

**VILLAGE OF ALLOUEZ
FINAL BUDGET - 2014
BUDGET SUMMARY**

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VILLAGE OF ALLOUEZ
FINAL BUDGET - 2014
FUNDS SUPPORTED BY A GENERAL PROPERTY TAX LEVY

Account	Account Description	2012 Actual	2013 6 Months	2013 Projected	2013 Budget	2014 Budget	Increase (Decrease)	% Increase (Decrease)
10 GENERAL FUND								
REVENUE								
TAXES								
41210	Room Taxes	\$ 6,030	\$ 2,634	\$ 5,000	\$ 5,000	\$ 5,500	\$ 500	10%
41222	Retailers Discount	110	60	120	120	120	-	0%
41310	Water Department Taxes	236,836	-	200,000	200,000	260,000	60,000	30%
41800	Interest on Taxes	72	73	200	200	200	-	0%
	TOTAL	243,048	2,767	205,320	205,320	265,820	60,500	29%
SPECIAL ASSESSMENTS								
48102	Interest	8,310	4,242	5,000	5,000	5,500	500	10%
STATE AID								
43410	Shared Revenue	372,981	-	372,981	372,981	372,981	-	0%
43411	Expenditure Restraint	122,004	-	142,520	142,520	137,976	(4,544)	-3%
43420	Fire Insurance Taxes	31,994	-	-	-	-	-	0%
43520	EMS Grant	5,208	-	-	-	-	-	0%
43520	Park Lands	43	43	43	43	43	-	0%
43531	Transportation Aids	424,724	191,126	382,252	382,252	344,026	(38,226)	-10%
43545	Recycling	98,914	98,997	95,118	95,118	98,914	3,796	4%
43546	Recycling - Effectiveness Incentive	-	-	7,500	7,500	7,500	-	0%
43610	Payments for Municipal Service	83,028	91,398	90,000	90,000	82,678	(7,322)	-8%
43690	Exempt Computer Aid	13,698	-	17,262	17,262	17,262	-	0%
436XX	Other State Aid	375	(893)	375	375	375	-	0%
	TOTAL	1,152,969	380,671	1,108,051	1,108,051	1,061,755	(46,296)	-4%
LICENSES & PERMITS								
44110	Liquor & Malt Beverages	11,152	10,555	10,500	10,500	10,250	(250)	-2%
44111	Operators Licenses	2,545	1,840	1,900	1,900	1,800	(100)	-5%
44122	Cigarette Licenses	800	601	800	800	800	-	0%
44123	TV Franchise Fee	175,212	42,887	170,000	170,000	172,000	2,000	1%
44210	Bicycle Licenses	140	45	50	50	40	(10)	-20%
44220	Dog Licenses	1,070	2,812	2,000	2,000	1,500	(500)	-25%
44310	Building/Occ/EC Permits	35,246	20,268	21,000	16,000	16,000	-	0%
44320	Electrical Permits	7,948	4,958	5,500	4,800	4,800	-	0%
44330	Plumbing Permits/Sewer Permits	5,422	3,689	4,000	4,000	4,000	-	0%
44343	HVAC	11,621	5,915	7,000	4,500	4,500	-	0%
44340	Street Excavating	-	750	750	-	-	-	0%
44350	ROW Permits	4,702	850	2,500	2,500	2,500	-	0%
44360	Curb Cut Permits	200	50	500	500	500	-	0%
44410	Zoning Fees	5,180	2,090	2,500	4,000	4,000	-	0%
44910	Peddler/2nd Hand Permits	575	305	750	750	300	(450)	-60%
44920	Picnic Beer Permits	130	70	100	100	100	-	0%
44930	Haulers Licenses	-	590	1,030	1,000	1,000	-	0%
44940	Signs, Perm. & Temp.	829	393	400	500	500	-	0%
	TOTAL	262,772	98,668	231,280	223,900	224,590	690	0%

VILLAGE OF ALLOUEZ
FINAL BUDGET - 2014
FUNDS SUPPORTED BY A GENERAL PROPERTY TAX LEVY

Account	Account Description	2012 Actual	2013 6 Months	2013 Projected	2013 Budget	2014 Budget	Increase (Decrease)	% Increase (Decrease)
FINES & FORFEITURES								
45110	Municipal Court	112,511	32,963	110,000	116,000	118,000	2,000	2%
45130	Parking Violations	18,237	14,722	20,000	20,000	20,000	-	0%
45190	False Alarm Penalties	1,416	799	840	1,200	1,200	-	0%
	TOTAL	132,164	48,484	130,840	137,200	139,200	2,000	1%
PUBLIC CHARGES FOR SERVICES								
46110	Clerk-Treasurer	9,639	3,582	6,000	6,000	6,000	-	0%
46111	Publication Fees	1,500	1,000	1,500	1,500	1,000	(500)	-33%
46112	Sale of Maps & Plats	19	2	50	250	50	(200)	-80%
46120	Village Brochure	4,500	-	3,500	3,500	2,500	(1,000)	-29%
46220	Fire Department Fees for Services	45	-	-	-	-	-	0%
46230	Ambulance Fees	257,843	52,257	140,250	140,250	103,137	(37,113)	-26%
46420	Bulk Waste Pick Up	6,435	125	2,000	2,500	2,000	(500)	-20%
4643X	Garbage and Recycling Carts	2,242	142	1,500	2,500	2,500	-	0%
46440	Weed Control	3,658	217	2,500	2,500	2,500	-	0%
467XX	Park & Recreation	82,318	45,583	75,714	84,210	82,850	(1,360)	-2%
468XX	Forestry	1,910	353	603	1,350	1,350	-	0%
46900	Water Supply Capacity Charge	706	294	1,500	1,500	1,500	-	0%
46901	Engineer	1,403	619	1,250	1,250	1,250	-	0%
474XX	Recycling Revenue	2,823	3,168	3,250	2,750	2,750	-	0%
	TOTAL	375,041	107,342	239,617	250,060	209,387	(40,673)	-16%
INTERGOVERNMENTAL CHARGES FOR SERVICES								
45180	Arson Investigation	1,646	-	-	-	-	-	0%
47390	Webster Median	2,156	-	2,000	2,000	2,000	-	0%
48307	Recyclable Materials	40,944	9,866	22,500	30,000	25,000	(5,000)	-17%
	TOTAL	44,746	9,866	24,500	32,000	27,000	(5,000)	-16%
MISCELLANEOUS REVENUE								
48100	Interest - General Fund	16,614	11,087	20,000	20,000	20,000	-	0%
48201	Facilities Use Charge	68,450	34,225	68,450	68,450	68,450	-	0%
482XX	Rental/Lease Revenue	101	-	1	1	1	-	0%
483XX	Surplus Property Sales	24,444	77,305	4,000	1,500	2,500	1,000	67%
485XX	Donations and Gifts	3,021	960	9,200	3,500	10,000	6,500	186%
48XXX	Other	16,139	33,697	8,100	8,100	8,100	-	0%
48910	Insurance Dividends	-	12,058	5,000	5,000	5,000	-	0%
	TOTAL	128,769	169,332	114,751	106,551	114,051	7,500	7%
	SUB-TOTAL	2,347,819	821,372	2,059,359	2,068,082	2,047,303	(20,779)	-1%
	Fund Balance Applied	-	-	11,006	34,440		(34,440)	-100%
	PROPERTY TAX	4,893,225	4,778,650	4,778,649	4,778,649		(4,778,649)	-100%
	TOTAL REVENUE	7,241,044	5,600,022	6,849,014	6,881,171	2,047,303	(4,833,868)	-70%

FUNDS SUPPORTED BY A GENERAL PROPERTY TAX LEVY

Account	Account Description	2012 Actual	2013 6 Months	2013 Projected	2013 Budget	2014 Budget	Increase (Decrease)	% Increase (Decrease)
10	GENERAL FUND							
	EXPENDITURE							
	ADMINISTRATIVE & GENERAL							
51100	Village Board	60,642	27,987	55,156	55,156	55,658	502	1%
51110	Village Committees	-	-	-	-	100	100	0%
51200	Municipal Justice	58,821	29,184	66,905	69,605	55,030	(14,575)	-21%
51300	Legal	40,063	7,520	20,000	30,000	30,000	-	0%
51310	Prosecuting Attorney	10,895	4,185	7,500	10,000	7,500	(2,500)	-25%
51320	Labor Relations	5,702	250	400	2,000	500	(1,500)	-75%
51321	Employee Assistance	1,800	521	1,100	1,854	1,113	(741)	-40%
51400	General Administration	228,963	122,586	237,585	237,415	234,446	(2,969)	-1%
51410	Administrator	106,472	53,713	110,320	110,902	111,154	252	0%
51420	Clerk-Treasurer	86,170	41,644	90,061	90,166	91,843	1,677	2%
51440	Election	49,945	12,457	14,384	14,373	33,976	19,603	136%
51510	Accounting	75,341	37,666	76,373	76,373	77,026	653	1%
51520	Audit & Acctg. Service	8,644	35,568	11,052	11,052	11,210	158	1%
51530	Assessor	66,688	34,295	72,493	72,493	23,546	(48,947)	-68%
51600	Village Hall Building	64,648	36,679	140,811	150,294	89,215	(61,079)	-41%
51610	Community Center Building	8,790	5,106	14,993	13,343	15,702	2,359	18%
51910	Tax Refunds	(102)	(82)	2,500	2,500	2,500	-	0%
51930	Insurance	147,579	88,194	81,406	116,850	95,325	(21,525)	-18%
	TOTAL	1,021,060	537,472	1,003,039	1,064,376	935,844	(128,532)	-12%
	PUBLIC SAFETY							
52100	Police Department	883,429	227,787	900,765	911,973	889,666	(22,307)	-2%
52110	School Patrol	36,619	19,693	42,235	45,351	45,387	36	0%
522XX	Fire Department	2,133,154	887,674	1,751,339	1,755,839	1,750,190	(5,649)	0%
52210	Public Fire Protection Charge	276,724	138,362	276,724	276,724	276,724	-	0%
52300	Rescue Squad	28,865	463	-	-	-	-	0%
	TOTAL	3,358,791	1,273,979	2,971,063	2,989,887	2,961,967	(27,920)	-1%
	INSPECTIONS							
52400	Building & Electrical	60,149	30,670	35,111	36,320	35,573	(747)	-2%
	OTHER SERVICES							
52405	Code Enforcement/Cadets	38,095	19,705	42,459	42,488	51,327	8,839	21%
52410	Emer. Govt./Wgts. & Measurers	2,786	-	1,900	1,900	1,995	95	5%
54100	Animal Control	2,895	(3,788)	2,000	2,000	5,504	3,504	175%
	TOTAL	43,776	15,917	46,359	46,388	58,826	12,438	27%
	PUBLIC WORKS							
53000	Engineering	63,951	27,522	63,181	64,177	66,827	2,650	4%
53100	D.P.W. Administration	86,569	38,024	71,687	79,482	74,271	(5,211)	-7%
53101	Street Dept. - Training	4,400	3,218	3,567	3,567	3,613	46	1%
53300	Street Repairs	176,684	49,518	241,504	236,254	240,013	3,759	2%
53310	Snow & Ice Control	102,268	178,421	216,268	221,518	216,790	(4,728)	-2%

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Account	Account Description	2012 Actual	2013 6 Months	2013 Projected	2013 Budget	2014 Budget	Increase (Decrease)	% Increase (Decrease)
PUBLIC WORKS (CONT.)								
53321	Signs & Markings	65,937	9,356	45,056	48,556	45,342	(3,214)	-7%
53322	Tree & Brush Control	128,049	56,091	127,896	127,896	137,996	10,100	8%
53330	Curb & Gutter	2,443	3,094	11,500	11,500	11,500	-	0%
53350	Street Construction	93,209	1,000	126,000	126,000	126,000	-	0%
53420	Street Lighting	204,454	102,875	206,000	210,000	210,000	-	0%
53430	Sidewalk Repair	9,850	-	10,000	10,000	10,000	-	0%
53620	Garbage Collection	289,404	158,545	294,249	284,375	286,440	2,065	1%
53621	Refuse Collection	104,274	44,081	97,040	101,940	103,090	1,150	1%
53622	Leaf Collection	112,719	10,307	120,295	116,295	115,093	(1,202)	-1%
53623	Yard Waste Collection	50,910	39,876	48,963	49,967	50,292	325	1%
53631	Landfill / MRF Charges	132,736	51,821	145,000	150,000	150,000	-	0%
53635	Recycling - Curbside	149,174	65,161	145,329	148,329	148,599	270	0%
53636	Recycling Bins	224	75	250	300	250	(50)	-17%
53640	Weed Control	11,909	3,328	12,438	12,938	13,030	92	1%
53690	LeBrun Road Farm	72,972	27,344	70,632	71,632	72,138	506	1%
	TOTAL	1,862,135	869,657	2,056,855	2,074,726	2,081,284	6,558	0%
PARKS & RECREATION								
55210	Park Maintenance	419,195	192,719	427,273	422,175	418,470	(3,705)	-1%
55211	Park Security	8,298	3,793	9,003	14,113	10,765	(3,348)	-24%
55212	Park Mechanic	2,909	2,840	4,744	2,521	2,585	64	3%
55300	Recreation Administration	164,838	89,879	177,579	177,579	186,766	9,187	5%
553XX	Recreation Programs	35,538	13,408	37,757	49,499	45,421	(4,078)	-8%
55350	Subsidized Recreation	1,038	-	-	-	-	-	0%
	TOTAL	631,815	302,640	656,356	665,887	664,007	(1,880)	0%
CONSERVATION & DEVELOPMENT								
55215	Forestry	46,619	27,543	61,177	49,533	56,690	7,157	14%
56670	Economic Development	-	-	1,554	1,554	1,554	-	0%
	TOTAL	46,619	27,543	62,731	51,087	58,244	7,157	14%
59900	Water Supply Capacity Charge	706	-	1,500	1,500	1,500	-	0%
59900	Unclassified	314	-	1,000	1,000	1,000	-	0%
59900	Contingency	28,736	-	15,000	15,000	25,000	10,000	67%
	TOTAL	29,756	-	17,500	17,500	27,500	10,000	57%
	TOTAL EXPENDITURE	7,054,102	3,057,878	6,849,014	6,946,171	6,823,245	(122,926)	-2%

FUNDS SUPPORTED BY A GENERAL PROPERTY TAX LEVY

Account	Account Description	2012 Actual	2013 6 Months	2013 Projected	2013 Budget	2014 Budget	Increase (Decrease)	% Increase (Decrease)
22	PUBLIC BUS SERVICE FUND							
REVENUE								
41110	General Property Tax	98,691	95,000	95,000	95,000	97,236	2,236	2%
	Fund Balance Applied	(9,619)	-	-	-	-	-	0%
	TOTAL	89,072	95,000	95,000	95,000	97,236	2,236	2%
EXPENDITURE								
53520	Bus Transit	89,072	29,011	95,000	95,000	97,236	2,236	2%
24	COMPENSATED ABSENCES RESERVE FUND							
REVENUE								
41110	General Property Tax	60,000	80,000	80,000	80,000	80,000	-	0%
49210	Transfer from General Fund	-	-	-	-	-	-	0%
	Fund Balance Applied	4,487	-	(9,472)	-	-	-	0%
	TOTAL	64,487	80,000	70,528	80,000	80,000	-	0%
EXPENDITURE								
519XX	Accumulated Leave Payout/Escrow	64,487	37,746	70,528	26,913	53,825	26,912	100%
30	DEBT SERVICE FUND							
REVENUE								
41100	General Property Tax	1,137,227	1,142,463	1,142,463	1,142,463	1,103,189	(39,274)	-3%
48110	Interest	387	121	500	500	300	(200)	-40%
49XXX	Proceeds	3,043,400	-	-	-	-	-	0%
	Fund Balance Applied	-	-	-	-	-	-	0%
	TOTAL	4,181,014	1,142,584	1,142,963	1,142,963	1,103,489	(39,474)	-3%
EXPENDITURE								
58100	Principal on Notes	655,000	745,000	685,000	685,000	755,000	70,000	10%
5820X	Interest on Notes	683,658	186,777	456,874	456,874	347,400	(109,474)	-24%
5820X	Paying Agent/Debt Issue Expense	39,408	363	1,089	1,089	1,089	-	0%
59500	Refunded Bond Payments	2,800,000	-	-	-	-	-	0%
	TOTAL	4,178,066	932,140	1,142,963	1,142,963	1,103,489	(39,474)	-3%
48	CAPITAL PROJECTS FUND							
REVENUE								
41110	General Property Tax	-	185,500	185,500	185,500	229,000	43,500	23%
43571	State Aid - Parks	-	-	-	234,017	609,017	375,000	160%
48100	Interest Income	2,208	49	-	-	-	-	0%
48500	Donations	-	-	109,000	100,000	-	(100,000)	-100%
49XXX	Proceeds/Premium of Bonds	-	-	-	-	1,365,585	1,365,585	100%
49246	Transfer from Cap Proj - Assess	-	-	-	-	-	-	0%
	Fund Balance Applied	-	(39,671)	(90,350)	158,504	(55,846)	(214,350)	-135%
	TOTAL	2,208	145,878	204,150	678,021	2,147,756	1,469,735	217%
EXPENDITURE								
5331X	Street/C&G/SW Reconstruction	886,084	108,545	25,000	25,000	1,465,585	1,440,585	5762%
56670	TIF Development	6,418	150	150	-	150	150	100%
57140	Village Hall Outlay	-	-	-	-	-	-	0%
57620	Park Improvements	-	-	-	-	29,000	29,000	100%
57630	Trail Improvements	12,451	37,183	70,000	553,021	653,021	100,000	18%
58202	Debt Discount/Expense	-	-	-	-	-	-	0%
	TOTAL	904,953	145,878	95,150	578,021	2,147,756	1,569,735	272%

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FINAL BUDGET - 2014
FUNDS SUPPORTED BY A GENERAL PROPERTY TAX LEVY

Account	Account Description	2012 Actual	2013 6 Months	2013 Projected	2013 Budget	2014 Budget	Increase (Decrease)	% Increase (Decrease)
VILLAGE LEVY AND TAX RATE SUMMARY								
10	GENERAL FUND							
	Gross Levy	4,893,225	4,778,650	4,789,655	4,813,089	4,775,942	(37,147)	-1%
	Less: Fund Balance Applied	-	-	(11,006)	(34,440)	-	34,440	-100%
	Levy	4,893,225	4,778,650	4,778,649	4,778,649	4,775,942	(2,707)	0%
22	PUBLIC BUS SERVICE FUND							
	Gross Levy	89,072	95,000	95,000	95,000	97,236	2,236	2%
	Less: Fund Balance Applied	9,619	-	-	-	-	-	0%
	Levy	98,691	95,000	95,000	95,000	97,236	2,236	2%
24	COMPENSATED ABSENCES RESERVE FUND							
	Gross Levy	64,487	80,000	70,528	80,000	80,000	-	0%
	Less: Fund Balance Applied	(4,487)	-	9,472	-	-	-	0%
	Levy	60,000	80,000	80,000	80,000	80,000	-	0%
30	DEBT SERVICE FUND							
	Gross Levy	1,137,227	1,142,463	1,142,463	1,142,463	1,103,189	(39,274)	-3%
	Less: Fund Balance Applied	-	-	-	-	-	-	0%
	Levy	1,137,227	1,142,463	1,142,463	1,142,463	1,103,189	(39,274)	-3%
48	CAPITAL PROJECTS FUND							
	Gross Levy	-	145,829	95,150	344,004	173,154	(170,850)	-50%
	Less: Fund Balance Applied	-	39,671	90,350	(158,504)	55,846	214,350	-135%
	Levy	-	185,500	185,500	185,500	229,000	43,500	0%
	Total Village Levy	6,189,143	6,281,613	6,281,612	6,281,612	6,285,367	3,755	0.060%
	ASSESSED VALUATION				\$ 972,662,300	\$ 884,821,200	\$ (87,841,100)	-9.031%
	EQUALIZED VALUATION				876,400,100	867,632,100	(8,768,000)	-1.000%
					1.1098	1.0198		
	Tax Rate Prior to Exempt Computer Aid				\$ 6.458	\$ 7.104	\$ 0.645	9.993%
	per \$1000 Assessed Valuation							
	Tax Rate if Assessed Value equaled Equalized Value				\$ 7.168	\$ 7.244		
	Exempt Computer Aid							
	Proposed Tax Levy					6,285,367		
	2012 Equalized Value (TIDOUT) plus Exempt Computer Value Rate					870,593,400		
						0.007219635		
	Value of Exempt Computers					2,961,300		
	Computer Aid					21,379.51		
	Adjusted Tax Levy				\$ 6,281,612	\$ 6,263,987	\$ (17,625)	-0.281%
	Adjusted Tax Rate				\$ 6.458	\$ 7.079	\$ 0.621	9.619%

**VILLAGE OF ALLOUEZ
FINAL BUDGET - 2014
OTHER FUNDS**

Account	Account Description	2012 Actual	2013 6 Months	2013 Projected	2013 Budget	2014 Budget	Increase (Decrease)	% Increase (Decrease)
21 SEWAGE TREATMENT SERVICES FUND								
REVENUE								
46410	Sewerage Service Charges	\$ 2,253,230	\$ 1,048,911	\$ 2,340,000	\$ 2,232,000	\$ 2,498,558	\$266,558	12%
44340	Sanitary Sewer Permits	530	350	1,000	500	1,000	500	100%
48110	Interest Income	1,082	210	500	500	450	(50)	-10%
42000	Special Assessment Revenue	-	26,630	31,680	-	22,000	22,000	0%
48910	Amortization of Premium on Debt	29,374	-	9,162	5,305	9,162	3,857	400%
	Fund Balance Applied	-	-	-	-	-	-	0%
	TOTAL	2,284,216	1,076,101	2,382,342	2,238,305	2,531,170	292,865	13%
EXPENDITURE								
57410	Sewage Treatment	1,714,479	996,759	1,917,068	1,918,083	2,059,268	141,185	7%
57411	Lift Stations	12,569	4,129	7,983	7,983	9,561	1,578	20%
57412	Locates/Sump Pump	18,928	10,994	27,677	27,677	27,982	305	1%
57413	Outlay - Sanitary Sewers	-	102,664	-	-	-	-	-100%
57414	Outlay - Sanitary Laterals	-	83,309	-	-	-	-	-100%
58200	Interest - Long-term Debt	156,861	67,718	123,712	158,615	117,647	(40,968)	100%
58201	Other Interest Expense	50,636	-	-	-	-	-	100%
58210	Refunding Bond Issuance Costs	58,622	-	-	-	-	-	0%
58300	Amortization of Debt Discount/Exp	440	-	-	4,288	-	(4,288)	100%
	TOTAL	2,012,535	1,265,573	2,076,440	2,116,646	2,214,458	97,812	5%

VILLAGE OF ALLOUEE
FINAL BUDGET - 2014
OTHER FUNDS

Account	Account Description	2012 Actual	2013 6 Months	2013 Projected	2013 Budget	2014 Budget	Increase (Decrease)	% Increase (Decrease)
60 WATER UTILITY FUND								
REVENUE								
46110	Residential Water Sales	1,989,715	916,587	1,925,000	2,000,000	2,000,000	-	0%
46120	Commercial Water Sales	384,734	179,202	365,000	375,000	375,000	-	0%
46130	Commercial Bulk Water Sales	-	-	1,000	1,000	1,000	-	0%
46270	Private Fire Protection	26,107	13,059	25,000	25,000	26,000	1,000	4%
46300	Public Fire Protection	554,955	277,213	553,449	553,449	553,449	-	0%
46440	Institutional Water Sales	365,096	176,698	362,000	340,000	365,000	25,000	7%
46450	Public Authority Water Sales	25,116	11,197	25,000	25,000	25,000	-	0%
46XXX	Bulk Water Sales	-	-	1,000	1,000	1,000	-	0%
4701X	Forfeited Discounts	25,873	8,140	23,500	22,000	26,000	4,000	18%
47190	Other Revenue/Service Charges	2,957	600	2,500	2,500	3,000	500	20%
47200	Rents from Water Property	81,402	47,084	73,800	73,800	74,200	400	1%
47400	Other Water Revenue	10,221	2,326	13,000	13,000	13,000	-	0%
57419	Interest Income	2,515	2,035	2,500	2,250	3,000	750	33%
57421	Miscellaneous Income	3,004	-	-	-	-	-	0%
57425	Miscellaneous Amortization	12,296	-	12,296	12,296	12,296	-	0%
57429	Amortization of Premium on Debt	37,403	-	6,683	6,683	11,403	4,720	71%
	TOTAL	3,521,394	1,634,141	3,391,728	3,452,978	3,489,348	36,370	1%
EXPENSE								
60-60	Source of Supply	1,748,135	631,395	1,823,529	1,823,279	1,856,643	33,364	2%
60-62	Pumping	74,754	46,391	97,548	95,214	87,519	(7,695)	-8%
60-64	Water Treatment	13,795	4,344	13,430	15,341	20,289	4,948	32%
60-66	Transmission & Distribution	229,798	129,898	230,136	251,853	271,972	20,119	8%
60-90	Customer Accounting	40,200	55,275	47,603	47,160	55,637	8,477	18%
60-92	General & Administration	216,274	66,943	243,664	235,835	233,780	(2,055)	-1%
57403	Depreciation	252,217	-	265,000	265,000	275,000	10,000	4%
57407	Amortization of Property Loss	36,904	-	-	-	-	-	0%
57408	Taxes	252,817	-	218,090	218,090	278,436	60,346	28%
57426	Other Income Deductions	39,219	-	40,000	40,000	40,000	-	0%
57427	Interest - Long-term Debt	176,490	74,661	215,328	215,328	184,615	(30,713)	-14%
57428	Amortization of Debt Discount/Exp	534	-	5,508	5,508	-	(5,508)	-100%
57430	Other Interest Expense	61,682	-	-	-	-	-	0%
57435	Miscellaneous Debits to Surplus	12,962	-	12,962	12,962	12,962	-	0%
58210	Refunding Bond Issuance Costs	78,978	-	-	-	-	-	-100%
	TOTAL	3,234,759	1,008,907	3,212,798	3,225,570	3,316,853	91,283	3%

**VILLAGE OF ALLOUEZ
FINAL BUDGET - 2014
OTHER FUNDS**

Account	Account Description	2012 Actual	2013 6 Months	2013 Projected	2013 Budget	2014 Budget	Increase (Decrease)	% Increase (Decrease)
61	STORM WATER UTILITY FUND							
REVENUE								
43690	Storm Water Mgmt. Grant	81,403	14,992	25,000	25,000	2,500	(22,500)	-90%
46324	Storm Water Lateral Inspections	3,300	1,600	2,000	2,000	2,000	-	0%
46325	Storm Water Mgmt. Site Reviews	8,494	5,450	7,500	2,500	5,000	2,500	100%
46326	Storm Water Utility Billings	607,470	290,864	615,000	615,000	625,000	10,000	2%
46327	Erosion Control Review	350	1,495	2,000	750	2,000	1,250	0%
46328	Fee in Lieu of Treatment Chgs	-	1,921	5,000	-	5,000	5,000	100%
42000	Special Assessments	383	13,329	17,670	-	19,000	19,000	0%
48102	Interest on Special Assessments	46	-	-	-	-	-	0%
48110	Interest Income	497	-	-	-	-	-	-100%
48910	Amortization of Premium on Debt	23,863	-	4,247	4,247	7,387	3,140	74%
	Fund Balance Applied							
	TOTAL	725,806	329,651	678,417	649,497	667,887	18,390	3%
EXPENSE								
53000	Engineering	145,912	24,386	67,704	68,904	58,797	(10,107)	-15%
53100	Public Works Administration	34,673	17,474	35,264	35,764	36,030	266	1%
53320	Street Cleaning	104,124	22,026	75,192	73,683	75,147	1,464	2%
53440	Storm Sewer	320,742	60,276	331,869	329,715	336,100	6,385	2%
53441	Locates - Storm	12,038	6,545	10,746	10,746	10,873	127	1%
53442	Storm Lateral Inspections	349	220	735	735	744	9	1%
53443	Storm Water Treatment	28,310	1,040	27,500	27,500	20,000	(7,500)	-27%
53622	Leaf Collection	7,883	776	8,732	8,732	8,613	(119)	-1%
53690	LeBrun Road/Farm	2,893	1,162	2,781	2,781	2,828	47	2%
58200	Interest - Long-Term Debt	109,404	54,702	136,788	136,788	106,549	(30,239)	-22%
58300	Amortization of Debt Discount	5,106	-	3,332	3,332	-	(3,332)	-100%
58201	Other Interest Expense	40,993	-	-	-	-	-	-100%
	TOTAL	812,427	188,607	700,643	698,680	655,681	(42,999)	-6%

**VILLAGE OF ALLOUEZ
FINAL BUDGET - 2014
OTHER FUNDS**

Account	Account Description	2012 Actual	2013 6 Months	2013 Projected	2013 Budget	2014 Budget	Increase (Decrease)	% Increase (Decrease)
71	EQUIPMENT REPLACEMENT FUND							
REVENUE								
47431	Labor Charges	2,223	-	5,000	5,000	10,000	5,000	100%
47432	Equipment Rental Charges	799,195	367,904	850,000	850,000	825,000	(25,000)	-3%
47434	Gasoline & Fuel Charges	29,441	15,924	30,000	30,000	30,000	-	0%
48110	Interest Income	3,369	229	1,000	1,000	1,000	-	0%
48330	Gain/(Loss) on Retirement of Equip.	20,094	-	50,000	50,000	50,000	-	0%
48340	Sale of Salvage/Waste Products	957	-	2,000	2,000	2,000	-	0%
48350	Insurance Recoveries	10,034	-	-	-	-	-	0%
	Fund Balance Applied	-	-	50,888	32,570	(15,248)	(47,818)	-147%
	TOTAL	865,313	384,057	988,888	970,570	902,752	(67,818)	-7%
EXPENSE								
51400	General Administration	1,841	1,033	9,040	9,040	3,236	(5,804)	-64%
51600	Village Hall - Mechanics	90	-	-	-	-	-	0%
51610	Other Buildings - Mechanics	38	183	-	-	-	-	0%
52100	Police - Mechanics	2,532	6,422	6,713	6,713	6,661	(52)	-1%
52200	Fire Department	21,206	422	14,916	14,916	-	(14,916)	-100%
52300	Rescue Squad	4,752	9	11,518	11,518	-	(11,518)	-100%
52400	Inspection	0	22	559	559	1,750	1,191	213%
52405	Code Enforcement/Cadets	2,121	434	2,868	2,868	2,048	(820)	-29%
53000	Engineering	1,370	336	3,059	3,059	3,050	(9)	0%
53230	Garage	490,234	70,503	543,918	548,850	511,140	(37,710)	-7%
53240	Street Machinery	45,522	20,500	78,593	81,093	74,659	(6,434)	-8%
53300	Street Repairs	2,416	1,865	4,000	4,000	3,000	(1,000)	-25%
53310	Snow & Ice Control	51,626	37,141	77,104	49,104	68,950	19,846	40%
53320	Street Cleaning	17,454	6,046	20,342	20,342	19,221	(1,121)	-6%
53321	Signs & Markings	3,683	730	2,518	3,218	2,494	(724)	-22%
53322	Tree & Brush Control	13,684	4,205	16,892	16,892	16,771	(121)	-1%
53440	Storm Sewer	924	646	1,000	1,000	1,000	-	0%
53620	Garbage	51,487	22,221	53,928	53,728	48,798	(4,930)	-9%
53621	Refuse Collection	9,699	4,471	16,542	16,542	16,421	(121)	-1%
53622	Leaf Collection	22,114	2,558	27,659	27,659	27,350	(309)	-1%
53623	Yard Waste Collection	2,792	2,372	3,000	2,250	2,750	500	22%
53635	Curbside Recycling	27,707	17,155	35,078	37,578	33,648	(3,930)	-10%
53640	Weed Control	612	642	1,730	1,730	1,299	(431)	-25%
53690	LeBrun Equipment Storage	3,802	2,039	2,850	2,850	2,850	-	0%
55210	Park Mechanic	35,225	30,173	47,904	47,904	47,720	(184)	0%
57410	Sewage Treatment	11,837	4,457	7,157	7,157	7,936	779	11%
	TOTAL	824,770	236,582	988,888	970,570	902,752	(67,818)	-7%

**VILLAGE OF ALLOUEZ
FINAL BUDGET - 2014
FUND BALANCES**

	12/31/2012	2013 Projected		Fund Balance	2014 Proposed Budget		
	Fund Balance	Revenues	Expenditures		Revenues	Expenditures	Fund Balance
General Fund	\$ 2,991,712	\$ 6,838,008	\$ 6,849,014	\$ 2,980,706	\$ 6,823,245	\$ 6,823,245	\$ 2,980,706
Special Revenue Funds							
Public Bus Service	154,829	95,000	95,000	154,829	97,236	97,236	154,829
Compensated Absences Reserve	(17,963)	80,000	70,528	(8,491)	80,000	53,825	17,684
Total	136,866	175,000	165,528	146,338	177,236	151,061	172,513
Debt Service Fund	162,229	1,142,963	1,142,963	162,229	1,103,489	1,103,489	162,229
Capital Projects Fund	723,584	294,500	95,150	922,934	2,203,602	2,147,756	978,780
Enterprise Funds							
Sewage Treatment Services	4,905,475	2,382,342	2,076,440	5,211,377	2,531,170	2,214,458	5,528,089
Water Utility	6,879,908	3,391,728	3,212,798	7,058,838	3,489,348	3,316,853	7,231,333
Storm Water Utility	4,316,098	678,417	700,643	4,293,872	667,887	655,681	4,306,078
Total	16,101,481	6,452,487	5,989,881	16,564,087	6,688,405	6,186,992	17,065,500
Internal Service Fund							
Equipment Replacement	4,352,345	938,000	988,888	4,301,457	918,000	902,752	4,316,705

**VILLAGE OF ALLOUEZ
FINAL BUDGET - 2014
GENERAL OBLIGATION DEBT**

	Year of Issue	Amount of Issue	Outstanding 12/31/2013	Principal Due - 2014
Clean Water Fund Loan Sewage Treatment Services Enterprise Fund	1996	\$ 3,071,510	\$ 610,387	\$ 197,322
Refunding Bonds	2004			
Governmental Funds		11,390,000	600,000	600,000
Sewage Treatment Services Enterprise Fund		3,220,000	165,000	165,000
Water Utility Enterprise Fund		3,910,000	200,000	200,000
Storm Water Utility Enterprise Fund		2,610,000	135,000	135,000
Total Refunding Bonds		<u>21,130,000</u>	<u>1,100,000</u>	<u>1,100,000</u>
Refunding Bonds	2006			
Governmental Funds		5,390,000	5,210,000	30,000
Sewage Treatment Services Enterprise Fund		1,525,000	1,470,000	10,000
Water Utility Enterprise Fund		1,850,000	1,780,000	10,000
Storm Water Utility Enterprise Fund		1,235,000	1,200,000	5,000
Total Refunding Bonds		<u>10,000,000</u>	<u>9,660,000</u>	<u>55,000</u>
Corporate Purpose Bonds	2011			
Governmental Funds		2,045,000	1,890,000	80,000
Sewage Treatment Services Enterprise Fund		865,000	800,000	35,000
Water Utility Enterprise Fund		1,515,000	1,405,000	60,000
Storm Water Utility Enterprise Fund		540,000	500,000	20,000
Total Refunding Bonds		<u>4,965,000</u>	<u>4,595,000</u>	<u>195,000</u>
Clean Water Fund Loan Storm Water Utility Enterprise Fund	2012	<u>684,772</u>	<u>684,772 (1)</u>	<u>26,217</u>
Safe Drinking Water Loan Water Utility Enterprise Fund	2012	<u>2,560,962</u>	<u>2,560,962 (1)</u>	<u>106,270</u>
Refunding Bonds	2012			
Governmental Funds		2,900,000	2,840,000	45,000
Sewage Treatment Services Enterprise Fund		720,000	705,000	10,000
Water Utility Enterprise Fund		885,000	870,000	15,000
Storm Water Utility Enterprise Fund		585,000	575,000	10,000
Total Refunding Bonds		<u>5,090,000</u>	<u>4,990,000</u>	<u>80,000</u>
TOTAL GENERAL OBLIGATION DEBT				
GOVERNMENTAL FUNDS		21,725,000	10,540,000	755,000
SEWAGE TREATMENT SERVICES ENTERPRISE FUND		9,401,510	3,750,387	417,322
WATER UTILITY ENTERPRISE FUND		10,720,962	6,815,962	391,270
STORM WATER UTILITY ENTERPRISE FUND		5,654,772	3,094,772	196,217
		<u><u>47,502,244</u></u>	<u><u>24,201,121</u></u>	<u><u>1,759,809</u></u>

(1) Total outstanding assuming the entire principal amount of the notes is drawn by 12/31/13.

**VILLAGE OF ALLOUEZ
FINAL BUDGET - 2014
OTHER FUNDS - ESTIMATED CASH BALANCES**

	SEWAGE TREATMENT SERVICES		WATER UTILITY		STORM WATER UTILITY	
	2013 Projected	2014 Budget	2013 Projected	2014 Budget	2013 Projected	2014 Budget
Revenues	\$ 2,382,342	\$ 2,531,170	\$ 3,391,728	\$ 3,489,348	\$ 678,417	\$ 667,887
Expenses	(2,076,440)	(2,214,458)	(3,212,798)	(3,316,853)	(700,643)	(655,681)
Net Income (Loss)	305,902	316,712	178,930	172,495	(22,226)	12,206
Cash - Beginning Of Year	143,457	192,430	536,429	510,487	140,976	185,886
+ Net Income (Loss)	305,902	316,712	178,930	172,495	(22,226)	12,206
- Miscellaneous Amortization	-	-	(12,296)	(12,296)	-	-
- Amortization of Premium on Debt	(9,162)	(9,162)	(11,403)	(11,403)	(4,247)	(7,387)
+ Amortization of Well Capping	-	-	6,586	6,586	-	-
+ Vacation/Sick Accrual	-	-	11,250	1,010	-	-
- Vacation/Sick Payout	-	-	(15,947)	-	-	-
+ Depreciation	155,000	155,000	265,000	270,000	200,000	205,000
+ Amortization of Property Losses	-	-	-	-	-	-
+ Other Income Deductions	-	-	40,000	40,000	-	-
+ Interest Expense	158,615	117,647	215,328	184,615	136,788	106,549
+ Amortization of Debt Disc./Exp.	-	-	-	-	3,332	-
+ Miscellaneous Debits to Surplus	-	-	12,962	12,962	-	-
- Debt Repayment (P & I)	(527,950)	(537,953)	(425,581)	(578,696)	(243,737)	(296,194)
- Non-Bond Capital Assets	(18,432)	(6,190)	(102,380)	(94,571)	(25,000)	(2,040)
- Transfer to Equip Restrict Cash	(15,000)	(15,000)	(188,391)	-	-	-
Cash - End Of Year	192,430	213,484	510,487	501,189	185,886	204,020

	EQUIPMENT REPLACEMENT	
	2013 Projected	2014 Budget
Revenues	\$ 938,000	\$ 918,000
Expenses	(988,888)	(902,752)
Net Income (Loss)	(50,888)	15,248
Cash - Beginning Of Year	2,646,085	2,676,202
+ Net Income (Loss)	(50,888)	15,248
+ Depreciation	330,000	330,000
- Gain/Loss on Sale of Equipment	(50,000)	(50,000)
+ Proceeds from Sale of Equipment	50,000	50,000
- Non-Bond Capital Assets	(248,995)	(460,298)
Cash - End Of Year	2,676,202	2,561,152

**VILLAGE OF ALLOUEZ
FINAL BUDGET - 2014
SEWAGE TREATMENT SERVICES FUND CAPITAL ASSETS**

Mains

Account #21-00-18343.XXX		
Hoffman Road - Reconstruction Project	\$ 369,000	County project, Village 2014 bond issue
Clay St/Waubenoor/Hastings - Reconstruction Project	\$ 488,895	Village projects, Village 2014 bond issue
Labor	<u>2,095</u>	
Total	<u><u>859,990</u></u>	

Laterals

Account #21-00-18345.XXX		
Hoffman Road - Reconstruction Project	19,650	County project, Village 2014 bond issue
Clay St/Waubenoor/Hastings - Reconstruction Project	214,370	Village projects, Village 2014 bond issue
Labor	<u>2,095</u>	
Total	<u><u>236,115</u></u>	

Computer Equipment

Account #21-00-18391.100		
Replace CAD Scanner	1,500	Replace failed drawing scanner
Hardware/Software	<u>500</u>	Annual equipment maintenance
Total	<u><u>2,000</u></u>	

Structure and Improvements

Account #60-00-18321.00X

Station 3 Reservoir Refurbish	35,000
AZ-2 Driveway Resurface	6,000
	<u>41,000</u>

WDNR requires refurbishment due to cracking
Resurface driveway due to poor condition

Electric Pumping Equipment

Account #60-00-18325.007

Purchase/Install VFD on 100 hp Booster Pump at Reservoir No. 7 (energy savings, improve operation)	<u>9,000</u>
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Energy savings and will be able to operate at
lower flow rate to improve operations -
especially in emergency operation

Services

Account #60-00-18345.XXX

Hoffman Road - Reconstruction Project	12,700
Clay St/Hastings - Reconstruction Project	89,790
Labor	5,000
Total	<u>107,490</u>

County project, Village 2014 bond issue
Village projects, Village 2014 bond issue

Meters

Account #60-00-18346.XXX

Water Meter Replacement Project - Meters/Receivers/Software/Etc	307,000
Utility Staff Labor to Install Meters	5,475
Contract Labor to Install Meters (One LTE)	41,400
Total	<u>353,875</u>

Year two of the meter replacement project

Limited term employee to assist meter install

Mains

Account #60-00-18347.XXX

Hoffman Road - Reconstruction Project	172,700
Clay St - Reconstruction Project	242,778
Labor	1,048
Total	<u>416,526</u>

County project, Village 2014 bond issue
Village projects, Village 2014 bond issue

Hydrants

Account #60-00-18348.XXX

Replacement Hydrants	30,000
Hoffman Road - Reconstruction Project	12,600
Clay St - Reconstruction Project	39,240
Labor	1,048
Total	<u>82,888</u>

Annual hydrant replacements due to old age
County project, Village 2014 bond issue
Village projects, Village 2014 bond issue

Computer Equipment

Account #60-00-18393.000

Replace CAD Scanner	1,500
Hardware/Software	500
Total	<u>2,000</u>

Replace failed drawing scanner
Annual equipment maintenance

**VILLAGE OF ALLOUEZ
FINAL BUDGET - 2014
STORM WATER UTILITY FUND CAPITAL ASSETS**

Storm Mains

Account #61-00-18343.000

Hoffman Road - Reconstruction Project
Clay St/Hastings - Reconstruction Project
Labor
Total

229,110
263,920
-
493,030

County project, Village 2014 bond issue
Village projects, Village 2014 bond issue

Storm Laterals

Account #61-00-18345.XXX

Hoffman Road - Reconstruction Project
Clay St - Reconstruction Project
Labor

30,000
-
40
30,040

County project, Village 2014 bond issue
Village projects, Village 2014 bond issue

Computer Equipment

Account #61-00-18391.100

Replace CAD Scanner
Hardware/Software
Total

1,500
500
2,000

Replace failed drawing scanner
Annual equipment maintenance

**VILLAGE OF ALLOUEZ
FINAL BUDGET - 2014
EQUIPMENT REPLACEMENT FUND EQUIPMENT PURCHASES**

Account #71-00-18325.000	Gross Cost	Trade/Sale	Grant Funding	Net Cost	
Street Department					
#98 - Replace 2004 Peterbilt Garbage Truck	\$ 238,000	\$ 25,000	\$ -	\$ 213,000	(1)
#29 - Replace 2000 Peterbilt Plow Truck	165,000	25,000	-	140,000	
Park Department					
#28 - Replace 2002 3/4 Ton Pickup with Plow	34,000		-	34,000	(2)
#85 - Replace 2008 73" Riding Mower	16,498		-	16,498	(2)
Snow Truck for Existing Kubota UTV	6,800		-	<u>6,800</u>	
Total Cash Outlay				<u><u>410,298</u></u>	

- (1) Must order by 12/31/2013 to get this price. Third truck of the three truck order, contingent upon the operation of the first two trucks.
- (2) It is anticipated that the truck and mower replaced will be traded in or sold. The trade value and/or sale proceeds have not been estimated for the park truck and park mower.