

2016 City of Hillsboro Annual Budget

Mayor Greg Kubarski

City Clerk Sheila Schraufnagel

City Treasurer Lisa Johnson

City Administrator Adam Sonntag

Librarian Debra Lambert

Chief of Police Thomas Richardson

Water / Sewer Superintendent Mike Lange

City Council :

Mark Lankey Elizabeth Parish

Thomas Hotek Pat Moen

Garth Hitselberger Darrow Novy

Randy Seeley Rick Hanke



*nestled in...
...ready to play!*





Executive Summary – 2016 Annual Budget

2015 proved to be an extremely busy year for the City of Hillsboro. The City has continued to move forward with projects and priorities that will continue to place the community in a position of strength into the future. The following is a summary report of the 2015 – 2016 projects, plans, and developments for the four core activities of the City of Hillsboro: Economic Development, Public Works, Public Safety, and Culture and Recreation.

Economic Development

The past year proved to be a positive year for economic development in the City of Hillsboro. In an effort to better address the needs of the City's commercial district, the City applied for a CDBG Planning Grant to complete a Downtown Revitalization Plan. After consulting with Vierbicher Associates, the City was awarded a \$25,000 grant to study the City's downtown to develop a comprehensive strategy for redevelopment. The planning process will also update the economic development and housing components of the City's Comprehensive Plan. The City was also awarded a second year in the Wisconsin Economic Development Corporation's Connect Communities Program. Through strategic partnerships and grant awards, the City is will continue to focus on the downtown in 2016 and would encourage the public to attend open house meetings to provide feedback in the planning process.



With the impact of tourism becoming more apparent with increased room tax revenues, the City began a rebranding initiative in 2015. After months of planning, the City redesigned the City logo and slogan to better reflect the community's marketing and tourism goals. The new brand, along with a website redesign and new downtown street banners, present a fresh new look for residents and visitors alike. The City will continue to push the rebranding effort in 2016 with the creation of new tourism brochures.

The City of Hillsboro will continue to support growing our local economy with an array of business incentives, loans, and grants to promote development. The following list of businesses expanded their business in 2015: Whitehall Specialties, Hillsboro Brewing Company/2E Brewery, Hillsboro Riverview Dairy, Ohio Earth Food, Hillsboro Firemen's Community Center, and The Good Samaritan. Looking to 2016, the City is excited about numerous business prospects and will remain committed to the hospital and other ongoing development projects.

Public Works

In an effort to continue to upgrade an aging infrastructure, the City undertook one of its largest utility projects in years with the Mechanic Street and Harrison Avenue reconstruction project. With funding from a \$500,000 CDBG-PF Grant and a Clean Water Fund Loan, the City was able to complete the \$1 million project over the summer. The City would like to thank all the residents in the project area for their patience during the long summer construction season.

In late 2015, the utility continued to invest in our existing infrastructure with the Water Reservoir Rehabilitation Project. The City had the 30-year-old reservoir inspected in June of 2015 to review the

overall interior and exterior condition. The City worked with MSA Professional Services to bid out the project and awarded the low bid to DN Tanks for \$165,100. DN Tanks was on site in the fall to begin the interior cleaning and coating of the reservoir. They will return in 2016 to complete the exterior work. These improvements will be funded by TID #2 and will return the reservoir to its original condition.

The Hillsboro Municipal Dam became a very hot topic for the City in 2015. After receiving a high hazard rating from the DNR, the dam is required to pass a 1,000-year flood event without failing. After a series of tests in June, it was determined the design of the dam spillway does not have this capacity. To achieve this capacity, the dam would have to be reconstructed with lift gates. This is an extremely costly project and current DNR grants only cover \$400,000 of a \$1.2 million project. With the recent investment in other infrastructure, the City will pursue the DNR grant in 2018. Many factors will go into whether this project is completed and the City would recommend residents become actively involved with planning the dam project.

Other 2015 Public Works Projects included:

- Reconstructed Hill Ave. with the assistance of a \$10,000 Local Road Improvement Program Grant.
- Approved the Emerald Ash Borer Management Plan for the City's Urban Forest.
- Approved a new Waste Hauling Agreement with Southwest Sanitation that included a three year rate freeze.

Public Safety

The City remains committed to providing a high level of police coverage for our residents. This includes maintaining all staffing levels and patrol hours in the 2016 budget for Police Officers. The 2016 budget provides a 4.7% budget increase in Police Department expenditures to fully fund all department activities.

After over a decade of attempts and negotiations, the City and surrounding Townships were able to agree on a new Hillsboro Area Fire Association Fire Protection Agreement in early 2015. The previous Fire Protection Agreement was inequitable and placed an unfair burden on the taxpayers of the City. The new Fire Protection Agreement splits the cost of funding the Fire Department with fifty-percent of the funding based on equalized value and fifty-percent based on population. The new funding formula saved the taxpayers a significant amount of money and sets up a positive future for Fire Association operations.

The City also proceeded with drafting and bidding out plans to tear down two downtown buildings that have had raze orders on them since 2013. After years of neglect, the buildings are in disrepair and remain a safety hazard. The City amended the project plan of TID #2 to allow the raze costs to be an eligible expense. There was one bid submitted for the project totaling \$298,900.00. The Common Council considered the bid, but ultimately decided to rebid the project in 2016.

Culture and Recreation

Culture and recreation projects took a bit of a backseat to the projects listed above in 2015. Many residents may have noticed that the old candle holiday decorations were replaced after decades of use. The 2015 budget provided additional funds to replace the decorations with new enhanced snowflake decorations. We all hope the community enjoys the new decorations! ATV and UTV routes also became a large topic for the City in 2015. The City will continue to work with the newly formed local ATV/UTV group to establish routes throughout the City in 2016. Other priorities in the 2016, include pool house improvements, the bike trail extension project, maintained funding to the Hillsboro Public Library, and further development and diversification of our parks (dog park, trails, etc.).

Overall, it has been a very busy year for the City of Hillsboro and all the projects described above have been accomplished with a true sense of fiscal responsibility. We hope to continue moving this trend forward into 2016!

On November 16th, 2015, the City of Hillsboro held its annual Public Hearing for the budget and the Common Council unanimously passed the 2016 budget. City elected officials and staff worked diligently to adopt a budget that increased the City's tax levy by .42%. With modest increase of \$1,871.00 in the tax levy, taxpayers will see a decrease in the mill rate of \$.01 to \$9.52 per \$1,000. The City will also qualify for the State's Expenditure Restraint Program, which provides approximately \$20,000 in state funding, by holding budget expenditures to a minimal .47% increase. A summary of the 2016 General Fund Budget is on the following page. This includes a breakdown of what portion of your tax dollars are going to each taxing jurisdiction. If you should have any questions or would like any further explanation, please contact City Administrator Adam Sonntag, or City Treasurer Lisa Johnson.

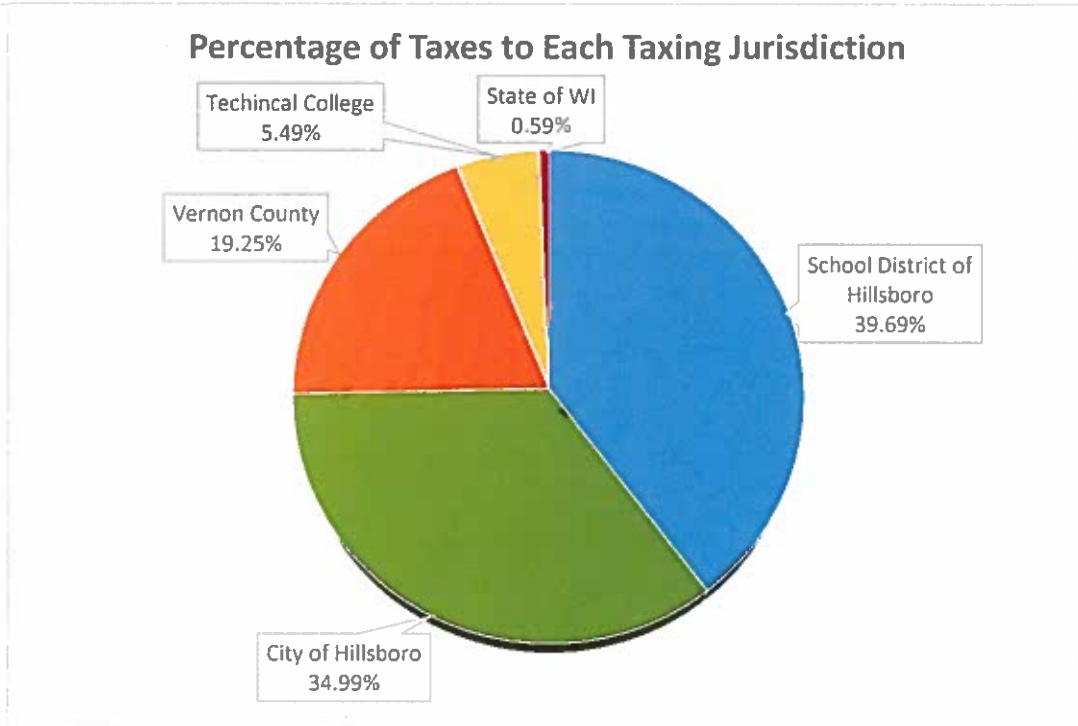
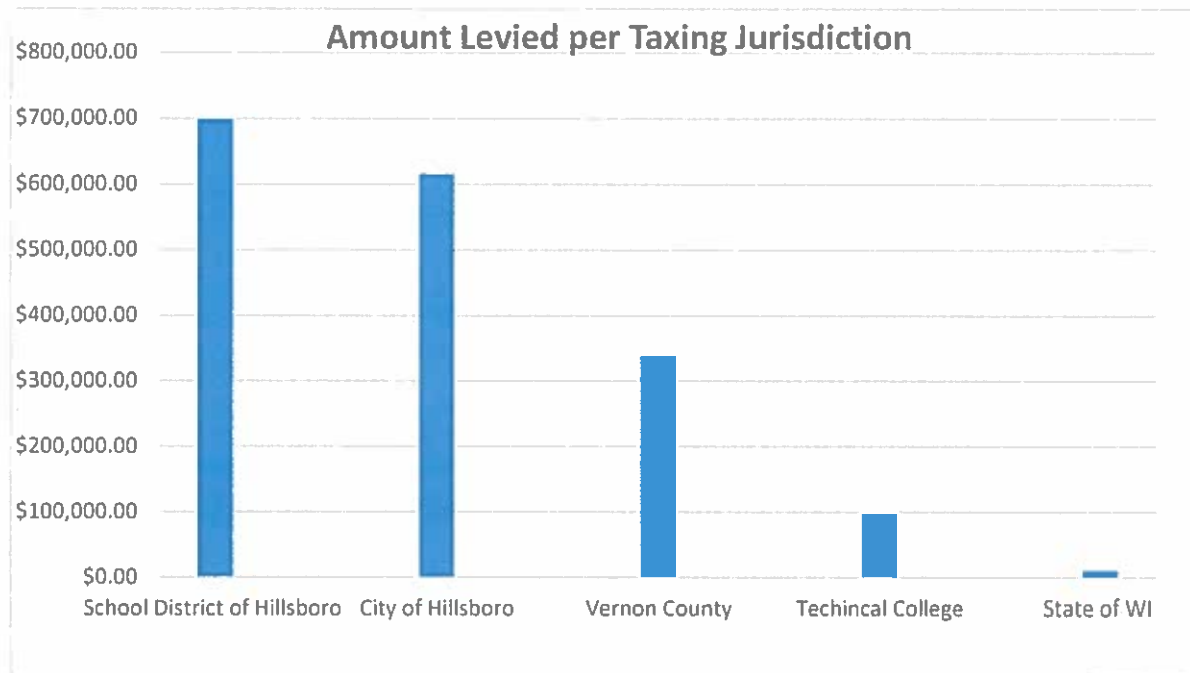
On behalf of the City of Hillsboro Common Council and staff, I wish you all a happy and healthy 2016!



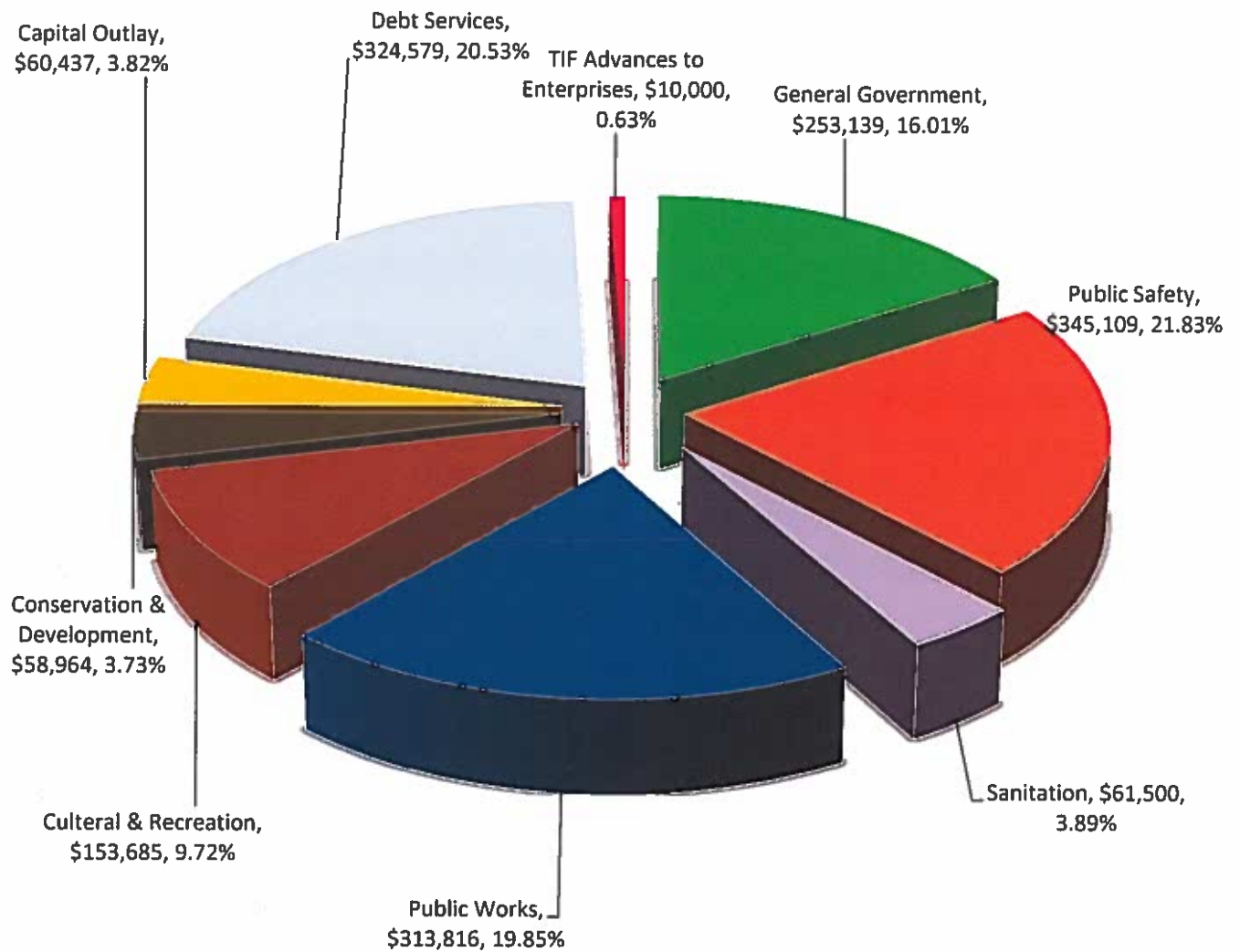
Mayor Greg Kubarski

2016 Tax Levy Information

Taxing Jurisdiction	Levy Amount	Mill Rate	Percent
School District of Hillsboro	\$698,579.43	\$10.80	39.69%
City of Hillsboro	\$615,819.66	\$9.52	34.99%
Vernon County	\$338,828.32	\$5.24	19.26%
Technical College	\$96,576.74	\$1.49	5.48%
State of WI	\$10,390.13	\$0.16	0.59%
TOTAL	\$1,760,194.28	\$27.21	
State School Tax Credit		-\$1.28	
TOTAL		\$25.93	100.00%



2016 Budget Expenditures



Total Expenditures=\$1,581,229

City of Hillsboro
2016 BUDGET AND TAX LEVY SUMMARY
GENERAL, SPECIAL REVENUE AND DEBT SERVICE FUNDS

	2014 Actual	2015 Budget	9 Months 2015 Actual	Projected 2015 Oct - Dec.	Projected Total 2015	Proposed 2016 Budget
GOVERNMENTAL FUNDS:						
Revenues:						
Property Tax Levy	\$ 445,622	\$ 448,889	\$ 448,889	\$ -	\$ 448,889	\$ 450,760
Other Taxes & Special Assessments	80,163	80,943	22,775	51,243	74,018	79,044
TIF Taxes	429,107	451,000	451,000	-	451,000	405,000
Intergovernmental	629,183	584,180	162,970	418,816	581,786	579,362
Licenses, Permits & Fines	33,384	10,980	10,644	950	11,594	10,795
Charges for Services	79,194	77,658	72,371	15,878	88,249	85,650
Miscellaneous	131,108	97,870	33,264	55,085	88,349	86,500
Total Revenues	\$ 1,827,761	\$ 1,751,520	\$ 1,201,913	\$ 541,972	\$ 1,743,885	\$ 1,697,111
Expenditures:						
General Government	\$ 223,794	\$ 248,236	\$ 191,636	\$ 53,043	\$ 244,679	\$ 253,139
Public Safety	375,549	343,963	242,698	125,712	368,410	345,109
Sanitation	58,465	59,500	41,159	13,720	54,879	61,500
Public Works	270,897	304,076	227,373	66,203	293,576	313,816
Cultural & Recreation	263,646	144,246	148,023	30,862	178,885	153,685
Conservation & Development	152,177	99,047	50,730	4,663	55,393	58,964
Capital Outlay	131,277	88,726	45,542	38,000	83,542	60,437
Debt Service	850,221	316,389	223,333	130,612	353,945	324,579
Total Expenses	\$ 2,326,026	\$ 1,604,183	\$ 1,170,494	\$ 462,815	\$ 1,633,309	\$ 1,571,229
Other Financing Sources (Uses):						
Proceeds from long-term debt	364,500	-	-	-	-	-
Proceeds from capital lease	29,009	-	-	-	-	-
Contribution to utility	(10,000)	(10,000)	-	(10,000)	(10,000)	(10,000)
Sale of City property	-	-	-	2,000	2,000	13,000
	383,509	(10,000)	-	(8,000)	(8,000)	3,000
Excess of revenues and other sources over expenditures and other financing uses	\$ (114,756)	\$ 137,337	\$ 31,419	\$ 71,157	\$ 102,576	\$ 128,882
Fund Balance - Beginning of year	\$ 2,634,650	\$ 2,519,894	\$ 2,519,894	\$ 2,551,313	\$ 2,519,894	\$ 2,622,470
Fund Balance - Ending of year	\$ 2,519,894	\$ 2,657,231	\$ 2,551,313	\$ 2,622,470	\$ 2,622,470	\$ 2,751,352

TAX LEVY SUMMARY

2014 Levy for 2015	\$ 448,889
2015 Proposed Levy for 2016	
General	\$ 375,060
Debt Service	75,700
	\$ 450,760
Increase over prior year	\$ 1,871
% increase over prior year	0.42%

ENTERPRISE OPERATING SUMMARY

		2014 Actual				
		Jan. 1 Balance	Dec. 31 Balance	Revenue Totals	Expend Totals	Prop. Tax Contrib.
Water	\$ 1,963,351	\$ 2,463,299	\$ 792,157	\$ 292,209	\$ -	
Sewer	2,628,295	2,761,806	590,164	456,653	-	
		2015 Forecasted				
		Jan. 1 Balance	Dec. 31 Balance	Revenue Totals	Expend Totals	Prop. Tax Contrib.
Water	\$ 2,463,299	\$ 2,578,299	\$ 389,000	\$ 274,000	\$ -	
Sewer	2,761,806	2,895,806	635,000	501,000	-	
		2016 Proposed				
		Jan. 1 Balance	Dec. 31 Balance	Revenue Totals	Expend. Totals	Prop. Tax Contrib.
Water	\$ 2,578,299	\$ 2,583,299	\$ 265,000	\$ 260,000	\$ -	
Sewer	2,895,806	2,955,806	570,000	510,000	-	

SUMMARY OF GENERAL OBLIGATION DEBT

Projected GO Debt as of December 31, 2015	\$ 726,625
City's GO Debt Limit as Allowed	\$ 3,061,215

A public hearing on the adoption of the 2016 budget will be held in the Council Chambers on Monday, November 16, 2015 at 7 pm.

GENERAL FUND

ACCOUNT NAME	BUDGET 2014	ACTUAL 2014	BUDGET 2015	BUDGET 2016
REVENUES:				
<u>PROPERTY TAX LEVY</u>				
REAL ESTATE TAXES	\$ 445,622	\$ 445,622	\$ 448,889	\$ 450,760
<u>OTHER TAXES & SPECIAL ASSESSMENTS</u>				
PAYMENT IN LIEU OF TAXES	\$ 9,043	\$ 9,044	\$ 9,043	\$ 9,044
TAXES FROM UTILITIES	\$ 40,000	\$ 45,000	\$ 47,000	\$ 47,000
SIDEWALK REVENUE	\$ -	\$ 811	\$ -	\$ -
SPECIAL ASSESSMENTS	\$ 4,000	\$ 3,995	\$ 4,000	\$ 4,000
SUBTOTAL	\$ 53,043	\$ 58,850	\$ 60,043	\$ 60,044
<u>INTERGOVERNMENTAL</u>				
STATE AID - COMPUTERS	\$ 2,207	\$ 1,248	\$ 1,600	\$ 1,800
STATE SHARED REVENUE	\$ 487,031	\$ 487,150	\$ 488,258	\$ 488,586
2% FIRE INSURANCE DUES	\$ 2,500	\$ 2,713	\$ 2,700	\$ 2,600
STATE AID FOR STREETS	\$ 71,501	\$ 71,486	\$ 77,447	\$ 80,701
STATE AID POLICE TRAINING	\$ 800	\$ 4,480	\$ 800	\$ 650
OTHER STATE AID	\$ 4,000	\$ 4,250	\$ 13,000	\$ 4,500
SUBTOTAL	\$ 568,039	\$ 571,327	\$ 583,805	\$ 578,837
<u>LICENSES, PERMITS & FINES</u>				
LIQUOR LICENSE	\$ 3,200	\$ 2,800	\$ 2,800	\$ 2,800
OPERATOR'S LICENSE	\$ 1,200	\$ 1,148	\$ 1,200	\$ 1,100
CIGARETTE LICENSE	\$ 45	\$ 30	\$ 30	\$ 45
PERMITS	\$ 6,000	\$ 8,901	\$ 6,000	\$ 6,000
DOG LICENSES	\$ 700	\$ 1,082	\$ 850	\$ 750
CAT LICENSES	\$ 100	\$ 105	\$ 100	\$ 100
SUBTOTAL	\$ 11,245	\$ 14,066	\$ 10,980	\$ 10,795
<u>CHARGES FOR SERVICES</u>				
BIKE TRAIL PASSES	\$ 500	\$ 530	\$ 500	\$ 500
AMBULANCE ASSIST - STATE	\$ 4,658	\$ 4,383	\$ 4,658	\$ 4,400

GENERAL FUND

ACCOUNT NAME	BUDGET 2014	ACTUAL 2014	BUDGET 2015	BUDGET 2016
GARBAGE CHARGE, TAGS, BINS	\$ 55,000	\$ 54,089	\$ 55,000	\$ 61,500
SNOW REMOVAL / LAWN CARE	\$ 1,000	\$ 800	\$ 1,000	\$ 2,500
POOL - CONCESSIONS	\$ 2,250	\$ 1,872	\$ 2,000	\$ 2,500
POOL REVENUE	\$ 13,000	\$ 12,223	\$ 13,000	\$ 13,000
PARK RESERVATIONS	\$ 1,500	\$ 1,355	\$ 1,500	\$ 1,250
SUBTOTAL	\$ 77,908	\$ 75,252	\$ 77,658	\$ 85,650
<u>MISCELLANEOUS</u>				
COURT FINES	\$ 16,000	\$ 17,858	\$ 15,000	\$ 13,500
PARKING VIOLATIONS	\$ 1,000	\$ 930	\$ 1,000	\$ 1,500
DONATIONS	\$ 500	\$ -	\$ 500	\$ 500
FARM LAND LEASE	\$ 7,770	\$ 7,770	\$ 7,770	\$ 7,000
SALE OF CITY PROPERTY	\$ -	\$ 5,553	\$ 2,500	\$ 8,000
MISCELLANEOUS REVENUE	\$ 10,000	\$ 50,498	\$ 10,000	\$ 6,000
INTEREST	\$ 8,300	\$ 4,994	\$ 6,000	\$ 5,000
INTEREST ON TIF ADVANCE	\$ 46,000	\$ 47,957	\$ 48,000	\$ 51,500
SUBTOTAL	\$ 89,570	\$ 136,263	\$ 91,770	\$ 93,000
TOTAL REVENUES	\$ 1,245,427	\$ 1,301,379	\$ 1,273,145	\$ 1,279,086

EXPENSES:

GENERAL GOVERNMENT

COUNCIL WAGES	\$ 20,176	\$ 20,044	\$ 21,500	\$ 21,800
COUNCIL WAGES - FICA	\$ 1,248	\$ 1,243	\$ 1,330	\$ 1,349
COUNCIL WAGES - MEDICARE	\$ 296	\$ 291	\$ 315	\$ 320
COUNCIL EXPENSE	\$ 100	\$ 91	\$ 100	\$ 100
LEAGUE DUES	\$ 489	\$ 488	\$ 505	\$ 480
CLERK WAGES	\$ 15,160	\$ 15,115	\$ 15,327	\$ 8,073
CLERK WAGES - FICA	\$ 938	\$ 920	\$ 948	\$ 500
CLERK WAGES - MEDICARE	\$ 223	\$ 215	\$ 225	\$ 119
CLERK WAGES - INSURANCE	\$ 951	\$ 888	\$ 1,070	\$ 565

GENERAL FUND

ACCOUNT NAME	BUDGET 2014	ACTUAL 2014	BUDGET 2015	BUDGET 2016
CLERK WAGES - RETIREMENT	\$ 1,062	\$ 1,058	\$ 1,043	\$ 533
ELECTION WAGES	\$ 3,000	\$ 1,905	\$ 2,000	\$ 2,600
ELECTION EXPENSE	\$ 1,700	\$ 1,047	\$ 1,200	\$ 1,200
ACCOUNTING WAGES	\$ 23,863	\$ 24,761	\$ 24,134	\$ 25,002
ACCOUNTING WAGES - FICA	\$ 1,476	\$ 1,414	\$ 1,493	\$ 1,547
ACCOUNTING WAGES - MEDICARE	\$ 350	\$ 331	\$ 354	\$ 367
ACCOUNTING WAGES - INSURANCE	\$ 9,583	\$ 9,187	\$ 9,654	\$ 9,878
ACCOUNTING WAGES - RETIREMENT	\$ 1,671	\$ 1,733	\$ 1,642	\$ 1,651
OFFICE OVERTIME WAGES	\$ 4,262	\$ 2,316	\$ 4,311	\$ 3,024
OFFICE OT WAGES - FICA	\$ 264	\$ 138	\$ 267	\$ 188
OFFICE OT WAGES - MEDICARE	\$ 63	\$ 32	\$ 64	\$ 45
OFFICE OT WAGES - INSURANCE	\$ -	\$ 367	\$ -	\$ -
OFFICE OT WAGES - RETIREMENT	\$ 299	\$ 162	\$ 294	\$ 200
ADMINISTRATOR WAGES	\$ 37,304	\$ 37,304	\$ 38,527	\$ 39,750
ADMINISTRATOR - FICA	\$ 2,308	\$ 2,294	\$ 2,383	\$ 2,459
ADMINISTRATOR - MEDICARE	\$ 547	\$ 535	\$ 565	\$ 583
ADMINISTRATOR - INSURANCE	\$ 2,305	\$ 2,417	\$ 2,963	\$ 3,032
ADMINISTRATOR - RETIREMENT	\$ 2,612	\$ 2,562	\$ 2,620	\$ 2,624
CITY ADMINISTRATOR EXPENSE	\$ 1,600	\$ 1,881	\$ 1,700	\$ 1,900
OFFICE EXPENSE	\$ 5,000	\$ 4,128	\$ 5,000	\$ 6,000
TELEPHONE EXPENSE	\$ 8,200	\$ 8,510	\$ 8,200	\$ 8,200
COMPUTER SUPPORT	\$ 7,500	\$ 5,783	\$ 10,000	\$ 7,500
TRAINING EXPENSE	\$ 1,000	\$ 332	\$ 800	\$ 800
AUDIT / ACCOUNTING SVCS	\$ 8,600	\$ 8,163	\$ 9,300	\$ 9,400
ATTORNEY CONTRACT SERVICES	\$ 9,000	\$ 6,526	\$ 7,500	\$ 6,000
CITY ASSESSOR	\$ 5,400	\$ 5,746	\$ 5,555	\$ 5,500
HALL EXPENSE	\$ 14,000	\$ 16,556	\$ 16,000	\$ 16,000
ENGINEERING / CONSULTANT FEE	\$ 4,000	\$ 8,029	\$ 5,500	\$ 6,000

GENERAL FUND

ACCOUNT NAME	BUDGET 2014	ACTUAL 2014	BUDGET 2015	BUDGET 2016
CITY IMPROVEMENT/PLANNING	\$ 4,000	\$ 3,320	\$ 4,500	\$ 17,500
INSURANCE	\$ 34,000	\$ 31,139	\$ 32,500	\$ 33,000
FLEX EXPENSE	\$ 850	\$ 819	\$ 850	\$ 850
MISCELLANEOUS EXPENSE	\$ 2,500	\$ 2,168	\$ 3,000	\$ 4,000
PRINTING	\$ 3,100	\$ 2,128	\$ 3,000	\$ 2,500
SUBTOTAL	\$ 240,998	\$ 234,085	\$ 248,236	\$ 253,139

PUBLIC SAFETY

POLICE WAGES - FULL TIME	\$ 103,232	\$ 106,656	\$ 105,628	\$ 109,924
POLICE WAGES FT - FICA	\$ 6,385	\$ 6,153	\$ 6,534	\$ 6,799
POLICE WAGES FT - MEDICARE	\$ 1,513	\$ 1,432	\$ 1,548	\$ 1,611
POLICE WAGE FT INSURANCE	\$ 31,628	\$ 30,063	\$ 33,026	\$ 34,874
POLICE WAGES FT RETIREMENT	\$ 12,388	\$ 10,919	\$ 10,172	\$ 10,432
POLICE WAGES OVERTIME	\$ 7,552	\$ 3,080	\$ 5,924	\$ 8,316
POLICE WAGES OT - FICA	\$ 467	\$ 177	\$ 367	\$ 515
POLICE WAGES OT - MEDICARE	\$ 111	\$ 42	\$ 87	\$ 122
POLICE WAGES OT - INSURANCE	\$ -	\$ 726	\$ -	\$ -
POLICE WAGES OT - RETIREMENT	\$ 906	\$ 317	\$ 571	\$ 790
POLICE WAGES - PART TIME	\$ 18,000	\$ 23,331	\$ 18,000	\$ 18,000
POLICE WAGES PT - FICA	\$ 1,114	\$ 1,447	\$ 1,114	\$ 1,114
POLICE WAGES PT - MEDICARE	\$ 264	\$ 338	\$ 264	\$ 264
POLICE WAGES PT - INSURANCE	\$ 8	\$ 9	\$ 23	\$ 26
POLICE WAGES PT - RETIREMENT	\$ 2,160	\$ 2,095	\$ 1,734	\$ 1,709
POLICE EXPENSE	\$ 6,000	\$ 5,439	\$ 9,500	\$ 7,500
POLICE VEHICLE EXPENSE	\$ 19,500	\$ 51,001	\$ 22,000	\$ 22,000
POLICE EQUIPMENT	\$ 6,500	\$ 6,372	\$ 6,000	\$ 6,000
POLICE TRAINING EXPENSE	\$ 700	\$ 727	\$ 700	\$ 700
POLICE UNIFORM UPKEEP EXPENSE	\$ 1,200	\$ 801	\$ 1,200	\$ 1,200
MUNICIPAL ATTORNEY PROSECUTION	\$ 5,250	\$ 9,488	\$ 9,000	\$ 10,000
K-9 EXPENSE	\$ 1,000	\$ 665	\$ 1,000	\$ 1,000

GENERAL FUND

ACCOUNT NAME	BUDGET 2014	ACTUAL 2014	BUDGET 2015	BUDGET 2016
ANIMAL CONTROL	\$ -	\$ -	\$ -	\$ 2,500
FIRE PROTECTION CON. SERVICE	\$ 32,000	\$ 32,000	\$ 32,000	\$ 23,500
FIRE EXPENSE	\$ 2,000	\$ 1,921	\$ 2,000	\$ 1,500
HYDRANT RENTAL	\$ 50,313	\$ 50,313	\$ 50,313	\$ 50,313
DAM / LAKE EXPENSE	\$ 2,000	\$ 3,215	\$ 2,000	\$ 2,000
AMBULANCE ASSOCIATION	\$ 16,336	\$ 16,086	\$ 16,500	\$ 16,000
EMS STATE FUNDING	\$ 4,658	\$ 4,383	\$ 4,658	\$ 4,400
EMERGENCY GOVERNMENT	\$ 1,500	\$ 1,094	\$ 1,500	\$ 1,500
WIS DOJ BACKGROUND CHECKS	\$ 400	\$ 456	\$ 600	\$ 500
SUBTOTAL	\$ 335,085	\$ 370,745	\$ 343,963	\$ 345,109
<u>SANITATION</u>				
RECYCLING EXPENSE	\$ 5,500	\$ 5,727	\$ 5,500	\$ 6,500
GARBAGE PICKUP	\$ 54,000	\$ 52,738	\$ 54,000	\$ 55,000
SUBTOTAL	\$ 59,500	\$ 58,465	\$ 59,500	\$ 61,500
<u>PUBLIC WORKS</u>				
PUBLIC WORKS WAGES	\$ 86,351	\$ 89,431	\$ 86,766	\$ 89,058
PUBLIC WORKS WAGES - FICA	\$ 5,341	\$ 5,152	\$ 5,367	\$ 5,509
PUBLIC WORKS - MEDICARE	\$ 1,265	\$ 1,200	\$ 1,272	\$ 1,305
PUBLIC WORKS INSURANCE	\$ 36,708	\$ 33,095	\$ 37,674	\$ 39,226
PUBLIC WORKS - RETIREMENT	\$ 6,045	\$ 6,260	\$ 5,900	\$ 5,878
PUBLIC WORKS WAGES - OT	\$ 15,545	\$ 9,998	\$ 15,644	\$ 15,984
PUBLIC WORKS - OT FICA	\$ 962	\$ 583	\$ 968	\$ 989
PUBLIC WORKS - OT MEDICARE	\$ 228	\$ 136	\$ 230	\$ 235
PUBLIC WORKS - OT INSURANCE	\$ -	\$ 2,639	\$ -	\$ -
PUBLIC WORKS - OT RETIREMENT	\$ 1,089	\$ 700	\$ 1,064	\$ 1,055
PUBLIC WORKS - PT WAGES	\$ 2,500	\$ 280	\$ 2,500	\$ 1,000
PUBLIC WORKS - PT FICA	\$ 155	\$ 17	\$ 155	\$ 62
PUBLIC WORKS - PT MEDICARE	\$ 37	\$ 4	\$ 37	\$ 15

GENERAL FUND

ACCOUNT NAME	BUDGET 2014	ACTUAL 2014	BUDGET 2015	BUDGET 2016
STREET MACHINE REPAIR	\$ 10,000	\$ 17,734	\$ 12,000	\$ 12,000
STREET GAS & OIL	\$ 13,500	\$ 14,595	\$ 15,000	\$ 14,000
GARAGE UTILITY EXPENSE	\$ 3,500	\$ 5,483	\$ 6,500	\$ 4,500
GARAGE EXPENSE	\$ 12,000	\$ 11,072	\$ 500	\$ 1,000
STREET EXPENSE	\$ 9,000	\$ 8,692	\$ 8,500	\$ 9,000
STREET LIGHTS EXPENSE	\$ 29,000	\$ 28,360	\$ 25,000	\$ 28,000
PUBLIC WORKS EQUIPMENT	\$ 11,500	\$ 11,160	\$ 24,000	\$ 40,000
STORM SEWERS EXPENSE	\$ 9,000	\$ 6,499	\$ 10,000	\$ 12,000
SNOW REMOVAL EXPENSE	\$ 31,700	\$ 19,179	\$ 32,000	\$ 32,000
STREET DECORATIONS EXPENSE	\$ 300	\$ -	\$ 12,000	\$ -
SIDEWALK EXPENSE	\$ 1,000	\$ 1,759	\$ 1,000	\$ 1,000
SUBTOTAL	\$ 286,724	\$ 274,029	\$ 304,076	\$ 313,816

CULTURE & RECREATION

LIBRARY EXPENSE	\$ 65,500	\$ 65,463	\$ 65,000	\$ 65,000
POOL WAGES	\$ 19,000	\$ 19,327	\$ 19,000	\$ 21,000
POOL WAGES - FICA	\$ 1,176	\$ 1,198	\$ 1,176	\$ 1,299
POOL WAGES - MEDICARE	\$ 279	\$ 280	\$ 279	\$ 308
POOL MANAGER OT WAGES	\$ 4,500	\$ 4,001	\$ 4,500	\$ 4,500
POOL MGR OT WAGES - FICA	\$ 279	\$ 245	\$ 279	\$ 279
POOL MGR OT WAGES - MEDICARE	\$ 66	\$ 57	\$ 66	\$ 66
POOL MGR OT WAGES - INSURANCE	\$ -	\$ 131	\$ -	\$ -
POOL MGR OT WAGES - RETIREMENT	\$ 315	\$ 284	\$ 306	\$ 297
POOL EXPENSE	\$ 25,000	\$ 18,638	\$ 18,000	\$ 24,000
POOL CONCESSION EXPENSE	\$ 1,500	\$ 1,296	\$ 1,000	\$ 1,300
FORESTRY OT WAGES	\$ 2,000	\$ 1,176	\$ 2,000	\$ 2,000
FORESTRY OT WAGES - FICA	\$ 124	\$ 67	\$ 124	\$ 124
FORESTRY OT WAGES - MEDICARE	\$ 30	\$ 16	\$ 30	\$ 30
FORESTRY OT WAGES - INSURANCE	\$ -	\$ 335	\$ -	\$ -
FORESTRY OT WAGES - RETIREMENT	\$ 140	\$ 82	\$ 136	\$ 132

GENERAL FUND

ACCOUNT NAME	BUDGET 2014	ACTUAL 2014	BUDGET 2015	BUDGET 2016
URBAN FORESTRY EXPENSE	\$ 7,000	\$ 5,632	\$ 8,500	\$ 9,000
TENNIS COURT EXPENSE	\$ 800	\$ 451	\$ 600	\$ 600
HISTORICAL SOCIETY	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
PARK EXPENSE	\$ 8,000	\$ 12,039	\$ 10,000	\$ 10,500
BIKE TRAIL EXPENSE	\$ 2,000	\$ 2,584	\$ 1,750	\$ 1,750
CEMETERY EXPENSE	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
SUBTOTAL	\$ 149,209	\$ 144,800	\$ 144,246	\$ 153,685
<u>CONSERVATION & DEVELOPMENT</u>				
ECONOMIC DEV. / GRANT EXPENSE	\$ 1,500	\$ -	\$ 2,000	\$ 8,000
AIRPORT EXPENSE	\$ 2,000	\$ 1,439	\$ 2,000	\$ 1,500
BUILDING INSPECTOR EXPENSE	\$ 4,000	\$ 5,898	\$ 4,000	\$ 5,500
SALES TAX	\$ 700	\$ 574	\$ 700	\$ 700
DONATIONS	\$ -	\$ 1,000	\$ -	\$ -
SUBTOTAL	\$ 8,200	\$ 8,911	\$ 8,700	\$ 15,700
<u>CAPITAL OUTLAY</u>				
CAPITAL OUTLAY - CONTINGENCY	\$ 13,382	\$ 12,001	\$ 17,226	\$ 10,437
CAPITAL OUTLAY - STREETS	\$ 74,130	\$ 77,719	\$ 70,000	\$ 50,000
CAPITAL OUTLAY - SIDEWALKS	\$ 2,500	\$ 618	\$ 1,500	\$ -
SUBTOTAL	\$ 90,012	\$ 90,337	\$ 88,726	\$ 60,437
<u>DEBT SERVICE</u>				
PRINCIPAL ON LONG-TERM NOTE	\$ 71,094	\$ 77,642	\$ 72,815	\$ 74,574
INTEREST ON LONG-TERM NOTE	\$ 4,606	\$ 4,605	\$ 2,883	\$ 1,126
SUBTOTAL	\$ 75,700	\$ 82,247	\$ 75,698	\$ 75,700
TOTAL EXPENDITURES	\$ 1,245,427	\$ 1,263,619	\$ 1,273,145	\$ 1,279,086
BALANCE - Revenue over Expense	\$ -	\$ 37,760	\$ -	\$ -

WATER BUDGET

ACCOUNT	BUDGET 2014	ACTUAL 2014	BUDGET 2015	BUDGET 2016
REVENUES:				
Late Payment Charges	\$ 400	\$ 618	\$ 450	\$ 500
Industrial	\$ 25,000	\$ 30,009	\$ 30,500	\$ 30,200
Industrial PFC DC	\$ 3,600	\$ 4,101	\$ 4,100	\$ 4,100
Public Authority	\$ 17,500	\$ 16,361	\$ 16,500	\$ 15,000
Public Authority PFC DC	\$ 6,599	\$ 6,495	\$ 6,495	\$ 6,300
Residential	\$ 133,750	\$ 114,253	\$ 120,000	\$ 118,000
Residential PFC DC	\$ 33,896	\$ 33,177	\$ 33,500	\$ 33,500
Commercial	\$ 18,125	\$ 18,270	\$ 17,500	\$ 19,000
Commercial PFC DC	\$ 5,187	\$ 5,443	\$ 5,462	\$ 5,500
Interdepartmental	\$ 3,125	\$ 2,957	\$ 2,900	\$ 2,900
Interdepartmental PFC DC	\$ 1,115	\$ 1,107	\$ 1,110	\$ 1,110
Rural Residential	\$ 3,375	\$ 2,674	\$ 2,800	\$ 2,600
Rural Residential PFC DC	\$ 735	\$ 659	\$ 665	\$ 670
Multi-Family Residential	\$ -	\$ -	\$ -	\$ 1,020
Multi-Family Residential PFC DC	\$ -	\$ -	\$ -	\$ 180
Public Fire Protection (General)	\$ 50,313	\$ 50,313	\$ 50,313	\$ 50,313
Other Revenue	\$ 3,000	\$ 4,574	\$ 3,000	\$ 4,000
Customer Contribut to Capital	\$ 550	\$ -	\$ 550	\$ 550
Miscellaneous Revenue	\$ -	\$ 50	\$ -	\$ -
Interest Income	\$ 2,000	\$ 1,097	\$ 1,300	\$ 1,200
Grant Proceeds	\$ -	\$ 500,000	\$ 350,000	\$ -
Total Revenue	\$ 308,270	\$ 792,157	\$ 647,145	\$ 296,643
EXPENSES:				
Electricity - Contract -SVCS	\$ 9,000	\$ 14,281	\$ 12,000	\$ 13,000
Depreciation Expense	\$ 44,000	\$ 69,814	\$ 50,000	\$ 112,000
Tax Equivalent	\$ 45,000	\$ 42,967	\$ 45,000	\$ 45,000
Amortization Expense	\$ 1,450	\$ -	\$ -	\$ -
Operators Wages	\$ 40,572	\$ 40,590	\$ 41,087	\$ 41,391
Operators Wages - FICA	\$ 2,510	\$ 2,407	\$ 2,542	\$ 2,561
Operators Wages - Medicare	\$ 595	\$ 559	\$ 602	\$ 607
Operators Health Insurance	\$ 7,659	\$ 6,028	\$ 7,635	\$ 7,985
Operators Wages - Retirement	\$ 2,841	\$ 2,896	\$ 2,794	\$ 2,732
Operators Wages - Overtime	\$ 4,496	\$ 3,757	\$ 4,523	\$ 3,781
Operators Wages OT - FICA	\$ 279	\$ 224	\$ 280	\$ 234
Operators Wages OT - Medicare	\$ 66	\$ 52	\$ 67	\$ 56
Operators Wages OT - Insurance	\$ -	\$ 446	\$ -	\$ -
Operators Wages OT - Retirement	\$ 315	\$ 268	\$ 308	\$ 250
Retirement Benefit Payout	\$ 1,000	\$ -	\$ -	\$ -
Administrator Wage	\$ 9,326	\$ 9,326	\$ 9,632	\$ 9,938
Administrator FICA	\$ 577	\$ 573	\$ 596	\$ 615
Administrator Medicare	\$ 137	\$ 134	\$ 142	\$ 146
Administrator Insurance	\$ 577	\$ 604	\$ 741	\$ 758
Adminsitrator Retirement	\$ 653	\$ 640	\$ 655	\$ 656
Office Wages	\$ 16,427	\$ 17,050	\$ 16,614	\$ 20,956

Office FICA	\$	1,016	\$	1,016	\$	1,028	\$	1,297
Office Medicare	\$	241	\$	238	\$	244	\$	307
Office Health Insurance	\$	2,924	\$	2,471	\$	3,031	\$	3,410
Office Retirement	\$	1,150	\$	1,194	\$	1,130	\$	1,384
Office Wages - Overtime	\$	1,856	\$	808	\$	1,877	\$	1,944
Office Wages - OT FICA	\$	115	\$	48	\$	117	\$	121
Office Wages - OT Medicare	\$	28	\$	11	\$	28	\$	29
Office Wages - OT Insurance	\$	-	\$	409	\$	-	\$	-
Office Wages - OT Retirement	\$	130	\$	56	\$	128	\$	129
Operating Supplies Expense	\$	4,000	\$	4,300	\$	4,500	\$	4,500
Operator's Expense	\$	100	\$	100	\$	100	\$	100
Transportation Expense	\$	3,000	\$	2,129	\$	3,000	\$	3,000
Maintenance and Repairs Expense	\$	7,000	\$	2,975	\$	6,500	\$	7,000
Chemical Expense	\$	4,000	\$	2,413	\$	3,500	\$	3,000
Equipment Expense	\$	-	\$	633	\$	-	\$	-
Outside Services	\$	19,000	\$	34,459	\$	28,000	\$	33,500
Office Expense	\$	4,500	\$	5,624	\$	5,500	\$	5,700
Telephone Expense	\$	1,350	\$	1,098	\$	1,300	\$	1,300
Computer Expense	\$	7,000	\$	3,140	\$	5,000	\$	3,000
Radio Read Support	\$	1,500	\$	1,420	\$	1,500	\$	1,500
Insurance	\$	6,500	\$	5,190	\$	5,500	\$	5,500
Printing Expense	\$	700	\$	484	\$	600	\$	600
Uniform Expense	\$	600	\$	484	\$	600	\$	600
Training Expense	\$	500	\$	380	\$	500	\$	500
Audit/Accounting Expense	\$	3,900	\$	4,593	\$	4,000	\$	5,000
Miscellaneous Expense	\$	-	\$	159	\$	2,005	\$	1,000
Regulatory Commission Expense	\$	-	\$	314	\$	-	\$	-
Interest Expense	\$	7,433	\$	3,443	\$	6,131	\$	5,352
Total Expenses	\$	266,021	\$	292,208	\$	281,034	\$	352,439
Revenue - Expenses	\$	42,249	\$	499,949	\$	366,111	\$	(55,796)
ADD AMORTIZATION FUNDS	\$	1,450			\$	-	\$	-
ADD DEPRECIATION FUNDS	\$	44,000			\$	50,000	\$	112,000
SUBTRACT LONG-TERM DEBT PRINCIPAL	\$	54,538			\$	66,111	\$	28,107
Capital Outlay								
UTILITY SYSTEM IMPROVEMENT ACCT	\$	33,161			\$	-	\$	28,097
CD - WATER UTILITY TRUCK	\$	-			\$	-	\$	-
Total Capital Outlay	\$	33,161			\$	-	\$	28,097
Balance after Designating Funds	\$	-			\$	350,000	\$	-

SEWER FUND

ACCOUNT NAME	BUDGET 2014	ACTUAL 2014	BUDGET 2015	BUDGET 2016
REVENUE:				
Late Payment Charge	\$ 200	\$ 222	\$ 200	\$ 200
Industrial	\$ 6,000	\$ 1,658	\$ 2,000	\$ 1,700
Whitehall Specialties	\$ 100,000	\$ 97,371	\$ 99,000	\$ 112,000
Hillsboro Riverview Dairy	\$ 80,000	\$ 107,205	\$ 97,500	\$ 85,000
Public Authority	\$ 57,000	\$ 54,817	\$ 57,000	\$ 50,000
Residential	\$ 252,000	\$ 248,386	\$ 246,000	\$ 250,000
Commercial	\$ 40,000	\$ 41,909	\$ 41,500	\$ 42,000
Interdepartmental	\$ 3,000	\$ 3,020	\$ 3,000	\$ 4,000
Rural Residential	\$ 1,800	\$ 1,854	\$ 1,850	\$ 1,850
Sewage Dumpage Revenue	\$ 8,000	\$ 13,751	\$ 12,000	\$ 14,250
Penalties (Late Fees)	\$ 1,000	\$ 1,012	\$ 1,000	\$ 1,000
Miscellaneous Revenue	\$ 500	\$ 189	\$ 250	\$ 500
Customer Contribute to Capital	\$ 900	\$ -	\$ 450	\$ 450
Interest Income	\$ 3,500	\$ 8,771	\$ 2,500	\$ 2,500
Grant Proceeds	\$ -	\$ -	\$ 150,000	\$ -
TIF #4 Payment	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Interest on TIF #2 Advance WWTP	\$ 6,072	\$ -	\$ 5,357	\$ 4,622
Total Revenue	\$ 569,972	\$ 590,164	\$ 729,607	\$ 580,072
EXPENSES:				
Depreciation Expense	\$ 115,000	\$ 112,971	\$ 110,000	\$ 106,000
Amortization Expense	\$ 1,450	\$ -	\$ -	\$ -
Operators Wages	\$ 59,336	\$ 59,321	\$ 60,093	\$ 60,519
Operators Wages - FICA	\$ 3,670	\$ 3,514	\$ 3,717	\$ 3,744
Operators Wages - Medicare	\$ 870	\$ 816	\$ 881	\$ 887
Operators Health Insurance	\$ 11,370	\$ 8,934	\$ 11,316	\$ 11,838
Operators Retirement	\$ 4,154	\$ 4,235	\$ 4,087	\$ 3,995
Operators Wages - Overtime	\$ 6,470	\$ 5,497	\$ 6,507	\$ 5,524
Operators Wages OT - FICA	\$ 401	\$ 328	\$ 403	\$ 342
Operators Wages OT - Medicare	\$ 95	\$ 77	\$ 96	\$ 81
Operators Wages OT - Insurance	\$ -	\$ 662	\$ -	\$ -
Operators Wages OT - Retirement	\$ 453	\$ 392	\$ 443	\$ 365
Retirement Benefit Payout	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
Administrator Wage	\$ 9,326	\$ 9,326	\$ 9,632	\$ 9,938
Administrator FICA	\$ 577	\$ 573	\$ 596	\$ 615
Administrator - Medicare	\$ 137	\$ 134	\$ 142	\$ 146
Administrator - Insurance	\$ 577	\$ 604	\$ 741	\$ 758
Adminsitator - Retirement	\$ 653	\$ 640	\$ 655	\$ 656
Office Wages	\$ 16,427	\$ 17,050	\$ 16,614	\$ 20,956
Office Wages - FICA	\$ 1,016	\$ 1,016	\$ 1,028	\$ 1,297
Office Wages - Medicare	\$ 241	\$ 238	\$ 244	\$ 307
Office Wages - Insurance	\$ 2,924	\$ 2,517	\$ 3,031	\$ 3,410
Office Wages - Retirement	\$ 1,150	\$ 1,194	\$ 1,130	\$ 1,384
Office Wages - Overtime	\$ 1,856	\$ 800	\$ 1,877	\$ 1,944
Office Wages - OT FICA	\$ 115	\$ 48	\$ 117	\$ 121
Office Wages - OT Medicare	\$ 28	\$ 11	\$ 28	\$ 29
Office Wages - OT Insurance	\$ -	\$ 362	\$ -	\$ -
Office Wages - OT Retirement	\$ 130	\$ 56	\$ 128	\$ 129
Electricity	\$ 43,000	\$ 55,961	\$ 48,000	\$ 56,000
Operating Supplies Expense	\$ 5,500	\$ 5,285	\$ 5,000	\$ 7,000

Operator's Expense	\$ -	\$ -	\$ -	\$ -
Transportation Expense	\$ 3,000	\$ 2,129	\$ 3,000	\$ 3,000
Garbage Expense	\$ 650	\$ 618	\$ 650	\$ 650
Maintenance and Repairs Expense	\$ 7,500	\$ 2,629	\$ 6,500	\$ 18,000
Lab Expense	\$ 500	\$ 73	\$ 500	\$ 500
Lab Equipment Expense	\$ 500	\$ -	\$ 500	\$ 500
Water Usage Expense	\$ 2,000	\$ 1,625	\$ 1,800	\$ 1,700
Chemical Expense	\$ 65,000	\$ 49,320	\$ 45,000	\$ 50,000
Equipment Expense	\$ 5,000	\$ 1,153	\$ 3,500	\$ 4,000
Telephone Expense	\$ 1,400	\$ 1,098	\$ 1,300	\$ 1,300
Office Expense	\$ 5,000	\$ 5,476	\$ 5,500	\$ 6,000
Outside services ConSVCS	\$ 45,000	\$ 35,561	\$ 50,000	\$ 50,000
Efficiency Program	\$ 300	\$ 300	\$ 200	\$ 200
Radio Read Support	\$ 2,000	\$ 1,420	\$ 1,500	\$ 1,500
Computer Expense	\$ 6,000	\$ 3,140	\$ 5,000	\$ 5,000
Insurance	\$ 6,500	\$ 5,190	\$ 5,500	\$ 5,500
Miscellaneous Expense	\$ 5,000	\$ 5,040	\$ 5,000	\$ 5,000
Printing Expense	\$ 200	\$ -	\$ 200	\$ 200
Uniform Expense	\$ 600	\$ 484	\$ 600	\$ 600
Training Expense	\$ 500	\$ -	\$ 500	\$ 500
Audit/Accounting Expense	\$ 3,500	\$ 3,693	\$ 4,000	\$ 5,000
Taxes	\$ 2,000	\$ 2,307	\$ 2,000	\$ 9,000
Interest Expense	\$ 47,269	\$ 42,837	\$ 42,927	\$ 35,729
Delinquent Utility Expense	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 497,343	\$ 456,653	\$ 473,180	\$ 502,864
Revenue - Expenses	\$ 72,629	\$ 133,511	\$ 256,427	\$ 77,208
ADD AMORTIZATION FUNDS	\$ 1,450	\$ -	\$ -	\$ -
ADD DEPRECIATION FUNDS	\$ 115,000	\$ -	\$ 110,000	\$ 106,000
ADD TIF #2 RE-PAYMENT WWTP PRINCIPAL	\$ 26,631	\$ -	\$ 27,347	\$ 28,081
SUBTRACT LONG-TERM DEBT PRINCIPAL	\$ 174,294	\$ -	\$ 164,597	\$ 118,185
Capital Outlay / Debt Service				
TREATMENT REPLACEMENT FUND	\$ 9,504	\$ -	\$ 9,504	\$ 9,504
Subtotal	\$ 31,913	\$ -	\$ 219,672	\$ 83,600
COLLECTION SYSTEM REPLACEMENT FUND	\$ 31,913	\$ -	\$ 69,672	\$ 83,600
CD - UTILITY TRUCK REPLACEMENT	\$ -	\$ -	\$ -	\$ -
Balance after Designated Funds	\$ -	\$ -	\$ 150,000	\$ -

TID #2

ACCOUNT	BUDGET 2014	ACTUAL 2014	BUDGET 2015	BUDGET 2016
REVENUE:				
STATE AID - COMPUTERS	\$ 350	\$ 11	\$ 200	\$ 300
INTEREST	\$ 1,500	\$ 1,028	\$ 1,000	\$ 1,000
TIF TAXES	\$ 285,000	\$ 309,942	\$ 301,000	\$ 275,000
INTEREST ON TIF ADVANCE	\$ (7,577)	\$ (7,577)	\$ (7,577)	\$ (7,500)
LOT SALES	\$ 5,000	\$ 5,500	\$ 5,000	\$ 5,000
CDA LRB PROCEEDS	\$ -	\$ 145,800	\$ -	\$ -
TOTAL REVENUES:	\$ 284,273	\$ 454,705	\$ 299,623	\$ 273,800
EXPENSES:				
DEVELOPMENT INCENTIVE	\$ 25,000	\$ 5,000	\$ 25,000	\$ -
ATTORNEY CONTRACT SERVICES	\$ 3,500	\$ 58	\$ 3,000	\$ -
ENGINEERING CONSULTANT FEES	\$ 5,000	\$ -	\$ 5,000	\$ -
URBAN FORESTRY EXPENSE	\$ 5,000	\$ 3,775	\$ 500	\$ -
PARK EXPENSE	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS EXPENSE	\$ 7,500	\$ 3,088	\$ 7,500	\$ -
ACCOUNTING WAGES	\$ 1,836	\$ 1,905	\$ 1,857	\$ 1,924
ACCOUNTING FICA	\$ 114	\$ 109	\$ 115	\$ 119
ACCOUNTING MEDI.	\$ 27	\$ 25	\$ 28	\$ 29
ACCOUNTING INS.	\$ 738	\$ 707	\$ 743	\$ 760
ACCOUNTING RET.	\$ 129	\$ 133	\$ 127	\$ 127
OFFICE WAGES OT	\$ 199	\$ 68	\$ 201	\$ 179
OFFICE OT FICA	\$ 13	\$ 4	\$ 13	\$ 12
OFFICE OT MEDI.	\$ 3	\$ 1	\$ 3	\$ 3
OFFICE OT INS.	\$ -	\$ 21	\$ -	\$ -
OFFICE OT RET.	\$ 14	\$ 5	\$ 14	\$ 12
ADMIN. WAGES	\$ 6,218	\$ 6,217	\$ 6,422	\$ 6,625
ADMIN. FICA	\$ 385	\$ 382	\$ 398	\$ 410
ADMIN. MEDI.	\$ 92	\$ 89	\$ 95	\$ 98
ADMIN. INS.	\$ 385	\$ 403	\$ 494	\$ 506
ADMIN. RET.	\$ 436	\$ 427	\$ 437	\$ 438
STREETS	\$ 6,000	\$ 29,150	\$ 7,500	\$ -
INDUSTRIAL ADVERTISING	\$ 1,000	\$ -	\$ 1,000	\$ -
TIF #2 INTEREST EXPENSE ON WWTP	\$ 6,072	\$ 6,072	\$ 5,357	\$ 4,622
DEBT SERVICE				
PRINCIPAL ON LONG-TERM NOTES	\$ 116,322	\$ 352,754	\$ 101,367	\$ 103,307
INTEREST ON LONG-TERM NOTES	\$ 23,389	\$ 23,594	\$ 14,807	\$ 12,869
TOTAL EXPENSES	\$ 209,369	\$ 433,987	\$ 181,978	\$ 132,040
REVENUES - EXPENSES	\$ 74,904	\$ 20,717	\$ 117,645	\$ 141,760
LONG-TERM PRINCIPAL ADV TO SEWER	\$ 26,631		\$ 27,347	\$ 28,081
BALANCE	\$ 48,273		\$ 90,298	\$ 113,679

TID #4

ACCOUNT	BUDGET 2014	ACTUAL 2014	BUDGET 2015	BUDGET 2016
REVENUE:				
TIF TAXES	\$ 115,000	\$ 119,165	\$ 150,000	\$ 130,000
STATE AID - COMPUTERS	\$ 150	\$ 359	\$ 175	\$ 225
INTEREST	\$ 100	\$ 100	\$ 100	\$ 100
INTEREST ON TIF ADVANCE	\$ (38,095)	\$ (40,380)	\$ (40,381)	\$ (44,000)
CDA LRB REFI	\$ -	\$ 218,700	\$ -	\$ -
TOTAL REVENUE:	\$ 77,155	\$ 297,944	\$ 109,894	\$ 86,325
EXPENSES:				
ATTORNEY CONTRACT SERVICES	\$ 1,000	\$ -	\$ 1,000	\$ -
ENGINEERING CONSULTANT FEES	\$ 1,000	\$ -	\$ 1,000	\$ -
URBAN FORESTRY EXPENSE	\$ 200	\$ -	\$ -	\$ -
MISCELLANEOUS EXPENSE	\$ 1,000	\$ 396	\$ 1,000	\$ -
STREETS	\$ -	\$ -	\$ 2,000	\$ -
ALCAM DEVELOPMENT INCENTIVE	\$ 4,000	\$ 4,000	\$ 4,000	\$ 8,000
DEBT SERVICE				
PRINCIPAL ON LONG-TERM NOTES	\$ 69,603	\$ 318,195	\$ 75,238	\$ 76,794
INTEREST ON LONG-TERM NOTES	\$ 15,830	\$ 16,942	\$ 5,964	\$ 4,409
TIF REIMBURSE - SEWER	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
TOTAL EXPENDITURES:	\$ 102,632	\$ 349,533	\$ 100,202	\$ 99,203
REVENUES - EXPENSES	\$ (25,477)	\$ (51,590)	\$ 9,692	\$ (12,878)

ROOM TAX FUND

ACCOUNT	BUDGET 2014	ACTUAL 2014	BUDGET 2015	BUDGET 2016
REVENUES:				
Room Tax - HOTEL HILLSBORO	\$ 16,600	\$ 21,313	\$ 20,500	\$ 20,500
Interest	\$ 400	\$ 282	\$ 400	\$ 400
TOTAL REVENUES	\$ 17,000	\$ 21,595	\$ 20,900	\$ 20,900
EXPENSES:				
Tourism Brochure	\$ -	\$ -	\$ 5,500	\$ 5,500
Labor Day Celebration	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Cesky Den	\$ 500	\$ 750	\$ 1,000	\$ 1,000
Driftless WI (VCTC)	\$ 500	\$ 385	\$ 400	\$ 400
Tractor Pull	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Cheyenne Valley	\$ 500	\$ 500	\$ 500	\$ 500
Other	\$ 3,000	\$ 2,254	\$ 4,000	\$ 4,000
Hidden Valleys, Inc.	\$ 500	\$ 484	\$ 500	\$ 500
Discover Wisconsin	\$ 2,500	\$ 2,500	\$ -	\$ -
Hotel Miscellaneous Advertising	\$ 5,000	\$ 5,293	\$ 4,500	\$ 4,500
TOTAL EXPENSES	\$ 17,000	\$ 16,667	\$ 20,900	\$ 20,900
REVENUES - EXPENSES	\$ -	\$ 4,928	\$ -	\$ -
CAPITAL OUTLAY				
Tourism Center (set aside)	\$ -	\$ -	\$ -	\$ -
BALANCE	\$ -	\$ 4,928	\$ -	\$ -

HILLSBORO PUBLIC LIBRARY

ACCOUNT	BUDGET 2014	BUDGET 2015	BUDGET 2016
REVENUES:			
City of Hillsboro	\$ 65,500	\$ 65,000	\$ 65,000
Vernon County	\$ 37,571	\$ 39,606	\$ 37,665
Juneau County	\$ 5,831	\$ 4,622	\$ 4,626
Monroe County	\$ 2,267	\$ 2,698	\$ 2,561
Richland County	\$ 2,687	\$ 2,183	\$ 4,906
Sauk County	\$ 3,050	\$ 3,546	\$ 3,850
LaCrosse County	\$ -	\$ 62	\$ -
Town of Greenwood	\$ 1,000	\$ 1,000	\$ 1,000
Town of Hillsboro	\$ 700	\$ 700	\$ 700
Town of Forest	\$ -	\$ -	\$ -
WRLS Grants & Gates	\$ 2,500	\$ 2,500	\$ 1,500
Copies	\$ 1,200	\$ 1,200	\$ 1,200
Interest Income	\$ 150	\$ 60	\$ 60
Petty Cash	\$ 25	\$ 25	\$ 25
Room Rental	\$ -	\$ -	\$ -
Donations	\$ -	\$ -	\$ -
TOTAL REVENUES:	\$ 122,481	\$ 123,202	\$ 123,093
EXPENSES:			
Librarian Wage	\$ 48,797	\$ 48,797	\$ 48,797
Librarian FICA	\$ 3,833	\$ 3,833	\$ 3,833
Librarian Insurance	\$ 1,900	\$ 1,900	\$ 2,444
Librarian Retirement	\$ 3,508	\$ 3,508	\$ 3,307
Librarian Sick Payout	\$ 1,314	\$ 1,314	\$ 1,314
Aide Wage	\$ 17,928	\$ 17,928	\$ 17,928
Aide FICA	\$ 1,371	\$ 1,371	\$ 1,371
Aide Insurance	\$ 146	\$ 146	\$ 166
Aide Retirement	\$ 1,255	\$ 1,255	\$ 1,183
Janitor Wage	\$ 4,000	\$ 3,359	\$ 3,359
Circulation (Books, DVD, Mags, Etc.)	\$ 15,000	\$ 15,812	\$ 10,000
Office Supplies	\$ 1,750	\$ 1,750	\$ 1,750
Equipment & Copier	\$ 1,240	\$ 750	\$ 750
Building & Repairs	\$ 1,500	\$ 1,500	\$ 1,500
Training Expense	\$ 800	\$ 600	\$ 600
Phone	\$ 700	\$ 700	\$ 700
Power & Light	\$ 4,750	\$ 4,032	\$ 4,432
Water & Sewer	\$ 744	\$ 750	\$ 750
Binding	\$ 175	\$ 175	\$ 175
Building Insurance	\$ 850	\$ 938	\$ 938
Advertising	\$ 550	\$ 550	\$ -
Petty Cash	\$ 25	\$ 25	\$ 25
Automated Circulation Fund	\$ 2,250	\$ 2,000	\$ 1,500

Shared System	\$ 7,395	\$ 8,311	\$ 9,192
Summer Program	\$ 700	\$ 700	\$ 350
Building Fund	\$ -	\$ -	\$ -
Fundraising		\$ -	\$ -
Contigency	\$ -	\$ -	\$ 6,728
TOTAL EXPENSES:	\$ 122,481	\$ 122,004	\$ 123,093
Subtotal - Revenues over Expenses	\$ -	\$ 1,198	\$ -

Street Department		<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Rankings	Item / Improvement						
1	Street Sweeper	\$0	\$0	\$0	\$200,000		
2	Plow Truck	\$0	\$0	\$0	\$0	\$0	\$85,000
3	One-ton Truck	\$0	\$40,000				
4	Lift Truck	\$0	\$0	\$25,000			
Completed	Mower-Replacement	\$13,000					
	Total:	\$13,000	\$40,000	\$25,000	\$200,000	\$0	\$85,000

Explanation / Justification

- 1 Replacement of Elgin Sweeper
- 2 Replacement of oldest plow truck
- 3 Replace One-ton Ford F350
- 4 Added equipment for urban forestry and downtown

Estimated Cost / Funding Sources

- 1 \$200,000 / Street Sweeper/Equipment CD's / Borrow
- 2 \$85,000 / Tax Levy / Borrow / CD's
- 3 \$25,000 / Tax Levy / CD's
- 4 \$25,000 / Tax Levy / CD's

CD's

Street Equipment CD	\$12,686.33	Street Sweeper
Street Equipment CD #3	\$26,027.57	Street Equipment Purchase
Street Equipment CD #4	\$9,256.15	Street Equipment Purchase
Plow Truck #2 CD	\$10,194.86	Plow Truck
Plow Truck CD	\$8,624.56	Plow Truck
Street Equipment -'09 Budget CD	\$2,211.83	Street Equipment Purchase
	\$69,001.30	
Vehicles CD	\$6,054.23	Vehicle Purchase
Vehicles CD	\$5,390.35	Vehicle Purchase
	\$11,444.58	

Police Department		<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Rankings	Item / Improvement						
1	Police Vehicle	\$6,245	\$6,245	\$6,245	\$6,245		
2	Police Squad	\$0	\$0	\$0	\$25,000		
3	Police Vehicle	\$0	\$0	\$0	\$0	\$6,000	\$6,000
	Total:	\$6,245	\$6,245	\$6,245	\$31,245	\$6,000	\$6,000

Explanation / Justification

- 1 Replaced Expedition Squad - Paying Lease
- 2 Replacement Crown Vic. Squad
- 3 Replace Expedition Squad

Estimated Cost / Funding Sources

- 1 \$30,000 / Lease (spread over 5 years)
- 2 \$25,000 / CD's - Tax Levy / Borrow - Lease
- 3 \$35,000 / Lease

CD's

Designated Funds CD	\$4,280.19
Police Vehicle CD	\$1,442.60
	\$5,722.79

Emergency Services		FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Rankings	Item / Improvement						
1	Lift Cots	\$2,448	\$2,448	\$2,448	\$5,000	\$5,000	\$5,000
2	Ambulance	\$0	\$0	\$0	\$5,000	\$5,000	\$5,000
	Total:	\$2,448	\$2,448	\$2,448	\$5,000	\$5,000	\$5,000

Explanation / Justification

- 1 Annual Lift Cot Payment
- 2 Ambulance Replacement

Estimated Cost / Funding Sources

- 1 Tax Levy
- 2 Tax Levy / Borrowing

Parks / Recreation / Misc.

Rankings	Item / Improvement	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
1	Dam Spillway	\$0	\$0	\$0	\$0	\$0	\$750,000
2	Pool Improvements	\$0	\$6,000	\$0	\$0	\$0	\$0
3	Bike Trail Improvements	\$0	\$0	\$0	\$0	\$0	\$0
4	Downtown Streetscape	\$0	\$0	\$15,000	\$0	\$0	\$0
5	Lake Dredging	\$0	\$0	\$0	\$0	\$0	\$0
6	Park Play Equipment	\$0	\$0	\$0	\$25,000	\$0	\$0
7	Tennis Court Resurface	\$0	\$0	\$0	\$0	\$0	\$0
8	Tourism Center	\$0	\$0	\$0	\$0	\$0	\$0
Completed	Decorations-Replacement	\$9,000					
Completed	GIS-System	\$5,000					
Completed	Computer-Purchase	\$8,000					
	Total:	\$22,000	\$6,000	\$15,000	\$25,000	\$0	\$750,000

Explanation / Justification

- 1 Dam Failure Analysis/DNR Requirement
- 2 Pool Improvements - fixing baby pool/Splashpad/Poolhouse improvements
- 3 Expansion of bike trail to H/K Park with campground
- 4 Replacement of old benches and signage
- 5 Dredging needed after dam improvements
- 6 Replacement of older park equipment
- 7 Resurface after 5-7 years of use
- 8 Tourism Center at Well #1

Estimated Cost / Funding Sources

- 1 Tax levy / DNR Grants / Borrowing
- 2 Fundraising
- 3 Stewardship Grant / Tax Levy / Borrowing
- 4 \$15,000 / Tax Levy / Donations
- 5 Tax levy / DNR Grants / Borrowing
- 6 \$25,000 / tax levy and CD's
- 7 \$13,000 / tax levy and CD's
- 8 \$50,000 / Room Tax

CD's

Lake CD \$16,978.82 Tourism Center CD's \$29,107.34

Dam CD	\$6,255.24
Dam / Lake CD #2	\$5,909.30
Lake Dredging	\$4,143.03
Dam CD #3	\$11,570.24
Dam CD	\$10,780.70
Lake Dredging	\$2,802.99
Dam CD-'09 Budget	\$2,764.78
	\$61,205.10
Park Equipment CD	\$6,255.24
Land/Building #2 CD	\$6,371.79
Urban Forestry CD	\$2,802.39
Downtown Boulevards	\$12,936.84
Land/Building Acquisition	\$5,390.35
Court Surfacing - '09 Budget CD	\$2,764.78
Land/Building CD	\$12,592.26
Airport CD	\$5,680.97
Airport CD	\$6,183.64
	\$60,978.26

Street Projects Rankings	Street Improvement	2015 PASER	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
1	Prairie Ave. (Mechanic to Madison)	2	\$0	\$60,000				
2	Elm Ave.	3	\$0	\$0	\$100,000			
3	Vernon Ave. (Lake to end)	4	\$0	\$0	\$0	\$15,000		
4	Spring St. (Pine to end)	4	\$0	\$0	\$0	\$60,000		
5	Shear Ave. (Lake to Mechanic)	3	\$0	\$0	\$0	\$0	\$60,000	
6	Park Dr. Loop	1	\$0	\$0	\$0	\$0	\$0	\$0
7	Commercial Alleys	2 to 7	\$0	\$0	\$0	\$0	\$0	\$0
Completed	Hill Ave. (Lake-to-end)	3	\$80,000					
	Total:		\$80,000	\$60,000	\$100,000	\$75,000	\$60,000	\$0

Explanation of Improvement

***PASER ratings performed every two years, requiring reevaluation of plan.

- 1 Mill / Remove and overlay / Sewer Lining
- 2 Mill / Remove and Relay / Add walking path
- 3 Overlay
- 4 Mill / Remove and overlay
- 5 Mill / Remove and overlay
- 6 Remove and Relay
- 7 Overlay

Funding Source

- 1 Tax Levy / W/S utility
- 2 Tax Levy
- 3 Tax Levy
- 4 Tax Levy
- 5 Tax Levy
- 6 Tax Levy
- 7 Tax Levy / Special Assessment

Water / Sewer Department		<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
	Item / Improvement						
1	Water Tower Rehab	\$0	\$170,000				
2	Utility Truck	\$0	\$0	\$25,000			
3	Hospital Utility Project	\$0	\$0	\$0	\$0	\$0	\$0
4	Well #2 Replacement	\$0	\$0	\$0	\$0	\$1,000,000	
	Completed	\$500,000					
	Mechanic/Harrison-Project						
	Total:	\$500,000	\$170,000	\$25,000	\$0	\$0	\$0

- Explanation / Justification**
- 1 DNR Mandate
 - 2 Replacement of oldest utility truck
 - 3 Extension of W/S Utility to Hospital Land per development agreement
 - 4 DNR Mandate

- Estimated Cost / Funding Sources**
- 1 \$200,000 / Water Funds / TID #2
 - 2 \$25,000 / CD's and W/S Rates
 - 3 \$2.5 million / Grants and Borrowing
 - 4 \$1 million / Grants / Borrowing

CD's

Water Total	\$133,475
Sewer Total	\$476,326