

**Village of Turtle Lake
2016 VILLAGE BOARD ADOPTED BUDGET**

EXPENDITURES		YEAR END		(Under)	Increase	
Department	BUDGET	ESTIMATE	BUDGET	Over	(Decrease)	% Change
	2015	2015	2016	Budget	Budget	Budget
				2015	2015 to 2016	2015 to 2016
General Government - 51000	\$266,089	\$242,371	\$283,102	\$(23,718)	\$17,013	6.4%
Public Safety - 52000	\$468,282	\$444,920	\$451,844	\$(23,362)	\$(16,438)	-3.5%
Public Works - 53000	\$179,132	\$170,000	\$187,761	\$(9,132)	\$8,629	4.8%
Culture, Recreation & Education - 55000	\$192,962	\$164,665	\$192,111	\$(28,297)	\$(851)	-0.4%
Conservation & Development - 56000	\$4,425	\$2,895	\$4,925	\$(1,530)	\$500	11.3%
Other Financing Uses	\$90,500	\$65,500	\$90,500	\$(25,000)	\$-	0.0%
Debt Service Fund - 58000	\$55,500	\$55,500	\$55,500	\$-	\$-	0.0%
Capital Outlay - 57000	\$147,450	\$250,660	\$133,550	\$103,210	\$(13,900)	-9.4%
TOTAL - Expenditures	\$1,404,340	\$1,396,512	\$1,399,293	\$(7,828)	\$(5,047)	-0.4%

REVENUES

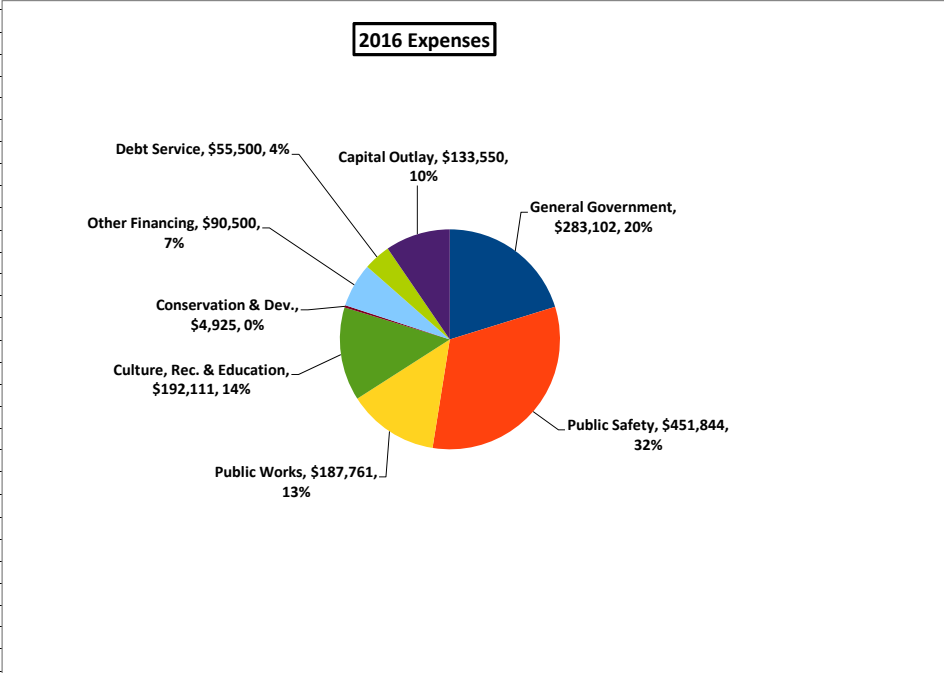
Taxes - 41000						
General Property Taxes	\$663,443	\$663,443	\$663,443	\$-	\$-	0.0%
Unused Levy Capacity	\$-	\$-	\$-	\$-	\$-	0.0%
Total Levy:	\$663,443	\$663,443	\$663,443	\$-	\$-	0.0%
Other General Taxes	\$16,298	\$16,295	\$18,571	\$(3)	\$2,273	13.9%
Special Assessments - 42000	\$55,650	\$55,675	\$55,650	\$25	\$-	0.0%
Intergovernmental Revenues - 43000	\$237,095	\$275,405	\$240,689	\$38,310	\$3,594	1.5%
Licenses & Permits - 44000	\$27,450	\$23,185	\$23,350	\$(4,265)	\$(4,100)	-14.9%
Fines, Forfeitures & Penalties - 45000	\$195,194	\$197,841	\$189,536	\$2,647	\$(5,658)	-2.9%
Public Charges for Services - 46000	\$97,203	\$97,078	\$87,369	\$(125)	\$(9,834)	-10.1%
Intergov. Charges for Services - 47000	\$44,050	\$39,585	\$43,000	\$(4,465)	\$(1,050)	-2.4%
Miscellaneous Revenue - 48000	\$67,957	\$75,050	\$73,184	\$7,093	\$5,227	7.7%
Other Financing Sources - 49000	\$-	\$12,658	\$4,500	\$12,658	\$4,500	#DIV/0!
TOTAL - Revenues	\$1,404,340	\$1,456,216	\$1,399,293	\$51,876	\$(5,047)	-0.4%

Fund Balances	Year End 2014	Year End 2015	Indebtedness	Year End 2015
	Balance	Est. Balance		Balance
Capital Improvements Fund	\$261,150	\$261,150	State Trust Fund Loan	\$767,129
Contingency Fund	\$98,000	\$123,000	G.O. Notes	\$105,765
Fund Balance (Designated)	\$678,194	\$615,876	Sewer/Safe Drinking Water Note	\$3,417,850

**Village of Turtle Lake
Summary of Expenditures
Fiscal Year 2016**

Acct #	Department	BUDGET 2015	YEAR END ESTIMATE 2015	PROPOSED BUDGET 2016	(Under)	Increase
					Over	(Decrease)
					Budget	Budget
					2015	2015 to 2016
General Government - 51000						
51000	Legislative (Village Board)	\$23,882	\$23,583	\$23,650	\$(299)	\$(232)
51100	General Administration	\$67,368	\$64,843	\$72,089	\$(2,525)	\$4,721
51200	Municipal Court	\$46,038	\$41,589	\$49,340	\$(4,449)	\$3,302
51250	Legal Fees	\$22,050	\$10,300	\$22,050	\$(11,750)	\$-
51300	Financial Administration	\$47,752	\$47,558	\$51,844	\$(194)	\$4,092
51400	Other General Government	\$58,949	\$54,334	\$63,879	\$(4,615)	\$4,930
51800	Tax Related & Miscellaneous	\$50	\$164	\$250	\$114	\$200
Subtotal - General Government		\$266,089	\$242,371	\$283,102	\$(6,833)	\$25,810
Public Safety - 52000						
52100	Law Enforcement	\$403,682	\$381,500	\$394,244	\$(22,182)	\$(9,438)
52350	Fire Department	\$44,050	\$44,050	\$44,050	\$-	\$-
52350	Other Public Service	\$5,550	\$4,370	\$5,550	\$(1,180)	\$-
52350	Building Inspection	\$15,000	\$15,000	\$8,000	\$-	\$(7,000)
Subtotal - Public Safety		\$468,282	\$444,920	\$451,844	\$2,463	\$10,845
Public Works - 53000						
53311	Highway & Street Maintenance	\$179,132	\$170,000	\$187,761	\$(9,132)	\$8,629
Subtotal - Public Works		\$179,132	\$170,000	\$187,761	\$(3,431)	\$8,962
Culture, Recreation & Education - 55000						
55110	Library	\$98,194	\$92,658	\$92,036	\$(5,536)	\$(6,158)
55200	Parks	\$51,761	\$44,417	\$52,941	\$(7,344)	\$1,180
56000	Tourism	\$43,007	\$27,590	\$47,134	\$(15,417)	\$4,127
Subtotal - Culture, Recreation & Ed.		\$192,962	\$164,665	\$192,111	\$(30,262)	\$(6,088)
Conservation & Development - 56000						
56700	Economic Development	\$1,000	\$1,000	\$1,500	\$-	\$500
56900	Planning & Zoning/Erosion/Conservation	\$3,425	\$1,895	\$3,425	\$(1,530)	\$-
Subtotal - Conservation & Development		\$4,425	\$2,895	\$4,925	\$(2,444)	\$700
Other Financing Uses						
	Contingency & Reserves	\$90,500	\$65,500	\$90,500	\$(25,000)	\$-
Subtotal - Other Financing Uses		\$90,500	\$65,500	\$90,500	\$10,000	\$-
Debt Service Fund - 58000						
58100	Debt Service	\$55,500	\$55,500	\$55,500	\$-	\$-
Subtotal - Debt Service Fund		\$55,500	\$55,500	\$55,500	\$-	\$-

Summary Pie Chart – 2016 Proposed Expenditures		
General Government	\$283,102	20.2%
Public Safety	\$451,844	32.3%
Public Works	\$187,761	13.4%
Culture, Rec. & Education	\$192,111	13.7%
Conservation & Dev.	\$4,925	0.4%
Other Financing	\$90,500	6.5%
Debt Service	\$55,500	4.0%
Capital Outlay	\$133,550	9.5%
TOTAL	\$1,399,293	100.0%



Summary Pie Chart – 2016 Proposed Revenues		
Taxes	\$663,443	47.4%
Intergov. Revenues	\$240,689	17.2%
Licenses & Permits	\$23,350	1.7%
Fines, Forfeiture & Penalties	\$189,536	13.5%
Public Charges for Services	\$87,369	6.2%
Intergov. Charges	\$43,000	3.1%
Other General Taxes	\$18,571	1.3%
Special Assessments	\$55,650	4.0%
Misc. Revenue	\$73,184	5.2%
Loan Proceeds	\$4,500	0.3%
TOTAL	\$1,399,293	100.0%

2016 Revenues

- Taxes, \$663,443, 48%
- Intergov. Revenues, \$240,689, 17%
- Fines, Forfeiture & Penalties, \$189,536, 14%
- Public Charges for Services, \$87,369, 6%
- Misc. Revenue, \$73,184, 5%
- Special Assessments, \$55,650, 4%
- Intergov. Charges, \$43,000, 3%
- Other General Taxes, \$18,571, 1%
- Licenses & Permits, \$23,350, 2%
- Loan Proceeds, \$4,500, 0%

	YEAR END	YEAR END	YEAR END	ADOPTED	YEAR END	ADOPTED	YEAR END	ADOPTED	YEAR END	ADOPTED	YEAR END	ADOPTED	PROJECTED	PROPOSED	
Fund Balances	2008	2009	2010	2011	2011	2012	2012	2013	2013	2014	2014	2015	YEAR END	2016	
	BALANCE	BALANCE	BALANCE	BUDGET	BALANCE	BUDGET	BALANCE	BUDGET	BALANCE	BUDGET	BALANCE	BUDGET	2015	BUDGET	
Future Capital Projects	\$428,240	\$220,873	\$-	\$-	\$28,000	\$-	\$28,000	\$-	\$28,000	\$-	\$28,000	\$28,000	\$28,000	\$28,000	\$-
Working Capital	\$292,625	\$255,322	\$261,150	\$-	\$113,130	\$-	\$261,150	\$-	\$261,150	\$-	\$261,150	\$-	\$261,150	\$-	\$-
Non-Spendable Advance to Other							\$-	\$148,293	\$-	\$144,527	\$-	\$0	\$-	\$0	\$-
Public Works Equipment Replacement Fund	\$56,177	\$56,177	\$15,000	\$30,000	\$45,000	\$30,000	\$75,000	\$30,000	\$75,000	\$30,000	\$22,334	\$30,000	\$36,920	\$30,000	\$-
Police Equipment Replacement Fund	\$-	\$10,000	\$-	\$12,500	\$-	\$-	\$-	\$-	\$-	\$15,000	\$15,000	\$18,950	\$-	\$-	\$-
Contingency Fund	\$-	\$-	\$-	\$25,000	\$23,000	\$25,000	\$48,000	\$25,000	\$73,000	\$25,000	\$98,000	\$25,000	\$123,000	\$25,000	\$-
Debt Service Fund	\$243,089	\$106,648	\$279,946	\$-	\$281,372	\$-	\$224,701	\$-	\$281,976	\$-	\$282,118	\$282,447	\$282,666	\$-	\$-
Library Reserve Fund	\$32,531	\$41,797	\$22,849	\$-	\$31,110	\$-	\$31,110	\$-	\$35,414	\$-	\$42,727	\$48,660	\$54,160	\$-	\$-
Hartzell Park Reserve Fund	\$10,000	\$10,000	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Tourism Reserve Fund	\$36,197	\$21,661	\$46,896	\$-	\$62,064	\$10,370	\$78,258	\$-	\$87,380	\$-	\$129,582	\$-	\$129,499	\$-	\$-
Revolving Housing	\$109,510	\$111,420	\$88,061	\$-	\$73,397	\$-	\$102,402	\$-	\$130,278	\$-	\$130,278	\$-	\$64,000	\$-	\$-
Advance to TID No. 3	\$(19,937)	\$(28,871)	\$(66,532)	\$(28,871)	\$(181,384)	\$(28,871)	\$(281,705)	\$(28,871)	\$(218,635)	\$(28,871)	\$17,250	\$-	\$-	\$-	\$-
Library Building Fund - Restricted/Committed									\$580	\$10,000	\$10,580	\$10,000	\$20,580	\$10,000	\$10,000
National Night Out									\$500	\$-	\$325	\$-	\$51	\$-	\$-
Fund Balance (unreserved and designated)	\$1,188,432	\$805,027	\$647,370	\$38,629	\$475,689	\$36,499	\$715,208	\$26,129	\$899,170	\$51,129	\$1,037,344	\$443,057	\$1,000,026	\$65,000	\$65,000
	YEAR END	YEAR END	YEAR END	YEAR END	YEAR END	YEAR END	YEAR END	YEAR END	PROJECTED						
Loan Balances	2008	2009	2010	2011	2012	2013	2014	2015							
	BALANCE	BALANCE	BALANCE	BALANCE	BALANCE	BALANCE	BALANCE	YEAREND							
G.O. Promissory Notes	\$1,051,935	\$900,095	\$688,008	\$619,564	\$556,878	\$1,050,058	\$965,218	\$872,893							

Impact to Turtle Lake Residents

		<u>Assessed Value of Property</u>				<u>Tax Increase/Decrease from 2014 Rate</u>			
		\$100,000	\$150,000	\$200,000	\$250,000	\$100,000	\$150,000	\$200,000	\$250,000
2014 Village Tax Rate (2015 Budget)	\$8.95	\$895	\$1,343	\$1,790	\$2,238				
2015 Village Tax Rate (2016 Budget)	\$10.63	\$1,063	\$1,595	\$2,126	\$2,658	\$168	\$252	\$336	\$420
	\$10.83	\$1,083	\$1,625	\$2,166	\$2,708	\$188	\$282	\$376	\$470
	\$11.03	\$1,103	\$1,655	\$2,206	\$2,758	\$208	\$312	\$416	\$520
	\$11.23	\$1,123	\$1,685	\$2,246	\$2,808	\$228	\$342	\$456	\$570
	\$11.43	\$1,143	\$1,715	\$2,286	\$2,858	\$248	\$372	\$496	\$620
	\$11.63	\$1,163	\$1,745	\$2,326	\$2,908	\$268	\$402	\$536	\$670
	\$11.83	\$1,183	\$1,775	\$2,366	\$2,958	\$288	\$432	\$576	\$720
	\$12.03	\$1,203	\$1,805	\$2,406	\$3,008	\$308	\$462	\$616	\$770
	\$12.23	\$1,223	\$1,835	\$2,446	\$3,058	\$328	\$492	\$656	\$820
	\$12.43	\$1,243	\$1,865	\$2,486	\$3,108	\$348	\$522	\$696	\$870
	\$12.63	\$1,263	\$1,895	\$2,526	\$3,158	\$368	\$552	\$736	\$920
	\$12.83	\$1,283	\$1,925	\$2,566	\$3,208	\$388	\$582	\$776	\$970
	\$13.03	\$1,303	\$1,955	\$2,606	\$3,258	\$408	\$612	\$816	\$1,020
	\$13.23	\$1,323	\$1,985	\$2,646	\$3,308	\$428	\$642	\$856	\$1,070

Levy Relationship to Tax Rate

Impact of Lower Assessed Value to Mill Rate & Levy Increase

2015 Expenditures (Levied 2014)	\$663,443
2014 Total Assessed Value (TID Out)	\$74,166,680
Resulting Village Tax Rate	8.945297

-\$15,074,650 2.281986682

		<u>Decrease Levy by \$10,000 Increments</u>				
2016 Expenditures (to be Levied 2015)	\$663,443	\$653,443	\$643,443	\$633,443	\$623,443	\$613,443
2015 Total Assessed Value (Final SOA)	\$59,092,030					
Resulting Town Tax Rate	11.227284	11.06	10.89	10.72	10.55	10.38

<u>Increase Levy by \$10,000 Increments</u>		
\$673,443	\$683,443	\$693,443
11.33	11.43	11.53

General Government 51000							
		2014	ADOPTED BUDGET 2015	YTD 6/30/2015	% of Budget	YEAR END ESTIMATE 2015	PROPOSED BUDGET 2016
Acct #	Expenditures	ACTUAL					
LEGISLATIVE (Village Board) (51000)							
51000-001	Village Board Salaries & Wages	\$19,307	\$20,000	\$10,000	50%	\$20,000	\$20,000
51000-011	Committee- Salaries	\$-	\$500	\$-	0%	\$500	\$500
51000-100	Board/Committee Benefits	\$1,477	\$1,600	\$765	48%	\$1,500	\$1,500
51000-150	Board Supplies	\$401	\$250	\$153	61%	\$200	\$200
51000-200	Board/Committee - Conf./Training/Travel	\$1,064	\$1,000	\$273	27%	\$875	\$875
51000-300	Board/Committee - Dues & Subscriptions	\$503	\$532	\$508	95%	\$508	\$575
TOTAL LEGISLATIVE (Village Board)		\$22,753	\$23,882	\$11,700	49%	\$23,583	\$23,650
ADMINISTRATIVE (Administrator / Clerk) (51100, 51125)							
<u>Office Salary & Benefits</u>							
51125-001	Clerk/Treasurer - Wages	\$29,168	\$32,764	\$16,360	50%	\$32,764	\$32,760
51125-011	Administrative Assistant - Wages	\$1,610	\$1,815	\$1,213	67%	\$1,815	\$1,849
51125-100	Clerk/Treasurer - Benefits	\$14,694	\$18,742	\$9,863	53%	\$18,742	\$21,708
51125-100	Administrative Assistant - Benefits	\$250	\$262	\$-	0%	\$262	\$264
TOTAL ADMINISTRATIVE (Administrator / Clerk)		\$45,722	\$53,583	\$27,436	51%	\$53,583	\$56,581
ELECTIONS (51175)							
51175-001	Election - Clerk Wages	\$5,847	\$5,845	\$2,579	44%	\$5,845	\$5,973
51175-011	Election - Poll Worker Wages	\$2,494	\$3,500	\$779	22%	\$975	\$3,500
51175-100	Election - Benefits	\$2,449	\$2,440	\$1,428	59%	\$2,440	\$3,285
51175-300	Election - Operation Expenses	\$1,400	\$2,000	\$920	46%	\$2,000	\$2,750
TOTAL ELECTIONS		\$12,190	\$13,785	\$5,706	41%	\$11,260	\$15,508
MUNICIPAL COURT (51200)							
51200-001	Municipal Court - Wages	\$21,117	\$23,744	\$10,496	44%	\$22,760	\$26,184
51200-100	Municipal Court - Benefits	\$3,278	\$3,794	\$1,745	46%	\$3,496	\$4,156
51200-200	Municipal Court - Operations	\$3,625	\$5,750	\$1,879	33%	\$4,000	\$5,750
51200-205	Municipal Court - Office Space Reimbursement	\$8,400	\$8,400	\$4,200	50%	\$8,400	\$8,400
51200-200	Municipal Court - Conferences/Training/Travel	\$555	\$1,250	\$-	0%	\$560	\$1,250
51200-250	Municipal Court - Jail Fees (Writs, Warrants, Etc.)	\$-	\$600	\$-	0%	\$275	\$600
51200-300	Municipal Court - Software	\$2,472	\$2,500	\$2,038	82%	\$2,098	\$3,000
TOTAL MUNICIPAL COURT		\$39,446	\$46,038	\$20,358	44%	\$41,589	\$49,340
MUNICIPAL COURT CAPITAL (51225)							
51225-500	Municipal Court - Capital Purchases	\$-	\$500	\$-	0%	\$-	\$500
TOTAL MUNICIPAL COURT CAPITAL		\$0	\$500	\$0	0%	\$0	\$500
LEGAL FEES (51250)							
51250-100	Court Legal Fees (Prosecuting Attorney)	\$3,747	\$6,500	\$1,100	17%	\$4,300	\$6,500
51250-200	Village Legal Service Fees	\$10,833	\$15,550	\$1,241	8%	\$6,000	\$15,550
TOTAL LEGAL FEES		\$14,580	\$22,050	\$2,341	11%	\$10,300	\$22,050
FINANCIAL ADMINISTRATION (51300)							
51300-001	Deputy Clerk/Treasurer - Salary	\$12,947	\$14,637	\$8,179	56%	\$14,637	\$14,218
51300-100	Deputy Clerk/Treasurer - Benefits	\$1,896	\$2,115	\$1,192	56%	\$2,115	\$2,026
51300-200	Accounting and Audit Services	\$35,639	\$22,000	\$18,726	85%	\$22,000	\$22,000
51300-400	Property Assessor Contract, Maintenance Services	\$9,662	\$9,000	\$8,806	98%	\$8,806	\$9,000
	Property Revaluation	\$-	\$-	\$-	0%	\$-	\$4,600
TOTAL FINANCIAL ADMINISTRATION		\$60,144	\$47,752	\$36,903	77%	\$47,558	\$51,844

OTHER GENERAL GOVERNMENT (51420)							
51420-001	Janitorial - Salary & Wages	\$586	\$890	\$296	33%	\$890	\$1,513
51420-100	Janitorial - Benefits	\$45	\$68	\$23	33%	\$68	\$116
51420-200	Property & Liability Insurance	\$16,374	\$16,000	\$11,132	70%	\$16,000	\$17,600
51420-205	Workers Compensation	\$12,932	\$13,400	\$7,406	55%	\$13,400	\$13,500
51420-210	Unemployment Compensation	\$-	\$2,000	\$-	0%	\$-	\$2,000
51420-300	Notices & Publications	\$6,213	\$6,500	\$2,745	42%	\$6,250	\$6,250
51420-302	Dues & Subscriptions	\$295	\$511	\$104	20%	\$326	\$500
51420-310	Village Hall Utilities	\$4,707	\$3,500	\$1,804	52%	\$3,300	\$5,000
51420-312	Office Supplies & Expenses	\$2,155	\$1,750	\$551	31%	\$1,750	\$2,000
51420-315	Software /Tech Services/ Equipment Upgrades	\$1,544	\$1,500	\$849	57%	\$2,800	\$2,000
51420-318	Copier Maintenance	\$1,153	\$1,015	\$618	61%	\$1,250	\$1,300
51420-320	Conferences, Training & Reimbursements	\$730	\$2,250	\$128	6%	\$450	\$2,250
51420-322	Telephone/Internet	\$4,564	\$4,500	\$1,888	42%	\$4,500	\$4,500
51420-325	Website Maintenance	\$107	\$865	\$300	35%	\$300	\$900
51420-328	Postage & Shipping	\$1,609	\$1,750	\$1,322	76%	\$1,750	\$2,000
51420-330	Awards & Celebrations	\$794	\$500	\$263	53%	\$400	\$500
51420-332	Building Maintenance & Repair (Minor)	\$1,490	\$1,200	\$567	47%	\$900	\$1,200
51420-335	HVAC Maintenance & Repair	\$-	\$750	\$-	0%	\$-	\$750
TOTAL GENERAL GOVERNMENT OTHER EXPENSES		\$55,298	\$58,949	\$29,994	51%	\$54,334	\$63,879
GENERAL GOVERNMENT CAPITAL (51525)							
51525-200	Municipal Code Re-codification	\$2,129	\$4,500	\$-	0%	\$2,000	\$9,000
51525-300	Office Equipment	\$5,084	\$750	\$-	0%	\$200	\$1,000
51525-400	Office Renovation/Maint/Repair (Major)	\$-	\$2,000	\$1,663	83%	\$1,907	\$2,000
51525-500	Capital - Equipment & Software	\$4,837	\$5,000	\$3,500	70%	\$6,908	\$5,000
TOTAL CAPITAL GENERAL GOVERNMENT		\$12,051	\$12,250	\$5,163	42%	\$11,015	\$17,000
TAX RELATED AND MISCELLANEOUS							
51800-200	Tax Corrections	\$-	\$-	\$-	0%	\$-	\$-
51800-300	Uncollected Taxes	\$-	\$-	\$-	0%	\$-	\$-
51800-900	Miscellaneous Expense	\$325	\$50	\$229	457%	\$164	\$250
TOTAL TAX RELATED AND MISCELLANEOUS		\$325	\$50	\$229	457%	\$164	\$250
TOTAL GENERAL GOVERNMENT LESS CAPITAL GENERAL		\$250,459	\$266,089	\$134,666	51%	\$242,371	\$283,102
TOTAL GENERAL GOVERNMENT		\$262,509	\$278,839	\$139,829	50%	\$253,386	\$300,602
Comments							

Public Safety 52000							
			ADOPTED		%	YEAREND	PROPOSED
	Expenditures	2014	BUDGET	YTD	of	ESTIMATE	BUDGET
Acct #		ACTUAL	2015	6/30/2015	Budget	2015	2016
LAW ENFORCEMENT (52100)							
	<u>Police Salaries, Wages & Benefits</u>						
52100-001	Police Wages	\$236,565	\$212,413	\$119,465	56%	\$212,000	\$216,438
52100-001	Overtime (Wages/Salaries)		\$25,750	\$-	0%	\$18,500	\$25,750
52100-100	Police Benefits	\$93,792	\$107,269	\$36,574	34%	\$92,000	\$95,156
SUBTOTAL POLICE WAGES, SALARIES AND BENEFITS		\$330,357	\$345,432	\$156,039	45%	\$322,500	\$337,344
	<u>Law Enforcement Expenses</u>						
52100-200	Utilities	\$4,496	\$5,000	\$1,880	38%	\$5,000	\$5,000
52100-205	Fuel & Oil	\$17,529	\$17,500	\$5,006	29%	\$16,000	\$16,000
52100-300	Phone & Internet	\$5,085	\$4,500	\$1,999	44%	\$4,500	\$4,500
52100-305	Postage & Shipping	\$282	\$800	\$158	20%	\$800	\$500
52100-310	Office Supplies	\$3,879	\$3,000	\$1,479	49%	\$3,000	\$3,000
52100-400	Training-Meetings-Mileage	\$2,046	\$2,000	\$1,635	82%	\$1,750	\$2,500
52100-405	Repairs/Maintenance - Building	\$931	\$1,500	\$789	53%	\$1,500	\$1,500
52100-410	Repairs/Maintenance - Police Equipment	\$1,642	\$750	\$982	131%	\$1,200	\$1,200
52100-500	Repairs/Maintenance - Vehicles	\$5,687	\$7,000	\$1,634	23%	\$5,500	\$6,000
52100-505	Uniforms	\$4,504	\$4,500	\$3,036	67%	\$5,500	\$4,500
52100-510	Operation Supplies/Equipment	\$2,176	\$1,500	\$1,627	108%	\$1,750	\$1,500
52100-600	Tires & Repairs	\$972	\$1,200	\$30	3%	\$1,200	\$1,200
52100-605	Ammunition	\$1,247	\$1,500	\$495	33%	\$1,800	\$2,000
52100-700	Tech Support/Software	\$6,887	\$6,500	\$5,765	89%	\$7,500	\$6,500
52100-900	Miscellaneous Expense (Sanmina & WFP Funds)	\$1,294	\$1,000	\$559	56%	\$2,000	\$1,000
TOTAL LAW ENFORCEMENT Including Wages and Benefits		\$389,014	\$403,682	\$183,114	45%	\$381,500	\$394,244
Law Enforcement Capital (52125)							
52125-705	Squad Replacement	\$ (0)	\$18,950	\$197	1%	\$500	\$-
51225-800	Police Equipment	\$6,495	\$4,800	\$4,620	96%	\$7,500	\$4,800
52125-802	Computer Replacement	\$-	\$8,200	\$6,900	84%	\$6,900	\$5,000
52125-805	SMART/TAC10 Record-keeping Software	\$-	\$-	\$4,488	#DIV/0!	\$4,600	\$-
52125-820	Building Renovations/Maint/Repair	\$-	\$-	\$-		\$-	\$1,000
TOTAL LAW ENFORCEMENT CAPITAL		\$6,494	\$31,950	\$16,204	51%	\$19,500	\$10,800
Other Public Service (52350)							
52350-001	Animal Control Wages	\$-	\$200	\$-	0%	\$75	\$200
52350-100	Animal Control Expenses (included Service Charge to BCHS)	\$32	\$75	\$-	0%	\$45	\$75
52350-300	Turtle Lake Fire District	\$44,605	\$44,050	\$41,550	94%	\$44,050	\$44,050
52350-400	Ambulance	\$-	\$-	\$-	0%	\$-	\$-
52350-500	Contributions - First Responders	\$2,000	\$2,000	\$2,000	100%	\$2,000	\$2,000
52350-550	Contributions - TL Food Pantry	\$1,000	\$1,000	\$1,000	100%	\$1,000	\$1,000
52350-600	Building Inspector Wage & Expense	\$5,070	\$15,000	\$4,776	32%	\$15,000	\$8,000
52350-800	Storm Warning Siren	\$28	\$75	\$12	15%	\$50	\$75
52350-850	Hwy. Speed Board Signs Maint/Repairs	\$1,713	\$2,200	\$453	21%	\$1,200	\$2,200
TOTAL OTHER PUBLIC SAFETY		\$54,447	\$64,600	\$49,791	77%	\$63,420	\$57,600
TOTAL LAW ENFORCEMENT AND OTHER PUBLIC SAFETY		\$449,956	\$500,232	\$249,109	50%	\$464,420	\$462,644
COMMENTS:							
	Misc. Expense - Combination of Sanmina and WFP funds to provide security/surveillance of buildings - Wash from Revenue to Expense						

Public Works 53000							
			ADOPTED		%	YEAR END	PROPOSED
	Expenditures	2014	BUDGET	YTD	of	ESTIMATE	BUDGET
Acct #		ACTUAL	2015	6/30/2015	Budget	2015	2016
STREETS AND HIGHWAY MAINTENANCE (53300)							
	Streets and Highway Maintenance Salaries, Wages and Benefits						
53300-001	Wages/Salaries	\$39,916	\$39,659	\$19,375	49%	\$43,000	\$40,071
53300-001	Overtime Wages/Salaries		\$4,913		0%		\$5,099
53300-100	Benefits	\$18,495	\$18,310	\$8,005	44%	\$17,800	\$26,341
SUBTOTAL STREETS/HIGHWAYS WAGES, SALARIES, BENEFITS		\$58,411	\$62,882	\$27,380	44%	\$60,800	\$71,511
	Streets and Highways Maintenance Expenses						
53300-200	Shop Supplies/Materials	\$2,494	\$3,000	\$1,339	45%	\$2,500	\$3,000
53300-205	Telephone/Internet	\$2,473	\$2,500	\$979	39%	\$1,650	\$2,500
53300-210	Training/Meetings/Mileage/CDL	\$96	\$250	\$60	24%	\$150	\$250
53300-220	Utilities - Street Lighting, Diggers Hotline	\$39,204	\$35,000	\$18,615	53%	\$34,000	\$35,000
53300-225	Fuel, Grease & Oil	\$13,807	\$14,000	\$2,838	20%	\$13,600	\$14,000
53300-230	Street Sweeper - Brooms, Maintenance	\$15,768	\$5,000	\$1,432	29%	\$5,000	\$5,000
53300-235	Maintenance - Vehicles	\$17,031	\$10,000	\$5,516	55%	\$10,000	\$10,000
53300-240	Maintenance - Building	\$2,213	\$2,500	\$1,372	55%	\$1,800	\$2,500
53300-250	Asphalt/Concrete	\$180	\$10,000	\$448	4%	\$1,000	\$5,000
53300-255	Crack Sealing	\$-	\$10,000	\$10,000	100%	\$10,000	\$10,000
53300-258	Street Repairs & Maintenance		\$-	\$6,238	#DIV/0!	\$7,500	\$5,000
53300-260	Landfill	\$26	\$500	\$-	0%	\$-	\$500
53300-265	Sand/Gravel	\$11	\$2,000	\$-	0%	\$500	\$2,000
53300-270	Street Signage/Traffic Markings	\$5,656	\$8,000	\$1,411	18%	\$8,000	\$8,000
53300-275	Contract Labor	\$33	\$-	\$-	0%	\$-	\$-
53300-011	Snow Removal (OT Wages/Salt/Sand)	\$17,963	\$13,500	\$4,042	30%	\$13,500	\$13,500
TOTAL STREET & HIGHWAY MAINT Including Wages and Benefits		\$175,368	\$179,132	\$81,670	46%	\$170,000	\$187,761
ROAD RELATED CAPITAL IMPROVEMENTS (54120)							
54120-300	Storm Sewer Maintenance/Replacement	\$369	\$5,000	\$-	0%	\$2,000	\$5,000
54120-301	Street Improvements	\$55,230	\$60,000	\$462	1%	\$60,000	\$60,000
54120-305	Maintenance Shop Office Equipment	\$-	\$250	\$-	0%	\$100	\$250
54120-350	Equipment Replacement Fund	\$0	\$30,000	\$-	0%	\$32,500	\$30,000
TOTAL ROAD RELATED CAPITAL		\$55,599	\$95,250	\$462	0%	\$94,600	\$95,250
TOTAL PUBLIC WORKS		\$230,967	\$274,382	\$82,132	86%	\$264,600	\$283,011
Comments							

Culture, Recreation & Education 55000							
			ADOPTED		%	YEAR END	PROPOSED
Acct #	Expenditures	2014	BUDGET	YTD	of	ESTIMATE	BUDGET
		ACTUAL	2015	6/30/2015	Budget	2015	2016
LIBRARY (55110)							
<u>Library Wages and Salaries</u>							
55110-001	Wages/Salaries	\$39,883	\$42,070	\$20,325	48%	\$40,000	\$43,076
55110-100	Benefits	\$29,354	\$30,271	\$14,826	49%	\$28,000	\$17,862
SUBTOTAL LIBRARY SALARIES, WAGES AND BENEFITS		\$69,237	\$72,341	\$35,151	49%	\$68,000	\$60,938
<u>Library Expenses</u>							
55110-200	Advertising	\$478	\$500	\$-	0%	\$200	\$500
55110-202	Postage & Shipping	\$63	\$50	\$-	0%	\$50	\$50
55110-205	Conferences/Training/Travel	\$331	\$350	\$138	39%	\$400	\$400
55110-210	Professional Services	\$105	\$250	\$45	18%	\$200	\$250
Summer Reading and Special Programs							
55110-300	Maintenance/Repairs	\$44	\$100	\$9	9%	\$75	\$100
55110-305	Janitorial / Building R&M	\$791	\$700	\$445	64%	\$800	\$900
Easter Egg Hunt Program							
55110-350	Special Library Programs	\$927	\$700	\$517	74%	\$950	\$700
55110-400	Supplies/Repairs	\$1,130	\$1,050	\$752	72%	\$1,375	\$1,050
55110-405	Subscriptions/Circulation	\$323	\$400	\$139	35%	\$400	\$400
55110-475	Wiscat/Courier	\$1,100	\$1,150	\$1,150	100%	\$1,150	\$1,150
55110-500	Annual MORE Licensure/Maintenance Contract	\$4,635	\$3,898	\$3,898	100%	\$3,898	\$3,898
55110-505	Communications-Phone, Internet	\$1,559	\$1,400	\$671	48%	\$1,385	\$1,450
55110-525	Computer Software/Tech Support	\$819	\$905	\$80	9%	\$1,075	\$925
55110-600	Utilities	\$2,276	\$2,200	\$977	44%	\$2,200	\$7,325
55110-605	Library Materials	\$11,008	\$11,000	\$5,874	53%	\$10,000	\$11,000
55110-610	E-book Readers		\$200	\$-	0%	\$-	\$-
TOTAL LIBRARY EXPENSES Including Salaries, Wages and Benefits		\$94,825	\$97,194	\$49,846	51%	\$92,158	\$91,036
Library Capital (55125)							
55125-650	Office Furniture	\$-	\$-	\$-	0%	\$-	\$500
55125-700	Library Capital Outlay	\$-	\$-	\$11,000	#DIV/0!	\$-	\$250
55125-800	Capital - Relocation/Renovation					\$14,640	\$-
TOTAL LIBRARY CAPITAL		\$0	\$0	\$11,000	#DIV/0!	\$14,640	\$750
Library Contingency and Reserves							
55150-500	Contingency Expenses	\$-	\$1,000	\$-	0%	\$500	\$1,000
TOTAL LIBRARY CONTINGENCY AND RESERVE		\$0	\$1,000	\$0	0%	\$500	\$1,000
TOTAL LIBRARY		\$94,825	\$98,194	\$60,846	62%	\$107,298	\$92,786
Comments							

Culture, Recreation & Education 55000							
			ADOPTED		%	YEAR END	PROPOSED
	Expenditures	2014	BUDGET	YTD	of	ESTIMATE	BUDGET
Acct #		ACTUAL	2015	6/30/2015	Budget	2015	2016
PARKS (55200)							
	<u>Parks Wages, Salaries and Benefits</u>						
55200-001	Salaries and Wages	\$24,305	\$28,482	\$11,556	41%	\$23,000	\$22,838
55200-100	Benefits	\$8,050	\$9,729	\$4,010	41%	\$8,000	\$15,553
SUBTOTAL PARKS WAGES, SALARIES AND BENEFITS		\$32,355	\$38,211	\$15,566	41%	\$31,000	\$38,391
	<u>Parks Expenses</u>						
55200-200	Parks Supplies/Repairs	\$2,286	\$3,800	\$1,403	37%	\$3,100	\$3,800
55200-202	Parks Building & Equipment Repairs & Maintenance	\$3,004	\$2,000	\$574	29%	\$1,600	\$2,000
55200-205	Training/Meetings/Mileage	\$5	\$150	\$-	0%	\$-	\$150
55200-300	Fees/Dues	\$175	\$200	\$175	88%	\$175	\$200
55200-305	Utilities	\$8,568	\$6,000	\$2,979	50%	\$6,800	\$7,000
55200-400	Contract Labor - Mowing, etc.	\$-	\$-	\$-	0%	\$-	\$-
55200-450	Recreation Supplies/Repairs	\$776	\$500	\$855	171%	\$1,050	\$500
55200-475	National Night Out	\$1,577	\$500	\$(66)	-13%	\$449	\$500
55200-500	Advertising/Printing	\$387	\$400	\$243	61%	\$243	\$400
TOTAL PARKS EXPENSE including Salaries, Wages and Benefits		\$49,133	\$51,761	\$21,729	42%	\$44,417	\$52,941
PARKS CAPITAL IMPROVEMENTS (55400)							
55400-100	Hartzell Ballfield	\$-	\$-	\$-	0%	\$-	\$-
55400-200	Park Replacements/Improvements	\$-	\$-	\$60,293	#DIV/0!	\$117,545	\$-
55400-300	ATV Trails	\$-	\$-	\$-	0%	\$-	\$-
55400-400	Skinaway Lake & Dam	\$2,412	\$250	\$-	0%		\$250
55400-500	Park Replacement Fund (Revenues from Park Fees Offset)						\$3,500
TOTAL PARKS CAPITAL		\$2,412	\$250	\$60,293	24117%	\$117,545	\$3,750
TOTAL CULTURE, RECREATION & EDUCATION		\$51,545	\$52,011	\$82,022	158%	\$161,962	\$56,691
Comments							

129 Conservation & Development 56000							
			ADOPTED		%	YEAR END	PROPOSED
	Expenditures	2014	BUDGET	YTD	of	ESTIMATE	BUDGET
Acct #		ACTUAL	2015	6/30/2015	Budget	2015	2016
PLANNING / ZONING / ECONOMIC DEVELOPMENT (56200)							
	<u>Planning & Zoning Salaries, Wages and Benefits</u>						
56200-001	Plan Commission & Board of Appeals Salary	\$356	\$750	\$-	0%	\$500	\$750
56200-100	Plan Commission & Board of Appeals Benefits	\$27	\$50	\$-	0%	\$45	\$50
SUBTOTAL PLANNING & ZONING SALARIES, WAGES, BENEFITS		\$384	\$800	\$0	0%	\$545	\$800
	<u>Planing / Zoning / Economic Development Expenses</u>						
56200-200	Planning Operations	\$65	\$125	\$-	0%	\$75	\$125
56200-210	Publication of Notices	\$127	\$500	\$-	0%	\$250	\$500
56200-250	Conferences/Training/Travel	\$141	\$500	\$-	0%	\$225	\$500
56200-400	Zoning Operations	\$65	\$300	\$-	0%	\$50	\$300
56200-700	Economic Development Memberships	\$1,000	\$1,000	\$1,900	190%	\$1,000	\$1,500
56200-900	Outside/Professional Services	\$-	\$1,200	\$-	0%	\$750	\$1,200
TOTAL PLANNING/ZONING/DEVELOPMENT EXPENSES		\$1,781	\$4,425	\$1,900	43%	\$2,895	\$4,925
TOTAL CONSERVATION & DEVELOPMENT							
		\$1,781	\$4,425	\$1,900	43%	\$2,895	\$4,925

Other Financing Uses							
			ADOPTED		%	YEAR END	PROPOSED
	Expenditures	2014	BUDGET	YTD	of	ESTIMATE	BUDGET
		ACTUAL	2015	6/30/2015	Budget	2015	2016
CONTINGENCY & RESERVES							
58150-200	Library Building Fund - Restricted Account	\$-	\$10,000	\$-		\$10,000	\$10,000
58150-500	Contingency Fund - Unallocated	\$-	\$25,000	\$-	0%	\$-	\$25,000
59200-000	Transfer Out	\$100,500	\$55,500	\$75,000	135%	\$55,500	\$55,500
TOTAL CONTINGENCY & RESERVES		\$100,500	\$90,500	\$75,000	83%	\$65,500	\$90,500
Comments:							
	Contingency is set aside for unexpected operating expenses.						
	Library Building Fund - Unused Balance of 2015 could go toward project						
	Transfer Out is to capture the funds for Debt Service						

Debt Service Fund 58000							
			ADOPTED		%	YEAR END	PROPOSED
	Expenditures	2014	BUDGET	YTD	of	ESTIMATE	BUDGET
		ACTUAL	2015	6/30/2015	Budget	2015	2016
DEBT SERVICE							
58100-000	Principal Bonds	\$-		\$-		\$-	
58101-000	Principal – Long Term Debt						
	G.O. Promissory Notes						
	2001 G.O.						
	Amount payable by TIF @ 51%						
	Amount Payable by General Fund @ 49%						
	2004 Saxon Utility Project Note						
	2005 Public Works Project Note						
	Subtotal for Debt Service before July 1, 2005	\$-	\$-	\$-		\$-	\$-
	G.O. Promissory Notes after July 1, 2005						
	Principle Annual Amount:						
58101-000	2005 Biermann Note (Consolidation Note Dec. 2010)	\$48,850	\$50,423	\$50,357	100%	\$50,357	\$52,063
58101-000	Subtotal for Debt Service after July 1, 2005	\$48,850	\$50,423	\$50,357	100%	\$50,357	\$52,063
58200-000	Interest Expense – Bonds	\$-		\$-	0%	\$-	
58201-000	Interest Expense – Long Term Debt	\$6,650	\$5,077	\$5,143	101%	\$5,143	\$3,437
58202-000	Interest Expense – Short Term Debt	\$-	\$-	\$-	0%	\$-	\$-
59200-000	Transfer Out – Debt Service	\$-	\$-	\$-	0%	\$-	\$-
TOTAL DEBT SERVICE		\$55,500	\$55,500	\$55,500	100%	\$55,500	\$55,500
TOTAL DEBT SERVICE FUND		\$55,500	\$55,500	\$55,500	100%	\$55,500	\$55,500
Comments	Biermann Dev-Consolidation Loan - Final Payment scheduled March 2017						

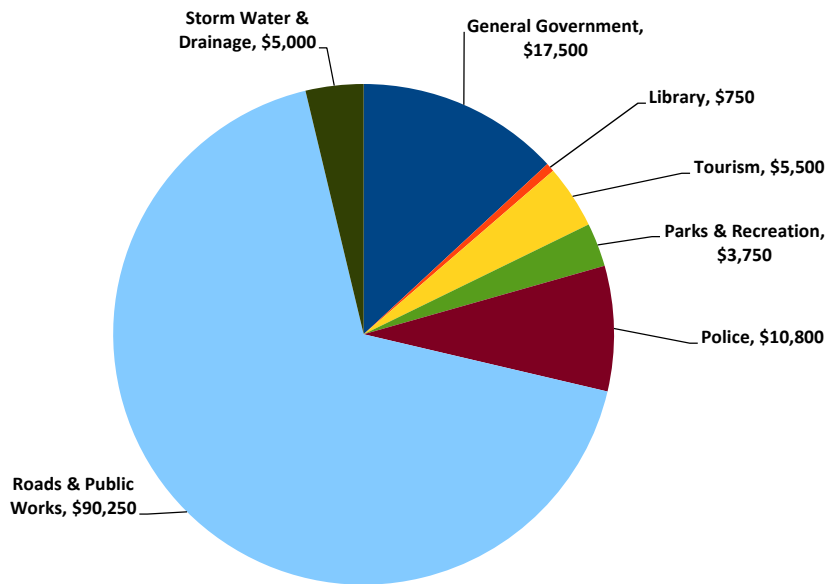
Tax Increment District No. 3							
			ADOPTED		%	YEAR END	PROPOSED
	Expenditures	2014	BUDGET	YTD	of	ESTIMATE	BUDGET
Acct #		ACTUAL	2015	6/30/2015	Budget	2015	2016
405-51400-000	TIF Incentives		\$-	\$-	0%		\$-
405-51420-001	Salaries & Wages	\$6,250	\$-	\$-	0%		\$-
405-51420-100	Benefits	\$2,559	\$-	\$-	0%		\$-
405-51420-200	Engineering	\$924	\$-	\$5,960	#DIV/0!		\$-
405-51420-210	Marketing		\$-	\$-	0%		\$-
405-51420-220	Legal	\$11,843	\$-	\$1,194	#DIV/0!		\$-
405-51420-230	TIF Auditing/Consulting	\$5,134	\$-	\$2,349	#DIV/0!		\$-
405-51420-240	Construction	\$4,209	\$-	\$36	#DIV/0!		\$-
405-51420-250	Mapping		\$-	\$-	0%		\$-
405-51420-260	Advertising & Bonding		\$-	\$-	0%		\$-
405-51420-270	Conferences/Training/Travel	\$49	\$-	\$-	0%		\$-
405-51420-280	Office Supplies	\$8	\$-	\$-	0%		\$-
	General Expenses Subtotal	\$30,977	\$-	\$9,539	#DIV/0!	\$-	\$-
405-57000-000	Capital Outlay - General Projects		\$-	\$-	0%		\$-
405-57000-100	Capital Outlay - Land Purchase		\$-	\$-	0%		\$-
405-57000-200	Capital Outlay - Equipment		\$-	\$-	0%		\$-
405-57000-300	Capital Outlay - Office Equipment		\$-	\$-	0%		\$-
405-57000-400	Capital Outlay - Improvements		\$-	\$-	0%		\$-
	Capital Subtotal	\$-	\$-	\$-	0%	\$-	\$-
405-58000-000	Bond Issuance Costs	\$-	\$-	\$-	0%	\$-	\$-
405-58000-100	Debt Service Principal	\$35,995	\$41,876	\$41,876	100%	\$41,876	\$-
405-58000-200	Debt Service Interest	\$36,219	\$30,338	\$30,338	100%	\$30,338	\$-
	Debt Service Subtotal	\$72,214	\$72,214	\$72,214	100%	\$72,214	\$-
405-59200-000	Transfer Out	\$-	\$-	\$-	0%	\$-	\$-
	General Admin - Capital Project	\$-	\$-	\$-	0%	\$-	\$-
	TIF 3 Expenses	\$103,191	\$72,214	\$81,753	113%	\$72,214	\$-
405-43200-000	Federal Grant Revenue	\$75,038	\$-	\$-	0%		
405-43430-000	State Computer Aid	\$1,671	\$-	\$-	0%		
405-48100-000	Interest Income	\$-	\$-	\$-	0%	\$-	\$-
405-48300-000	Building Permits	\$-	\$-	\$-	0%	\$-	\$-
405-49120-000	Proceeds of Grant	\$-	\$-	\$-	0%	\$-	\$-
405-49140-000	General Obligation Bonds	\$-	\$-	\$-	0%	\$-	\$-
405-49160-000	Tax Increment Payments	\$245,240	\$-	\$-	0%	\$-	\$-
405-49200-000	Transfer In from Fund Balance	\$-	\$-	\$-	0%	\$-	\$-
	General Obligation Bonds (Trust Fund Loan)	\$-	\$-	\$-	0%	\$-	\$-
	TIF 3 Revenues	\$321,949	\$-	\$-	0%	\$-	\$-
	Total TIF 3 Revenue/Expenditures	\$218,757	\$(72,214)	\$(81,753)	113%	\$(72,214)	\$-
COMMENTS:	<i>TIF Expense/Revenue are not calculated into the Budget.</i>						
	<i>General Fund Advance to TIF was washed in General Ledger due to the Tax Revenue that came in 2014</i>						

Culture, Recreation & Education							
			ADOPTED		%	YEAR END	PROPOSED
	Expenditures	2014	BUDGET	YTD	of	ESTIMATE	BUDGET
Acct #		ACTUAL	2015	6/30/2015	Budget	2015	2016
TOURISM							
	<u>Tourism Salaries, Wages and Benefits (500-51420)</u>						
51420-001	Salaries and Wages	\$9,878	\$10,127	\$5,382	53%	\$9,707	\$14,035
51420-100	Benefits	\$3,026	\$3,465	\$1,822	53%	\$3,005	\$4,434
	SUBTOTAL SALARIES, WAGES AND BENEFITS	\$12,904	\$13,592	\$7,204	53%	\$12,712	\$18,469
	<u>Tourism Operating Expenses (500-56500)</u>						
56500-000	Advertising/Community Events Promotion	\$7,594	\$20,465	\$6,153	30%	\$10,750	\$20,465
56500-100	Telephone/Postage/Website	\$271	\$2,250	\$602	27%	\$875	\$2,250
56500-200	Training/Meetings/Mileage	\$993	\$2,750	\$744	27%	\$1,200	\$2,000
56500-300	Supplies	\$-	\$200	\$-	0%	\$75	\$200
	<u>Tourism Annual / Event Expenses (500-56800)</u>						
56800-200	Arbor Day/Earth Day	\$451	\$350	\$169	48%	\$403	\$350
56800-300	Welcome/Tourist Information Signs	\$-	\$400	\$-	0%	\$-	\$400
56800-400	Community Float	\$1,000	\$1,000	\$1,000	100%	\$1,000	\$1,000
56800-500	Holiday Lighting	\$254	\$1,000	\$-	0%	\$-	\$1,000
56800-600	Community Beautification	\$512	\$1,000	\$542	54%	\$575	\$1,000
	TOTAL TOURISM EXPENSE Including Salaries, Wages and Benefits	\$23,979	\$43,007	\$16,414	38%	\$27,590	\$47,134
	TOURISM CAPITAL (500-57000)						
57000-400	Capital - Purchases	\$6,770	\$4,750	\$-	0%	\$8,000	\$-
57000-500	Capital - Publications	\$-	\$-	\$-	0%	\$-	\$3,000
57000-600	Capital - Special Event/Promotion	\$2,069	\$2,500	\$2,000	80%	\$2,000	\$500
57000-700	Skinaway Lake	\$3,500	\$-	\$-	0%	\$-	\$-
	TOTAL TOURISM CAPITAL	\$12,339	\$7,250	\$2,000	28%	\$10,000	\$3,500
59200-200	Transfer Out	\$-	\$-	\$-	0%	\$-	\$-
	TOTAL TOURISM	\$36,318	\$50,257	\$18,414	37%	\$37,590	\$50,634
Comments							
	Clerk/Treasurer Wages&Benefits Allocated at 10%						
	Administrative Assistant Wages&Benefits Allocated at 43%						
	Capital Purchase – Kiosk Improvements (Replacement & New Locations)						
	Tourism Committee to Approve Final Budget on						
	2016 Projected Revenue:						
	\$46,000 - 70% Lodging Tax						
	\$575 - Interest						
	\$2,580 - Ad Reimbursement						
	\$1,479 - Transfer In (Balances Budget)						
	Total Revenue = \$50,634						

Capital Outlay							
			ADOPTED		%	YEAR END	PROPOSED
	Expenditures	2014	BUDGET	YTD	of	ESTIMATE	BUDGET
Acct #		ACTUAL	2015	6/30/2015	Budget	2015	2016
MUNICIPAL COURT CAPITAL (51225)							
51225-500	Municipal Court – Capital Purchases	\$-	\$500	\$-	0%	\$-	\$500
TOTAL MUNICIPAL COURT CAPITAL		\$-	\$500	\$0	0%	\$-	\$500
GENERAL GOVERNMENT CAPITAL (51525)							
51525-200	Municipal Code Re-codification	\$2,129	\$4,500	\$-	0%	\$2,000	\$9,000
51525-300	Office Equipment	\$5,084	\$750	\$-	0%	\$200	\$1,000
51525-400	Office Renovation/Maint./Repair	\$-	\$2,000	\$1,663	83%	\$1,907	\$2,000
51525-500	Computer Network and Server	\$4,837	\$5,000	\$3,500	70%	\$6,908	\$5,000
TOTAL GENERAL GOVERNMENT CAPITAL		\$12,051	\$12,250	\$5,163	42%	\$11,015	\$17,000
POLICE CAPITAL (52125)							
52125-705	Squad Replacement	\$(0)	\$18,950	\$197	1%	\$500	\$-
51225-800	Police Equipment	\$6,495	\$4,800	\$4,620	96%	\$7,500	\$4,800
52125-802	Mobile Squad Computer	\$-	\$8,200	\$6,900	84%	\$6,900	\$5,000
52125-805	SMART/TAC10 Record-keeping Software	\$-	\$-	\$4,488	#DIV/0!	\$4,600	\$-
52125-820	Building Renovations/Maintenance and Repair	\$-	\$-	\$-	0%	\$-	\$1,000
TOTAL POLICE CAPITAL		\$6,494	\$31,950	\$16,204	51%	\$19,500	\$10,800
PUBLIC WORKS CAPITAL (54120)							
54120-300	Storm Sewer Replacement	\$369	\$5,000	\$-	0%	\$2,000	\$5,000
54120-301	Street Improvements	\$55,230	\$60,000	\$462	1%	\$60,000	\$60,000
54120-305	Shop Equipment	\$-	\$250	\$-	0%	\$100	\$250
54120-350	Equipment Replacement	\$0	\$30,000	\$-	0%	\$32,500	\$30,000
TOTAL PUBLIC WORKS CAPITAL		\$55,599	\$95,250	\$462	0%	\$94,600	\$95,250
LIBRARY CAPITAL (55125)							
55125-700	MORE Start up expenses	\$-	\$-	\$-	0%	\$-	\$500
55125-700	Library Capital Outlay	\$-	\$-	\$11,000	#DIV/0!	\$-	\$250
TOTAL LIBRARY CAPITAL		\$0	\$0	\$11,000	#DIV/0!	\$0	\$750
PARKS & RECREATION CAPITAL (55400)							
55400-100	Hartzell Ballfield	\$-	\$-	\$-	0%	\$-	\$-
55400-200	Park Replacements/Improvements	\$-	\$-	\$60,293	#DIV/0!	\$117,545	\$-
55400-300	ATV Trails	\$-	\$-	\$-	0%	\$-	\$-
55400-400	Skinaway Lake & Dam	\$2,412	\$250	\$-	0%	\$-	\$250
55400-500	Park Replacement Fund (Revenues from Park Fees Offset)						\$3,500
TOTAL PARKS & RECREATION		\$2,412	\$250	\$60,293	24117%	\$117,545	\$3,750
TOURISM CAPITAL (500-57000)							
57000-400	Exhibits / Displays	\$6,770	\$4,750	\$-	0%	\$8,000	\$-
57000-500	Publications	\$-	\$-	\$-	0%	\$-	\$3,000
57000-600	Capital - Special Event/Promotion		\$2,500				\$2,500
TOTAL TOURISM CAPITAL		\$6,770	\$7,250	\$0	0%	\$8,000	\$5,500
TOTAL CAPITAL OUTLAY		\$83,326	\$147,450	\$93,122	63%	\$250,660	\$133,550
Comments:							

Summary Pie Chart – 2016 Proposed Capital		
General Government	\$17,500	13.1%
Library	\$750	0.6%
Tourism	\$5,500	4.1%
Parks & Recreation	\$3,750	2.8%
Police	\$10,800	8.1%
Roads & Public Works	\$90,250	67.6%
Storm Water & Drainage	\$5,000	3.7%
Total	\$133,550	100.0%

2016 Capital Expenditures



			ADOPTED		%	YEAR END	PROPOSED
	GENERAL FUND REVENUES	2014	BUDGET	YTD	of	ESTIMATE	BUDGET
Acct #		ACTUAL	2015	6/30/2015	Budget	2015	2016
TAXES (41000)							
100-41110-000	General Property Tax	\$626,795	\$663,443	\$390,144	59%	\$663,443	\$663,443
100-41120-000	Library Maintenance of Effort (Included in Tax Levy)	\$(53,911)	\$(54,702)	\$(54,702)	100%	\$(54,702)	\$(52,426)
100-41130-000	Transfer to Debt Service (Included in Tax Levy)	\$-	\$(55,500)	\$-	0%	\$(55,500)	\$(55,500)
100-41140-000	Mobile Home Taxes	\$5,468	\$6,000	\$3,384	56%	\$6,000	\$6,000
100-41210-000	Lodging Taxes (General Fund)	\$20,799	\$19,000	\$8,610	45%	\$19,000	\$19,000
100-41310-000	Taxes from Utilities - S&W	\$81,846	\$90,000	\$45,000	50%	\$90,000	\$90,000
100-41320-000	In Lieu of Taxes Other	\$11,638	\$11,500	\$11,497	100%	\$11,497	\$11,497
100-41410-000	Omitted Taxes	\$-	\$-	\$-	0%	\$-	\$-
TOTAL TAXES (41000)		\$692,635	\$679,741	\$403,933	59%	\$679,738	\$682,014
PARKS AND RECREATION FEES (42000)							
100-42201-000	Recreation Program & Reg. Fees	\$1,347	\$750	\$1,247	166%	\$1,297	\$750
100-42300-000	Park Fees & Shelter Rentals	\$4,282	\$2,750	\$1,040	38%	\$2,550	\$3,500
TOTAL PARK AND RECREATION FEES		\$5,629	\$3,500	\$2,287	65%	\$3,847	\$4,250
INTERGOVERNMENTAL REV STATE (43000)							
<u>State Shared Taxes</u>							
100-43211-000	Police Training Aid - Fed Grant	\$-	\$-	\$-	0%	\$-	\$-
100-43410-000	State Shared Revenues	\$234,265	\$237,095	\$-	0%	\$236,855	\$238,189
100-43430-000	Computer State Aid	\$2,496	\$-	\$-	0%	\$2,500	\$2,500
100-43521-000	Police Training Aid from State	\$640	\$-	\$-	0%	\$-	\$-
100-43532-000	Other Transportation Aids	\$-	\$-	\$-	0%	\$-	\$-
100-43537-000	Highway Safety Aid	\$-	\$-	\$-	0%	\$-	\$-
100-43541-000	Federal Revenue	\$-	\$-	\$-	0%	\$-	\$-
100-43620-000	PILOT - DNR	\$-	\$-	\$-	0%	\$-	\$-
100-43680-000	Grants	\$-	\$-	\$-	0%	\$36,050	\$-
100-43690-000	State Payments Other Shared Taxes	\$-	\$-	\$-	0%	\$-	\$-
TOTAL INTERGOVERNMENTAL REV STATE (43000)		\$237,401	\$237,095	\$0	0%	\$275,405	\$240,689
LICENCES & PERMITS (44000)							
<u>Permits & Inspections</u>							
100-44100-000	Rental Licenses	\$585	\$13,500	\$115	1%	\$6,000	\$7,500
100-44110-000	Liquor / Beverage / Operators Licenses	\$10,155	\$9,750	\$9,532	98%	\$10,850	\$10,250
100-44120-000	Other Business / Sellers Licenses	\$270	\$150	\$45	30%	\$95	\$150
<u>Non-Business License</u>							
100-44200-000	Dog/Cat & Kennel License Fees	\$454	\$550	\$409	74%	\$540	\$450
100-44300-000	Building Permits	\$5,596	\$3,500	\$3,373	96%	\$5,700	\$5,000
TOTAL LICENSES & PERMITS (44000)		\$17,059	\$27,450	\$13,474	49%	\$23,185	\$23,350
FINES & FORFEITURES (45100)							
100-45110-000	Court/Traffic Fines & Forfeitures	\$84,819	\$95,000	\$51,779	55%	\$95,000	\$95,000
100-45130-000	Parking Violations	\$2,003	\$2,000	\$750	38%	\$1,400	\$1,750
TOTAL FINES AND FORFEITURES		\$86,821	\$97,000	\$52,529	54%	\$96,400	\$96,750
LIBRARY REVENUES (45500)							
100-45500-000	Interest Earned on Library Investments	\$-	\$100	\$-	0%	\$243	\$250
100-45501-000	Library Fines	\$1,845	\$1,900	\$1,107	58%	\$1,900	\$1,900
100-45502-000	Sale of Books	\$-	\$-	\$-	0%	\$-	\$-
100-45503-000	Donations/Memorials	\$420	\$250	\$78	31%	\$278	\$250
100-45504-000	Barron Polk County Act 150/Dunn Act 420 Payments	\$49,583	\$41,242	\$44,318	107%	\$44,318	\$37,960
100-45505-000	Maintenance of Effort - Village contribution to Library	\$53,911	\$54,702	\$54,702	100%	\$54,702	\$52,426
TOTAL LIBRARY REVENUES (45500)		\$105,759	\$98,194	\$100,205	102%	\$101,441	\$92,786

			ADOPTED		%	YEAR END	PROPOSED
	GENERAL FUND REVENUES	2014	BUDGET	YTD	of	ESTIMATE	BUDGET
Acct #		ACTUAL	2015	6/30/2015	Budget	2015	2016
STREET REVENUES (46000)							
100-46100-000	Sale of M/S-Street	\$-	\$250	\$-	0%	\$-	\$250
100-46200-000	Insurance Claim on PW Equipment	\$5,196	\$-	\$-		\$-	\$-
100-46210-000	General Transportation Aids	\$92,886	\$96,653	\$48,233	50%	\$96,466	\$86,819
100-46230-000	Snow Removal Fees	\$-	\$100	\$-	0%	\$-	\$100
100-46310-000	Street Usage Fees	\$-	\$-	\$-	0%	\$-	\$-
100-46440-000	Lawn and Weed Control Charges	\$850	\$200	\$-	0%	\$-	\$200
100-46500-000	Other Street Revenue	\$225	\$-	\$425	#DIV/0!	\$613	\$-
TOTAL STREET REVENUES (46000)		\$99,157	\$97,203	\$48,658	50%	\$97,078	\$87,369
PUBLIC SAFETY CHARGES FOR SERVICES (47000)							
100-47310-000	Public Safety Revenues	\$365	\$2,050	\$192	9%	\$400	\$-
100-47312-000	Police Training Aid	\$-	\$-	\$-	0%	\$-	\$-
100-47313-000	Public Safety Grants	\$-	\$1,000	\$480	48%	\$480	\$1,000
100-47321-000	Contract Police Protection (Almena Contract)	\$40,497	\$37,000	\$14,165	38%	\$34,000	\$37,000
100-47322-000	Law Enforcement Fees	\$58	\$500	\$-	0%	\$10	\$500
100-47323-000	Fire Insurance Tax (2% Dues)	\$3,055	\$2,500	\$-	0%	\$3,756	\$3,500
100-47390-000	Misc Revenues and Donations (Sanmina Funds)	\$2,030	\$1,000	\$939	94%	\$939	\$1,000
TOTAL PUBLIC SAFETY CHARGES FOR SERVICES (47000)		\$46,004	\$44,050	\$15,776	36%	\$39,585	\$43,000
MISCELLANEOUS REVENUES (48000)							
100-48100-000	Interest Income - General Fund	\$5,082	\$5,000	\$3,063	61%	\$5,000	\$5,000
100-48101-000	Interest on Special Assessment	\$-	\$-	\$-	0%	\$-	\$-
100-48102-000	Interest from Utilities	\$-	\$-	\$-	0%	\$-	\$-
100-48200-000	Rental of Property	\$-	\$-	\$-	0%	\$-	\$-
100-48250-000	Municipal Court Space Reimbursement	\$8,400	\$8,400	\$4,200	50%	\$8,400	\$8,400
100-48300-000	Equipment Sold	\$-	\$-	\$3,800	#DIV/0!	\$3,800	\$1,500
100-48301-000	Sale of M/S Non-Street	\$-	\$-	\$-	0%	\$-	\$-
100-48350-000	Land Sales	\$1	\$-	\$-	0%	\$-	\$-
100-48400-000	Insurance Dividends	\$2,672	\$-	\$2,671		\$2,671	\$2,600
100-48401-000	Refund Prior Year Expenses	\$-	\$-	\$-	0%	\$-	\$-
100-48500-000	Donations						
	Donations-Fire Department	\$-	\$-	\$-	0%	\$-	\$-
	Donations-Police Department	\$-	\$-	\$-	0%	\$-	\$-
	Donations-Park & Recreation	\$-	\$-	\$-	0%	\$-	\$-
	Donations-Misc	\$-	\$-	\$-	0%	\$-	\$-
100-48700-000	Development Revenue	\$6,652	\$-	\$-	0%	\$-	\$-
100-48900-000	Miscellaneous Revenue	\$1,749	\$800	\$918	115%	\$1,050	\$800
TOTAL MISCELLANEOUS REVENUES (48000)		\$24,556	\$14,200	\$14,652	103%	\$20,921	\$18,300
OTHER FINANCING SOURCES (49000)							
100-49120-000	Proceeds from Long Term Debt	\$-	\$-	\$-	0%	\$-	\$-
100-49130-000	Proceeds of State Loans	\$-	\$-	\$-	0%	\$-	\$-
100-49200-000	Transfer In	\$-	\$-	\$12,658	#DIV/0!	\$12,658	\$4,500
TOTAL PROCEEDS LONG-TERM DEBT (49000)		\$-	\$-	\$12,658	#DIV/0!	\$12,658	\$4,500
SPECIAL ASSESSMENTS / DEBT SERVICE FUND							
300-48100-000	Interest - Debt Service	\$330	\$150	\$135	90%	\$150	\$150
300-48140-000	Interest on Business Incentive Loans	\$-	\$-	\$-	0%	\$-	\$-
300-49140-000	Incentive Loan Payback (LCP)	\$-	\$-	\$-	0%	\$-	\$-
300-49210-000	Transfer In	\$55,500	\$55,500	\$-	0%	\$55,500	\$55,500
TOTAL SPECIAL ASSESSMENTS (42000)		\$55,830	\$55,650	\$135	0%	\$55,675	\$55,650
TOURISM REVENUE							
500-48500-000	Lodging Taxes -Tourism	\$48,531	\$46,000	\$20,089	44%	\$46,000	\$46,000
500-48500-200	Tourism Advertisement Reimbursement	\$1,950	\$2,580	\$1,560	60%	\$2,580	\$2,580
500-48500-900	Interest Income - Tourism	\$608	\$575	\$319	55%	\$600	\$575
500-49210-000	Tourism Fund Balance Applied	\$-	\$1,102	\$-	0%	\$1,102	\$1,479
TOTAL TOURISM REVENUES		\$51,089	\$50,257	\$21,968	44%	\$50,282	\$50,634
TOTAL REVENUES		\$1,421,940	\$1,404,340	\$686,275	49%	\$1,456,216	\$1,399,293
Comments							