	2,200	2,373	2,700	2,500	2,500	2,500
130 LAND SALES	0	0	9,777	9,775	0	0	0
511 DONATIONS	0	0	0	0	0	0	0
910 CONTRIBUTION FROM FUND BALANCE	0	0	0	0	0	0	0
920 CONTRIBUTION FROM FUND BALANCE	0	0	0	0	0	0	0
TOTAL INTEREST & MISCELLANEOUS REV.	2,305	2,225	12,158	12,500	2,525	2,525	2,525
TOTAL REVENUES:	2,305	2,225	12,158	12,500	2,525	2,525	2,525

**City of Jefferson, WI
2018 Budget**



**Cable Television Fund
Revenues and Expenditures**

FUND: CABLE TELEVISION FUND

ACCT DESCRIPTION	2016	2017		2018			
	ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
BEGINNING BALANCE							39,258
REVENUES							
MISCELLANEOUS REVENUES							
110 JPEG MISCELLANEOUS REVENUE	4,450	7,500	175	200	7,000	7,000	7,000
210 CABLE FUNDS-EQUIPMENT PURCHASE	0	0	0	0	0	0	0
310 CABLE FRANCHISE FEES	0	0	0	0	0	0	0
410 ADVERTISING REVENUE	650	500	0	0	500	500	500
910 CONTRIBUTION FROM FUND BALANCE	0	800	0	0	800	800	800
TOTAL MISCELLANEOUS REVENUES	5,100	8,800	175	200	8,300	8,300	8,300
TRANSFER FROM GENERAL FUND							
201 TRANSFER FROM GENERAL	13,500	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	13,500
TOTAL REVENUES: REVENUES	18,600	22,300	13,675	13,700	21,800	21,800	21,800

**City of Jefferson, WI
2018 Budget**



**Capital Improvement and
Equipment Replacement Fund
Revenues and
Expenditures**

FUND: CAPITAL PROJECTS/EQUIP FUND

ACCT DESCRIPTION	2016	2017		2018			
	ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
BEGINNING BALANCE							8,566
REVENUES/ASSETS/LIAB/CAP							
REVENUES							
TAXES							
110 TAXES	767,800	695,000	0	695,000	695,000	695,000	695,000
TOTAL TAXES	767,800	695,000	0	695,000	695,000	695,000	695,000
INTEREST & MISC. REVENUES							
110 INTEREST ON INVESTMENTS	541	450	278	550	600	600	600
210 MISC REVENUES	390,884	0	18,700	20,000	0	0	0
310 SIDEWALK REPAIR REIMBURSEMENTS	6,047	15,000	0	5,000	15,000	15,000	15,000
410 LRIP FUNDS	0	0	0	0	0	0	0
910 CONTRIBUTION FROM FUND BALANCE	0	0	0	9,275	0	0	0
TOTAL INTEREST & MISC. REVENUES	397,472	15,450	18,978	34,825	15,600	15,600	15,600
PROCEEDS FROM LONG TERM DEBT							
110 BOND PROCEEDS	165,000	0	0	0	0	0	0
111 BOND PROCEEDS	0	0	0	0	0	0	0
TOTAL PROCEEDS FROM LONG TERM DEBT	165,000	0	0	0	0	0	0
TOTAL REVENUES: REVENUES/ASSETS/LIAB	1,330,272	710,450	18,978	729,825	710,600	710,600	710,600

FUND: CAPITAL PROJECTS/EQUIP FUND

ACCT	DESCRIPTION	2016	2017		2018		
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED
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	29,379	33,000	32,909	32,900	37,000	37,000
411	POLICE VEHICLES	38,374	0	0	0	33,000	33,000
412	POLICE COMMUNICATION EQUIP	0	15,000	6,819	15,000	0	0
413	POLICE FACILITY EXPENSES	0	0	12,087	12,100	6,500	6,500
420	EMS EQUIPMENT	33,782	17,000	3,283	17,000	77,000	77,000
421	EMS COMMUNICATION EQUIPMENT	0	0	0	0	0	0
422	EMS FACILITY COSTS	0	0	0	0	0	0
425	EMS FACILITY EXPENSES	0	0	0	0	0	0
430	FIRE EQUIPMENT	563,128	10,000	4,758	10,000	20,000	20,000
431	FIRE STATION IMPROVEMENTS	0	50,000	0	50,000	41,000	41,000
432	FIRE COMMUNICATION EQUIPMENT	0	0	0	0	0	0
440	ADMINISTRATION EQUIPMENT	17,374	20,000	7,419	20,000	39,000	39,000
441	ADMINISTRATION PROJECTS/EQUIP	0	0	28,817	28,825	0	0
450	PARKS EQUIPMENT	0	21,500	0	21,500	46,500	46,500
451	PARKS PROJECTS	50,757	0	4,398	0	39,000	39,000
460	PUBLIC WORKS EQUIPMENT	38,994	153,000	83,671	157,000	3,000	3,000
461	PUBLIC WORKS PROJECTS	483,717	354,000	6,783	340,000	354,000	354,000
470	LIBRARY AUTOMATION	0	0	3,315	0	0	0
471	LIBRARY EQUIPMENT	12,271	15,500	(3,315)	15,500	5,000	5,000
472	LIBRARY PROJECTS	0	17,000	6,242	10,000	5,000	5,000
480	RECREATION EQUIPMENT	0	0	0	0	0	0
490	MUNICIPAL COURT EQUIPMENT	17,969	0	0	0	0	0
TOTAL CAPITAL OUTLAY		1,285,745	706,000	197,186	729,825	706,000	706,000
CONTRIBUTION TO FUND BALANCE							
600	CONTRIBUTION TO FUND BALANCE	0	4,450	0	0	4,600	4,600
TOTAL CONTRIBUTION TO FUND BALANCE		0	4,450	0	0	4,600	4,600
TOTAL EXPENSES		1,285,745	710,450	197,186	729,825	710,600	710,600
TOTAL FUND REVENUES & BEG. BALANCE							
TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	0	0	0
TOTAL FUND EXPENSES		1,285,745	710,450	197,186	729,825	710,600	710,600
FUND SURPLUS (DEFICIT)							8,566

City of Jefferson, WI 2018 Budget



GIS Revenues and Expenditures

FUND: GIS SYSTEM

ACCT	DESCRIPTION	2016	2017		2018			
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
BEGINNING BALANCE							19,806	
REVENUES								
REVENUES								
PUBLIC CHARGES FOR SERVICES								
120	CONTRIBUTIONS - SEWER UTILITY	0	2,500	0	2,500	2,500	2,500	2,500
125	CONTRIBUTIONS-WATER & ELECTRIC	0	0	0	0	0	0	0
130	CONTRIBUTIONS - STORM UTILITY	0	2,500	0	2,500	2,500	2,500	2,500
TOTAL PUBLIC CHARGES FOR SERVICES		0	5,000	0	5,000	5,000	5,000	5,000
MISCELLANEOUS REVENUES								
110	INTEREST	0	0	0	0	0	0	0
810	MISCELLANEOUS INCOME	0	0	0	0	0	0	0
910	MAP SALES	0	0	0	0	0	0	0
920	CONTRIBUTION FROM FUND BALANCE	0	0	0	650	0	0	0
TOTAL MISCELLANEOUS REVENUES		0	0	0	650	0	0	0
TRANSFER FROM GENERAL								
201	TRANSFER FROM GENERAL	10,000	7,900	7,900	7,900	7,900	7,900	7,900
TOTAL TRANSFER FROM GENERAL		10,000	7,900	7,900	7,900	7,900	7,900	7,900
TOTAL REVENUES: REVENUES		10,000	12,900	7,900	13,550	12,900	12,900	12,900

FUND: GIS SYSTEM

ACCT	DESCRIPTION	2016		2017		2018	
		ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED
EXPENSES							
SALARY/WAGES							
113	WAGES - REGULAR	0	0	0	0	0	0
129	WAGES - PART TIME	3,018	5,000	1,064	3,000	5,000	5,000
TOTAL SALARY/WAGES		3,018	5,000	1,064	3,000	5,000	5,000
FRINGE BENEFITS							
141	RETIREMENT	0	0	0	0	0	0
142	SOCIAL SECURITY	230	400	81	200	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		230	400	81	200	400	400
CONTRACTUAL SERVICES							
210	PROFESSIONAL SERVICES	1,509	5,500	3,760	5,325	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	1,740	2,000	1,250	5,025	2,000	2,000
261	SERVICE TO MAINT. OFFICE EQUIP	0	0	0	0	0	0
TOTAL CONTRACTUAL SERVICES		3,249	7,500	5,010	10,350	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	0	0	0	0	0	0
414	COMPUTER SOFTWARE	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	0	0	0	0	0
TOTAL CONTRIBUTION TO FUND BALANCE		0	0	0	0	0	0
TOTAL		6,497	12,900	6,155	13,550	12,900	12,900
TOTAL FUND REVENUES & BEG. BALANCE		10,000	12,900	7,900	13,550	12,900	32,706

FUND: GIS SYSTEM

ACCT DESCRIPTION	-- 2016 --		----- 2017 -----		----- 2018 -----		
	ACTUAL	BUDGET	7 MO. ACTUAL	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
TOTAL OPERATING TRANSFERS IN (OUT)	0	0	0	0	0	0	0
TOTAL FUND EXPENSES	6,497	12,900	6,155	13,550	12,900	12,900	12,900
FUND SURPLUS (DEFICIT)							19,806



We're going outside.

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	3.5%	\$	4,480
Finance Director	\$ 100,000	3.5%	\$	3,500
City Engineer	\$ 110,000	8.0%	\$	8,800
TOTAL PERSONNEL COST	<u>\$ 338,000</u>			<u>\$ 16,780</u>
 OFFICE EXPENSES				
Professional Services	\$ 5,000	7.0%	\$	350
Janitorial Services	\$ 7,000	7.0%	\$	490
Telephone	\$ 2,900	7.0%	\$	203
Service to Maintain Equipment	\$ 100	7.0%	\$	7
Office Supplies	\$ 2,000	7.0%	\$	140
Electric, Water, and Sewer	\$ 20,000	7.0%	\$	1,400
Natural Gas	\$ 4,000	7.0%	\$	280
Services To Maintain Buildings	\$ 4,000	7.0%	\$	280
Legal	\$ 55,000	7.0%	\$	3,850
Insurance (Prop, Liab, w/c, Umb)	\$ 225,425	7.0%	\$	15,780
TOTAL OFFICE EXPENSE	<u>\$ 325,425</u>			<u>\$ 22,780</u>
 TOTAL COST FOR STORM SEWER ADMINISTRATIVE SUPPORT			\$	 39,560

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
	<u>\$ 170,000</u>
 TOTAL COST FOR WASTEWATER ADMINISTRATIVE SUPPORT	 \$ 170,000



We're going outside.

ATTACHMENT B

CAPITAL OUTLAY DETAIL

CAPITAL OUTLAY DETAIL

2018 DISTRIBUTION

Department Description	Capital Improvement		Storm Sewer		Other	Total All Funds
	Fund	Wastewater Fund	Fund			
Administration/Elections						
Copier (Lease)	\$ 12,000.00	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00
Server Replacement	\$ 27,000.00	\$ -	\$ -	\$ -	\$ -	\$ 27,000.00
TOTAL ADMINISTRATION	\$ 39,000.00	\$ -	\$ -	\$ -	\$ -	\$ 39,000.00
Police Department						
Comp/Soft. Upgrades	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00
Police Vehicle Replacement	\$ 33,000.00	\$ -	\$ -	\$ -	\$ -	\$ 33,000.00
Records Management System Lease(3 Year Lease Period)	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00
Body Armor Replacement	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00
Interior Building Upgrades	\$ 6,500.00	\$ -	\$ -	\$ -	\$ -	\$ 6,500.00
TOTAL POLICE DEPARTMENT	\$ 76,500.00	\$ -	\$ -	\$ -	\$ -	\$ 76,500.00
Fire Department						
Fire Station EIFS Siding Repair and Painting	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00
Fire Station HVAC Replacements (Two Units)	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00
Replace Tornado Siren (Downtown)	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
Extrication Equipment Replacement	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
Duty Gear Replacement	\$ 8,000.00	\$ -	\$ -	\$ -	\$ -	\$ 8,000.00
Comp/Soft. Upgrades	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00
TOTAL FIRE DEPARTMENT	\$ 61,000.00	\$ -	\$ -	\$ -	\$ -	\$ 61,000.00
EMS Department						
Life Pak Cardiac Monitor	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00
Duty Gear Replacement	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00
Stryker Power Cot Replacement	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00
Comp/Soft. Upgrades	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00
TOTAL EMS DEPARTMENT	\$ 77,000.00	\$ -	\$ -	\$ -	\$ -	\$ 77,000.00
Public Works Department						
Comp/Soft. Upgrades	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00
Street Resurfacing	\$ 329,000.00	\$ 50,000.00	\$ 57,000.00	\$ -	\$ -	\$ 436,000.00
Reconstruct Firehouse Alley	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ 100,000.00
Sidewalk Repair Program	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00
TOTAL PUBLIC WORKS DEPARTMENT	\$ 357,000.00	\$ 50,000.00	\$ 57,000.00	\$ 100,000.00	\$ -	\$ 564,000.00
Parks & Rec Department						
Senior Center Window Replacement	\$ 18,000.00	\$ -	\$ -	\$ -	\$ -	\$ 18,000.00
Mower Replacement w/broom & blower attachment	\$ 42,000.00	\$ -	\$ -	\$ -	\$ -	\$ 42,000.00
ReSeal Parking Lots	\$ 16,000.00	\$ -	\$ -	\$ -	\$ -	\$ 16,000.00
Stoppenbach Park Roof Replacement	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
Install Crawfish River Canoe/Kayak Launch	\$ -	\$ -	\$ -	\$ 12,000.00	\$ -	\$ 12,000.00
Comp/Soft. Upgrades	\$ 4,500.00	\$ -	\$ -	\$ -	\$ -	\$ 4,500.00
TOTAL PARKS & REC DEPARTMENT	\$ 85,500.00	\$ -	\$ -	\$ 12,000.00	\$ -	\$ 97,500.00
Library Department						
First Floor Window Replacement	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
Comp/Soft. Upgrades	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
TOTAL LIBRARY	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
Wastewater Department						
Comp/Soft. Upgrades	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ 3,000.00
Sewer Vactor Lease	\$ -	\$ 38,500.00	\$ 38,500.00	\$ -	\$ -	\$ 77,000.00
TOTAL WASTEWATER DEPARTMENT	\$ -	\$ 41,500.00	\$ 38,500.00	\$ -	\$ -	\$ 80,000.00
TOTAL CAPITAL OUTLAY	\$ 706,000.00	\$ 91,500.00	\$ 95,500.00	\$ 112,000.00	\$ -	\$ 1,005,000.00



We're going outside.

ATTACHMENT C

DEBT SERVICE SCHEDULE

CITY OF JEFFERSON
Schedule of Bonded Indebtedness
General Obligation Debt
(As of January 1, 2018)

Dated Amount	STF Loan (BAB)		GO Refunding Bonds Series 2011		STF Loan		GO Prom Notes Series 2013A		GO Prom Notes Series 2014A		STF Loan 2016		Total Principal	Total Interest	Principal & Interest Outstanding	Principal % Paid	Year	
	10/7/2009 \$950,000	3/15	3/3/2011 \$1,700,000	6/1	3/15/2013 \$286,578	3/15	5/9/2013 \$1,215,000	5/1	10/7/2014 \$3,895,000	4/1	4/7/2016 \$165,000	3/15						
Maturity	3/15	3/15	6/1	3/15	3/15	5/1	4/1	3/15	3/15	3/15	3/15	3/15						
Fiscal Year Ending	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest						
2018	50,000	33,000	165,000	17,455	28,189	4,893	120,000	9,595	460,000	50,838	32,127	3,335	895,544	148,878	1,044,423	4,984,532	15.23%	2018
2019	50,000	30,250	165,000	12,783	28,964	4,207	135,000	8,538	470,000	41,538	32,930	2,532	923,631	127,982	1,051,613	4,060,901	30.94%	2019
2020	50,000	27,575	165,000	7,915	29,751	3,420	140,000	7,230	445,000	32,388	33,749	1,713	906,729	106,894	1,013,613	3,154,172	46.36%	2020
2021	50,000	24,750	170,000	2,720	30,579	2,593	150,000	5,630	310,000	24,938	34,597	666	790,099	86,345	876,444	2,354,073	59.80%	2021
2022	50,000	22,000			31,419	1,752	155,000	3,645	315,000	18,588			598,027	69,248	667,276	1,766,045	69.97%	2022
2023	50,000	19,250			32,283	888	160,000	1,260	325,000	11,781			615,639	54,715	670,354	1,150,406	80.44%	2023
2024	50,000	16,545							325,000	4,063			425,115	40,364	465,480	725,291	87.67%	2024
2025	50,000	13,750											102,048	31,573	133,622	623,243	89.40%	2025
2026	50,000	11,000											104,000	26,872	130,872	519,242	91.17%	2026
2027	50,000	8,250											106,025	22,097	128,122	413,217	92.97%	2027
2028	50,000	5,515											108,094	17,293	125,387	305,123	94.81%	2028
2029	50,000	2,750											110,305	12,317	122,622	194,818	96.69%	2029
2030													62,566	7,306	69,872	132,252	97.75%	2030
2031													64,912	4,959	69,872	67,340	98.85%	2031
2032													67,340	2,532	69,872	0	100.00%	2032
	600,000	214,636	665,000	40,943	181,185	17,843	860,000	35,916	2,650,000	184,031	133,403	8,446	5,880,076	759,365	6,639,441			

CITY OF JEFFERSON
Schedule of Bonded Indebtedness
Revenue Debt Secured by Sewer, Water and Electric Revenues
(As of January 1, 2018)

Fiscal Year Ending	Sewerage, Water and Electric System Revenue Bonds (CWF) Series 2000		Sewerage, Water and Electric System Revenue Bonds (CWF) Series 2001		Sewerage, Water and Electric System Revenue Ref. Bonds (SDWF) Series 2012		Sewerage, Water and Electric System Revenue Ref. Bonds Series 2016A		Total Principal	Total Interest	Principal & Interest	Principal Outstanding	Principal %Paid	Year
	Dated Amount	Maturity	Dated Amount	Maturity	Dated Amount	Maturity	Dated Amount	Maturity						
2018	83,475	9/27/2000	76,634	9/26/2001	53,146	12/27/2012	125,000	7/26/2016	338,254	62,751	401,006	2,513,208	11.86%	2018
2019	85,954		78,741		54,169		125,000		343,864	54,566	398,430	2,169,344	23.92%	2019
2020	88,507		80,907		55,212		125,000		349,625	46,227	395,852	1,819,719	36.18%	2020
2021			83,132		56,275		130,000		269,406	38,709	308,116	1,550,312	45.63%	2021
2022					57,358		130,000		187,358	33,223	220,581	1,362,954	52.20%	2022
2023					58,462		85,000 (1)		143,462	29,505	172,968	1,219,492	57.23%	2023
2024					59,588		85,000 (1)		144,588	26,414	171,002	1,074,904	62.30%	2024
2025					60,735		85,000 (1)		145,735	23,301	169,036	929,170	67.41%	2025
2026					61,904		90,000 (1)		151,904	20,108	172,012	777,266	72.74%	2026
2027					63,095		90,000 (1)		153,095	16,588	169,683	624,170	78.11%	2027
2028					64,310		95,000 (1)		159,310	12,725	172,035	464,860	83.70%	2028
2029					65,548		95,000 (1)		160,548	8,768	169,316	304,312	89.33%	2029
2030					66,810		100,000 (1)		166,810	4,715	171,525	137,503	95.18%	2030
2031					68,096				68,096	1,992	70,087	69,407	97.57%	2031
2032					69,407				69,407	668	70,075	0	100.00%	2032
	257,935		319,413		914,114		1,360,000		2,851,462	380,261	3,231,723			

(1) Mandatory redemption amounts



We're going outside.

ATTACHMENT D

AUTHORIZED CITY POSITIONS

CLASSIFICATIONS OF AUTHORIZED CITY POSITIONS

2018

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
- 3 Asst. Chiefs
- 2 Secretary/Treasurer
- 1 Custodian
- 5 Captains
- 39 Firefighters
- 1 LTE Secretary (21 HRS. WK.)

Attorney

- 1 City Attorney (Contractual)

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 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
- 1 Dispatcher (P/T)
- 4 Patrol Officers (P/T)
- 5 Civilian Reserve Officers (P/T)
- 2 Crossing Guards (P/T)
- 1 Clerical (P-T)

Public Works

- 1 Public Works Foreman
- 6 PW Crew People
- 2 Mechanics
- 1 GIS Eng Asst (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 VACANT
- 1 Asst. Programming Director
- 3 Programming Assistants

WWTP

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



We're going outside.

ATTACHMENT E

COMPARATIVE TAX RATES

2016 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	0.017541211	\$17.54	\$1,754.12	1.0237	\$17.96	\$1,795.69
	2	2730 JOHNSON CREEK	0.018933319	\$18.93	\$1,893.33		\$19.38	\$1,938.20
	3	2898 LAKE MILLS	0.016782271	\$16.78	\$1,678.23		\$17.18	\$1,718.00
COLD SPRING	1	1883 FORT ATKINSON	0.016802688	\$16.80	\$1,680.27	0.9899	\$16.63	\$1,663.30
	2	4221 PALMYRA-EAGLE	0.015953705	\$15.95	\$1,595.37		\$15.79	\$1,579.26
	3	6461 WHITEWATER	0.017100174	\$17.10	\$1,710.02		\$16.93	\$1,692.75
CONCORD	1	2702 JEFFERSON	0.017457736	\$17.46	\$1,745.77	0.9683	\$16.90	\$1,690.43
	2	2730 JOHNSON CREEK	0.018966650	\$18.97	\$1,896.67		\$18.37	\$1,836.54
	3	4060 OCONOMOWOC	0.015791223	\$15.79	\$1,579.12		\$15.29	\$1,529.06
	4	6125 WATERTOWN	0.015703529	\$15.70	\$1,570.35		\$15.21	\$1,520.57
FARMINGTON	1	2702 JEFFERSON	0.015611245	\$15.61	\$1,561.12	0.9840	\$15.36	\$1,536.15
	2	2730 JOHNSON CREEK	0.017059436	\$17.06	\$1,705.94		\$16.79	\$1,678.65
	3	6125 WATERTOWN	0.013851439	\$13.85	\$1,385.14		\$13.63	\$1,362.98
HEBRON	1	1883 FORT ATKINSON	0.017873096	\$17.87	\$1,787.31	1.0073	\$18.00	\$1,800.36
	2	2702 JEFFERSON	0.017620952	\$17.62	\$1,762.10		\$17.75	\$1,774.96
IXONIA	1	4060 OCONOMOWOC	0.015545169	\$15.55	\$1,554.52	1.0195	\$15.85	\$1,584.83
	2,3	4060S OCONOMOWOC	0.015545169	\$15.55	\$1,554.52		\$15.85	\$1,584.83
	4	6125 WATERTOWN	0.015468059	\$15.47	\$1,546.81		\$15.77	\$1,576.97
JEFFERSON	1,5(L)	1883 FORT ATKINSON	0.018945932	\$18.95	\$1,894.59	0.9432	\$17.87	\$1,786.98
	2,4(L)	2702 JEFFERSON	0.018588356	\$18.59	\$1,858.84		\$17.53	\$1,753.25
	3	2702L JEFFERSON	0.018588356	\$18.59	\$1,858.84		\$17.53	\$1,753.25
KOSHKONONG	1,4,5,6(L)(S)	1883 FORT ATKINSON	0.017728098	\$17.73	\$1,772.81	0.9150	\$16.22	\$1,622.12
	2(L)	3612 MILTON	0.015644621	\$15.64	\$1,564.46		\$14.31	\$1,431.48
	3	6461 WHITEWATER	0.018049962	\$18.05	\$1,805.00		\$16.52	\$1,651.57
LAKE MILLS	1	896 CAMBRIDGE	0.019569544	\$19.57	\$1,956.95	0.9554	\$18.70	\$1,869.67
	2	2898 LAKE MILLS	0.016664051	\$16.66	\$1,666.41		\$15.92	\$1,592.08
MILFORD	1	2730 JOHNSON CREEK	0.017744977	\$17.74	\$1,774.50	1.0262	\$18.21	\$1,820.99
	2	2898 LAKE MILLS	0.015744305	\$15.74	\$1,574.43		\$16.16	\$1,615.68
	3	6118 WATERLOO	0.015203512	\$15.20	\$1,520.35		\$15.60	\$1,560.18
	4	6125 WATERTOWN	0.014800748	\$14.80	\$1,480.07		\$15.19	\$1,518.85
OAKLAND	1	896 CAMBRIDGE	0.019543544	\$19.54	\$1,954.35	0.9430	\$18.43	\$1,842.96
	2(L)	896 CAMBRIDGE	0.020075740	\$20.08	\$2,007.57		\$18.93	\$1,893.14
	3(L)	0896S CAMBRIDGE	0.020444946	\$20.44	\$2,044.49		\$19.28	\$1,927.96
	4	1883 FORT ATKINSON	0.017689707	\$17.69	\$1,768.97		\$16.68	\$1,668.14
	5	2702 JEFFERSON	0.017420375	\$17.42	\$1,742.04		\$16.43	\$1,642.74
	6	2898 LAKE MILLS	0.016596507	\$16.60	\$1,659.65		\$15.65	\$1,565.05
PALMYRA	1	1883 FORT ATKINSON	0.015073535	\$15.07	\$1,507.35	1.0914	\$16.45	\$1,645.13
	2	4221 PALMYRA-EAGLE	0.014367142	\$14.37	\$1,436.71		\$15.68	\$1,568.03
	3	4221LR PALMYRA-EAGLE	0.015377194	\$15.38	\$1,537.72		\$16.78	\$1,678.27
	4	4221S PALMYRA-EAGLE	0.015945571	\$15.95	\$1,594.56		\$17.40	\$1,740.30
SULLIVAN	1	1376 KETTLE-MORRAINE	0.015781445	\$15.78	\$1,578.14	1.0505	\$16.58	\$1,657.84
	2	2702 JEFFERSON	0.016831121	\$16.83	\$1,683.11		\$17.68	\$1,768.11
	3	2702L JEFFERSON	0.017307094	\$17.31	\$1,730.71		\$18.18	\$1,818.11
	4	4060 OCONOMOWOC	0.015257540	\$15.26	\$1,525.75		\$16.03	\$1,602.80
	5	4221 PALMYRA-EAGLE	0.016272866	\$16.27	\$1,627.29		\$17.09	\$1,709.46
SUMNER	1	896 CAMBRIDGE	0.018568233	\$18.57	\$1,856.82	1.0061	\$18.68	\$1,868.15
	2,7(L)	1568 EDGERTON	0.015815635	\$15.82	\$1,581.56		\$15.91	\$1,591.21
	3(L)	1568ST EDGERTON	0.016620181	\$16.62	\$1,662.02		\$16.72	\$1,672.16
	4(L)	1568S EDGERTON	0.016539922	\$16.54	\$1,653.99		\$16.64	\$1,664.08
	5,6(L)	1883 FORT ATKINSON	0.016829303	\$16.83	\$1,682.93		\$16.93	\$1,693.20
WATERLOO	1	2898 LAKE MILLS	0.018539242	\$18.54	\$1,853.92	0.9092	\$16.86	\$1,685.59
	2	6118 WATERLOO	0.017888821	\$17.89	\$1,788.88		\$16.26	\$1,626.45
WATERTOWN	1	2730 JOHNSON CREEK	0.017216753	\$17.22	\$1,721.68	0.9933	\$17.10	\$1,710.14
	2	2898 LAKE MILLS	0.015016132	\$15.02	\$1,501.61		\$14.92	\$1,491.55
	3	6125 WATERTOWN	0.014062355	\$14.06	\$1,406.24		\$13.97	\$1,396.81
VILLAGES								
CAMBRIDGE	1	896 CAMBRIDGE	0.023864296	\$23.86	\$2,386.43	1.0160	\$24.25	\$2,424.61
	4	896S CAMBRIDGE	0.024374904	\$24.37	\$2,437.49		\$24.76	\$2,476.49
JOHNSON CREEK	1	2730 JOHNSON CREEK	0.022925190	\$22.93	\$2,292.52	1.0109	\$23.18	\$2,317.51
	2,3	2730 JOHNSON CREEK (TID)	0.022925190	\$22.93	\$2,292.52		\$23.18	\$2,317.51
LAC LA BELLE	1	4060 OCONOMOWOC	0.034217072	\$34.22	\$3,421.71	0.4548	\$15.56	\$1,556.19
PALMYRA	1,4	4221 PALMYRA-EAGLE (4 TID)	0.022695814	\$22.70	\$2,269.58	1.0229	\$23.22	\$2,321.55
	2	4221LR PALMYRA-EAGLE	0.023767774	\$23.77	\$2,376.78		\$24.31	\$2,431.21
SULLIVAN	1	2702 JEFFERSON	0.021077088	\$21.08	\$2,107.71	1.0287	\$21.68	\$2,168.20
CITIES								
FORT ATKINSON	1,2,3,4	1883 FORT ATKINSON (2,3,4 TID)	0.022537080	\$22.54	\$2,253.71	1.0332	\$23.29	\$2,328.53
JEFFERSON	1,3,4,5,6,7	2702 JEFFERSON (3,4,5,6,7 TID)	0.023355683	\$23.36	\$2,335.57	1.0245	\$23.93	\$2,392.79
LAKE MILLS	1,2,3,4,5,6	2898 LAKE MILLS (2,3,4,5,6 TID)	0.023006354	\$23.01	\$2,300.64	0.9690	\$22.29	\$2,229.32
WATERLOO	1,3,4,5,6	6118 WATERLOO (3,4,5,6 TID)	0.024058371	\$24.06	\$2,405.84	0.9623	\$23.15	\$2,315.14
WATERTOWN	1,3,4,5,6	6125 WATERTOWN (3,4,5,6 TID)	0.022926831	\$22.93	\$2,292.68	0.9996	\$22.92	\$2,291.77
WHITEWATER	1,2,3,4	6461 WHITEWATER (2,3,4 TID)	0.021517889	\$21.52	\$2,151.79	1.0020	\$21.56	\$2,156.09
COUNTY AVERAGE			0.018278405	\$18.28	\$1,827.84	0.9759	\$17.93	\$1,792.67