

2018 BUDGET SUMMARY PAGES

GENERAL FUND	2017 Budget	2017 Estimated Actual	2018 Budget (Proposed)	% Change from 2017 Budget
REVENUES & OTHER FINANCING SOURCES:				
Other Taxes	1,300.00	1,283.34	1,310.00	0.77%
Intergovernmental	163,550.00	165,655.58	177,020.21	8.24%
Regulation and Compliance	128,340.00	136,450.71	143,735.00	12.00%
Fines, Forfeitures & Penalties	18,800.00	17,779.55	6,000.00	-68.09%
Public Charges for Services	245,540.20	247,673.00	247,928.00	0.97%
Intergovernmental Charges for Services	43,554.00	43,554.00	43,837.00	0.65%
Miscellaneous	20,370.00	22,229.37	31,704.00	55.64%
Other Financing Sources:	5,276.00	5,276.00	-	-100.00%
Total Revenues & Other Financing Sources:	626,730.20	639,901.55	651,534.21	3.96%
EXPENDITURES & OTHER FINANCING USES:				
General Government	285,194.00	279,324.64	285,994.05	0.28%
Public Safety	306,809.19	310,778.29	314,702.50	2.57%
Public Works	500,966.20	499,352.11	510,398.00	1.88%
Health and Human Services	28,201.00	27,763.50	28,551.00	1.24%
Culture and Recreation	11,960.00	10,592.95	11,900.00	-0.50%
Conservation and Development	42,000.00	41,277.34	41,600.00	-0.95%
Capital Outlay	31,144.00	28,955.65	52,800.00	69.54%
Total Expenditures & Other Financing Uses:	1,206,274.39	1,198,044.48	1,245,945.55	3.29%
Excess of Revenues Over (Under) Expenditures	(579,544.19)	(558,142.93)	(594,411.34)	2.57%
General Fund Property Tax Levy	579,544.19	579,544.19	594,411.34	2.57%
Transfers Out:				
Capital Projects Fund	(21,000.00)	(21,000.00)	-	-100.00%
Fund Balance - January 1	191,508.00	191,508.00	191,909.00	0.21%
Fund Balance - December 31 (Estimated)		191,909.26		

LIBRARY FUND	2017 Budget	2017 Estimated Actual	2018 Budget (Proposed)	% Change from 2017 Budget
REVENUES & OTHER FINANCING SOURCES:	44,380.00	43,941.33	48,483.00	9.25%
EXPENDITURES & OTHER FINANCING USES:	161,080.00	160,709.96	162,456.00	0.85%
Excess of Revenues Over (Under) Expenditures	(116,700.00)	(116,768.63)	(113,973.00)	-2.34%
Excess Fund Balance Used to Offset Tax Levy:	6,500.00	-	-	-100.00%
Library Property Tax Levy:	110,200.00	110,200.00	113,973.00	3.42%
Fund Balance - January 1	8,486.00	8,486.00	1,917.00	-77.41%
Fund Balance - December 31 (Estimated)		1,917.37		

DEBT SERVICE FUND	2017 Budget	2017 Estimated Actual	2018 Budget (Proposed)	% Change from 2017 Budget
REVENUES & OTHER FINANCING SOURCES:	-	-	-	
EXPENDITURES & OTHER FINANCING USES:	251,805.24	251,805.62	261,481.38	3.84%
Excess of Revenues Over (Under) Expenditures	(251,805.24)	(251,805.62)	(261,481.38)	3.84%
Debt Service Property Tax Levy:	251,805.24	251,805.62	261,481.38	3.84%
Outstanding General Obligation Debt- Dec 31	2,956,070.69	2,956,070.69	2,768,447.72	-6.35%

CAPITAL PROJECTS FUND	2017 Budget	2017 Estimated Actual	2018 Budget (Proposed)	% Change from 2017 Budget
REVENUES & OTHER FINANCING SOURCES:	39,165.25	89,165.25	-	-100.00%
EXPENDITURES & OTHER FINANCING USES:	406,758.00	194,971.71	384,156.76	-5.56%
Excess of Revenues Over (Under) Expenditures	(367,592.75)	(105,806.46)	(384,156.76)	4.51%
Excess Fund Balance Used to Offset Tax Levy:	367,592.75	-	384,156.76	4.51%
Capital Projects Property Tax Levy:	-	-	-	
Fund Balance - January 1	489,963.22	489,963.22	384,156.76	-21.59%
Fund Balance - December 31 (Estimated)		384,156.76		

The following funds are supported by the Village of Rochester property tax levy as follows:

	GENERAL FUND	LIBRARY FUND	DEBT SVC FUND	CAPITAL PROJECTS
Total Revenues	651,534.21	48,483.00	-	-
Total Expenditures	1,245,945.55	162,456.00	261,481.38	384,156.76
Excess of Revenues Over (Under) Expenditures	(594,411.34)	(113,973.00)	(261,481.38)	(384,156.76)
Excess Cash Balance Used to Offset Levy	-	-	-	384,156.76
Property Tax Contributions:	594,411.34	113,973.00	261,481.38	0.00

Summary of General Property Tax Levy:	2015	2016	2017
General Fund	574,727.97	579,544.19	594,411.34
Library Fund	110,200.00	110,200.00	113,973.00
Debt Service Fund	207,417.75	251,802.24	261,481.38
Capital Projects Fund	-	-	-
Total Tax Levy:	892,345.72	941,546.43	969,865.72
Total Assessed Value	356,652,940	362,458,540	367,615,240
Tax Rate Per Thousand:	2.5020	2.5977	2.6383

Special Purpose Tax District Levy:			
Honey Lake Streets & Lights District	28,000.00	28,000.00	28,000.00
Assessed Value- Streets & Lights District:	15,692,100	15,715,700	15,916,400
Tax Rate Per Thousand:	1.7843	1.7817	1.7592

Total Municipal Tax Levies:	920,345.72	969,546.43	997,865.72
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2018 General Fund Budget

Account Number	2016 ACTUAL	YTD ACTUAL (THRU 9.30.17)	ESTIMATED THRU YEAR END (2017)	ACTUAL + ESTIMATED 2017	2017 BUDGET	2018 BUDGET ADOPTED 11.13.17
TAXES						
100-00-000-41800 Interest on Del. Pers Prop tax	-	4.33	-	4.33	-	10.00
100-00-000-41900 Ag Use Values Penalties	-	-	-	-	-	-
100-00-000-43640 Forest Crop/ Managed Forest	1,265.07	1,279.01	-	1,279.01	1,300.00	1,300.00
	1,265.07	1,283.34	-	1,283.34	1,300.00	1,310.00
INTERGOVERNMENTAL						
100-00-700-43410 State Shared Revenue	61,682.98	9,252.10	55,576.00	64,828.10	61,680.00	64,700.00
100-41-700-43420 2% Fire Dues (Pass Thru)	12,532.49	13,931.84	-	13,931.84	11,855.00	13,930.00
100-41-700-43529 EMS Funding Grant (Pass Thru)	-	-	-	-	-	-
100-00-700-43430 Exempt Computer Aids	376.00	278.00	-	278.00	375.00	278.00
100-50-700-43531 Transportation Aids	80,439.98	57,601.44	19,200.48	76,801.92	80,440.00	88,322.21
100-50-700-43534 L.R.I.P. Funding Grant	-	-	-	-	-	-
100-60-700-43545 Recycling Grant	5,823.80	6,133.80	-	6,133.80	5,800.00	6,100.00
100-00-700-43550 Misc Grants	-	-	-	-	-	-
100-00-000-43620 In Lieu of Taxes St. Conserv (s. 70.113)	789.99	789.99	-	789.99	790.00	790.00
100-00-000-43660 In Lieu of Taxes St. Conserv (s, 70.114)	2,593.59	2,891.93	-	2,891.93	2,610.00	2,900.00
	164,238.83	90,879.10	74,776.48	165,655.58	163,550.00	177,020.21
REGULATION AND COMPLIANCE						
100-11-000-44101 Business Liquor Licenses	3,589.72	4,916.56	-	4,916.56	3,500.00	5,000.00
100-11-000-44102 Operator's Licenses	1,030.00	975.00	75.00	1,050.00	1,000.00	1,000.00
100-11-000-44103 Cigarette & Soda Licenses	598.91	590.00	-	590.00	580.00	700.00
100-11-000-44104 Cable T.V. Fees	30,916.71	17,631.90	17,600.00	35,231.90	29,000.00	35,000.00
100-11-000-44105 Dance Hall Licenses	400.00	500.00	-	500.00	400.00	400.00
100-71-000-44109 Dog Licenses	5,516.00	5,402.00	30.00	5,432.00	5,000.00	5,500.00
100-71-000-44110 Special Animal Permits	100.00	100.00	-	100.00	100.00	100.00
100-71-000-44111 Kennel Applications	190.00	200.00	-	200.00	800.00	200.00
100-42-000-44300 Building Permits	70,338.08	54,161.25	20,000.00	74,161.25	70,000.00	75,000.00
100-90-000-44400 Zoning Permits	12,410.00	7,795.00	4,000.00	11,795.00	15,000.00	12,000.00
100-90-000-44401 Quarrie Permits	6,076.00	-	-	-	2,000.00	6,000.00
100-90-000-44402 Pond Permit Fees	-	-	-	-	-	-
100-90-000-44403 Site Plan Review Fees	125.00	-	150.00	150.00	-	300.00
100-90-000-44404 Conditional Use Permit Fees	150.00	120.00	-	120.00	-	300.00
100-90-000-44405 Variance Fees	-	-	-	-	-	-
100-90-000-44406 Shoreland Contract Fees	-	225.00	-	225.00	-	225.00
100-90-000-44407 Rezoning Fees	850.00	-	850.00	850.00	-	850.00
100-90-000-44408 Land Division Fees	150.00	-	450.00	450.00	-	450.00
100-50-000-44900 Parking Permits	94.74	40.00	40.00	80.00	160.00	100.00
100-40-000-44901 Fireworks Permits	195.00	45.00	-	45.00	200.00	60.00

2018 General Fund Budget

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100-40-000-44920 Sellers Permits	100.00	54.00	-	54.00	100.00	50.00
100-50-000-44930 Driveway Permits	500.00	300.00	200.00	500.00	500.00	500.00
	133,330.16	93,055.71	43,395.00	136,450.71	128,340.00	143,735.00
FINES, FORFEITURES, & PENALTIES						
100-40-000-45100 Court Forfeitures	14,958.19	3,779.55	14,000.00	17,779.55	18,800.00	6,000.00
PUBLIC CHARGES FOR SERVICES						
100-11-000-46101 Legal Publication Fees	-	-	-	-	-	-
100-11-000-46102 Assessment Letters	3,200.00	2,900.00	500.00	3,400.00	3,000.00	3,000.00
100-11-000-46103 Passport Application Fees	3,700.00	2,175.00	1,000.00	3,175.00	3,000.00	3,000.00
100-11-000-46104 Public Record Copy Fees	10.00	-	10.00	10.00	10.00	10.00
100-71-000-46151 Pick up of Strays	-	-	-	-	100.00	100.00
100-71-000-46152 Daily Boarding Fees	-	-	-	-	-	-
100-71-000-46153 Quarantine Fees	-	-	-	-	-	-
100-71-000-46154 Adoption Fees	-	-	-	-	-	-
100-55-209-43622 Honey Creek Lighting District	1,105.00	1,105.00	-	1,105.00	1,100.00	1,105.00
100-60-000-46420 Garbage and Recycling Fees	236,806.00	239,568.00	-	239,568.00	237,995.20	240,313.00
100-40-000-46440 Weed & Nuisance Control	-	415.00	-	415.00	335.00	400.00
	244,821.00	246,163.00	1,510.00	247,673.00	245,540.20	247,928.00
INTERGOVERNMENTAL CHARGES FOR SERVICES						
100-11-000-47400 Storm Sewer Utility Administration Fees	20,000.00	20,000.00	-	20,000.00	20,000.00	20,000.00
100-11-000-47401 Sewer Utility Administration Fees	23,413.00	23,554.00	-	23,554.00	23,554.00	23,837.00
	43,413.00	43,554.00	-	43,554.00	43,554.00	43,837.00
MISCELLANEOUS						
100-00-000-48100 Interest on Temporary Investments	3,398.16	3,455.31	1,500.00	4,955.31	3,000.00	3,500.00
100-30-000-48200 Rental Income- Buildings & Facilities	2,901.00	1,901.00	600.00	2,501.00	2,500.00	2,500.00
100-00-000-48250 Miscellaneous Revenue	829.46	77.92	25.00	102.92	200.00	100.00
100-00-000-48309 Sale of Village Property	-	1,868.00	-	1,868.00	1,868.00	-
100-41-000-48500 Rental Income- Ambulance Lease	12,802.14	12,802.14	-	12,802.14	12,802.00	25,604.00
	19,930.76	20,104.37	2,125.00	22,229.37	20,370.00	31,704.00
OTHER FINANCING SOURCES						
100-00-000-49100 Proceeds from Long Term Debt	-	-	-	-	-	-
100-00-000-49200 Transfer in - Public Works Equip Fund	-	5,276.00	-	5,276.00	5,276.00	-
	-	5,276.00	-	5,276.00	5,276.00	-
TOTAL GENERAL FUND REVENUES:	621,957.01	504,095.07	135,806.48	639,901.55	626,730.20	651,534.21

2018 General Fund Budget

Account Number	2016 ACTUAL	YTD ACTUAL (THRU 9.30.17)	ESTIMATED THRU YEAR END (2017)	ACTUAL + ESTIMATED 2017	2017 BUDGET	2018 BUDGET ADOPTED 11.13.17
GENERAL GOVERNMENT- LEGISLATIVE						
100-01-110-51100 Trustee Salary	29,999.76	22,499.82	7,499.94	29,999.76	30,000.00	30,000.00
100-01-110-51101 Trustee Meeting Pay (Per Diem)	11,885.00	5,395.00	4,000.00	9,395.00	12,500.00	10,000.00
100-01-110-51102 Trustee Wages- FICA	3,324.71	2,168.09	1,000.00	3,168.09	3,300.00	3,200.00
100-01-110-51104 Board Expenses	421.17	439.89	200.00	639.89	600.00	600.00
100-01-110-51105 Citizen Meeting Pay (Per Diem)	3,293.00	1,549.00	1,000.00	2,549.00	3,500.00	3,000.00
100-01-110-51107 Committee Wages- FICA	-	84.55	76.50	161.05	300.00	200.00
100-01-300-51103 Board Association Fees	1,326.58	1,321.82	-	1,321.82	1,350.00	1,380.00
100-02-250-51300 Village Attorney Fees	6,967.20	1,669.80	2,000.00	3,669.80	5,000.00	5,000.00
100-02-250-51301 Prosecuting Attorney Fees	6,690.00	3,288.00	4,000.00	7,288.00	8,000.00	8,000.00
	63,907.42	38,415.97	19,776.44	58,192.41	64,550.00	61,380.00
GENERAL GOVERNMENT ADMINISTRATIVE						
100-11-110-51101 Trustee Meeting Pay (Per Diem)	-	920.00	500.00	1,420.00	-	1,500.00
100-11-110-51105 Citizen Meeting Pay (Per Diem)	-	407.00	225.00	632.00	-	600.00
100-11-110-51401 Clerk-Treasurer's Offices Wages	109,337.80	89,320.15	28,000.00	117,320.15	117,500.00	122,190.00
100-11-110-51402 Clerk-Treasurer's Office FICA	8,238.06	6,624.72	2,142.00	8,766.72	9,000.00	9,348.00
100-11-110-51403 Clerk-Treasurer's Office WRS (Pension)	7,124.12	5,442.65	1,650.00	7,092.65	7,019.00	7,107.00
100-11-110-51404 Life Insurance Benefit	432.01	249.04	83.58	332.62	350.00	350.00
100-11-110-51405 Health Insurance Benefit	4,966.53	4,277.30	1,002.54	5,279.84	5,280.00	5,280.00
100-11-110-51407 Professional Dev- Education	2,886.15	2,238.20	150.00	2,388.20	2,500.00	2,500.00
100-11-300-51406 Professional Assoc Memberships	495.00	400.00	100.00	500.00	500.00	500.00
100-11-301-51410 Office Supplies/ Repairs	1,926.77	1,006.55	1,100.00	2,106.55	3,200.00	2,100.00
100-11-302-51411 Computer/ IT Expenses	2,666.20	1,295.30	1,000.00	2,295.30	2,500.00	2,500.00
100-11-303-51412 Copier Expenses	1,798.05	1,128.86	600.00	1,728.86	1,800.00	1,800.00
100-11-304-51413 Website Charges	465.00	465.00	-	465.00	500.00	500.00
100-11-305-51415 Newsletter Expenses	1,005.00	650.00	350.00	1,000.00	1,000.00	1,000.00
100-11-305-51416 Notice Publishing	2,260.26	1,319.04	800.00	2,119.04	2,000.00	2,200.00
100-11-307-51417 Administrative Expense	2,897.29	1,999.28	600.00	2,599.28	2,200.00	2,600.00
100-12-199-51440 Election Wages	3,860.44	1,380.00	-	1,380.00	1,500.00	3,000.00
100-12-200-51441 Election Machine Maint. Contract	553.92	310.00	-	310.00	325.00	800.00
100-11-110-51442 Election Expense	6,188.91	3,323.34	-	3,323.34	3,000.00	7,000.00
100-12-800-51443 Election Equipment Outlay	-	-	9,600.00	9,600.00	9,600.00	-
	157,101.51	122,756.43	47,903.12	170,659.55	169,774.00	172,875.00
GENERAL GOVERNMENT- FINANCIAL ADMINISTRATION						
100-13-251-51510 Auditor Expense	2,740.00	3,017.00	-	3,017.00	3,000.00	3,500.00
100-13-251-51511 Bond Counsel Fee	1,100.00	700.00	750.00	1,450.00	1,500.00	1,500.00
100-14-110-51530 Assessor Wages	17,061.73	12,300.80	3,500.00	15,800.80	16,000.00	16,200.00

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100-14-110-51532 Assessment- FICA	-	940.96	300.00	1,240.96	1,300.00	1,239.30
100-14-120-51531 Board of Review Wages	500.00	538.25	-	538.25	500.00	540.00
100-14-200-51533 Manufacturing Property Assessment	162.45	-	185.00	185.00	200.00	200.00
100-14-307-51534 Assessor Expenses	233.15	211.57	-	211.57	200.00	250.00
100-14-307-51535 Tax Collection Expenses	1,658.16	550.00	1,250.00	1,800.00	1,800.00	2,000.00
	23,455.49	18,258.58	5,985.00	24,243.58	24,500.00	25,429.30
GENERAL GOVERNMENT- BUILDINGS						
100-30-110-51600 Building Custodian Wages	946.98	935.29	400.00	1,335.29	1,300.00	1,500.00
100-30-110-51601 Building Custodian- FICA	76.64	71.58	30.60	102.18	100.00	114.75
100-30-201-51602 Village Hall- Gas	494.64	284.56	350.00	634.56	625.00	650.00
100-30-202-51603 Village Hall- Electric	2,688.44	1,788.18	900.00	2,688.18	2,400.00	2,700.00
100-30-203-51604 Village Hall Phone- Internet Access	2,749.42	1,846.94	950.00	2,796.94	2,900.00	2,800.00
100-30-204-51605 Village Hall Sewer Utility	440.00	220.00	220.00	440.00	440.00	440.00
100-30-205-51606 Village Hall Stormwater Utility	-	134.23	-	134.23	135.00	135.00
100-30-206-51607 Village Hall Building Supplies	2,205.15	596.32	200.00	796.32	-	800.00
100-30-207-51608 Village Hall Building Maintenance	43.20	1,437.00	300.00	1,737.00	1,700.00	1,200.00
100-41-207-51631 Fire Station Building Maintenance	-	500.00	-	500.00	-	-
100-41-205-51630 Fire Station Stormwater Utility	260.40	260.40	-	260.40	270.00	270.00
100-80-207-51641 Library Building Maintenance	1,380.17	-	-	-	1,000.00	500.00
	11,285.04	8,074.50	3,350.60	11,425.10	10,870.00	11,109.75
100-14-307-51901 Tax Refund Due to Error	1,281.40	611.16			-	-
INSURANCE AND BONDS:						
100-00-500-51930 Liability Insurance	5,560.00	(559.00)	5,900.00	5,341.00	5,850.00	5,500.00
100-00-505-51933 Surety Bonds	616.00	-	650.00	650.00	650.00	650.00
100-00-510-51931 Property Insurance	4,037.22	-	4,400.00	4,400.00	4,200.00	4,450.00
100-00-511-51932 Workmans Comp Insurance	5,015.00	-	4,413.00	4,413.00	4,800.00	4,600.00
	15,228.22	(559.00)	15,363.00	14,804.00	15,500.00	15,200.00
TOTAL GENERAL GOVERNMENT	272,259.08	187,557.64	92,378.16	279,324.64	285,194.00	285,994.05
PUBLIC SAFETY						
100-40-200-52100 Law Enforcement Contract	107,511.76	72,975.44	36,487.75	109,463.19	109,463.19	109,604.50
100-40-249-52101 Law Enforcement Expense	-	-	-	-	150.00	150.00
100-41-200-52200 Fire & EMS Contract	143,471.00	146,341.00		146,341.00	146,341.00	149,268.00
100-41-700-52201 2% Fire Dues Rebate (Pass Thru)	12,532.49	13,931.84		13,931.84	11,855.00	13,930.00
100-41-700-52300 EMS Grant Funding (Pass Thru)	-	-		-	-	-
100-42-200-52400 Building Inspection Contract	38,967.94	29,546.69	11,000.00	40,546.69	38,500.00	41,250.00

2018 General Fund Budget

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100-42-249-52401 Building Inspection Expense	-	495.57	-	495.57	500.00	500.00
	302,483.19	263,290.54	47,487.75	310,778.29	306,809.19	314,702.50
PUBLIC WORKS						
100-30-208-53300 Rental Fees- Equipment Storage	750.00	562.50		562.50	1,500.00	1,500.00
100-50-110-51101 Trustee Meeting Pay (Per Diem)	-	423.50	150.00	573.50	-	600.00
100-50-110-53301 Public Works Dept Wages	42,394.86	31,342.00	9,402.60	40,744.60	40,728.00	42,379.00
100-50-110-53302 Public Works- FICA	3,077.21	2,218.86	730.77	2,949.63	3,097.00	3,242.00
100-50-110-53303 Public Works- WRS (Pension)	2,847.74	2,160.03	649.58	2,809.61	2,751.00	2,797.00
100-50-110-53304 Life Insurance Benefit	222.25	142.72	51.75	194.47	250.00	250.00
100-50-110-53305 Health Insurance Benefit	3,862.53	3,293.72	772.02	4,065.74	4,045.00	4,067.00
100-50-110-53350 DPW Mileage Reimbursements	1,897.49	2,162.75	50.00	2,212.75	2,500.00	250.00
100-50-200-53312 Contracted Street Maintenance	83,726.40	28,847.00	61,850.00	90,697.00	92,000.00	50,000.00
100-50-200-53320 Right of Way Mowing	3,800.00	-	4,000.00	4,000.00	4,000.00	4,000.00
100-50-200-53321 Right of Way Tree/ Brush Removal	12,438.00	1,164.18	9,000.00	10,164.18	14,000.00	10,000.00
100-50-200-53322 Mowing of Private Lots	415.00	165.00	150.00	315.00	600.00	400.00
100-50-200-53330 Contracted Snow Removal	64,472.76	11,434.01	26,000.00	37,434.01	58,000.00	61,000.00
100-50-209-53420 General Street Lighting	16,754.60	11,303.68	5,700.00	17,003.68	17,400.00	17,400.00
100-50-225-53306 Cellular Phone	326.35	269.98	150.00	419.98	500.00	500.00
100-50-255-53311 Engineering Fees	-	3,619.82	1,000.00	4,619.82	4,500.00	4,500.00
100-50-301-53310 Street Expense- General	5,105.51	2,721.19	2,000.00	4,721.19	5,000.00	5,000.00
100-50-301-53331 Road Salt	-	10,516.34	10,000.00	20,516.34	-	39,000.00
100-50-301-53332 Street & Traffic Signs	1,292.10	866.68	500.00	1,366.68	2,000.00	3,000.00
100-50-301-53333 Snow Removal Expense	-	166.66	200.00	366.66	-	250.00
100-50-301-53340 House Numbers	862.66	241.54	200.00	441.54	700.00	500.00
100-50-380-53351 DPW Truck Fuel	1,020.32	403.15	500.00	903.15	2,500.00	2,250.00
100-50-803-53432 Sidewalk Repairs	4,953.96	-	-	-	-	10,000.00
100-50-803-57331 Street Construction Outlay	-	-	-	-	-	-
100-55-209-53421 Honey Creek Lighting District	1,101.00	734.00	367.00	1,101.00	1,100.00	1,100.00
100-60-200-53620 Garbage Collection Contract	160,143.80	127,349.65	40,297.80	167,647.45	160,627.20	162,320.00
100-60-200-53635 Recycling Collection Contract	81,165.75	61,171.00	20,364.00	81,535.00	81,168.00	82,023.00
100-60-200-53680 Hazardous Waste Collection Costs	2,138.32	1,345.83	-	1,345.83	2,000.00	2,070.00
100-60-305-53636 Recycling Expense/ Promotion	-	-	-	-	-	-
100-60-305-53681 Hazardous Waste Collection Promotion	-	640.80	-	640.80	-	-
	494,768.61	305,266.59	194,085.52	499,352.11	500,966.20	510,398.00
HEALTH & HUMAN SERVICES						
100-70-200-54100 Public Health Contract	26,221.00	26,301.00	-	26,301.00	26,301.00	26,651.00
100-71-301-54150 Animal Control Costs	1,437.75	562.50	500.00	1,062.50	1,500.00	1,500.00
100-71-301-54151 Animal Control License Fees	223.13	-	400.00	400.00	400.00	400.00
	27,881.88	26,863.50	900.00	27,763.50	28,201.00	28,551.00

2018 General Fund Budget

Account Number	2016 ACTUAL	YTD ACTUAL (THRU 9.30.17)	ESTIMATED THRU YEAR END (2017)	ACTUAL + ESTIMATED 2017	2017 BUDGET	2018 BUDGET ADOPTED 11.13.17
CULTURE, RECREATION & EDUCATION						
100-81-310-55190 Community Events	1,240.00	100.00	540.00	640.00	760.00	700.00
100-82-310-55191 Historical Society	200.00	200.00	-	200.00	200.00	200.00
100-85-200-55201 Park Mowing (Contracted)	6,300.00	3,990.00	1,000.00	4,990.00	6,000.00	6,000.00
100-85-301-55200 Park Maintenance	3,997.84	2,762.95	2,000.00	4,762.95	5,000.00	5,000.00
	11,737.84	7,052.95	3,540.00	10,592.95	11,960.00	11,900.00
CONSERVATION & DEVELOPMENT						
100-90-200-56901 Zoning Administration	42,413.00	26,858.59	14,000.00	40,858.59	41,500.00	41,000.00
100-90-255-56900 Planning & Development- Engineering Fees	2,745.00	318.75	100.00	418.75	500.00	500.00
100-90-307-56902 Zoning Administration Expense	-	-	-	-	-	100.00
	45,158.00	27,177.34	14,100.00	41,277.34	42,000.00	41,600.00
CAPITAL OUTLAY						
100-30-800-57140 Public Building Outlay- Village Hall	-	-	-	-	-	10,000.00
100-41-801-57141 Public Building Outlay- Fire Station	3,987.38	-	-	-	-	
100-50-803-57324 Public Works Equipment Outlay	-	23,804.47	-	23,804.47	24,644.00	
100-80-802-57142 Public Building Outlay- Library Building	-	-	-	-	-	
100-41-801-57220 Fire Protection Outlay	14,011.53	-	-	-	-	25,000.00
100-41-801-57230 Ambulance/ EMS Outlay	-	-	-	-	-	
100-41-801-57290 Fire- Small Equipment Purchases	3,350.55	5,151.18	-	5,151.18	6,500.00	17,800.00
100-85-804-57620 Park Outlay	-	-	-	-	-	
100-90-805-57730 Conservation- Development Outlay	-	-	-	-	-	
	21,349.46	28,955.65	-	28,955.65	31,144.00	52,800.00
TOTAL GENERAL FUND EXPENDITURES:	1,175,638.06	846,164.21	352,491.43	1,198,044.48	1,206,274.39	1,245,945.55
REVENUES MINUS (-) EXPENDITURES:	(553,681.05)	(342,069.14)	(216,684.95)	(558,142.93)	(579,544.19)	(594,411.34)
Transfers to Other Funds:		(21,000.00)		(21,000.00)	(21,000.00)	
Excess Cash Balance Used to Offset Levy	-				-	
Property Tax Contributions	574,727.97	579,544.17	-	579,544.17	579,544.19	594,411.34

2018 General Fund Budget

Account Number	2016 ACTUAL	YTD ACTUAL (THRU 9.30.17)	ESTIMATED THRU YEAR END (2017)	ACTUAL + ESTIMATED 2017	2017 BUDGET	2018 BUDGET ADOPTED 11.13.17	
100- GENERAL FUND BUDGET SUMMARY	2016 ACTUAL	YTD ACTUAL (THRU 9.30.17)	ESTIMATED THRU YEAR END (2017)	ACTUAL + ESTIMATED 2017	2017 BUDGET	2018 BUDGET PROPOSAL	
REVENUES:							
Property Taxes	574,727.97	579,544.17	-	579,544.17	579,544.19	594,411.34	
Other Taxes:	1,265.07	1,283.34	-	1,283.34	1,300.00	1,310.00	
Intergovernmental	164,238.83	90,879.10	74,776.48	165,655.58	163,550.00	177,020.21	
Regulation and Compliance	133,330.16	93,055.71	43,395.00	136,450.71	128,340.00	143,735.00	
Fines, Forfeitures & Penalties	14,958.19	3,779.55	14,000.00	17,779.55	18,800.00	6,000.00	
Public Charges for Services	244,821.00	246,163.00	1,510.00	247,673.00	245,540.20	247,928.00	
Intergovernmental Charges for Services	43,413.00	43,554.00	-	43,554.00	43,554.00	43,837.00	
Miscellaneous	19,930.76	20,104.37	2,125.00	22,229.37	20,370.00	31,704.00	
Other Financing Sources	-	5,276.00	-	5,276.00	5,276.00	-	
Total Revenues	1,196,684.98	1,083,639.24	135,806.48	1,219,445.72	1,206,274.39	1,245,945.55	
EXPENDITURES:							
General Government	272,259.08	187,557.64	92,378.16	279,324.64	285,194.00	285,994.05	
Public Safety	302,483.19	263,290.54	47,487.75	310,778.29	306,809.19	314,702.50	
Public Works	494,768.61	305,266.59	194,085.52	499,352.11	500,966.20	510,398.00	
Health and Human Services	27,881.88	26,863.50	900.00	27,763.50	28,201.00	28,551.00	
Culture and Recreation	11,737.84	7,052.95	3,540.00	10,592.95	11,960.00	11,900.00	
Conservation and Development	45,158.00	27,177.34	14,100.00	41,277.34	42,000.00	41,600.00	
Capital Outlay	21,349.46	28,955.65	-	28,955.65	31,144.00	52,800.00	
Total Expenditures	1,175,638.06	846,164.21	352,491.43	1,198,044.48	1,206,274.39	1,245,945.55	
Excess of Revenues Over (Under) Expenditures	21,046.92	237,475.03	(216,684.95)	21,401.24	-	-	
Fund Balance - January 1	170,460.76			191,508.00	191,508.00	191,909.00	*
100-00-000-59240 Transfer to Capital Projects Fund		(21,000.00)	-	(21,000.00)	(21,000.00)		
Fund Balance - December 31	191,507.68			191,909.24			
<i>*Estimated</i>							

2018 Library Fund Budget

Account Number	2016 Actual	1/1/2017 - 8/25/2017 Actual	Estimated 2017 thru YE	Actual + Estimated 2017	2017 Budget	2018 BUDGET ADOPTED 11.13.17
REVENUES						
200-00-000-43790 Lakeshores Library Resource Grant	46,990.00	20,740.00	14,713.00	35,453.00	35,453.00	37,951.00
200-00-000-43791 Other Library Grants		-	6,027.00	6,027.00	6,027.00	7,632.00
200-00-000-46712 Library Access Grant		-		-	-	
200-00-000-46713 Library Computer Print Fees		-		-	-	
200-00-000-46714 Library Copy Fees	400.40	288.40	111.60	400.00	400.00	400.00
200-00-000-46715 Library Fines	1,448.37	955.08	500.00	1,455.08	2,000.00	2,000.00
200-00-000-46716 Historical Society Utility Payments	545.70	-	500.00	500.00	500.00	500.00
200-00-000-46717 Library Misc Income/ Donation/ Sale of Dmgd Materi	1,188.85	106.25		106.25	-	
200-00-000-46719 Summer Program Donations		29.00		29.00	-	
Total Revenues:	50,573.32	22,118.73	21,851.60	43,970.33	44,380.00	48,483.00
EXPENDITURES						
Employee Related Expenses						
200-80-101-55151 Library- Staff & Volunteer Development	853.63	119.61	30.39	150.00	150.00	150.00
200-80-110-51600 Building Custodian Wages	2,415.25	1,693.21	1,300.00	3,343.21	2,500.00	4,258.00
200-80-110-51601 Building Custodian- FICA	184.77	129.48	100.00	229.48	192.00	325.00
200-80-110-55153 Library- Staff Wages	94,510.23	60,751.71	37,081.00	97,832.71	98,585.00	100,468.00
200-80-110-55154 Library- FICA	7,244.85	4,393.16	3,147.84	7,541.00	7,541.00	7,686.00
200-80-110-55155 Library WRS (Pension)	5,787.30	3,724.16	3,149.84	6,874.00	6,874.00	5,617.00
200-80-110-55156 Life Insurance Benefit	480.51	292.40	382.60	675.00	675.00	675.00
200-80-110-55158 Professional Development- Education	-	-	-	-	500.00	500.00
Category Total:	111,476.54	71,103.73	45,191.67	116,645.40	117,017.00	119,679.00
Building Expenses						
200-80-201-55120 Library Building- Wisconsin Gas	1,074.16	693.00	532.78	1,225.78	1,188.00	1,308.00
200-80-202-55121 Library Building- Electricity	4,206.65	2,416.00	1,573.67	3,989.67	4,236.00	4,236.00
200-80-203-55122 Library Building- Phone	1,037.15	729.05	457.01	1,186.06	1,160.00	1,140.00
200-80-203-55125 Library Internet Line & Access Charges	1,020.00	880.00	775.00	1,655.00	1,620.00	1,620.00
200-80-204-55123 Library Building- Sewer	1,320.00	660.00	660.00	1,320.00	1,320.00	1,320.00
200-80-207-55124 Library Building Repair- Maintenance	5,072.21	861.32	625.00	1,486.32	1,500.00	1,500.00
Category Total:	13,730.17	6,239.37	4,623.46	10,862.83	11,024.00	11,124.00

2018 Library Fund Budget

Account Number	2016 Actual	1/1/2017 - 8/25/2017 Actual	Estimated 2017 thru YE	Actual + Estimated 2017	2017 Budget	2018 BUDGET ADOPTED 11.13.17
Office Expense						
200-80-301-55170 Library Office Supplies- Repairs	1,751.25	1,314.38	300.00	1,614.38	2,000.00	2,000.00
200-80-303-51412 Copier Expenses**	1,390.79	989.22	602.22	1,591.44	1,500.00	1,500.00
200-80-307-55172 Library Administrative Expense	64.37	35.40	99.71	135.11	125.00	125.00
Category Total:	3,206.41	2,339.00	1,001.93	3,340.93	3,625.00	3,625.00
Technology Expense						
200-80-302-55126 Library- Technology Equipment***		1,469.59	-	1,469.59	-	800.00
200-80-302-55171 Library Computer/ IT Expense	775.00	811.07	-	811.07	1,000.00	500.00
200-80-302-55180 Library Wave Consortium/ O.C.L.C.	6,368.64	4,193.14	-	4,193.14	4,302.00	4,096.00
200-80-302-55181 Library WISCAT	800.00	200.00	-	200.00	200.00	200.00
Category Total:	7,943.64	6,673.80	-	6,673.80	5,502.00	5,596.00
Acquisition of Materials						
200-80-375-55101 Library- Audio Books	798.16	770.37	229.63	1,000.00	1,000.00	1,000.00
200-80-375-55102 Library- Books	13,296.83	9,776.93	5,685.07	15,462.00	15,462.00	15,000.00
200-80-375-55103 Library- Music CDs	231.92	76.55	48.45	125.00	125.00	82.00
200-80-375-55104 Library- Periodicals	1,010.18	827.51	172.49	1,000.00	1,000.00	850.00
200-80-375-55105 Library- Program Expense	2,657.79	1,588.83	511.17	2,100.00	2,825.00	2,000.00
200-80-375-55106 Library- Video Materials/ DVDs	3,740.60	2,192.42	1,307.58	3,500.00	3,500.00	3,500.00
Category Total:	21,735.48	15,232.61	7,954.39	23,187.00	23,912.00	22,432.00
200-80-802-55130 Library- Capital Equipment	1,546.65	-	-	-	-	-
Total Expenditures:	159,638.89	101,588.51	58,771.45	160,709.96	161,080.00	162,456.00
Revenues Minus (-) Expenditures:	(109,065.57)	(79,469.78)	(36,919.85)	(116,739.63)	(116,700.00)	(113,973.00)
Excess Cash Used to Offset Tax Levy:			6,500.00		6,500.00	
200-00-000-41113 Library Property Taxes	110,200.00	110,200.00	110,200.00	110,200.00	110,200.00	113,973.00
Fund Balance - January 1	7,351.26	8,485.69	8,485.69	8,485.69		1,946.06
Fund Balance - December 31				1,946.06		

2018 Library Fund Budget

Account Number	2016 Actual	1/1/2017 - 8/25/2017 Actual	Estimated 2017 thru YE	Actual + Estimated 2017	2017 Budget	2018 BUDGET ADOPTED 11.13.17
200- LIBRARY FUND BUDGET SUMMARY	2016 Actual	1/1/2017 - 8/25/2017 Actual	Estimated 2017 thru YE	Actual + Estimated 2017	2017 Budget	2018 BUDGET ADOPTED 11.14.17
REVENUES:						
Grants	46,990.00	20,740.00	20,740.00	41,480.00	41,480.00	45,583.00
Public Charges for Services	400.40	288.40	111.60	400.00	400.00	400.00
Fines, Forfeitures & Penalties	2,637.22	1,061.33	500.00	1,561.33	2,000.00	2,000.00
Other Financing Sources	545.70	-	500.00	500.00	500.00	500.00
Total Revenues	50,573.32	22,089.73	21,851.60	43,941.33	44,380.00	48,483.00
EXPENDITURES:						
Employee Related Expenses	111,476.54	71,103.73	45,191.67	116,645.40	117,017.00	119,679.00
Building Expenses	13,730.17	6,239.37	4,623.46	10,862.83	11,024.00	11,124.00
Office Expense	3,206.41	2,339.00	1,001.93	3,340.93	3,625.00	3,625.00
Technology Expense	7,943.64	6,673.80	-	6,673.80	5,502.00	5,596.00
Acquisition of Materials	21,735.48	15,232.61	7,954.39	23,187.00	23,912.00	22,432.00
Capital Equipment	1,546.65	-	-	-	-	-
Total Expenditures	159,638.89	101,588.51	58,771.45	160,709.96	161,080.00	162,456.00
Excess of Revenues Over (Under) Expenditures	(109,065.57)	(79,498.78)	(36,919.85)	(116,768.63)	(116,700.00)	(113,973.00)
Excess Fund Balance Used to Offset Tax Levy:		6,500.00	-	6,500.00	6,500.00	-
200-00-000-41113 Library Tax	110,200.00	110,200.00	110,200.00	110,200.00	110,200.00	113,973.00
Fund Balance - January 1	7,351.26	8,485.69		8,485.69	8,485.69	1,917.06
Fund Balance - December 31	8,485.69			1,917.06		

Debt Service and Capital Project Fund Budgets

	2016 ACTUAL	YTD ACTUAL (THRU 9.30.17)	ESTIMATED THRU YEAR END	2017 ACTUAL + ESTIMATED	2017 BUDGET	2018 BUDGET ADOPTED 11.13.17	ADJUSTMENTS
300- DEBT SERVICE FUND							
REVENUES:							
300-00-000-49100 Proceeds from Long Term Debt	824,235.37	0.00	0.00	0.00	0.00	0.00	
Total Revenues:	824,235.37	0.00	0.00	0.00	0.00	0.00	
EXPENDITURES:							
300-00-000-58290 Debt Payment: Interest on Long Term Debt	127,775.91	-	-	-	-	-	
300-30-600-58104 Debt Pmt: Village Hall Construction Principal	569,791.55	30,000.00	0.00	30,000.00	30,000.00	30,000.00	
300-30-600-58204 Debt Pmt: Village Hall Construction Interest	0.00	10,403.00	0.00	10,403.00	10,403.00	8,850.00	
300-41-600-58101 Debt Pmt: Fire Dept Equipment Principal	256,023.82	27,660.18	0.00	27,660.18	27,660.18	27,889.99	
300-41-600-58102 Debt Pmt: Ambulance/ EMS Principal	11,296.75	11,611.53	0.00	11,611.53	11,611.53	24,732.98	
300-41-600-58201 Debt Pmt: Fire Dept Equipment Interest	0.00	10,661.42	0.00	10,661.42	10,661.42	9,059.11	
300-41-600-58202 Debt Pmt: Ambulance/ EMS Interest	0.00	1,190.61	0.00	1,190.61	1,190.61	871.30	
300-50-600-58103 Debt Pmt: Street Construction Principal	66,765.09	100,000.00	0.00	100,000.00	100,000.00	105,000.00	
300-50-600-58203 Debt Pmt: Street Construction Interest	0.00	60,278.88	0.00	60,278.88	60,278.50	55,078.00	
300-50-600-58291 Bond Service Fees	0.00	0.00	0.00	0.00	0.00	0.00	
300-50-600-58300 Bonding Costs	0.00	0.00	0.00	0.00	0.00	0.00	
Total Expenditures:	1,031,653.12	251,805.62	0.00	251,805.62	251,805.24	261,481.38	
Excess of Revenues Over (Under) Expenditures	(207,417.75)	(251,805.62)	-	(251,805.62)	(251,805.24)	(261,481.38)	
Debt Service Property Tax Levy:	207,417.75	251,805.62	-	251,805.62	251,805.24	261,481.38	
Outstanding General Obligation Debt- Dec 31	3,125,342.40				2,967,682.22	2,768,447.72	
400- CAPITAL PROJECTS FUND							
REVENUES:							
400-00-000-49100 Proceeds from Long Term Debt	1,350,764.63	0.00	0.00	0.00	0.00	0.00	
400-41-000-49210 Transfer In from General Fund		11,000.00	0.00	11,000.00	11,000.00	0.00	
400-50-000-49210 Transfer In from General Fund		10,000.00	0.00	10,000.00	10,000.00	0.00	
400-50-803-41115 Capital Projects Tax	0.00	0.00	0.00	0.00	0.00	0.00	
400-50-803-43534 L.R.I.P. Funding Grant	0.00	18,165.25	50,000.00	68,165.25	18,165.25	0.00	
Total Revenues:	1,350,764.63	39,165.25	50,000.00	89,165.25	39,165.25	0.00	

Debt Service and Capital Project Fund Budgets

	2016 ACTUAL	YTD ACTUAL (THRU 9.30.17)	ESTIMATED THRU YEAR END	2017 ACTUAL + ESTIMATED	2017 BUDGET	2018 BUDGET ADOPTED 11.13.17	ADJUSTMENTS
400- CAPITAL PROJECTS FUND							
EXPENDITURES:							
400-50-803-53340 House Numbers	-	-	-	-	10,000.00	10,000.00	
400-41-801-57220 Fire Protection Outlay	139,070.43	71,000.00	0.00	71,000.00	71,000.00	0.00	
400-41-801-57230 Ambulance/ EMS Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
400-50-803-57324 Public Works Equipment Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
400-50-803-57331 Street Construction Outlay	721,730.98	13,971.71	110,000.00	123,971.71	406,758.00	374,156.76	
Total Expenditures:	860,801.41	84,971.71	110,000.00	194,971.71	487,758.00	384,156.76	
REVENUES MINUS (-) EXPENDITURES:	489,963.22	(45,806.46)	(60,000.00)	(105,806.46)	(448,592.75)	(384,156.76)	
Excess Cash Balance Used to Offset Levy	-		489,963.22	489,963.22	448,592.75	384,156.76	
Capital Projects Property Tax Levy:	-	-	-	-	-	-	
Fund Balance - January 1	-		489,963.22	489,963.22	489,963.22	384,156.76	
Fund Balance - December 31	489,963.22			384,156.76			