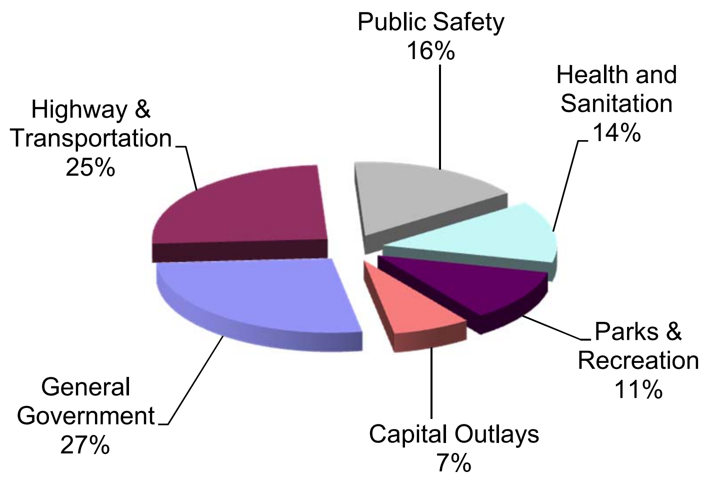
VILLAGE OF WALES

2016 BUDGET

General Fund Expenditures



Approved 11/16/2015

Village of Wales
2016 APPROVED BUDGET

Table of Contents

Printed 11/19/2015

VILLAGE OF WALES
2016 APPROVED BUDGET
All Governmental Funds

		2015				
	2014 Actual	Budget	7 Month Actual	5 Month Estimate	Total	2016 Budget
REVENUES						
Taxes	$ 1,335,693	1,364,069	1,364,084	-	1,364,084	1,419,707
Special Assessments	152,442	150,984	155,358	-	155,358	158,000
Intergovernmental	208,162	205,590	143,065	69,546	212,611	211,640
Regulation & Compliance	633,636	50,000	198,646	12,213	210,859	51,800
Public Charges for Services	173,932	44,850	67,514	11,333	78,847	42,050
Public Improvement	-	-	64,000	-	64,000	-
Interest	3,754	3,500	1,720	5,548	7,268	4,100
Miscellaneous	5,808	300	272	50	322	300
Total Revenues	2,513,427	1,819,293	1,994,659	98,690	2,093,349	1,887,597
EXPENDITURES						
General Government	347,530	307,902	144,833	152,186	297,019	316,215
Public Safety	267,503	195,800	237,182	61,395	298,577	190,650
Highway & Transportation	340,196	287,846	94,384	182,017	276,401	295,655
Health & Sanitation	161,624	152,582	77,466	82,142	159,608	159,598
Parks & Recreation	146,111	127,703	94,290	70,990	165,280	133,463
Capital Outlays	1,149,727	85,000	560,806	6,595,659	7,156,465	85,000
Debt Service	466,275	463,660	444,624	753,002	1,197,626	633,291
Total Expenditures	2,878,966	1,620,493	1,653,585	7,897,391	9,550,976	1,813,872
Excess of revenues over (under) expenditures	(365,539)	198,800	341,074	(7,798,701)	(7,457,627)	73,725
OTHER FINANCING SOURCES (USES)						
Transfers In (Out)	-	-	-	-	-	-
Proceeds of Long-term debt	91,146	-	800,000	6,420,000	7,220,000	-
Debt Issue Costs	-	-	-	(161,473)	(161,473)	-
Other Financing Sources (Uses)	91,146	-	800,000	6,258,527	7,058,527	-
FUND BALANCE						
Beginning of Period	1,376,972	1,102,579	1,102,579	2,243,653	1,102,579	703,479
End of Period	$ 1,102,579	1,301,379	2,243,653	703,479	703,479	777,204
TAXES LEVIED FOR VILLAGE	$ 1,335,693	1,364,069	1,364,084	-	1,364,084	1,419,707

VILLAGE OF WALES
2016 APPROVED BUDGET
All Governmental Funds

VILLAGE OF WALES 2016 BUDGET SUMMARY BY FUND

	Fund Balance 12/31/15	2016 Budgeted Activity Revenues	Expenditures	Transfers	Fund Balance 12/31/16	Property Tax Component
General Fund	$ 601,704	1,180,581	1,180,581	-	601,704	782,341
Special Revenue						
Tax Incremental District #1	101,775	202,722	-	(128,997)	175,500	197,622
Debt Service Fund	-	504,294	633,291	128,997	-	439,744
Capital Project Funds:						
Road Construction	-	-	-	-	-	-
Sanitary Sewer	-	-	-	-	-	-
	$ 703,479	1,887,597	1,813,872	-	777,204	1,419,707

VILLAGE OF WALES
2016 APPROVED BUDGET
GENERAL FUND SUMMARY

	2014	2015				2016
	Actual	Budget	7 Month Actual	5 Month Estimate	Total	Budget
REVENUES						
Taxes	$ 764,198	770,864	770,864	-	770,864	782,341
Special Charges	152,442	150,984	155,358	-	155,358	158,000
Intergovernmental	139,123	136,335	74,340	68,742	143,082	142,690
Regulation and Compliance	119,854	50,000	198,646	12,213	210,859	51,800
Public Charges for Services	173,932	44,850	67,514	11,333	78,847	42,050
Interest	2,971	3,500	1,683	1,700	3,383	3,400
Miscellaneous	5,808	300	272	50	322	300
Proceeds of Long-term debt	91,146	-	-	-	-	-
Total Revenues	1,449,474	1,156,833	1,268,677	94,038	1,362,715	1,180,581
EXPENDITURES						
General Government	347,530	307,902	144,833	152,186	297,019	316,215
Public Safety	267,503	195,800	237,182	61,395	298,577	190,650
Highway and Transportation	340,196	287,846	94,384	182,017	276,401	295,655
Health and Sanitation	161,624	152,582	77,466	82,142	159,608	159,598
Parks and Recreation	146,111	127,703	94,290	70,990	165,280	133,463
Capital Outlays	88,333	85,000	268,422	180,000	448,422	85,000
Total Expenditures	1,351,297	1,156,833	916,577	728,730	1,645,307	1,180,581
Excess of revenues over (under) expenditures	98,177	-	352,100	(634,692)	(282,592)	-
Other Financing Sources (Uses)						
Transfer to other funds	(865)	-	-	(54,914)	(54,914)	-
Total Other Financing (Uses)	(865)	-	-	(54,914)	(54,914)	-
FUND BALANCE						
Beginning of Period	841,898	939,210	939,210	1,291,310	939,210	601,704
End of Period	$ 939,210	939,210	1,291,310	601,704	601,704	601,704

VILLAGE OF WALES
2016 APPROVED BUDGET
GENERAL FUND
Revenues and Other Financing Sources

				2015					
			2014 Actual	Budget	7 Month Actual	5 Month Estimate	Estimated Total	2016 Budget	Comments
TAXES									
10	41110	General Property Taxes	$ 764,198	770,864	770,864	-	770,864	782,341	Max = 782341
		Total Taxes	764,198	770,864	770,864	-	770,864	782,341	
SPECIAL CHARGES									
10	42500	Refuse Collection Assessments	152,442	150,984	155,358	-	155,358	158,000	
INTERGOVERNMENTAL									
10	43410	State Shared Revenues	37,800	37,773	5,666	32,091	37,757	37,640	
10	43412	Exempt Computer Aids	463	300	151	-	151	150	
10	43420	Fire Insurance Dues	13,639	13,000	13,178	-	13,178	13,000	
10	43440	EMS Grants	4,558	-	-	-	-		
10	43530	State Transportation Aids	68,907	73,162	36,651	36,651	73,302	73,300	
10	43534	LRIP Grant	-	-	-		-	-	
10	43535	Election Equipment Aids	1,100	-	-	-	-	-	
10	43620	Aids in Lieu of Taxes	100	100	100	-	100	100	
10	43790	County Recycling Aids	12,556	12,000	18,594	-	18,594	18,500	
		Total Intergovernmental	139,123	136,335	74,340	68,742	143,082	142,690	
REGULATION AND COMPLIANCE									
10	44200	Dog Licenses	1,893	2,500	4,308	192	4,500	3,000	
10	44300	Building Permits	92,425	24,000	179,008	2,000	181,008	25,000	
10	44305	Beverage License	4,785	4,500	4,805	95	4,900	4,500	
10	44900	Fireworks & Other Permits	300	-	675	-	675	300	
10	44310	Cable TV Gross Revenue Fees	20,451	19,000	9,850	9,926	19,776	19,000	
		Total Regulation and Compliance	119,854	50,000	198,646	12,213	210,859	51,800	

VILLAGE OF WALES
2016 APPROVED BUDGET
GENERAL FUND
Revenues and Other Financing Sources

				2015					
			2014 Actual	Budget	7 Month Actual	5 Month Estimate	Estimated Total	2016 Budget	Comments
PUBLIC CHARGES FOR SERVICES									
10	44410	Rezoning Fees	300	300	-	300	300	100	
10	44411	Conditional Use & Variances	1,350	300	600		600	300	
10	45100	Ordinance Violations	960	500	21	79	100	100	
10	45191	Dog License Fines	220	100	130		130	100	
10	45194	Street Opening Permits	6,000	-	-	-	-	-	
10	45210	Ditch Deposit Forfeitures	1,000	-	-	-	-	-	
10	46109	State Trail Passes	-	100	-	100	100	100	
10	46110	Assessment Letters	245	100	453	-	453	100	
10	46111	Sales of Supplies and Copies	12	50	7	43	50	50	
10	46180	Legal & Other Reimbursable Fees	48,340	100	7,708	-	7,708	100	
10	46181	Other Reimburses Fees	3,604	300	749	251	1,000	300	
10	46182	Engineering Fees Reimbursable	34,311	100	5,692	-	5,692	100	
10	46440	Weed Cutting	561	-	-	-	-	-	
10	46441	DNR Grass Cutting	1,500	1,000	540	960	1,500	1,000	
10	46510	Dog Pound Fees	75	-	50	-	50	-	
10	46720	Park Rental Fees	21,745	19,000	5,250	8,000	13,250	15,500	
10	46721	Soccer Program Fees	19,225	16,000	21,230	-	21,230	18,000	
10	46722	Baseball Program Fees	6,405	6,000	4,730	-	4,730	5,000	
10	46723	Baseball Sponsors	300	300	-	-	-	-	
10	46724	Soccer Sponsors	900	600	-	600	600	1,200	
10	46725	Wales Summer Splash	26,879	-	20,354	1,000	21,354	-	
		Total Public Charges For Services	173,932	44,850	67,514	11,333	78,847	42,050	

VILLAGE OF WALES
2016 APPROVED BUDGET
GENERAL FUND
Revenues and Other Financing Sources

				2015				
			2014 Actual	Budget	7 Month Actual	5 Month Estimate	Estimated Total	2016 Budget	Comments
INTEREST									
10	48100	Interest Revenue	2,971	3,500	1,683	1,700	3,383	3,400	
MISCELLANEOUS									
10	48501	Donations	-	-	-	-	-	-	
10	48205	Rental Income	45	300	150	50	200	300	
10	48900	Miscellaneous	5,763	-	122	-	122	-	
		Total Miscellaneous	5,808	300	272	50	322	300	
OTHER FINANCING SOURCES									
10	48950	Proceeds of Long-term Debt	91,146	-	-	-	-	-	
		Total Revenues and Other Sources	$ 1,449,474	1,156,833	1,268,677	94,038	1,362,715	1,180,581	

Printed 11/19/2015

VILLAGE OF WALES
2016 APPROVED BUDGET
GENERAL FUND
EXPENDITURES

	2014 Actual	2015 Budget	2015 7 Month Actual	2015 5 Month Estimate	2015 Total	2016 Budget
General Government						
Village Board	$ 19,100	21,000	5,500	15,500	21,000	23,600
Legal	65,217	16,500	6,408	15,183	21,591	16,000
General Administration	131,084	137,652	77,039	61,168	138,207	142,621
Elections	4,298	4,900	2,350	2,250	4,600	4,900
Accounting	22,765	21,200	18,289	2,911	21,200	21,500
Treasurer	4,572	5,700	1,789	3,117	4,906	5,700
Assessor	9,763	18,500	6,524	12,000	18,524	18,500
Fire Commission	1,575	1,620	-	1,620	1,620	1,620
Facilities	27,586	27,950	14,874	13,307	28,181	26,800
Insurance	16,481	17,880	2,407	9,096	11,503	18,900
Other General Government	45,089	35,000	9,653	16,034	25,687	36,074
Total General Government	347,530	307,902	144,833	152,186	297,019	316,215
Public Safety						
Fire and Rescue	192,716	174,100	97,692	56,235	153,927	169,100
Building Inspection	74,787	21,700	139,490	5,160	144,650	21,550
Total Public Safety	267,503	195,800	237,182	61,395	298,577	190,650
Highway and Transportation	340,196	287,846	94,384	182,017	276,401	295,655
Health and Sanitation						
Rubbish Collection and Weed Control	160,276	151,234	76,118	82,142	158,260	158,250
Animal Control	1,348	1,348	1,348	-	1,348	1,348
Total Health and Sanitation	161,624	152,582	77,466	82,142	159,608	159,598
Parks and Recreation						
Parks	100,676	106,363	63,974	49,118	113,092	113,955
Recreation Programs	45,435	21,340	30,316	21,872	52,188	19,508
Total Parks and Recreation	146,111	127,703	94,290	70,990	165,280	133,463
Capital Outlays	88,333	85,000	268,422	180,000	448,422	85,000
Total Expenditures	$ 1,351,297	1,156,833	916,577	728,730	1,645,307	1,180,581

VILLAGE OF WALES
2016 APPROVED BUDGET
DEBT SERVICE FUND

Account	Description	2014 Actual	2015 Budget	2015 1st 7 Mo. Actual	2015 Last 5 Mo. Estimate	2015 Total	2016 Budget	Comments
TAXES								
30 41110	General Property Taxes	$ 401,559	399,605	399,605	-	399,605	439,744	
INTEREST								
30 48100	Interest Revenue	7	-	-		-	-	
MISCELLANEOUS								
30 49150	Genesee Share of Debt Payments	63,844	64,055	64,336	804	65,140	64,550	
	Total Revenues	465,410	463,660	463,941	804	464,745	504,294	
EXPENDITURES								
30 58100 610	Principal							
	Fire Station Construction	100,000	100,000	100,000	-	100,000	100,000	
	Park Bond Original	45,000	50,000	50,000	670,000	720,000	-	Refunded in 2015
	Park Bond 2015 Refunding	-	-	-	-	-	60,000	Estimate
	Sewer System Construction	-	-	-	-	-	-	No principal in 2016
	Road Construction 2012 issue	268,083	268,084	268,083		268,083	-	Paid in Full 2015
	Road Construction 2015 issue	-	-	-	-	-	266,667	
	Waukesha County Election Equipment	-	-	-	-	-	1,025	
	Waukesha County Digital Radio Infrastructure	-	-	1,893	-	1,893	1,893	
	Waukesha County Radio Equipment	-	-	-	38,000	38,000	38,000	Two year loan
	Total Principal	413,083	418,084	419,976	708,000	1,127,976	467,585	
30 58200 620	Interest							
	Fire Station Construction	14,785	14,110	7,242	6,868	14,110	13,285	
	Park Bond Original	31,020	29,120	15,060	22,027	37,087	-	Partial year's interest at Call date
	Park Bond 2015 Refunding	-	-	-	7,967	7,967	11,187	Estimate
	Sewer System Construction	-	-	-	-	-	128,997	Estimate
	Road Construction 2012 issue	7,037	2,346	2,346	-	2,346	-	Paid in Full 2015
	Road Construction 2015 issue	-	-	-	7,000	7,000	11,667	
	Waukesha County Radio Equipment	-	-		1,140	1,140	570	
	Fiscal Agent Expenses	350	-		-	-	-	
	Total Interest and Fees	53,192	45,576	24,648	45,002	69,650	165,706	
	Total Expenditures	466,275	463,660	444,624	753,002	1,197,626	633,291	
OTHER FINANCING SOURCES & (USES)								
30 49132	Proceeds of Long Term Debt	-	-	-	695,000	695,000	-	Refund 2006 Park Bonds
30 49210	Transfer from General Fund	865	-	-	54,914	54,914	-	
30 49225	Transfer from TIF Fund	-	-	-	-	-	128,997	Estimate
30 58200	Debt Issue Expenses	-	-	-	(17,033)	(17,033)	-	On Park Bond Refinancing
	Other Financing Sources (Uses)	865	-	-	732,881	732,881	128,997	
	Excess of Revenues & Other Financing Sources Over Expenditures and Other (Uses)	-	-	19,317	(19,317)	-	-	
FUND BALANCE								
	Beginning of Period	-	-	-	19,317	-	-	
	End of Period	$ -	-	19,317	-	-	-	

VILLAGE OF WALES
2016 APPROVED BUDGET
CAPITAL PROJECT - ROADS

			2015					
	2014 Actual	2015 Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total	2016 Budget	Comments
EXPENDITURES							
45 51300 210 Attorney Fees	-	-	-	-	-	-	
45 53000 214 Engineering Fees	-	-	-	24,600	24,600	-	
45 57140 814 Hwy 83 Landscaping				26,737	26,737		
45 57140 814 Construction Costs	-	-	-	748,663	748,663	-	Includes State of Wisc Hwy 83
Total Expenditures	-	-	-	800,000	800,000	-	
OTHER FINANCING SOURCES (USES)							
45 49140 Proceeds of Long Term Debt	-	-	800,000	-	800,000	-	2015 Issue
Total Other Financing Sources	-	-	800,000	-	800,000	-	
Excess of Revenues & Other Financing Sources Over Expenditures	-	-	800,000	(800,000)	-	-	
FUND BALANCE							
Beginning of Period	-	-	-	800,000	-	-	
End of Period	$ -	-	800,000	-	-	-	

VILLAGE OF WALES
2016 APPROVED BUDGET
CAPITAL PROJECT - SANITARY SEWER SYSTEM

		2014 Actual	2015 Budget	2015 1st 7 Mo. Actual	2015 Last 5 Mo. Estimate	2015 Total	2016 Budget	Comments
REVENUES								
CHARGES FOR SERVICES								
44	Impact & Connection Fees	-	-	64,000	-	64,000		
INTEREST								
44 48100	Interest Revenue	-	-	-	3,488	3,488	-	
	Total Revenues	-	-	64,000	3,488	67,488	-	
EXPENDITURES								
44 51300 210	Attorney Fees	25,096	-	14,933	10,000	24,933	-	
44 51980 214	Other Services	5,056	-	5,681	24,967	30,648	-	
44 53000 214	Engineering Fees	139,992	-	121,428	284,000	405,428	-	
44 57140 814	Construction Costs	891,250	-	150,342	4,659,784	4,810,126	-	
44 57140 815	Connection Charges & Impact Fees - Waukesha	-	-	-	636,908	636,908	-	
	Total Expenditures	1,061,394	-	292,384	5,615,659	5,908,043	-	
OTHER FINANCING SOURCES & (USES)								
44 49132	Proceeds of Long Term Debt	-	-	-	5,725,000	5,725,000	-	
44 49250	Transfer from Tax Incremental District	1,061,394	-	228,384	31,611	259,995	-	
44 58200	Debt Issue Expenses	-	-	-	(144,440)	(144,440)		
	Other Financing Sources (Uses)	1,061,394	-	228,384	5,612,171	5,840,555	-	
	Excess of Revenues & Other Financing Sources Over Expenditures	-	-	-	-	-	-	
FUND BALANCE								
	1,061,394	-	-	-	-	-	-	
	End of Period	$ -	-	-	-	-	-	

VILLAGE OF WALES
2016 APPROVED BUDGET
TAX INCREMENTAL DISTRICT NO. 1

		2014 Actual	2015 Budget	2015 7 Month Actual	2015 5 Month Estimate	2015 Estimated Total	2016 Budget	Comments
REVENUES AND OTHER SOURCES:								
25 41110	General Property Taxes	$ 169,936	193,600	193,615	-	193,615	197,622	
25 43412	Exempt Computer Aids	5,195	5,200	4,389	-	4,389	4,400	
25 46310	KM Contribution	513,782	-	-	-	-	-	
25 48110	Interest Income	776	-	37	360	397	700	
	Total Revenues and Other Sources	689,689	198,800	198,041	360	198,401	202,722	
OTHER FINANCING USES								
25 59244-810	Transfer to Sewer Construction Fund	1,061,394	-	228,384	31,611	259,995	-	
25 59230-600	Transfer to Debt Service Fund	-	-	-	-	-	128,997	
	Total Financing Uses	1,061,394	-	228,384	31,611	259,995	128,997	
	Excess of Revenues and Other Financing Sources (under) Expenditures & Other Financing Uses	(371,705)	198,800	(30,343)	(31,251)	(61,594)	73,725	
	Beginning Fund Balance	535,074	163,369	163,369	133,026	163,369	101,775	
	Ending Fund Balance	$ 163,369	362,169	133,026	101,775	101,775	175,500	

VILLAGE OF WALES
2016 APPROVED BUDGET
GENERAL FUND
Supplemental Schedule of Expenditure Detail

			2014 Actual	2015 Budget	2015 1st 7 Mo. Actual	2015 Last 5 Mo. Estimate	2015 Total	2016 Budget	Comments
GENERAL GOVERNMENT:									
LEGISLATIVE									
10	51100 110	Village President	$ 5,400	6,000	1,800	4,200	6,000	6,600	44 meetings
10	51100 115	Trustees	13,700	15,000	3,700	11,300	15,000	17,000	170 out of max 180 meetings
		Total Legislative	19,100	21,000	5,500	15,500	21,000	23,600	
LEGAL									
10	51300 210	Attorney	9,476	15,000	817	14,183	15,000	15,000	
10	51300 211	Reimbursable Attorney Fees	49,797	-	5,591	-	5,591	-	
10	51300 215	Ordinance Codification	5,944	1,500	-	1,000	1,000	1,000	
		Total Legal	65,217	16,500	6,408	15,183	21,591	16,000	
GENERAL ADMINISTRATION									
10	51420 121	Appointed Official	55,044	56,455	32,485	23,970	56,455	58,149	3%
10	51420 122	Deputy Clerk	43,795	44,910	25,046	19,864	44,910	46,257	3%
10	51420 123	Bonus	2,593	2,442	-	2,442	2,442	2,515	3%
10	51420 130	Health Ins/HSA/Deferred Comp	16,400	17,545	11,778	5,767	17,545	19,300	10%
10	51420 214	Outside Services	-	200	-	200	200	200	
10	51420 218	Temporary Help	300	400	-	400	400	400	
10	51420 290	Data Processing	35	100	-	100	100	100	
10	51420 310	Office Supplies and Expense	1,432	1,500	205	1,295	1,500	1,500	
10	51420 311	Postage	1,971	2,000	494	1,506	2,000	2,000	
10	51420 312	Printing	1,048	2,300	535	1,765	2,300	2,300	
10	51420 313	Notices and Publications	657	500	197	303	500	500	
10	51420 314	Recording Fees	-	-	30	100	130	100	
10	51420 315	Computer Supplies and Expense	3,765	4,000	2,259	1,741	4,000	4,000	
10	51420 316	Maps and Plat Books	74	100	30	-	30	100	
10	51420 320	Dues and Memberships	1,937	1,900	2,131	-	2,131	1,900	
10	51420 322	Training	685	2,000	435	1,565	2,000	2,000	
10	51420 323	Subscriptions	491	500	511	-	511	500	
10	51420 330	Mileage	40	300	-	150	150	300	
10	51420 390	Misc. Supplies and Expense	588	300	146		146	300	
10	51420 810	New Equipment	229	200	757		757	200	
		Total General Administration	131,084	137,652	77,039	61,168	138,207	142,621	

VILLAGE OF WALES
2016 APPROVED BUDGET
GENERAL FUND
Supplemental Schedule of Expenditure Detail

				2015					
			2014 Actual	2015 Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total	2016 Budget	Comments
ELECTIONS									
10	51440 125	Part-time Wages	1,850	3,000	1,600	500	2,100	3,000	Presidential year
10	51440 239	Equipment Repairs & Maintenance	1,090	500	-	500	500	500	
10	51440 310	Supplies and Expense	1,172	500	561	1,039	1,600	500	
10	51440 312	Printing	24	500	-	100	100	500	
10	51440 313	Notices and Publications	162	400	189	111	300	400	
		Total Elections	4,298	4,900	2,350	2,250	4,600	4,900	
ACCOUNTING									
10	51510 212	Audit	17,988	15,200	15,200	-	15,200	15,500	
10	51510 213	Accounting Assistance	4,777	6,000	3,089	2,911	6,000	6,000	
		Total Accounting	22,765	21,200	18,289	2,911	21,200	21,500	
TREASURER									
10	51520 214	Property Tax Collections	3,952	2,800	1,483	1,517	3,000	2,800	
10	51520 215	Assessment Notices	144	1,000	-	-	-	1,000	
10	51520 290	Tax Roll Maintenance	-	1,000	-	1,000	1,000	1,000	
10	51520 311	Postage	476	600	-	600	600	600	
10	51520 318	Mailing Service	-	300	306	-	306	300	
		Total Treasurer	4,572	5,700	1,789	3,117	4,906	5,700	
ASSESSOR									
10	51530 121	Appointed Officials	9,649	12,000	6,000	6,000	12,000	12,000	
10	51530 290	Data Processing	-	400	399	-	399	400	
10	51530 311	Postage	114	-	-	-			
10	51530 313	Notices and Publications	-	100	125	-	125	100	
10	51530 390	Revaluation	-	6,000	-	6,000	6,000	6,000	
		Total Assessor	9,763	18,500	6,524	12,000	18,524	18,500	

VILLAGE OF WALES
2016 APPROVED BUDGET
GENERAL FUND
Supplemental Schedule of Expenditure Detail

				2015				
	2014 Actual	2015 Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total	2016 Budget	Comments
FIRE COMMISSION							
10 51152 121 Fire Commission	1,575	1,620	-	1,620	1,620	1,620	
BUILDINGS - Village Hall							
10 51600 220 Telephone	1,780	1,500	941	509	1,450	1,500	
10 51600 221 Electricity	2,553	3,000	937	1,063	2,000	2,500	
10 51600 222 Heat	1,466	1,600	229	1,001	1,230	1,600	
10 51600 223 Cell Phones	1,996	2,000	1,098	902	2,000	2,000	
10 51600 230 Janitorial	2,535	3,000	1,479	1,056	2,535	2,600	
10 51600 231 Building Repairs & Maintenance	1,216	2,000	216	1,000	1,216	2,000	
10 51600 232 Equipment Repairs & Maintenance	1,141	1,500	1,179	384	1,563	1,500	
10 51600 233 Grounds Repairs & Maintenance	585	1,000	765	335	1,100	1,000	
10 51600 390 Misc. Supplies and Expense	505	600	148	452	600	600	
10 51600 810 Furniture & Equipment	4,595	4,000	168	3,832	4,000	4,000	Possible computer
10 51600 811 High Efficiency Conversion	-	-	3,236	-	3,236	-	
BUILDINGS - Community Building							
10 51610-220 Telephone	439	650	207	293	500	400	
10 51610-221 Electricity	2,855	2,500	1,295	950	2,245	2,500	
10 51610-222 Heat	1,812	2,500	1,568	932	2,500	2,500	
10 51610-231 Building Repairs & Maintenance	2,826	1,000	388	112	500	1,000	
10 51610-232 Equipment Repairs & Maintenance	939	600	241	359	600	600	
10 51610-233 Grounds Repairs & Maintenance	240	300	706	-	706	300	
10 51610-390 Misc. Supplies and Expense	103	200	73	127	200	200	
Total Building and Plant	27,586	27,950	14,874	13,307	28,181	26,800	

VILLAGE OF WALES
2016 APPROVED BUDGET
GENERAL FUND
Supplemental Schedule of Expenditure Detail

				2015					
			2014 Actual	2015 Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total	2016 Budget	Comments
INSURANCE									
10	51930 510	Property and Liability	11,865	8,640	1,371	5,209	6,580	9,200	New addition to comm bldg
10	51930 511	Umbrella	1,010	2,130	250	3,700	3,950	2,100	
10	51930 512	Officials Bond	1,444	350	-		-	350	
10	51930 513	Workers Compensation	1,344	3,360	50	50	100	3,750	
10	51930 514	Errors & Omissions	818	3,400	736	137	873	3,500	
		Total Insurance	16,481	17,880	2,407	9,096	11,503	18,900	
OTHER GENERAL GOVERNMENT									
10	51910 740	Delinquent Taxes	401	-	-	-	-	-	
10	51980 131	FICA Tax	9,160	9,700	4,822	4,764	9,586	10,024	
10	51980 132	Unemployment Compensation	8,966	5,000	640	-	640	5,000	
10	51980 214	Engineering Studies	328	10,000	1,938	3,062	5,000	10,000	
10	51980 215	Financial Consultant	3,750	3,500	-	3,500	3,500	4,250	$750 add'l fees
10	51980 390	Misc. Supplies and Expense	334	300	150	311	461	300	
10	51980 391	Appreciation Dinner	2,100	1,500	-	1,500	1,500	1,500	
10	51980 990	Contingency Expenditures	20,050	5,000	2,103	2,897	5,000	5,000	
		Total Other	45,089	35,000	9,653	16,034	25,687	36,074	
	TOTAL GENERAL GOVERNMENT		347,530	307,902	144,833	152,186	297,019	316,215	
FIRE AND RESCUE:									
CONTRACTED SERVICES									
10	52210 200	Contracted Services	156,311	159,000	84,351	56,235	140,586	154,000	
10	52210 220	Fire Dues	13,639	13,000	13,178	-	13,178	13,000	
10	52210 300	Trunked Radio	3,062	2,100	163	-	163	2,100	Operating expenses
10	52210 310	Trunked Radio Infrastructure	15,146	-	-	-	-	-	Now in the debt service category
10	52210 440	EMS Grant Expense	4,558	-	-	-	-	-	
		Total Fire and Rescue	192,716	174,100	97,692	56,235	153,927	169,100	

VILLAGE OF WALES
2016 APPROVED BUDGET
GENERAL FUND
Supplemental Schedule of Expenditure Detail

				2015					
			2014 Actual	2015 Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total	2016 Budget	Comments
BUILDING INSPECTION									
10	52400 214	Outside Services	74,025	21,000	139,490	4,610	144,100	21,000	
10	52400 311	Postage	-	200	-	200	200	200	
10	52400-326	State Code Stamps	762	300	-	150	150	150	25 x 6 (Neumann)
10	52400 340	Operating Supplies	-	200	-	200	200	200	
		Total Inspection	74,787	21,700	139,490	5,160	144,650	21,550	
	TOTAL PUBLIC SAFETY		267,503	195,800	237,182	61,395	298,577	190,650	
HIGHWAY AND TRANSPORTATION:									
STREET MAINTENANCE									
10	53300 125	Supervisor Wages	11,829	10,151	6,313	-	6,313	11,025	5%
10	53300 126	Seasonal Help	75	3,085	-	3,085	3,085	5,000	
10	53300 190	FICA Taxes	911	1,010	767	236	1,003	1,230	
10	53300 211	Reimbursable Engineering	37,994	-	4,321	316	4,637	-	
10	53300 214	General Engineering	43,642	20,000	24,053	27,260	51,313	37,500	
10	53300 232	Equipment Repairs & Maintenance	1,090	1,000	173	827	1,000	1,000	
10	53300 234	Vehicle Repair & Maintenance	529	1,000	-	1,000	1,000	1,000	
10	53300-235	MS4 Stormwater Inspections	2,811	5,000	2,908	-	2,908	5,000	
10	53300 345	Vehicle Fuel	7,235	7,000	2,144	2,144	4,288	7,000	
10	53300 370	Road Repairs and Ditching	65,588	38,000	4,294	-	4,294	25,000	
10	53300 372	Snow & Ice Control	146,135	180,000	42,616	137,384	180,000	180,000	
10	53300 374	Tree & Brush	3,450	6,100	-	3,000	3,000	6,000	
10	53300 375	Street Sweeping	4,171	-	-	-	-	-	
10	53300 376	Street Signs & Markers	4,282	2,000	533	1,467	2,000	2,000	
10	53300 810	New Equipment	877	500	-	500	500	900	
		Total Street Maintenance	330,619	274,846	88,122	177,219	265,341	282,655	

VILLAGE OF WALES
2016 APPROVED BUDGET
GENERAL FUND
Supplemental Schedule of Expenditure Detail

				2015					
			2014 Actual	2015 Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total	2016 Budget	Comments
STREET LIGHTING									
10	53420 221	Electricity	9,577	13,000	6,262	4,798	11,060	13,000	
		TOTAL HIGHWAY AND TRANSPORTATION	340,196	287,846	94,384	182,017	276,401	295,655	
HEALTH & SANITATION:									
SANITATION									
10	53620 292	Rubbish Disposal	159,887	150,984	76,118	81,992	158,110	158,000	
10	53635 340	Recycling Supplies and Expense	389	150	-	150	150	150	
10	53640 125	Noxious Weed Control	-	100	-	-	-	100	
		Total Sanitation	160,276	151,234	76,118	82,142	158,260	158,250	
ANIMAL CONTROL									
10	54100 295	Animal Pound	1,348	1,348	1,348	-	1,348	1,348	
		Total Animal Control	1,348	1,348	1,348	-	1,348	1,348	
		TOTAL HEALTH AND SANITATION	161,624	152,582	77,466	82,142	159,608	159,598	
PARKS AND RECREATION:									
PARKS									
10	55200 125	Supervisor Wages	17,380	18,853	5,114	8,251	13,365	20,475	5%
10	55200 126	Seasonal Help	23,494	19,570	15,561	9,439	25,000	25,000	
10	55200 190	FICA Taxes	3,127	2,940	1,582	722	2,304	3,480	
10	55200 217	Tree Trimming	3,650	-	-	-	-	-	
10	55200 221	Electricity	5,395	6,000	2,323	1,661	3,984	6,000	
10	55200 222	Gas	679	1,000	178	522	700	1,000	
10	55200 232	Equipment Repairs & Maintenance	8,384	10,000	3,989	6,011	10,000	10,000	
10	55200 233	Buildings & Grounds	28,099	35,000	12,652	22,348	35,000	38,000	
10	55200 340	Operating Supplies & Expenses	10,468	13,000	22,575	164	22,739	10,000	
10	55200 810	New Equipment	-	-	-		-		
		Total Parks	100,676	106,363	63,974	49,118	113,092	113,955	

VILLAGE OF WALES
2016 APPROVED BUDGET
GENERAL FUND
Supplemental Schedule of Expenditure Detail

				2015					
			2014 Actual	2015 Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total	2016 Budget	Comments
RECREATION PROGRAMS AND EVENTS									
10	55300 120	Department Supervisor	4,675	4,500	3,100	1,400	4,500	4,648	3.0%
10	55300 190	FICA Taxes	358	340	237	107	344	360	
10	55300 310	Operating Supplies and Expense	-	500	-	500	500	500	
10	55300 347	Baseball Program	5,529	6,000	3,602	135	3,737	4,000	
10	55300 348	Soccer Program	10,747	10,000	1,860	18,140	20,000	10,000	
10	55330 110	Wales Summer Splash	24,126	-	21,517	1,590	23,107	-	
		Total Recreation Programs	45,435	21,340	30,316	21,872	52,188	19,508	
	TOTAL PARKS AND RECREATION		146,111	127,703	94,290	70,990	165,280	133,463	
CAPITAL OUTLAYS:									
10	57220 810	Fire Equipment	67,673	40,000	167,729	-	167,729	40,000	2015 Fire Truck
10	57230 810	Rolling Stock	20,660	20,000	86,021	-	86,021	20,000	2015 Bob cat
10	57253 813	Park & Recreation	-	5,000	14,672	-	14,672	5,000	2015 mower
10	572100-810	Building Maintenance	-	20,000	-	180,000	180,000	20,000	2015 South St building addition
	TOTAL CAPITAL OUTLAYS		88,333	85,000	268,422	180,000	448,422	85,000	
		TOTAL EXPENDITURES	1,351,297	1,156,833	916,577	728,730	1,645,307	1,180,581	

VILLAGE OF WALES
2016 APPROVED BUDGET
SANITARY SEWER UTILITY

		2014 Actual	2015 Budget	2015 7 Month Actual	2015 5 Month Estimate	2015 Estimated Total	2016 Budget	Comments
REVENUES						-		
622.1	Measured Service - Administrative Charge					-	130,700.00	
622.2	Measured Service - Volume Charge					-		
631	Customer Forfeited Discounts					-		
635	Miscellaneous Operation Revenue					-		
	Total Sewer Revenues	-	-	-	-	-	130,700.00	
Operation Expenses						-		
820	Supervision and Labor					-	18,000.00	Startnet
821	Power and Fuel for Pumping					-	3,000.00	Lift Station
825	Sewage Treatment					-		City of Waukesha
826	Other Chemicals for Sewage Treatment & Transmission					-	10,000.00	Chemicals
827	Other Operating Supplies and Expenses					-	36,500.00	Telementary & Sampling
	Total Operation Expense	-	-	-	-	-	67,500.00	
Maintenance Expenses						-		
831	Maintenance of Sewage Collection System					-		1st year under ewarranty ?
832	Maintenance of Sewage System Pumping Equipment					-	1,500.00	
833	Maintenance of Water Meters					-		
834	Maintnenace of General Plant and Structures					-	-	
	Total Maintenance Expense	-	-	-	-	-	1,500.00	
Customer Accounting and Collection Expenses								
840	Billing, Collecting and Accounting					-	11,000.00	Village Staff
840	Utility Billing Software				1,000.00	1,000.00	500.00	UBMax/300 meters, online bill payment, e-meter reading
842	Meter Reading					-	3,000.00	
	Total Customer Accounting and Collection Expenses	-	-	-	1,000.00	1,000.00	14,500.00	

VILLAGE OF WALES
2016 APPROVED BUDGET
SANITARY SEWER UTILITY

			2015					
		2014 Actual	Budget	7 Month Actual	5 Month Estimate	Estimated Total	2016 Budget	Comments
Administrative and General Expenses								
851	Office Supplies and Expenses					-	1,500.00	
852	Outside Services Employed - Engineer					-	16,000.00	
852	Outside Services Employed - Accounting					-	4,200.00	
852	Outside Services Employed - Legal					-	5,000.00	
852	Outside Services Employed - Consultant					-		
852	Outside Services Employed - Diggers Hotline					-	8,500.00	
853	Insurance Expense					-	2,000.00	
855	DNR Fees					-		
856	Miscellaneous General Expense					-		
857	Rents					-		Rent Storage location
	Total Administrative and General Expenses	-	-	-	-	-	37,200.00	
	Replacement Fund						10,000.00	
	Depreciation expense							
	Total Depreciation & Replacement						10,000.00	
	Total Expenses	-	-	-	1,000.00	1,000.00	130,700.00	
	Net Profit (Loss)	-	-	-	(1,000.00)	(1,000.00)	-	

VILLAGE OF WALES
2016 APPROVED BUDGET
2015 Tax Base and 2015 Tax Levies

Estimate of the Tax Base

	2015 Budget		2016 Budget		Change in Assessed	
	Assessed	Equalized	Assessed Actual	Equalized	Value	Change
All Other Property	343,591,482	352,147,200	347,580,283	348,990,100	3,988,801	1.16%
Manf Personal Prop	103,400	106,000	203,200	203,800	99,800	96.52%
Manf Real Prop	2,028,900	2,079,500	2,071,100	2,079,500	42,200	2.08%
Total	345,723,782	354,332,700	349,854,583	351,273,400	4,130,801	1.19%
			2014 Ratio	97.570%		
			2015 Ratio	99.596%	*Actual*	

Tax Levy and Rates including TIF Levy

	Tax Levy			Tax Rates per 1,000 Assessed		
	Village Tax Levy	TIF District	Total	Village Rate	TIF Rate	Total Rate
2016 Budget	1,222,085	42,500	1,264,585	$ 3.493	$ 0.121	$ 3.615
2015 Budget	1,170,469	40,216	1,210,685	3.386	0.116	3.502
Increase	51,616	2,284	53,900	$ 0.108	$ 0.005	$ 0.113
Increased property tax on $250,000 assessment				$ 27.00	$ 1.00	$ 28.00
Percentage increase	4.4%	5.7%	4.5%	3.2%	4.4%	3.2%