

**ANNUAL BUDGET  
OF THE  
CITY OF KEWAUNEE, WISCONSIN  
FOR THE  
CALENDAR YEAR BEGINNING JANUARY 1, 2016**

**COMMON COUNCIL**

**Mayor John Blaha Jr.**

**Alderman Sandi Christman**

**Alderman Diane Jirtle**

**Alderman Jeff Dworak**

**Alderman Don Kickbusch**

**Alderman Ron Gilbertson**

**Alderman Mark Kunkel**

**Alderman John Griffith**

**Alderman Jeff Vollenweider**

**ADMINISTRATIVE STAFF**

**City Administrator Kyle L. Ellefson**

**ADOPTED DECEMBER 1, 2015**

CITY OF KEWAUNEE

2016 BUDGET

TABLE OF CONTENTS

	<u>Page(s)</u>
<b><u>2016 BUDGET</u></b>	
REVENUES & EXPENDITURES BY FUND	1
GENERAL FUND EXPENDITURES BY FUNCTION/DEPARTMENT	2 - 3
<b><u>SUPPLEMENTAL 2016 BUDGET INFORMATION</u></b>	
<b><u>REVENUE BUDGET DETAIL</u></b>	
General Fund	4 - 5
Special Revenue Funds	6
Debt Service Funds	7
Capital Project Funds	8 - 9
Enterprise Funds	10
<b><u>EXPENDITURE BUDGET DETAIL</u></b>	
<b><u>GENERAL FUND</u></b>	
General Government	11 - 14
Public Safety	15 - 18
Public Works	18 - 22
Health & Human Services	23
Culture/Recreation	23 - 27
Economic Development	27
Unallocated	28
<b><u>SPECIAL REVENUE FUNDS</u></b>	
Marina Fund	29
Lighthouse Preservation Fund	29 - 30

**CITY OF KEWAUNEE**

**2016 BUDGET**

**TABLE OF CONTENTS**

	<b><u>Page(s)</u></b>
<b><u>DEBT SERVICE FUNDS</u></b>	
2015 State Trust Fund Debt	31
2014A G.O. Corporate Purpose Bonds Fund	31
2003 G.O. USDA-RD Bonds Fund	31
<b><u>CAPITAL PROJECT FUNDS</u></b>	
Capital Projects Reserve Fund	32
Capital Project Infrastructure Improvement Fund	32
Harbor Improvement Fund	32 - 33
<b><u>ENTERPRISE FUNDS</u></b>	
Water Utility Fund	34 - 35
Sewer Utility Fund	36 - 37
<b><u>APPENDIXES</u></b>	
A. BUDGETED CAPITAL OUTLAY EXPENDITURES FOR 2016	38
B. BUDGETED CAPITAL PROJECT RESERVES FOR 2016	39
C. BUDGET ANALYSIS	
General Fund Revenue Analysis	40 - 41
General Fund Expenditure Analysis	42 - 43
D. TAX LEVY COMPARISON 2014 TO 2015	44
E. BUDGET AND TAX LEVY ADOPTION RESOLUTION	45

# **2016 BUDGET**

**NOTICE OF BUDGET PUBLIC HEARING  
CITY OF KEWAUNEE, WISCONSIN**

NOTICE IS HEREBY GIVEN that a Public Hearing will be held by the City Council of the City of Kewaunee in the Council Chambers of the Municipal Building, 401 Fifth Street, Kewaunee, Wisconsin, on **Tuesday, December 1, 2015 at 6 p.m.** for the purpose of hearing any resident or taxpayer on the Proposed Budget for 2016. In accordance with State Statutes 65.90(3), a "Summary" of the Proposed Budget follows. A copy of said Budget is on file with the City Administrator for any citizen to review during regular City office hours.

KYLE L. ELLEFSON, City Administrator

**CITY OF KEWAUNEE, WISCONSIN  
SUMMARY OF PROPOSED 2015 BUDGET**

	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Estimated</b>	<b>2016 Proposed</b>	<b>% Change '15 Budget vs. 2016 Proposed</b>
<b>GENERAL FUND REVENUES</b>					
Taxes					
Property Taxes	937,055	939,695	939,695	941,007	0.14%
Other Taxes	143,950	142,518	140,005	145,200	1.88%
Special Assessments	0	0	0	0	0.00%
Intergovernmental Revenues	919,814	900,045	917,756	891,681	-0.93%
Licenses and Permits	37,074	42,500	43,970	37,600	-11.53%
Fines, Forfeits and Penalties	8,384	8,900	8,516	8,500	-4.49%
Charges for Services	436,010	401,258	449,028	418,786	4.37%
Miscellaneous Revenue	16,466	89,088	108,077	91,175	2.34%
Cash Carryover	<u>75,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>2,573,753</b>	<b>2,524,004</b>	<b>2,607,047</b>	<b>2,533,949</b>	<b>0.39%</b>
<b>GENERAL FUND EXPENDITURES</b>					
General Government:					
Mayor & Council	26,606	26,400	28,948	26,765	1.38%
Legal	37,886	39,697	39,942	40,536	2.11%
City Administration	146,393	123,809	136,821	122,032	-1.44%
Elections	5,290	4,200	1,790	7,445	77.26%
Auditing	34,287	33,000	35,230	35,500	7.58%
Assessing	25,418	36,235	35,894	36,235	0.00%
City Hall	22,869	20,318	16,669	20,324	0.03%
Planning/Zoning/Bldg Inspection	21,426	22,105	22,701	22,605	2.26%
Public Safety:					
Police	665,178	625,739	622,280	630,000	0.68%
Fire	343,979	356,582	358,287	360,917	1.22%
Ambulance	225,510	209,998	231,400	218,309	3.96%
Public Works:					
Streets	308,802	322,561	315,855	320,645	-0.59%
Snow Removal	75,622	78,547	62,924	78,607	0.08%
Street Lighting	69,224	67,750	65,507	67,700	-0.07%
Sidewalks	2,955	2,500	994	2,000	-20.00%
Storm Sewers	2,665	2,550	6,069	2,950	15.69%
Garbage/Recycling	109,956	123,634	123,622	126,200	2.08%
Weed/Nuisance Control	352	2,100	1,005	2,000	-4.76%
Tree Lawns	1,585	2,600	3,955	2,100	-19.23%
Health & Human Services					
Cemetery	23,382	23,234	23,097	31,722	36.53%
Culture/Recreation					
Library	219,981	211,430	211,379	211,430	0.00%
Community Center	4,421	3,224	3,975	3,224	0.00%
Parks	106,667	137,806	126,135	122,998	-10.75%
Recreation	6,056	8,148	11,263	8,148	0.00%
Tug Ludington	4,606	5,815	5,657	5,815	0.00%
Economic Development	7,624	7,680	10,272	7,680	0.00%
Unallocated	<u>34,170</u>	<u>26,342</u>	<u>25,000</u>	<u>20,062</u>	<u>-23.84%</u>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>2,532,908</b>	<b>2,524,004</b>	<b>2,526,671</b>	<b>2,533,949</b>	<b>0.39%</b>

Following are the proposed 2016 Budgets for the City of Kewaunee:

	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Debt Service Funds</b>	<b>Capital Project Funds</b>	<b>Enterprise Funds</b>	<b>Totals</b>
Total Revenue (w/o cash carryover & transfers in)	2,458,949	282,000	351,330	4,272,076	1,462,006	7,364,355
Total Expenditures (w/o contingencies & transfers out)	2,515,387	265,652	409,037	4,680,555	1,521,260	7,870,631
Excess (Deficit)	-56,438	16,348	-57,707	-408,479	-59,254	-506,276
Property Tax Contribution 2016	941,007	0	223,085	28,501	0	1,192,593
Property Tax Contribution 2015	939,695	9,960	173,935	33,613	0	1,157,203
Percent Change Increase(Decrease)	0.14%	-100.00%	28.26%	-15.21%	0.00%	3.06%

**CITY OF KEWAUNEE  
2016 BUDGET**

**REVENUES BY FUND**

<b>Fund Code</b>	<b>Fund Description</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Actual To Date</b>	<b>2015 Current Estimate</b>	<b>2016 Adopted Budget</b>
101	General Fund	2,573,752.33	2,524,004	1,683,861.92	2,607,047	2,533,949
203	Marina Fund	281,710.40	284,500	274,458.54	292,521	282,000
204	Lighthouse Fund	10,000.00	63,540	10,475.00	10,475	64,015
303	2015 State Trust Fund Loan	0.00	0	0.00	0	34,512
304	2015A G.O. Corporate Purpose Bonds Fund	179,183.01	287,706	210,860.62	210,881	263,458
305	2003 G.O. USDA-RD Bonds Fund	111,067.00	111,067	111,067.00	111,067	111,067
401	Capital Projects Reserve Fund	33,750.00	63,094	33,750.00	33,750	110,695
402	Capital Project Infrastructure Improvement Fund	3,752,390.31	2,646,028	2,112,236.21	2,276,994	519,428
404	Harbor Improvement Project Fund	0.00	0	0.00	0	4,220,000
611	Water Utility Fund	595,954.51	730,802	413,183.52	690,104	721,633
620	Sewer Utility Fund	<u>797,715.48</u>	<u>836,940</u>	<u>571,428.56</u>	<u>775,523</u>	<u>851,440</u>
<b>TOTAL REVENUES:</b>		<u>8,335,523.04</u>	<u>7,547,681</u>	<u>5,421,321.37</u>	<u>7,008,362</u>	<u>9,712,197</u>

**CITY OF KEWAUNEE  
2016 BUDGET**

**EXPENDITURES BY FUND**

<b>Fund Code</b>	<b>Fund Description</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Actual To Date</b>	<b>2015 Current Estimate</b>	<b>2016 Adopted Budget</b>
101	General Fund	2,532,908.39	2,524,004	1,869,171.17	2,526,671	2,533,949
203	Marina Fund	237,281.79	284,500	204,003.64	229,010	282,000
204	Lighthouse Fund	476.89	63,540	209.00	209	64,015
303	2015 State Trust Fund Loan	0.00	0	0.00	0	34,512
304	2014A G.O. Corporate Purpose Bonds Fund	141,750.00	287,706	288,055.69	288,056	263,458
305	2003 G.O. USDA-RD Bonds Fund	111,067.25	111,067	0.00	111,067	111,067
401	Capital Projects Reserve Fund	63,094.00	63,094	63,093.62	63,094	110,695
402	Capital Project Infrastructure Improvement Fund	998,485.79	2,646,028	2,327,065.94	2,345,235	519,428
404	Harbor Improvement Project Fund	0.00	0	0.00	0	4,220,000
611	Water Utility Fund	687,608.65	730,802	439,419.53	725,115	721,633
620	Sewer Utility Fund	<u>811,146.18</u>	<u>836,940</u>	<u>327,364.78</u>	<u>757,709</u>	<u>851,440</u>
<b>TOTAL EXPENDITURES:</b>		<u>5,583,818.94</u>	<u>7,547,681</u>	<u>5,518,383.37</u>	<u>7,046,166</u>	<u>9,712,197</u>

**CITY OF KEWAUNEE  
2016 BUDGET**

**GENERAL FUND EXPENDITURES BY FUNCTION/DEPARTMENT**

<b>Expense Code</b>	<b>Expense Description</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Actual To Date</b>	<b>2015 Current Estimate</b>	<b>2016 Adopted Budget</b>
<b><u>GENERAL GOVERNMENT</u></b>						
51110	Mayor & Council	26,605.88	26,400	22,055.91	28,948	26,765
51310	Legal	37,885.84	39,697	30,368.32	39,942	40,536
51410	City Administration	146,392.79	123,809	104,312.68	136,821	122,032
51440	Elections	5,290.27	4,200	1,783.19	1,790	7,445
51510	Auditing	34,287.00	33,000	35,230.00	35,230	35,500
51530	Assessing	25,417.77	36,235	26,992.82	35,894	36,235
51610	City Hall	22,868.90	20,318	12,793.06	16,669	20,324
51910	Planning/Zoning/Bldg Inspection	<u>21,425.94</u>	<u>22,105</u>	<u>16,967.80</u>	<u>22,701</u>	<u>22,605</u>
<b>TOTAL GENERAL GOVERNMENT</b>		320,174.39	305,764	250,503.78	317,994	311,442
<b><u>PUBLIC SAFETY</u></b>						
52110	Police	665,177.78	625,739	470,307.13	622,280	630,000
52210	Fire	343,978.84	356,582	246,604.56	358,287	360,917
52310	Ambulance	<u>225,509.50</u>	<u>209,998</u>	<u>179,712.72</u>	<u>231,400</u>	<u>218,309</u>
<b>TOTAL PUBLIC SAFETY</b>		1,234,666.12	1,192,319	896,624.41	1,211,967	1,209,226
<b><u>PUBLIC WORKS</u></b>						
53310	Streets	308,801.56	322,561	238,567.32	315,855	320,645
53330	Snow Removal	75,622.12	78,547	29,405.33	62,924	78,607
53420	Street Lighting	69,224.48	67,750	48,792.70	65,507	67,700
53430	Sidewalks	2,955.00	2,500	994.00	994	2,000
53440	Storm Sewers	2,665.00	2,550	4,072.46	6,069	2,950
53620	Garbage/Recycling	109,955.72	123,634	69,532.59	123,622	126,200
53640	Weed/Nuisance Control	351.50	2,100	1,005.35	1,005	2,000
53680	Tree Lawns	<u>1,584.96</u>	<u>2,600</u>	<u>3,955.18</u>	<u>3,955</u>	<u>2,100</u>
<b>TOTAL PUBLIC WORKS</b>		571,160.34	602,242	396,324.93	579,931	602,202

**CITY OF KEWAUNEE  
2016 BUDGET**

**GENERAL FUND EXPENDITURES BY FUNCTION/DEPARTMENT**

<b>Expense Code</b>	<b>Expense Description</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Actual To Date</b>	<b>2015 Current Estimate</b>	<b>2016 Adopted Budget</b>
<b><u>HEALTH &amp; HUMAN SERVICES</u></b>						
54910	Cemetery	<u>23,382.05</u>	<u>23,234</u>	<u>16,696.83</u>	<u>23,097</u>	<u>31,722</u>
<b><u>CULTURE/RECREATION</u></b>						
55110	Library	219,980.89	211,430	163,463.32	211,379	211,430
55140	Community Center	4,420.74	3,224	3,200.90	3,975	3,224
55210	Parks	106,666.83	137,806	99,460.49	126,135	122,998
55310	Recreation	6,056.13	8,148	11,173.62	11,263	8,148
55480	Tug Ludington	<u>4,606.20</u>	<u>5,815</u>	<u>5,404.75</u>	<u>5,657</u>	<u>5,815</u>
<b>TOTAL CULTURE/RECREATION</b>		341,730.79	366,423	282,703.08	358,409	351,615
<b><u>ECONOMIC DEVELOPMENT</u></b>						
56710	Economic/Community Development	<u>7,624.40</u>	<u>7,680</u>	<u>8,260.09</u>	<u>10,272</u>	<u>7,680</u>
<b><u>UNALLOCATED</u></b>						
59110	Unallocated Expenditures	<u>34,170.30</u>	<u>26,342</u>	<u>18,058.05</u>	<u>25,000</u>	<u>20,062</u>
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<u>2,532,908.39</u>	<u>2,524,004</u>	<u>1,869,171.17</u>	<u>2,526,671</u>	<u>2,533,949</u>



**REVENUE**  
**BUDGET DETAIL**

**CITY OF KEWAUNEE  
2016 BUDGET**

**GENERAL FUND REVENUES**

<b>Revenue Code</b>	<b>Revenue Description</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Actual To Date</b>	<b>2015 Current Estimate</b>	<b>2016 Adopted Budget</b>
101-41000	Property Taxes	937,055.00	939,695	939,695.00	939,695	941,007
101-41140	Mobile Home Taxes	2,428.89	2,200	2,951.02	2,951	2,400
101-41210	Room Taxes	13,423.53	15,000	4,236.32	11,736	15,000
101-41310	Local Utility Taxes	116,389.00	113,518	0.00	113,518	116,000
101-41320	In Lieu of Taxes	11,708.55	11,800	213.99	11,800	11,800
101-43200	Federal Grants	0.00	1,223	1,077.01	1,077	1,200
101-43410	State Shared Taxes	574,530.64	575,618	107,355.71	574,530	574,133
101-43420	State Aid- Fire	6,936.25	6,500	6,326.45	6,936	6,500
101-43520	State Aid- Police	960.00	960	0.00	960	960
101-43521	Highway Safety Aids	165,406.95	148,866	111,649.68	148,866	146,531
101-43522	EMS Funding Assistance	4,411.90	4,400	5,092.99	5,093	4,400
101-43530	Connecting Street Aids	33,176.52	33,400	25,050.21	33,400	33,642
101-43540	State Recycling Grant	19,391.19	19,391	19,390.61	19,391	15,318
101-43549	State Grants-Other	0.00	0	17,816.07	17,816	0
101-43600	Exempt Computer Aid	4,719.00	3,820	3,820.00	3,820	3,130
101-43720	County Library Aid	110,281.30	105,867	57,363.59	105,867	105,867
101-44110	Business Licenses	5,110.00	5,200	5,000.00	5,000	5,200
101-44120	Cable Franchise Fee	21,503.50	28,700	22,379.37	28,700	22,500
101-44210	Non-business Licenses	1,441.33	1,400	1,270.10	1,270	1,400
101-44310	Building & Zoning Permits	9,019.36	7,200	8,609.09	9,000	8,500
101-45110	Civil Court Fines/Penalties	7,813.56	8,000	6,387.13	8,516	8,000
101-45120	Parking Violations	570.00	900	0.00	0	500
101-46110	General Government- Misc	18,816.69	6,000	11,855.79	11,856	10,189
101-46210	Crossing Guard Fees	6,564.66	6,650	6,614.34	6,614	6,707
101-46211	Police Miscellaneous	16,683.72	1,000	912.50	913	1,000
101-46212	School Liason Officer	26,774.40	26,775	13,632.80	26,775	26,924
101-46220	Fire Contract Fees	51,977.82	66,500	42,799.10	70,000	67,000
101-46221	Fire Miscellaneous	0.00	100	401.00	401	100
101-46230	Ambulance Contract Fees	38,259.04	27,983	0.00	27,086	27,066
101-46231	Ambulance User Fees	199,871.32	195,000	170,434.95	227,247	205,000

**CITY OF KEWAUNEE  
2016 BUDGET**

**GENERAL FUND REVENUES**

<b>Revenue Code</b>	<b>Revenue Description</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Actual To Date</b>	<b>2015 Current Estimate</b>	<b>2016 Adopted Budget</b>
101-46310	Public Works Miscellaneous	4,243.22	500	1,117.63	1,490	500
101-46322	Sidewalk Fees	0.00	0	0.00	0	2,000
101-46420	Garbage Collection Charges	58,872.85	60,000	48,150.64	64,200	60,000
101-46540	Cemetery Lot Sales	4,520.00	3,000	4,700.00	6,266	4,500
101-46541	Cemetery Burial Fees	7,675.00	6,000	3,350.00	4,466	6,000
101-46731	Tug Ludington Admission Fees	1,168.00	1,000	1,164.00	1,164	1,100
101-46732	Tug Ludington Merchandise Sales	583.25	500	551.00	551	500
101-46734	Tourism Committee Merchandise	0.00	50	0.00	0	0
101-46810	Tree Charges	0.00	200	0.00	0	200
101-48100	Investment Interest	895.08	1,000	504.81	673	600
101-48130	Special Assessment Interest	0.00	0	0.00	0	0
101-48220	Community Center Rental	1,325.00	1,500	1,025.00	1,367	1,325
101-48310	Sales of Fixed Assets	2,200.00	0	17,050.00	17,050	4,000
101-48410	Insurance Claim Recoveries	3,474.29	2,500	0.00	0	1,000
101-48420	Insurance Dividends	8,567.00	8,000	13,695.00	13,695	9,000
101-48510	Library Contributions	4.52	1,088	219.02	292	250
101-48520	Tug Ludington Contributions	0.00	0	0.00	0	0
101-48540	Police Contributions	0.00	0	0.00	0	0
101-49120	Promissory Notes	0.00	0	0.00	0	0
101-49200	Transfers In	75,000.00	75,000	0.00	75,000	75,000
101-49300	Cash Carryover	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
<b>TOTAL GENERAL FUND REVENUES</b>		<b><u>2,573,752.33</u></b>	<b><u>2,524,004</u></b>	<b><u>1,683,861.92</u></b>	<b><u>2,607,047</u></b>	<b><u>2,533,949</u></b>

**CITY OF KEWAUNEE  
2016 BUDGET**

**SPECIAL REVENUE FUND REVENUES**

<b>Revenue Code</b>	<b>Revenue Description</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Actual To Date</b>	<b>2015 Current Estimate</b>	<b>2016 Adopted Budget</b>
<b><u>MARINA FUND</u></b>						
203-46118	Fuel Sales	70,105.75	70,000	51,888.25	69,184	70,000
203-46371	Seasonal Slip Rentals	123,986.39	125,000	117,883.58	117,884	122,400
203-46372	Transient Slip Rentals	7,295.90	10,000	10,257.07	10,257	10,000
203-46373	Daily Launch Fees	21,979.23	20,500	21,922.20	22,500	21,500
203-46374	Seasonal Launch Fees	3,159.91	3,700	8,275.03	8,275	4,000
203-46375	Marina Merchandise Sales	15,047.93	15,000	22,425.47	22,425	16,000
203-46721	Daily Campground Fees	6,559.18	6,500	8,537.16	8,537	6,500
203-46722	Seasonal Campground Fees	29,714.05	28,000	31,058.47	31,058	29,500
203-46723	Seasonal Storage Fees	956.64	800	1,024.85	1,200	900
203-48900	Miscellaneous Revenue	2,905.42	5,000	1,186.46	1,200	1,200
203-49200	Transfers In	0.00	0	0.00	0	0
203-49300	Cash Carryover	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
<b>TOTAL MARINA FUND</b>		281,710.40	284,500	274,458.54	292,521	282,000
<b><u>LIGHTHOUSE PRESERVATION FUND</u></b>						
204-41000	Property Taxes	9,960.00	9,960	9,960.00	9,960	0
204-43600	Exempt Computer Aid	40.00	40	40.00	40	0
204-49200	Transfers In	0.00	0	475.00	475	0
204-49300	Cash Carryover	<u>0.00</u>	<u>53,540</u>	<u>0.00</u>	<u>0</u>	<u>64,015</u>
<b>TOTAL LIGHTHOUSE FUND</b>		10,000.00	63,540	10,475.00	10,475	64,015
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<u>291,710.40</u>	<u>348,040</u>	<u>284,933.54</u>	<u>302,996</u>	<u>346,015</u>

**CITY OF KEWAUNEE  
2016 BUDGET**

**DEBT SERVICE FUND REVENUES**

Revenue Code	Revenue Description	2014 Actual	2015 Adopted Budget	2015 Actual To Date	2015 Current Estimate	2016 Adopted Budget
<b><u>2015 STATE TRUST FUND DEBT</u></b>						
303-41000	Property Taxes	0	0	0	0	34397
303-43600	Exempt Computer Aid	0	0	0	0	115
303-49200	Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL 2015 STATE TRUST FUND DEBT</b>		0	0	0	0	34512
<b><u>2014A G.O. CORPORATE PURPOSE BONDS FUND</u></b>						
304-41000	Property Taxes	0.00	63,318	63,318.00	63,318	77,991
304-41120	Tax Increments	179,090.99	147,214	147,213.97	147,214	127,500
304-43600	Exempt Computer Aid	11.00	268	268.00	268	260
304-48100	Investment Interest	81.02	0	60.65	81	0
304-49200	Transfers In	0.00	0	0.00	0	0
304-49300	Cash Carryover	<u>0.00</u>	<u>76,906</u>	<u>0.00</u>	<u>0</u>	<u>57,707</u>
<b>TOTAL 2014A G.O. REFUNDING BONDS FUND</b>		179,183.01	287,706	210,860.62	210,881	263,458
<b><u>2003 G.O. USDA-RD BONDS FUND</u></b>						
305-41000	Property Taxes	110,510.00	110,617	110,617.00	110,617	110,697
305-43600	Exempt Computer Aid	557.00	450	450.00	450	370
305-49200	Transfers In	0.00	0	0.00	0	0
305-49300	Cash Carryover	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
<b>TOTAL 2003 G.O. USDA-RD BONDS FUND</b>		111,067.00	111,067	111,067.00	111,067	111,067
<b>TOTAL DEBT SERVICE FUNDS</b>		<u>290,250.01</u>	<u>398,773</u>	<u>321,927.62</u>	<u>321,948</u>	<u>409,037</u>

**CITY OF KEWAUNEE  
2016 BUDGET**

**CAPITAL PROJECT FUND REVENUES**

<b>Revenue Code</b>	<b>Revenue Description</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Actual To Date</b>	<b>2015 Current Estimate</b>	<b>2016 Adopted Budget</b>
<b><u>CAPITAL PROJECTS RESERVE FUND</u></b>						
401-41000	Property Taxes	33,581.00	33,613	33,613.00	33,613	28,501
401-43600	Exempt Computer Aid	169.00	137	137.00	137	235
401-48100	Investment Interest	0.00	0	0.00	0	0
401-48310	Sales of Fixed Assets	0.00	0	0.00	0	0
401-48500	Donations and Contributions	0.00	0	0.00	0	0
401-48530	Ambulance Contributions	0.00	0	0.00	0	14,500
401-48550	Fire Contributions	0.00	0	0.00	0	8,640
401-49150	Capital Leases	0.00	0	0.00	0	0
401-49200	Transfers In	0.00	0	0.00	0	29,475
401-49300	Cash Carryover	<u>0.00</u>	<u>29,344</u>	<u>0.00</u>	<u>0</u>	<u>29,344</u>
<b>TOTAL CAPITAL PROJECT RESERVE FUND</b>		33,750.00	63,094	33,750.00	33,750	110,695
<b><u>CAPITAL PROJECT INFRASTRUCTURE IMPROVEMENT FUND</u></b>						
402-41000	Property Taxes	0.00	0	0.00	0	0
402-43200	Federal Grants	0.00	0	0.00	0	0
402-43549	State Grants-Other	150,000.00	0	0.00	150,000	0
402-43600	Exempt Computer Aid	0.00	0	0.00	0	0
402-46322	Sidewalk Fees	0.00	0	0.00	0	0
402-48100	Investment Interest	2,390.31	1,800	1,495.26	1,994	200
402-48310	Sales of Fixed Assets	0.00	0	0.00	0	0
402-49110	Bond Proceeds	3,600,000.00	0	2,110,740.95	2,125,000	0
402-49200	Transfers In	0.00	0	0.00	0	0
402-49300	Cash Carryover	<u>0.00</u>	<u>2,644,228</u>	<u>0.00</u>	<u>0</u>	<u>519,228</u>
<b>TOTAL CAP. PROJ. INFRASTRUCTURE IMPROV. FUND</b>		3,752,390.31	2,646,028	2,112,236.21	2,276,994	519,428

**CITY OF KEWAUNEE  
2016 BUDGET**

**CAPITAL PROJECT FUND REVENUES**

<b>Revenue Code</b>	<b>Revenue Description</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Actual To Date</b>	<b>2015 Current Estimate</b>	<b>2016 Adopted Budget</b>
<b><u>HARBOR IMPROVEMENT PROJECT FUND</u></b>						
404-41000	Property Taxes	0.00	0	0.00	0	0
404-43549	State Grants-Other	0.00	0	0.00	0	4,220,000
404-49300	Cash Carryover	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
<b>TOTAL CAP. PROJ. INFRASTRUCTURE IMPROV. FUND</b>		0.00	0	0.00	0	4,220,000
<b>TOTAL CAPITAL PROJECT FUNDS</b>		<u>3,786,140</u>	<u>2,709,122</u>	<u>2,145,986</u>	<u>2,310,744</u>	<u>4,850,123</u>

**CITY OF KEWAUNEE  
2016 BUDGET**

**ENTERPRISE FUND REVENUES**

<b>Revenue Code</b>	<b>Revenue Description</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Actual To Date</b>	<b>2015 Current Estimate</b>	<b>2016 Adopted Budget</b>
<b><u>WATER UTILITY FUND</u></b>						
611-46111	Residential Sales	220,729.96	230,000	155,176.65	206,901	220,000
611-46112	Commercial Sales	70,859.80	70,000	51,081.52	68,109	70,152
611-46113	Industrial Sales	69,736.48	75,000	46,835.34	62,447	65,000
611-46114	Public Authority Sales	19,888.34	19,900	13,546.38	18,062	25,000
611-46115	Cold Weather Credit	-8,549.16	0	0.00	0	0
611-46116	Undistributed Receipts	-211.47	0	412.33	412	0
611-46200	Private Fire Protection	13,008.00	13,008	8,672.00	11,563	13,398
611-46300	Public Fire Protection	200,298.00	206,307	133,532.00	206,307	212,496
611-47400	Other Water Revenues	9,350.59	5,000	2,917.52	3,890	4,000
611-47470	Utility Late Fee Penalty	306.00	500	998.24	1,331	500
611-48100	Investment Interest	537.97	20	11.54	15	20
611-49200	Transfers In	0.00	111,067	0.00	111,067	111,067
611-49300	Cash Carryover	<u>0.00</u>	<u>0</u>	0.00	<u>0</u>	<u>0</u>
<b>TOTAL WATER UTILITY FUND</b>		595,954.51	730,802	413,183.52	690,104	721,633
<b><u>SEWER UTILITY FUND</u></b>						
620-46111	Residential Sales	466,649.97	485,000	321,005.04	428,007	485,000
620-46112	Commercial Sales	163,891.05	160,000	111,549.85	148,733	165,000
620-46113	Industrial Sales	88,711.76	75,000	76,565.20	102,087	92,500
620-46114	Public Authority Sales	50,843.42	50,000	35,765.82	47,688	57,000
620-46115	Cold Weather Credit	-29,729.69	0	0.00	0	0
620-47410	Other Sewer Revenues	22,976.22	30,000	7,755.04	10,340	15,000
620-47470	Utility Late Fee Penalty	458.07	1,000	2,049.97	2,733	1,000
620-47500	Capital Contributions	0.00	0	0.00	0	0
620-48100	Investment Interest	20.58	25	15.25	20	25
620-48115	Build America Bond Interest	33,894.10	35,915	16,722.39	35,915	35,915
620-49200	Transfers In	0.00	0	0.00	0	0
620-49300	Cash Carryover	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
<b>TOTAL SEWER UTILITY FUND</b>		797,715.48	836,940	571,428.56	775,523	851,440
<b>TOTAL ENTERPRISE FUNDS</b>		<u>1,393,669.99</u>	<u>1,567,742</u>	<u>984,612.08</u>	<u>1,465,627</u>	<u>1,573,073</u>



**EXPENDITURE  
BUDGET DETAIL**

**CITY OF KEWAUNEE  
2016 BUDGET**

**GENERAL FUND EXPENDITURES**

<b>Expense Code</b>	<b>Expense Description</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Actual To Date</b>	<b>2015 Current Estimate</b>	<b>2016 Adopted Budget</b>
<b><u>GENERAL GOVERNMENT</u></b>						
<b><u>Mayor &amp; Council</u></b>						
101-51-51110-113	Salaries - Part Time	19,212.00	19,212	14,409.00	19,212	19,212
101-51-51110-141	Per Diem/Stipend	500.00	500	0.00	500	500
101-51-51110-152	FICA Contribution	1,191.12	1,191	893.34	1,191	1,191
101-51-51110-153	Medicare Contribution	278.84	279	209.12	279	279
101-51-51110-155	Insurance - Workers Compensation	49.00	38	37.00	37	38
101-51-51110-292	Printing & Publishing	3,763.88	3,500	4,302.37	5,000	3,750
101-51-51110-311	Office Supplies	0.00	25	125.50	167	100
101-51-51110-322	Dues	844.85	862	815.09	862	862
101-51-51110-323	Books/Publications/Subscriptions	329.94	330	19.98	330	200
101-51-51110-331	Mileage and Meal Expenses	41.40	50	165.00	165	50
101-51-51110-332	Hotel/Motel Expenses	0.00	0	767.76	768	150
101-51-51110-333	Conf/School/Training	120.00	60	80.00	80	80
101-51-51110-511	Insurance -Liab/Prop/Auto	153.00	153	153.00	153	153
101-51-51110-591	Miscellaneous Expenses	121.85	200	78.75	204	200
101-51-51110-800	Capital Outlay	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
	<b>Total Mayor &amp; Council</b>	26,605.88	26,400	22,055.91	28,948	26,765
<b><u>Legal</u></b>						
101-51-51310-113	Salaries - Part Time	27,658.00	28,092	21,069.00	28,092	28,297
101-51-51310-121	Administrative Fees/Charges	6,932.00	7,051	5,286.75	7,049	7,051
101-51-51310-152	FICA Contribution	1,714.80	1,742	1,306.26	1,742	1,754
101-51-51310-153	Medicare Contribution	401.04	407	305.46	407	410
101-51-51310-155	Insurance - Workers Compensation	70.00	55	55.00	55	54
101-51-51310-213	Legal Fees	100.98	0	99.50	120	120
101-51-51310-214	Ordinance Codification	550.00	1,000	1,830.27	1,830	1,000

**CITY OF KEWAUNEE  
2016 BUDGET**

**GENERAL FUND EXPENDITURES**

<b>Expense Code</b>	<b>Expense Description</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Actual To Date</b>	<b>2015 Current Estimate</b>	<b>2016 Adopted Budget</b>
101-51-51310-215	Recording Fees	180.00	250	120.00	250	250
101-51-51310-323	Books/Publications/Subscriptions	216.34	1,000	260.68	350	1,500
101-51-51310-591	Miscellaneous Expenses	<u>62.68</u>	<u>100</u>	<u>35.40</u>	<u>47</u>	<u>100</u>
	<b>Total Legal</b>	37,885.84	39,697	30,368.32	39,942	40,536
<b><u>City Administration</u></b>						
101-51-51410-111	Salaries - Full Time	73,082.26	65,526	54,204.26	72,272	62,228
101-51-51410-113	Salaries - Part Time	10,870.31	10,551	8,054.83	10,740	10,627
101-51-51410-151	Retirement Contribution	6,781.75	6,543	4,322.81	5,764	4,808
101-51-51410-152	FICA Contribution	5,119.31	4,717	3,828.58	5,105	4,517
101-51-51410-153	Medicare Contribution	1,197.40	1,103	895.44	1,194	1,056
101-51-51410-154	Health/Life Contribution	38,041.31	26,859	19,592.21	26,123	27,800
101-51-51410-155	Insurance - Workers Compensation	208.00	149	148.00	148	145
101-51-51410-231	Repair & Maintenance - Equip	796.50	300	0.00	300	300
101-51-51410-291	Software Assistance & Support	1,549.00	1,000	1,450.00	2,000	1,500
101-51-51410-311	Office Supplies	815.42	750	893.25	1,191	850
101-51-51410-320	Telephone	3,616.64	3,500	2,653.74	3,538	3,600
101-51-51410-321	Postage	420.00	400	304.00	405	425
101-51-51410-322	Dues	50.00	50	209.50	210	1,200
101-51-51410-323	Books/Publications/Subscriptions	173.70	175	193.69	194	200
101-51-51410-331	Mileage and Meal Expenses	311.75	100	0.00	0	100
101-51-51410-332	Hotel/Motel Expenses	129.24	0	0.00	0	150
101-51-51410-333	Conf/School/Training	200.00	460	459.00	459	460
101-51-51410-511	Insurance -Liab/Prop/Auto	1,667.00	1,626	1,766.00	1,766	1,766
101-51-51410-591	Miscellaneous Expenses	29.21	0	224.68	300	300
101-51-51410-800	Capital Outlay	<u>1,333.99</u>	<u>0</u>	<u>5,112.69</u>	<u>5,113</u>	<u>0</u>
	<b>Total City Administration</b>	146,392.79	123,809	104,312.68	136,821	122,032

**CITY OF KEWAUNEE  
2016 BUDGET**

**GENERAL FUND EXPENDITURES**

<b>Expense Code</b>	<b>Expense Description</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Actual To Date</b>	<b>2015 Current Estimate</b>	<b>2016 Adopted Budget</b>
<b><u>Elections</u></b>						
101-51-51440-114	Salaries - Temporary Help	1,809.10	1,200	585.46	585	3,000
101-51-51440-292	Printing & Publishing	1,545.11	1,500	315.21	315	1,545
101-51-51440-311	Office Supplies	1,936.06	1,500	882.52	889	2,000
101-51-51440-591	Miscellaneous Expenses	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>900</u>
	<b>Total Elections</b>	5,290.27	4,200	1,783.19	1,790	7,445
<b><u>Auditing</u></b>						
101-51-51510-211	Auditing & Accounting Svces	<u>34,287.00</u>	<u>33,000</u>	<u>35,230.00</u>	<u>35,230</u>	<u>35,500</u>
	<b>Total Auditing</b>	34,287.00	33,000	35,230.00	35,230	35,500
<b><u>Assessing</u></b>						
101-51-51530-113	Salaries - Part Time	60.00	60	60.00	60	60
101-51-51530-152	FICA Contribution	3.72	4	3.72	4	4
101-51-51530-153	Medicare Contribution	0.88	1	0.88	1	1
101-51-51530-212	Assessing Fees	23,980.00	34,720	26,010.00	34,720	34,750
101-51-51530-231	Repair & Maintenance - Equip	0.00	0	0.00	0	0
101-51-51530-291	Software Assistance & Support	0.00	0	0.00	0	0
101-51-51530-292	Printing & Publishing	1,038.62	1,100	568.95	759	1,050
101-51-51530-321	Postage	0.00	0	0.00	0	0
101-51-51530-323	Books/Publications/Subscriptions	0.00	0	0.00	0	0
101-51-51530-591	Miscellaneous Expenses	334.55	350	349.27	350	370
101-51-51530-800	Capital Outlay	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
	<b>Total Assessing</b>	25,417.77	36,235	26,992.82	35,894	36,235

**CITY OF KEWAUNEE  
2016 BUDGET**

**GENERAL FUND EXPENDITURES**

<b>Expense Code</b>	<b>Expense Description</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Actual To Date</b>	<b>2015 Current Estimate</b>	<b>2016 Adopted Budget</b>
<b><u>City Hall</u></b>						
101-51-51610-222	Utilities	8,822.89	9,000	5,102.24	6,803	8,800
101-51-51610-231	Repair & Maintenance - Equip	4,683.76	2,000	1,344.96	1,793	2,000
101-51-51610-233	Repair & Maintenance - Bldg	74.46	500	79.90	107	500
101-51-51610-241	Repair & Maint. - Contractual	0.00	100	0.00	100	100
101-51-51610-293	Cleaning Services	4,903.53	4,600	3,535.73	4,600	4,800
101-51-51610-311	Office Supplies	3,367.28	3,000	1,606.23	2,142	3,000
101-51-51610-511	Insurance -Liab/Prop/Auto	980.00	1,118	1,124.00	1,124	1,124
101-51-51610-591	Miscellaneous Expenses	36.98	0	0.00	0	0
101-51-51610-800	Capital Outlay	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
	<b>Total City Hall</b>	22,868.90	20,318	12,793.06	16,669	20,324
<b><u>Planning/Zoning/Bldg Inspection</u></b>						
101-51-51910-113	Salaries - Part Time	19,196.00	19,497	14,622.75	19,497	19,497
101-51-51910-152	FICA Contribution	1,190.16	1,209	906.57	1,209	1,209
101-51-51910-153	Medicare Contribution	278.39	283	212.04	283	283
101-51-51910-155	Insurance - Workers Compensation	719.00	616	612.00	612	616
101-51-51910-216	Engineering Fees	0.00	0	0.00	0	0
101-51-51910-292	Printing & Publishing	0.00	100	0.00	100	100
101-51-51910-311	Office Supplies	42.44	50	14.44	50	50
101-51-51910-323	Books/Publications/Subscriptions	0.00	200	0.00	200	200
101-51-51910-333	Conf/School/Training	0.00	150	0.00	150	150
101-51-51910-591	Miscellaneous Expenses	-0.05	0	600.00	600	500
101-51-51910-800	Capital Outlay	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
	<b>Total Planning/Zoning</b>	21,425.94	22,105	16,967.80	22,701	22,605
<b>TOTAL GENERAL GOVERNMENT</b>		320,174.39	305,764	250,503.78	317,994	311,442

**CITY OF KEWAUNEE  
2016 BUDGET**

**GENERAL FUND EXPENDITURES**

<b>Expense Code</b>	<b>Expense Description</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Actual To Date</b>	<b>2015 Current Estimate</b>	<b>2016 Adopted Budget</b>
<b><u>PUBLIC SAFETY</u></b>						
<b><u>Police</u></b>						
101-52-52110-111	Salaries - Full Time	302,135.66	320,614	239,222.51	320,614	327,938
101-52-52110-112	Salaries - Overtime	34,874.58	22,000	17,962.60	23,950	22,000
101-52-52110-113	Salaries - Part Time	20,183.04	12,054	10,849.10	14,465	12,244
101-52-52110-114	Salaries - Temporary Help	13,256.88	13,316	9,173.60	12,231	13,414
101-52-52110-131	Clothing Allowance	2,821.47	3,594	1,125.35	3,594	3,594
101-52-52110-151	Retirement Contribution	59,054.19	57,605	41,228.35	54,971	52,724
101-52-52110-152	FICA Contribution	22,508.52	22,815	16,789.24	22,749	23,287
101-52-52110-153	Medicare Contribution	5,263.88	5,336	3,926.41	5,336	5,446
101-52-52110-154	Health/Life Contribution	132,703.91	93,039	68,900.79	93,039	103,270
101-52-52110-155	Insurance - Workers Compensation	13,646.00	11,105	11,049.00	11,049	13,933
101-52-52110-217	Medical/Testing Fees	100.00	300	150.00	200	200
101-52-52110-218	Investigative Services	5,122.70	5,000	6,492.15	8,656	5,000
101-52-52110-222	Utilities	5,262.30	5,500	3,322.33	5,000	5,300
101-52-52110-231	Repair & Maintenance - Equip	4,290.51	2,000	1,281.06	1,708	2,000
101-52-52110-232	Repair & Maintenance - Vehicles	2,709.41	5,000	2,979.50	3,973	4,250
101-52-52110-233	Repair & Maintenance - Bldg	0.00	500	748.00	997	1,000
101-52-52110-291	Software Assistance & Support	1,495.00	1,950	354.00	472	1,300
101-52-52110-292	Printing & Publishing	94.00	250	115.20	154	200
101-52-52110-293	Cleaning Services	2,127.83	2,000	1,526.39	2,035	2,000
101-52-52110-311	Office Supplies	745.79	500	226.68	325	400
101-52-52110-320	Telephone	3,288.85	3,000	3,050.09	4,067	3,300
101-52-52110-321	Postage	351.16	275	198.89	265	275
101-52-52110-322	Dues	170.00	170	375.00	375	375
101-52-52110-323	Books/Publications/Subscriptions	59.90	0	0.00	0	0
101-52-52110-331	Mileage and Meal Expenses	133.39	100	67.90	91	100
101-52-52110-332	Hotel/Motel Expenses	444.84	350	489.31	652	350
101-52-52110-333	Conf/School/Training	900.97	1,000	1,217.25	1,217	1,000

**CITY OF KEWAUNEE  
2016 BUDGET**

**GENERAL FUND EXPENDITURES**

<b>Expense Code</b>	<b>Expense Description</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Actual To Date</b>	<b>2015 Current Estimate</b>	<b>2016 Adopted Budget</b>
101-52-52110-341	Operating Supplies	1,786.33	1,000	634.14	846	1,000
101-52-52110-351	Gas & Oil	13,591.01	15,000	7,188.29	9,584	12,000
101-52-52110-511	Insurance -Liab/Prop/Auto	11,757.00	11,965	11,968.00	11,968	12,000
101-52-52110-591	Miscellaneous Expenses	161.68	200	0.00	0	100
101-52-52110-800	Capital Outlay	<u>4,136.98</u>	<u>8,201</u>	<u>7,696.00</u>	<u>7,696</u>	<u>0</u>
	<b>Total Police</b>	665,177.78	625,739	470,307.13	622,280	630,000
 <b>Fire</b>						
101-52-52210-113	Salaries - Part Time	58,272.29	64,774	45,214.33	60,286	64,992
101-52-52210-131	Clothing Allowance	522.08	600	380.00	600	600
101-52-52210-151	Retirement Contribution	1,064.62	1,045	568.15	1,045	850
101-52-52210-152	FICA Contribution	3,612.86	4,016	2,803.29	3,738	4,030
101-52-52210-153	Medicare Contribution	844.94	939	655.61	874	942
101-52-52210-155	Insurance - Workers Compensation	1,360.00	990	1,117.00	1,117	1,025
101-52-52210-217	Medical/Testing Fees	2,885.00	4,000	2,469.00	3,292	3,000
101-52-52210-222	Utilities	11,561.94	12,000	5,910.00	9,000	12,000
101-52-52210-231	Repair & Maintenance - Equip	3,954.58	3,000	1,586.29	2,115	3,000
101-52-52210-232	Repair & Maintenance -Vehicles	17,430.16	10,000	7,480.89	9,975	10,000
101-52-52210-233	Repair & Maintenance - Bldg	2,013.37	5,000	12,226.83	12,227	4,800
101-52-52210-291	Software Assistance & Support	360.00	360	360.00	360	360
101-52-52210-292	Printing & Publishing	416.00	200	245.00	245	200
101-52-52210-311	Office Supplies	144.56	300	346.05	400	350
101-52-52210-320	Telephone	1,523.98	1,550	1,134.27	1,512	1,550
101-52-52210-321	Postage	235.88	200	133.50	178	235
101-52-52210-322	Dues	1,345.00	1,500	1,310.00	1,310	1,500
101-52-52210-323	Books/Publications/Subscriptions	0.00	0	0.00	0	0
101-52-52210-331	Mileage and Meal Expenses	0.00	0	0.00	0	0
101-52-52210-332	Hotel/Motel Expenses	979.82	1,000	596.00	795	800
101-52-52210-333	Conf/School/Training	480.00	1,500	2,765.00	2,765	1,250

**CITY OF KEWAUNEE  
2016 BUDGET**

**GENERAL FUND EXPENDITURES**

<b>Expense Code</b>	<b>Expense Description</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Actual To Date</b>	<b>2015 Current Estimate</b>	<b>2016 Adopted Budget</b>
101-52-52210-341	Operating Supplies	4,830.53	3,500	6,200.58	8,267	3,500
101-52-52210-351	Gas & Oil	5,571.59	6,000	2,467.06	3,300	4,000
101-52-52210-511	Insurance -Liab/Prop/Auto	10,006.00	11,345	11,347.00	11,347	11,347
101-52-52210-531	Hydrant Rental	200,298.00	206,307	133,532.00	206,307	212,500
101-52-52210-591	Miscellaneous Expenses	654.21	100	657.47	877	100
101-52-52210-800	Capital Outlay	<u>13,611.43</u>	<u>16,356</u>	<u>5,099.24</u>	<u>16,356</u>	<u>17,986</u>
	<b>Total Fire</b>	343,978.84	356,582	246,604.56	358,287	360,917
 <b><u>Ambulance</u></b>						
101-52-52310-113	Salaries - Part Time	117,877.02	103,705	84,126.97	112,169	112,023
101-52-52310-131	Clothing Allowance	957.75	2,000	0.00	2,000	2,000
101-52-52310-151	Retirement Contribution	326.87	446	68.90	92	402
101-52-52310-152	FICA Contribution	7,308.27	6,430	5,215.90	6,955	6,945
101-52-52310-153	Medicare Contribution	1,709.13	1,504	1,219.88	1,627	1,624
101-52-52310-155	Insurance - Workers Compensation	1,958.00	1,423	1,607.00	1,607	1,474
101-52-52310-201	Contractual Services	34,861.26	35,000	33,158.71	44,212	35,000
101-52-52310-217	Medical/Testing Fees	150.00	300	0.00	150	150
101-52-52310-222	Utilities	7,982.75	7,500	5,358.39	7,145	7,500
101-52-52310-231	Repair & Maintenance - Equip	5,970.60	5,000	2,521.98	3,363	5,000
101-52-52310-232	Repair & Maintenance -Vehicles	4,939.99	5,000	13,383.45	14,000	6,000
101-52-52310-233	Repair & Maintenance -Bldg	935.94	1,500	3,758.66	3,759	1,500
101-52-52310-291	Software Assistance & Support	900.00	1,000	900.00	900	1,000
101-52-52310-292	Printing & Publishing	29.00	100	0.00	0	100
101-52-52310-311	Office Supplies	61.88	300	353.97	400	300
101-52-52310-320	Telephone	797.05	1,000	407.34	543	725
101-52-52310-321	Postage	223.83	200	109.00	158	175
101-52-52310-322	Dues	581.00	600	470.00	600	600
101-52-52310-323	Books/Publications/Subscriptions	50.00	50	0.00	0	50
101-52-52310-331	Mileage and Meal Expenses	256.77	400	165.70	325	200
101-52-52310-332	Hotel/Motel Expenses	130.04	750	684.00	750	750



**CITY OF KEWAUNEE  
2016 BUDGET**

**GENERAL FUND EXPENDITURES**

<b>Expense Code</b>	<b>Expense Description</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Actual To Date</b>	<b>2015 Current Estimate</b>	<b>2016 Adopted Budget</b>
101-52-52310-333	Conf/School/Training	5,074.02	5,000	2,141.86	2,856	5,000
101-52-52310-341	Operating Supplies	19,506.19	18,000	15,672.43	18,000	18,000
101-52-52310-351	Gas & Oil	8,907.14	8,500	4,197.58	5,600	7,500
101-52-52310-511	Insurance -Liab/Prop/Auto	4,015.00	4,190	4,191.00	4,191	4,191
101-52-52310-591	Miscellaneous Expenses	0.00	100	0.00	0	100
101-52-52310-800	Capital Outlay	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
	<b>Total Ambulance</b>	225,509.50	209,998	179,712.72	231,400	218,309
<b>TOTAL PUBLIC SAFETY</b>		1,234,666.12	1,192,319	896,624.41	1,211,967	1,209,226
<b><u>PUBLIC WORKS</u></b>						
<b><u>Streets</u></b>						
101-53-53310-111	Salaries - Full Time	131,155.67	131,552	95,989.49	127,986	133,992
101-53-53310-112	Salaries - Overtime	1,339.17	2,403	1,663.81	2,403	2,400
101-53-53310-114	Salaries - Temporary Help	2,581.15	6,936	16,249.63	19,000	6,987
101-53-53310-131	Clothing Allowance	570.00	570	45.86	570	570
101-53-53310-151	Retirement Contribution	11,689.09	11,520	7,646.83	10,198	8,998
101-53-53310-152	FICA Contribution	8,167.32	8,735	7,184.07	9,579	8,886
101-53-53310-153	Medicare Contribution	1,910.12	2,043	1,680.14	2,240	2,078
101-53-53310-154	Health/Life Contribution	61,674.17	54,433	38,955.32	51,940	58,146
101-53-53310-155	Insurance - Workers Compensation	5,013.00	4,449	4,423.00	4,423	5,293
101-53-53310-216	Engineering Fees	0.00	200	0.00	200	200
101-53-53310-217	Medical/Testing Fees	184.00	200	161.20	200	200
101-53-53310-220	Animal Control	0.00	100	10.49	50	125
101-53-53310-222	Utilities	12,904.94	10,000	6,586.34	10,000	12,000
101-53-53310-231	Repair & Maintenance - Equip	1,336.48	4,000	3,138.16	4,000	4,000
101-53-53310-232	Repair & Maintenance - Vehicles	3,359.31	4,000	4,798.01	6,000	5,000
101-53-53310-233	Repair & Maintenance - Bldg	28.46	1,000	846.42	1,000	1,000
101-53-53310-241	Repair & Maint. - Contractual	0.00	10,000	0.00	0	0

**CITY OF KEWAUNEE  
2016 BUDGET**

**GENERAL FUND EXPENDITURES**

<b>Expense Code</b>	<b>Expense Description</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Actual To Date</b>	<b>2015 Current Estimate</b>	<b>2016 Adopted Budget</b>
101-53-53310-292	Printing & Publishing	645.25	250	1,024.32	1,024	400
101-53-53310-311	Office Supplies	134.89	200	114.45	153	200
101-53-53310-320	Telephone	3,270.34	3,500	2,629.45	3,500	3,500
101-53-53310-321	Postage	70.00	100	40.00	60	75
101-53-53310-322	Dues	0.00	0	0.00	0	0
101-53-53310-331	Mileage and Meal Expenses	0.00	0	35.46	100	100
101-53-53310-332	Hotel/Motel Expenses	0.00	0	112.00	200	125
101-53-53310-333	Conf/School/Training	0.00	500		500	500
101-53-53310-341	Operating Supplies	10,033.60	9,300	6,443.66	9,000	9,300
101-53-53310-351	Gas & Oil	17,755.79	16,000	6,291.54	13,000	16,000
101-53-53310-371	Gravel, Street Repair Material	9,162.69	25,000	18,333.63	24,000	25,000
101-53-53310-411	Curb & Gutter Material	1,818.00	3,000	0.00	0	3,000
101-53-53310-421	Signs	9,007.04	2,300	3,730.54	4,000	2,300
101-53-53310-511	Insurance -Liab/Prop/Auto	11,240.00	10,070	10,072.00	10,072	10,070
101-53-53310-571	Licenses/Permits	100.00	0	74.50	75	0
101-53-53310-591	Miscellaneous Expenses	0.00	200	287.00	383	200
101-53-53310-610	Principal	2,229.00	0	0.00	0	0
101-53-53310-800	Capital Outlay	1,349.99	0	0.00	0	0
101-53-53310-801	New Construction	0.00	0	0.00	0	0
101-53-53310-802	Sealcoating	0.00	0	0.00	0	0
101-53-53310-803	Lease/Purchase	<u>72.09</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
	<b>Total Streets</b>	308,801.56	322,561	238,567.32	315,855	320,645
<b><u>Snow Removal</u></b>						
101-53-53330-111	Salaries - Full Time	17,384.48	16,499	5,377.70	12,000	16,619
101-53-53330-112	Salaries - Overtime	9,425.61	17,608	4,160.14	12,000	17,556
101-53-53330-151	Retirement Contribution	2,359.28	2,933	820.25	1,584	2,256
101-53-53330-152	FICA Contribution	1,624.40	2,115	584.32	1,488	2,119
101-53-53330-153	Medicare Contribution	379.89	495	136.62	348	496
101-53-53330-154	Health/Life Contribution	9,773.86	7,020	3,256.41	7,020	7,499
101-53-53330-155	Insurance - Workers Compensation	1,257.00	1,077	1,071.00	1,071	1,262

**CITY OF KEWAUNEE  
2016 BUDGET**

**GENERAL FUND EXPENDITURES**

<b>Expense Code</b>	<b>Expense Description</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Actual To Date</b>	<b>2015 Current Estimate</b>	<b>2016 Adopted Budget</b>
101-53-53330-231	Repair & Maintenance - Equip	1,290.72	3,000	749.67	2,500	3,000
101-53-53330-232	Repair & Maintenance - Vehicles	4,704.21	3,500	0.00	2,500	3,500
101-53-53330-341	Operating Supplies	380.08	200	234.55	313	200
101-53-53330-351	Gas & Oil	15,478.55	10,000	6,637.47	10,000	10,000
101-53-53330-372	Sand & Salt Material	11,564.04	14,000	6,377.20	12,000	14,000
101-53-53330-591	Miscellaneous Expenses	0.00	100	0.00	100	100
101-53-53330-800	Capital Outlay	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
	<b>Total Snow Removal</b>	75,622.12	78,547	29,405.33	62,924	78,607
<b><u>Street Lighting</u></b>						
101-53-53420-222	Utilities	66,304.24	67,000	48,792.70	65,057	67,000
101-53-53420-231	Repair & Maintenance - Equip	2,305.99	500	0.00	250	500
101-53-53420-341	Operating Supplies	614.25	200	0.00	200	200
101-53-53420-591	Miscellaneous Expenses	0.00	50	0.00	0	0
101-53-53420-800	Capital Outlay	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
	<b>Total Street Lighting</b>	69,224.48	67,750	48,792.70	65,507	67,700
<b><u>Sidewalks</u></b>						
101-53-53430-241	Repair & Maint. - Contractual	2,955.00	2,500	994.00	994	2,000
101-53-53430-292	Printing & Publishing	0.00	0	0.00	0	0
101-53-53430-800	Capital Outlay	0.00	0	0.00	0	0
101-53-53430-801	New Construction	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
	<b>Total Sidewalks</b>	2,955.00	2,500	994.00	994	2,000
<b><u>Storm Sewers</u></b>						
101-53-53440-216	Engineering Fees	0.00	0	0.00	1,500	0
101-53-53440-222	Utilities	867.47	600	501.97	669	750

**CITY OF KEWAUNEE  
2016 BUDGET**

**GENERAL FUND EXPENDITURES**

<b>Expense Code</b>	<b>Expense Description</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Actual To Date</b>	<b>2015 Current Estimate</b>	<b>2016 Adopted Budget</b>
101-53-53440-231	Repair & Maintenance - Equip	405.09	400	0.00	0	200
101-53-53440-234	Repair & Maintenance - Mains	0.00	0	870.49	1,200	500
101-53-53440-241	Repair & Maint. - Contractual	0.00	500	0.00	0	200
101-53-53440-341	Operating Supplies	1,392.44	1,000	1,950.00	1,950	1,250
101-53-53440-591	Miscellaneous Expenses	0.00	50	750.00	750	50
101-53-53440-800	Capital Outlay	0.00	0	0.00	0	0
101-53-53440-801	New Construction	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
	<b>Total Storm Sewers</b>	2,665.00	2,550	4,072.46	6,069	2,950
 <b><u>Garbage/Recycling</u></b>						
101-53-53620-111	Salaries - Full Time	0.00	6,874	0.00	6,874	6,924
101-53-53620-112	Salaries - Overtime	0.00	0	0.00	0	0
101-53-53620-114	Salaries - Temporary Help	0.00	0	0.00	0	0
101-53-53620-151	Retirement Contribution	0.00	591	0.00	468	457
101-53-53620-152	FICA Contribution	0.00	426	0.00	426	429
101-53-53620-153	Medicare Contribution	0.00	100	0.00	100	100
101-53-53620-154	Health/Life Contribution	0.00	2,925	0.00	2,925	3,125
101-53-53620-155	Insurance - Workers Compensation	253.00	217	216.00	216	256
101-53-53620-201	Contractual Services	87,005.99	88,600	51,403.52	88,600	91,258
101-53-53620-202	Landfill Fees	18,324.00	18,000	12,853.72	17,138	18,000
101-53-53620-231	Repair & Maintenance - Equip	0.00	250	1,502.72	1,503	750
101-53-53620-232	Repair & Maintenance - Vehicles	80.65	500	0.00	250	750
101-53-53620-292	Printing & Publishing	0.00	0	0.00	0	0
101-53-53620-321	Postage	0.00	0	0.00	0	0
101-53-53620-331	Mileage and Meal Expenses	0.00	0	0.00	0	0
101-53-53620-332	Hotel/Motel Expenses	0.00	0	0.00	0	0
101-53-53620-333	Conf/School/Training	0.00	0	0.00	0	0
101-53-53620-341	Operating Supplies	499.72	1,500	1,695.50	2,261	1,500

**CITY OF KEWAUNEE  
2016 BUDGET**

**GENERAL FUND EXPENDITURES**

<b>Expense Code</b>	<b>Expense Description</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Actual To Date</b>	<b>2015 Current Estimate</b>	<b>2016 Adopted Budget</b>
101-53-53620-351	Gas & Oil	2,122.36	2,000	0.00	1,000	1,000
101-53-53620-511	Insurance -Liab/Prop/Auto	1,361.00	1,342	1,342.00	1,342	1,342
101-53-53620-571	Licenses/Permits	309.00	309	519.13	519	309
101-53-53620-591	Miscellaneous Expenses	0.00	0	0.00	0	0
101-53-53620-800	Capital Outlay	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
	<b>Total Garbage/Recycling</b>	109,955.72	123,634	69,532.59	123,622	126,200
<b><u>Weed/Nuisance Control</u></b>						
101-53-53640-201	Contractual Services	0.00	1,000	0.00	0	1,000
101-53-53640-292	Printing & Publishing	0.00	0	0.00	0	0
101-53-53640-341	Operating Supplies	0.00	100	0.00	0	100
101-53-53640-451	Chemicals	351.50	1,000	1,005.35	1,005	900
101-53-53640-591	Miscellaneous Expenses	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
	<b>Total Weed/Nuisance Control</b>	351.50	2,100	1,005.35	1,005	2,000
<b><u>Tree Lawns</u></b>						
101-53-53680-241	Repair & Maint. - Contractual	1,584.96	2,000	3,441.50	3,442	1,500
101-53-53680-331	Mileage and Meal Expenses	0.00	0	0.00	0	0
101-53-53680-332	Hotel/Motel Expenses	0.00	0	0.00	0	0
101-53-53680-333	Conf/School/Training	0.00	100	0.00	0	100
101-53-53680-341	Operating Supplies	0.00	500	513.68	514	500
101-53-53680-591	Miscellaneous Expenses	0.00	0	0.00	0	0
101-53-53680-800	Capital Outlay	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
	<b>Total Tree Lawns</b>	1,584.96	2,600	3,955.18	3,955	2,100
<b>TOTAL PUBLIC WORKS</b>		571,160.34	602,242	396,324.93	579,931	602,202

**CITY OF KEWAUNEE  
2016 BUDGET**

**GENERAL FUND EXPENDITURES**

<b>Expense Code</b>	<b>Expense Description</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Actual To Date</b>	<b>2015 Current Estimate</b>	<b>2016 Adopted Budget</b>
<b><u>HEALTH &amp; HUMAN SERVICES</u></b>						
<b><u>Cemetery</u></b>						
101-54-54910-222	Utilities	357.58	350	179.70	300	300
101-54-54910-233	Repair & Maintenance - Bldg	0.00	50	0.00	0	0
101-54-54910-241	Repair & Maint. - Contractual	16,583.70	17,081	12,200.85	17,081	17,594
101-54-54910-244	Repair & Maint. - Grave Digging	6,300.00	5,500	4,100.00	5,500	5,500
101-54-54910-292	Printing & Publishing	137.77	150	0.00	0	125
101-54-54910-341	Operating Supplies	0.00	100	213.28	213	200
101-54-54910-511	Insurance -Liab/Prop/Auto	3.00	3	3.00	3	3
101-54-54910-591	Miscellaneous Expenses	0.00	0	0.00	0	8,000
101-54-54910-800	Capital Outlay	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
	<b>Total Cemetery</b>	23,382.05	23,234	16,696.83	23,097	31,722
	<b>TOTAL HEALTH &amp; HUMAN SERVICES</b>	23,382.05	23,234	16,696.83	23,097	31,722
<b><u>CULTURE/RECREATION</u></b>						
<b><u>Library</u></b>						
101-55-55110-111	Salaries - Full Time	72,185.60	74,381	54,327.23	72,436	75,539
101-55-55110-113	Salaries - Part Time	41,790.87	47,004	29,067.83	40,000	47,128
101-55-55110-151	Retirement Contribution	7,842.14	8,096	5,140.31	6,854	6,310
101-55-55110-152	FICA Contribution	6,749.17	7,526	5,099.07	6,799	7,605
101-55-55110-153	Medicare Contribution	1,578.56	1,760	1,192.53	1,590	1,779
101-55-55110-154	Health/Life Contribution	9,159.59	8,299	6,073.66	8,299	8,506
101-55-55110-155	Insurance - Workers Compensation	485.00	239	230.00	230	231
101-55-55110-222	Utilities	7,142.49	7,400	4,684.62	7,200	7,200

**CITY OF KEWAUNEE  
2016 BUDGET**

**GENERAL FUND EXPENDITURES**

<b>Expense Code</b>	<b>Expense Description</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Actual To Date</b>	<b>2015 Current Estimate</b>	<b>2016 Adopted Budget</b>
101-55-55110-211	Auditing & Accounting Svces	0.00	0	890.00	890	900
101-55-55110-231	Repair & Maintenance - Equip	183.92	300	-108.88	0	200
101-55-55110-233	Repair & Maintenance - Bldg	2,609.35	2,000	869.59	1,200	1,000
101-55-55110-311	Office Supplies	4,024.45	4,200	3,423.83	4,200	4,200
101-55-55110-320	Telephone	847.86	2,000	300.25	425	1,600
101-55-55110-321	Postage	793.97	900	315.60	500	700
101-55-55110-322	Dues	186.00	250	0.00	250	250
101-55-55110-323	Books/Publications/Subscriptions	44,423.23	25,000	17,628.10	25,000	26,000
101-55-55110-331	Mileage and Meal Expenses	67.88	100	0.00	100	100
101-55-55110-332	Hotel/Motel Expenses	297.00	150	0.00	150	150
101-55-55110-333	Conf/School/Training	99.00	300	0.00	300	300
101-55-55110-341	Operating Supplies	1,761.31	3,000	1,880.58	2,507	3,000
101-55-55110-511	Insurance -Liab/Prop/Auto	2,311.00	2,400	2,406.00	2,406	2,406
101-55-55110-591	Miscellaneous Expenses	0.00	100	0.00	0	140
101-55-55110-800	Capital Outlay	108.50	0	14,026.00	14,026	0
101-55-55110-803	Lease/Purchase	<u>15,334.00</u>	<u>16,025</u>	<u>16,017.00</u>	<u>16,017</u>	<u>16,186</u>
	<b>Total Library</b>	219,980.89	211,430	163,463.32	211,379	211,430
 <b><u>Community Center</u></b>						
101-55-55140-222	Utilities	323.69	400	517.71	700	400
101-55-55140-231	Repair & Maintenance - Equip	3,395.59	2,000	1,500.40	2,000	1,750
101-55-55140-233	Repair & Maintenance -Bldg	108.98	100	650.00	650	350
101-55-55140-341	Operating Supplies	313.48	400	207.79	300	350
101-55-55140-511	Insurance -Liab/Prop/Auto	279.00	324	325.00	325	325
101-55-55140-591	Miscellaneous Expenses	0.00	0	0.00	0	49
101-55-55140-800	Capital Outlay	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
	<b>Total Community Center</b>	4,420.74	3,224	3,200.90	3,975	3,224

**CITY OF KEWAUNEE  
2016 BUDGET**

**GENERAL FUND EXPENDITURES**

<b>Expense Code</b>	<b>Expense Description</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Actual To Date</b>	<b>2015 Current Estimate</b>	<b>2016 Adopted Budget</b>
<b><u>Parks</u></b>						
101-55-55210-111	Salaries - Full Time	39,048.18	46,592	30,568.85	40,758	46,925
101-55-55210-112	Salaries - Overtime	100.67	2,688	0.00	1,300	2,707
101-55-55210-114	Salaries - Temporary Help	11,550.19	13,872	12,011.78	13,000	6,987
101-55-55210-131	Clothing Allowance	190.00	190	190.00	190	190
101-55-55210-151	Retirement Contribution	3,445.26	4,238	2,298.22	3,100	3,276
101-55-55210-152	FICA Contribution	3,115.63	3,915	2,639.25	3,519	3,510
101-55-55210-153	Medicare Contribution	728.61	916	617.22	923	821
101-55-55210-154	Health/Life Contribution	18,667.55	19,601	12,958.05	19,601	20,932
101-55-55210-155	Insurance - Workers Compensation	2,330.00	1,994	1,983.00	1,983	2,091
101-55-55210-201	Contractual Services	527.97	1,500	0.00	0	1,000
101-55-55210-217	Medical/Testing Fees	0.00	85	25.50	51	75
101-55-55210-222	Utilities	7,947.94	8,381	7,716.64	10,289	8,500
101-55-55210-231	Repair & Maintenance - Equip	2,406.43	4,000	971.34	1,500	4,000
101-55-55210-232	Repair & Maintenance - Vehicles	365.36	500	526.34	725	750
101-55-55210-233	Repair & Maintenance - Bldg	28.96	5,000	3,424.20	4,000	5,000
101-55-55210-241	Repair & Maint. - Contractual	100.00	200	0.00	0	200
101-55-55210-292	Printing & Publishing	0.00	100	0.00	0	100
101-55-55210-320	Telephone	161.16	200	159.24	212	215
101-55-55210-341	Operating Supplies	3,147.17	5,000	5,196.36	6,000	5,000
101-55-55210-351	Gas & Oil	3,789.32	4,000	3,868.09	4,250	4,000
101-55-55210-511	Insurance -Liab/Prop/Auto	2,056.00	1,619	1,619.00	1,619	1,619
101-55-55210-591	Miscellaneous Expenses	0.00	100	0.00	0	100
101-55-55210-592	Beautification	4,260.43	5,000	4,572.41	5,000	5,000
101-55-55210-800	Capital Outlay	<u>2,700.00</u>	<u>8,115</u>	<u>8,115.00</u>	<u>8,115</u>	<u>0</u>
	<b>Total Parks</b>	106,666.83	137,806	99,460.49	126,135	122,998



**CITY OF KEWAUNEE  
2016 BUDGET**

**GENERAL FUND EXPENDITURES**

<b>Expense Code</b>	<b>Expense Description</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Actual To Date</b>	<b>2015 Current Estimate</b>	<b>2016 Adopted Budget</b>
<b><u>Recreation</u></b>						
101-55-55310-114	Salaries - Temporary Help	0.00	0	0.00	0	0
101-55-55310-152	FICA Contribution	0.00	0	0.00	0	0
101-55-55310-153	Medicare Contribution	0.00	0	0.00	0	0
101-55-55310-155	Insurance - Workers Compensation	0.00	0	0.00	0	0
101-55-55310-201	Contractual Services	5,771.00	7,000	7,000.00	7,000	7,000
101-55-55310-231	Repair & Maintenance - Equip	0.00	100	0.00	0	100
101-55-55310-292	Printing & Publishing	0.00	0	0.00	0	0
101-55-55310-311	Office Supplies	0.00	0	0.00	0	0
101-55-55310-321	Postage	0.00	0	0.00	0	0
101-55-55310-341	Operating Supplies	88.74	0	0.00	89	0
101-55-55310-452	Ball Diamond Expenses	162.39	1,000	4,125.62	4,126	1,000
101-55-55310-511	Insurance -Liab/Prop/Auto	34.00	48	48.00	48	48
101-55-55310-591	Miscellaneous Expenses	0.00	0	0.00	0	0
101-55-55310-800	Capital Outlay	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
	<b>Total Recreation</b>	6,056.13	8,148	11,173.62	11,263	8,148
<b><u>Tug Ludington</u></b>						
101-55-55480-114	Salaries - Temporary Help	2,759.29	3,500	3,750.89	3,751	3,750
101-55-55480-152	FICA Contribution	171.13	217	232.65	233	233
101-55-55480-153	Medicare Contribution	39.98	51	54.30	54	54
101-55-55480-155	Insurance - Workers Compensation	131.00	111	110.00	110	138
101-55-55480-222	Utilities	246.28	260	322.89	375	350
101-55-55480-231	Repair & Maintenance - Equip	80.87	600	538.76	539	550
101-55-55480-292	Printing & Publishing	0.00	100	91.70	92	100
101-55-55480-294	Advertising	0.00	200	0.00	200	0
101-55-55480-320	Telephone	103.95	100	38.31	38	0
101-55-55480-342	Merchandise for Resale	630.80	500	0.00	0	500

**CITY OF KEWAUNEE  
2016 BUDGET**

**GENERAL FUND EXPENDITURES**

<b>Expense Code</b>	<b>Expense Description</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Actual To Date</b>	<b>2015 Current Estimate</b>	<b>2016 Adopted Budget</b>
101-55-55480-511	Insurance -Liab/Prop/Auto	352.00	76	76.00	76	76
101-55-55480-533	Storage Rental	0.00	0	0.00	0	0
101-55-55480-591	Miscellaneous Expenses	90.90	100	189.25	189	64
101-55-55480-800	Capital Outlay	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
	<b>Total Tug Ludington</b>	4,606.20	5,815	5,404.75	5,657	5,815
<b>TOTAL CULTURE/RECREATION</b>		341,730.79	366,423	282,703.08	358,409	351,615
<b><u>ECONOMIC DEVELOPMENT</u></b>						
<b><u>Economic/Community Development</u></b>						
101-56-56710-121	Administrative Fees/Charges	0.00	0	0.00	0	0
101-56-56710-216	Engineering Fees	0.00	0	2,400.00	2,400	0
101-56-56710-291	Software Assistance & Support	179.40	180	322.50	323	180
101-56-56710-292	Printing & Publishing	0.00	0	0.00	0	0
101-56-56710-294	Advertising	945.00	1,000	987.61	1,000	1,000
101-56-56710-311	Office Supplies	0.00	0	0.00	0	0
101-56-56710-321	Postage	0.00	0	0.00	0	0
101-56-56710-322	Dues	2,500.00	2,500	500.00	2,500	2,500
101-56-56710-323	Books/Publications/Subscript.	0.00	0	0.00	0	0
101-56-56710-331	Mileage and Meal Expenses	0.00	0	0.00	0	0
101-56-56710-332	Hotel/Motel Expenses	0.00	0	0.00	0	0
101-56-56710-333	Conf/School/Training	0.00	0	0.00	0	0
101-56-56710-491	Fireworks	0.00	0	0.00	0	0
101-56-56710-591	Miscellaneous Expenses	0.00	0	49.98	50	0
101-56-56710-721	Contributions to Organizations	<u>4,000.00</u>	<u>4,000</u>	<u>4,000.00</u>	<u>4,000</u>	<u>4,000</u>
	<b>Total Economic/Comm. Development</b>	7,624.40	7,680	8,260.09	10,272	7,680

**CITY OF KEWAUNEE  
2016 BUDGET**

**GENERAL FUND EXPENDITURES**

<b>Expense Code</b>	<b>Expense Description</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Actual To Date</b>	<b>2015 Current Estimate</b>	<b>2016 Adopted Budget</b>
<b><u>UNALLOCATED</u></b>						
<b><u>Unallocated Expenditures</u></b>						
101-59-59110-591	Miscellaneous Expenses	34,170.30	1,500	18,058.05	25,000	1,500
101-59-59110-910	Transfers Out	0.00	0	0.00	0	0
101-59-59110-920	Contingencies	<u>0.00</u>	<u>24,842</u>	<u>0.00</u>	<u>0</u>	<u>18,562</u>
	<b>Total Unallocated Expenditures</b>	34,170.30	26,342	18,058.05	25,000	20,062
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<u>2,532,908.39</u>	<u>2,524,004</u>	<u>1,869,171.17</u>	<u>2,526,671</u>	<u>2,533,949</u>

**CITY OF KEWAUNEE  
2016 BUDGET**

**SPECIAL REVENUE FUND EXPENDITURES**

<b>Expense Code</b>	<b>Expense Description</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Actual To Date</b>	<b>2015 Current Estimate</b>	<b>2016 Adopted Budget</b>
<b><u>MARINA FUND</u></b>						
203-55-55490-111	Salaries - Full Time	0.00	0	0.00	0	12,641
203-55-55490-113	Salaries - Part Time	35,121.23	36,060	25,732.14	36,060	25,783
203-55-55490-114	Salaries - Temporary Help	14,115.96	13,872	12,806.31	12,806	13,973
203-55-55490-151	Retirement Contribution	3,090.65	3,101	1,915.04	2,600	2,536
203-55-55490-152	FICA Contribution	2,628.01	3,096	2,157.64	3,096	3,242
203-55-55490-153	Medicare Contribution	614.69	724	508.86	700	758
203-55-55490-154	Health/Life Contribution	23,492.20	22,359	15,733.79	22,359	23,571
203-55-55490-155	Insurance - Workers Compensation	1,823.00	1,577	1,572.00	1,572	1,931
203-55-55490-210	Professional Services	22,000.00	28,700	26,000.00	26,000	30,000
203-55-55490-222	Utilities	17,351.65	20,000	15,641.76	20,856	21,000
203-55-55490-230	Repair & Maintenance - Docks	4,809.46	10,000	6,880.95	6,881	10,000
203-55-55490-231	Repair & Maintenance - Equip	2,441.06	4,000	3,874.86	3,875	4,000
203-55-55490-233	Repair & Maintenance - Bldg	1,312.16	4,500	2,435.91	2,436	4,500
203-55-55490-241	Repair & Maint. - Contractual	0.00	150	0.00	0	150
203-55-55490-291	Software Assistance & Support	0.00	250	0.00	0	250
203-55-55490-292	Printing & Publishing	690.00	1,000	1,200.68	1,201	1,000
203-55-55490-294	Advertising	1,023.00	1,200	1,073.00	1,073	1,200
203-55-55490-296	Credit Card Service Charges	2,639.38	3,000	2,475.51	2,500	3,000
203-55-55490-311	Office Supplies	21.55	150	101.96	102	150
203-55-55490-320	Telephone	3,061.24	3,500	2,354.76	3,200	3,500
203-55-55490-322	Dues	400.00	400	450.00	450	400
203-55-55490-331	Mileage and Meal Expenses	247.90	250	0.00	0	250
203-55-55490-332	Hotel/Motel Expenses	179.34	200	0.00	0	200
203-55-55490-333	Conf/School/Training	-496.80	150	20.00	20	150
203-55-55490-334	Convention/Expo Registration Fees	0.00	200	0.00	0	200
203-55-55490-341	Operating Supplies	12,192.93	12,000	8,045.32	8,200	12,000
203-55-55490-342	Merchandise for Resale	13,400.34	15,000	14,672.59	14,673	12,000
203-55-55490-351	Gas & Oil	293.66	800	114.98	115	800
203-55-55490-352	Fuel for Resale	66,176.10	70,000	47,439.58	47,440	70,000

**CITY OF KEWAUNEE  
2016 BUDGET**

**SPECIAL REVENUE FUND EXPENDITURES**

<b>Expense Code</b>	<b>Expense Description</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Actual To Date</b>	<b>2015 Current Estimate</b>	<b>2016 Adopted Budget</b>
203-55-55490-511	Insurance -Liab/Prop/Auto	4,975.79	4,977	3,543.00	3,543	4,977
203-55-55490-571	Licenses/Permits	280.00	280	280.00	280	280
203-55-55490-591	Miscellaneous Expenses	316.26	1,000	0.00	0	1,000
203-55-55490-800	Capital Outlay	3,081.03	6,973	6,973.00	6,973	0
203-55-55490-810	Capital Projects Reserves	0.00	0	0.00	0	0
203-55-55490-920	Contingencies	<u>0.00</u>	<u>15,031</u>	<u>0.00</u>	<u>0</u>	<u>16,558</u>
<b>TOTAL MARINA FUND</b>		237,281.79	284,500	204,003.64	229,010	282,000
<b><u>LIGHTHOUSE PRESERVATION FUND</u></b>						
204-55-55470-216	Engineering Fees	279.89	0	0.00	0	0
204-55-55470-222	Utilities	0.00	0	0.00	0	0
204-55-55470-233	Repair & Maintenance - Bldg	0.00	0	0.00	0	0
204-55-55470-241	Repair & Maint. - Contractual	0.00	0	0.00	0	0
204-55-55470-292	Printing & Publishing	0.00	0	0.00	0	0
204-55-55470-341	Operating Supplies	0.00	0	0.00	0	0
204-55-55470-511	Insurance -Liab/Prop/Auto	197.00	208	209.00	209	210
204-55-55470-591	Miscellaneous Expenses	0.00	0	0.00	0	0
204-55-55470-820	Capital Improvements Reserve	0.00	63,332	0.00	0	63,805
204-55-55470-920	Contingencies	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
<b>TOTAL LIGHTHOUSE FUND</b>		476.89	63,540	209.00	209	64,015
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<u>237,758.68</u>	<u>348,040</u>	<u>204,212.64</u>	<u>229,219</u>	<u>346,015</u>

**CITY OF KEWAUNEE  
2016 BUDGET**

**DEBT SERVICE FUND EXPENDITURES**

<b>Expense Code</b>	<b>Expense Description</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Actual To Date</b>	<b>2015 Current Estimate</b>	<b>2016 Adopted Budget</b>
<b><u>2015 STATE TRUST FUND DEBT</u></b>						
303-58-58000-610	Principal	0.00	0	0.00	0	18,916
303-58-58000-620	Interest Expense	0.00	0	0.00	0	15,596
303-58-58000-660	Bond Issuance Costs	0.00	0	5,500.00	5,500	0
303-58-58000-920	Contingencies	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
<b>TOTAL 2015 STATE TRUST FUND DEBT</b>		0.00	0	5,500.00	5,500	34,512
<b><u>2014A G.O. CORPORATE PURPOSE BONDS FUND</u></b>						
304-58-58000-610	Principal	135,000.00	150,000	150,000.00	150,000	165,000
304-58-58000-620	Interest Expense	6,750.00	137,706	137,705.69	137,706	95,458
304-58-58000-630	Agent Fees/Charges	0.00	0	350.00	350	2,800
304-58-58000-910	Transfers Out	0.00	0	0.00	0	0
304-58-58000-920	Contingencies	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>200</u>
<b>TOTAL 2014A G.O. REFUNDING BONDS FUND</b>		141,750.00	287,706	288,055.69	288,056	263,458
<b><u>2003 G.O. USDA-RD BONDS FUND</u></b>						
305-58-58000-610	Principal	73,711.40	76,877	0.00	76,877	76,877
305-58-58000-620	Interest Expense	37,355.85	34,190	0.00	34,190	34,190
305-58-58000-920	Contingencies	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
<b>TOTAL 2003 G.O. USDA-RD BONDS FUND</b>		111,067.25	111,067	0.00	111,067	111,067
<b>TOTAL DEBT SERVICE FUNDS</b>		<u>252,817.25</u>	<u>398,773</u>	<u>293,555.69</u>	<u>404,623</u>	<u>409,037</u>

**CITY OF KEWAUNEE  
2016 BUDGET**

**CAPITAL PROJECT FUND EXPENDITURES**

<u>Expense Code</u>	<u>Expense Description</u>	<u>2014 Actual</u>	<u>2015 Adopted Budget</u>	<u>2015 Actual To Date</u>	<u>2015 Current Estimate</u>	<u>2016 Adopted Budget</u>
<b><u>CAPITAL PROJECTS RESERVE FUND</u></b>						
401-57-57000-800	Capital Outlay	29,344.00	29,344	29,343.62	29,344	27,461
401-57-57000-810	Capital Projects Reserve	33,750.00	33,750	33,750.00	33,750	83,094
401-57-57000-910	Transfers Out	0.00	0	0.00	0	0
401-57-57000-920	Contingencies	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>140</u>
<b>TOTAL CAPITAL PROJECTS RESERVE FUND</b>		63,094.00	63,094	63,093.62	63,094	110,695
<b><u>CAPITAL PROJECT INFRASTRUCTURE IMPROVEMENT FUND</u></b>						
402-57-57140-121	Administrative Fees/Charges	14,140.00	0	235.00	235	0
402-57-57140-203	Construction Costs	590,985.30	2,191,987	2,110,740.95	2,125,000	275,000
402-57-57140-204	Inspection Costs	0.00	0	0.00	0	0
402-57-57140-213	Legal Fees	0.00	0	0.00	0	0
402-57-57140-216	Engineering Fees	175,801.07	183,700	216,089.99	220,000	75,000
402-57-57140-292	Printing/Publishing	835.29	0	0.00	0	0
402-57-57140-295	Testing	0.00	0	0.00	0	0
402-57-57140-805	Land Costs	216,724.13	0	0.00	0	0
402-57-57140-910	Transfers Out	0.00	0	0.00	0	0
402-57-57140-920	Contingencies	<u>0.00</u>	<u>270,341</u>	<u>0.00</u>	<u>0</u>	<u>169,428</u>
<b>TOTAL CAP. PROJ. INFRASTRUCTURE IMPROV. FUND</b>		998,485.79	2,646,028	2,327,065.94	2,345,235	519,428
<b><u>HARBOR IMPROVEMENT PROJECT FUND</u></b>						
404-57-57140-121	Administrative Fees/Charges	0.00	0	0.00	0	0
404-57-57140-203	Construction Costs	0.00	0	0.00	0	3,835,000
404-57-57140-204	Inspection Costs	0.00	0	0.00	0	0
404-57-57140-213	Legal Fees	0.00	0	0.00	0	0
402-57-57140-216	Engineering Fees	0.00	0	0.00	0	385,000

402-57-57140-292	Printing/Publishing	0.00	0	0.00	0	0
402-57-57140-295	Testing	0.00	0	0.00	0	0
402-57-57140-920	Contingencies	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
<b>TOTAL CAP. PROJ. INFRASTRUCTURE IMPROV. FUND</b>		0.00	0	0.00	0	4,220,000
<b>TOTAL CAPITAL PROJECT FUNDS</b>		<u>1,061,579.79</u>	<u>2,709,122</u>	<u>2,390,160</u>	<u>2,408,329</u>	<u>4,850,123</u>



**CITY OF KEWAUNEE  
2016 BUDGET**

**ENTERPRISE FUND EXPENDITURES**

<b>Expense Code</b>	<b>Expense Description</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Actual To Date</b>	<b>2015 Current Estimate</b>	<b>2016 Adopted Budget</b>
<b><u>WATER UTILITY FUND</u></b>						
611-53-53700-111	Salaries - Full Time	85,816.93	112,667	63,159.79	84,213	121,166
611-53-53700-112	Salaries - Overtime	7,123.43	5,097	6,214.68	8,286	4,901
611-53-53700-113	Salaries - Part Time	10,550.51	10,551	7,817.82	7,818	10,551
611-53-53700-114	Salaries - Temporary Help	4,135.88	6,936	5,113.84	5,114	6,936
611-53-53700-131	Clothing Allowance	182.52	190	190.00	190	190
611-53-53700-151	Retirement Contribution	10,687.44	11,035	5,745.02	7,660	8,320
611-53-53700-152	FICA Contribution	6,462.85	8,386	5,055.76	6,741	9,246
611-53-53700-153	Medicare Contribution	1,511.18	1,961	1,182.21	1,576	1,929
611-53-53700-154	Health/Life Contribution	35,938.35	51,979	29,523.51	48,000	55,527
611-53-53700-155	Insurance - Workers Compensation	4,043.00	2,897	2,883.00	2,883	2,857
611-53-53700-201	Contractual Services	6,866.00	5,640	6,283.00	8,377	8,000
611-53-53700-211	Auditing & Accounting Svces	6,615.50	5,500	6,048.00	6,048	6,700
611-53-53700-216	Engineering Fees	0.00	1,000	0.00	0	1,000
611-53-53700-217	Medical/Testing Fees	43.00	43	0.00	43	43
611-53-53700-222	Utilities	3,965.42	3,600	2,508.25	3,600	3,600
611-53-53700-223	Power for Pumping	41,257.62	43,000	25,544.60	34,059	41,000
611-53-53700-224	Utility Taxes	-2,802.75	113,639	769.79	113,639	114,000
611-53-53700-231	Repair & Maintenance - Equip	1,216.54	2,500	1,176.51	1,569	2,000
611-53-53700-232	Repair & Maintenance - Vehicles	3,082.43	750	291.50	400	750
611-53-53700-233	Repair & Maintenance - Bldg	2,425.02	1,500	0.00	500	4,000
611-53-53700-234	Repair & Maintenance - Mains	2,383.50	8,500	18,803.01	22,500	8,500
611-53-53700-235	Repair & Maintenance - Services	9,158.36	3,500	3,124.92	3,500	3,500
611-53-53700-236	Repair & Maintenance - Meters	2,512.64	5,000	2,160.56	2,750	3,500
611-53-53700-237	Repair & Maintenance - Hydrants	796.98	1,000	708.61	1,700	4,000
611-53-53700-238	Repair & Maintenance - Tower/Resv.	0.00	8,200	8,200.00	8,200	4,500
611-53-53700-239	Repair & Maintenance - Wells	1,247.33	5,000	16,469.55	17,000	6,000
611-53-53700-241	Repair & Maint. - Contractual	2,195.00	2,195	0.00	2,195	2,195
611-53-53700-291	Software Assistance & Support	1,404.50	3,700	1,572.50	2,500	2,500
611-53-53700-292	Printing & Publishing	1,123.15	1,500	1,058.27	1,500	1,500

**CITY OF KEWAUNEE  
2016 BUDGET**

**ENTERPRISE FUND EXPENDITURES**

<b>Expense Code</b>	<b>Expense Description</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Actual To Date</b>	<b>2015 Current Estimate</b>	<b>2016 Adopted Budget</b>
611-53-53700-295	Testing	1,915.00	1,500	303.60	500	2,000
611-53-53700-296	Credit Card Service Charges	0.00	2,300	570.75	1,300	2,000
611-53-53700-311	Office Supplies	79.45	250	110.67	150	250
611-53-53700-320	Telephone	2,037.18	2,100	1,523.65	2,032	2,100
611-53-53700-321	Postage	2,995.30	2,700	1,711.11	2,281	2,700
611-53-53700-322	Dues	395.00	395	45.00	395	395
611-53-53700-331	Mileage and Meal Expenses	0.00	200	41.00	41	200
611-53-53700-332	Hotel/Motel Expenses	0.00	200	0.00	0	200
611-53-53700-333	Conf/School/Training	645.00	1,000	420.00	420	500
611-53-53700-341	Operating Supplies	2,670.84	2,500	2,868.16	3,824	4,000
611-53-53700-351	Gas & Oil	2,976.65	3,200	1,858.47	2,478	3,200
611-53-53700-451	Chemicals	20,024.74	22,000	11,571.75	15,429	20,000
611-53-53700-511	Insurance -Liab/Prop/Auto	4,339.00	4,679	4,684.00	4,684	4,692
611-53-53700-540	Depreciation Expense	161,948.00	0	0.00	0	0
611-53-53700-571	Licenses/Permits	1,111.00	450	252.00	252	1,200
611-53-53700-591	Miscellaneous Expenses	807.90	100	570.75	761	750
611-53-53700-610	Principal	0.00	41,003	0.00	41,003	42,764
611-53-53700-620	Interest Expense	116,397.46	116,587	149,745.29	149,745	114,636
611-53-53700-630	Agent Fees/Charges	600.00	0	0.00	0	0
611-53-53700-640	Amortization Expense	0.00	300	0.00	0	300
611-53-53700-800	Capital Outlay	0.00	36,531	37,133.60	37,134	5,275
611-53-53700-801	New Construction	0.00	0	0.00	0	0
611-53-53700-803	Lease/Purchase	156.62	0	0.00	0	0
611-53-53700-804	Meters	2,178.18	4,500	4,405.03	4,405	4,500
611-53-53700-810	Capital Projects Reserve	0.00	0	0.00	0	15,000
611-53-53700-815	Debt Reserve	0.00	55,720	0.00	55,720	55,720
611-53-53700-910	Transfers Out	116,389.00	0	0.00	0	0
611-53-53700-920	Contingencies	<u>0.00</u>	<u>5,121</u>	<u>0.00</u>	<u>0</u>	<u>340</u>
<b>TOTAL WATER UTILITY FUND</b>		<b>687,608.65</b>	<b>730,802</b>	<b>439,419.53</b>	<b>725,115</b>	<b>721,633</b>

**CITY OF KEWAUNEE  
2016 BUDGET**

**ENTERPRISE FUND EXPENDITURES**

<b>Expense Code</b>	<b>Expense Description</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Actual To Date</b>	<b>2015 Current Estimate</b>	<b>2016 Adopted Budget</b>
<b><u>SEWER UTILITY FUND</u></b>						
620-53-53610-111	Salaries - Full Time	95,600.92	102,163	60,755.95	81,008	116,119
620-53-53610-112	Salaries - Overtime	5,819.78	7,097	4,276.19	6,500	6,901
620-53-53610-113	Salaries - Part Time	10,550.86	10,551	7,817.65	10,424	8,119
620-53-53610-114	Salaries - Temporary Help	24,248.83	0	18,120.18	18,120	0
620-53-53610-131	Clothing Allowance	190.00	380	184.57	380	380
620-53-53610-151	Retirement Contribution	16,936.24	10,304	5,423.70	7,232	8,320
620-53-53610-152	FICA Contribution	8,202.35	7,428	5,501.15	7,335	7,627
620-53-53610-153	Medicare Contribution	1,918.05	1,737	1,286.36	1,715	1,784
620-53-53610-154	Health/Life Contribution	36,158.23	47,978	18,278.97	47,978	37,892
620-53-53610-155	Insurance - Workers Compensation	3,274.00	2,751	2,737.00	2,737	3,339
620-53-53610-211	Auditing & Accounting Svces	6,615.50	6,500	6,048.00	6,048	6,700
620-53-53610-216	Engineering Fees	0.00	2,500	0.00	0	2,500
620-53-53610-217	Medical/Testing Fees	13.00	100	46.60	100	100
620-53-53610-222	Utilities	77,924.73	72,000	57,415.84	76,554	78,000
620-53-53610-224	Utility Taxes	3,597.00	2,500	0.00	2,500	3,597
620-53-53610-231	Repair & Maintenance - Equip	670.70	5,000	5,530.44	6,000	6,000
620-53-53610-232	Repair & Maintenance - Vehicles	800.91	5,500	450.23	1,000	5,500
620-53-53610-233	Repair & Maintenance - Bldg	1,534.59	500	163.05	500	1,500
620-53-53610-234	Repair & Maintenance - Mains	734.56	5,000	950.30	1,000	5,000
620-53-53610-240	Repair & Maintenance - Lift Stations	1,704.38	5,000	1,735.42	5,000	4,000
620-53-53610-241	Repair & Maint. - Contractual	13,522.00	11,000	4,318.25	11,000	11,000
620-53-53610-242	Repair & Maint. - Plant	5,269.62	3,000	2,857.39	3,000	4,000
620-53-53610-243	Repair & Maint. - Reed Beds	287.98	1,000	0.00	500	1,000
620-53-53610-291	Software Assistance & Support	2,199.50	3,700	1,972.50	3,000	3,700
620-53-53610-292	Printing & Publishing	560.14	1,500	205.27	450	1,500
620-53-53610-295	Testing	1,676.00	800	0.00	100	1,676
611-53-53610-296	Credit Card Service Charges	0.00	2,300	570.76	1,300	2,000
620-53-53610-311	Office Supplies	68.58	400	193.43	258	400
620-53-53610-320	Telephone	5,939.51	6,200	4,979.92	6,640	6,700
620-53-53610-321	Postage	2,718.93	2,200	1,549.91	2,067	2,500

**CITY OF KEWAUNEE  
2016 BUDGET**

**ENTERPRISE FUND EXPENDITURES**

<b>Expense Code</b>	<b>Expense Description</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Actual To Date</b>	<b>2015 Current Estimate</b>	<b>2016 Adopted Budget</b>
620-53-53610-322	Dues	50.00	100	0.00	50	100
620-53-53610-331	Mileage and Meal Expenses	0.00	150	0.00	150	300
620-53-53610-332	Hotel/Motel Expenses	0.00	250	0.00	250	250
620-53-53610-333	Conf/School/Training	715.00	725	900.00	1,000	1,000
620-53-53610-341	Operating Supplies	9,549.91	10,250	6,812.27	9,083	10,250
620-53-53610-351	Gas & Oil	1,671.40	1,800	1,036.59	1,525	1,800
620-53-53610-451	Chemicals	36,341.45	45,000	22,752.57	30,337	40,000
620-53-53610-511	Insurance -Liab/Prop/Auto	12,141.00	13,830	15,336.20	15,336	15,423
620-53-53610-540	Depreciation Expense	298,143.00	0	0.00	0	0
620-53-53610-571	Licenses/Permits	2,615.18	2,550	2,609.13	2,609	2,650
620-53-53610-591	Miscellaneous Expenses	6,863.50	250	570.76	571	600
620-53-53610-610	Principial	0.00	196,647	0.00	196,647	199,705
620-53-53610-620	Interest Expense	114,162.23	110,148	59,075.23	110,148	107,180
620-53-53610-640	Amortization Expense	0.00	0	0.00	0	0
620-53-53610-800	Capital Outlay	0.00	5,903	4,903.00	5,903	4,200
620-53-53610-801	New Construction	0.00	0	0.00	0	0
620-53-53610-803	Lease/Purchase	156.62	0	0.00	0	0
620-53-53610-806	Joint Metering Expense	0.00	5,500	0.00	5,500	5,500
620-53-53610-808	Equipment Replacement Account	0.00	49,509	0.00	49,509	49,509
620-53-53610-810	Capital Projects Reserve	0.00	0	0.00	0	5,000
620-53-53610-815	Bond Debt Reserve	0.00	18,646	0.00	18,646	18,646
620-53-53610-910	Transfers Out	0.00	0	0.00	0	0
620-53-53610-920	Contingencies	<u>0.00</u>	<u>48,593</u>	<u>0.00</u>	<u>0</u>	<u>51,473</u>
<b>TOTAL SEWER UTILITY FUND</b>		811,146.18	836,940	327,364.78	757,709	851,440
<b>TOTAL ENTERPRISE FUNDS</b>		<u>1,498,754.83</u>	<u>1,567,742</u>	<u>766,784.31</u>	<u>1,482,825</u>	<u>1,573,073</u>

# APPENDIXES

**CITY OF KEWAUNEE  
2016 BUDGET**

**BUDGETED CAPITAL OUTLAY EXPENDITURES FOR 2016**

<u>FUND</u>	<u>DEPARTMENT</u>	<u>CAPITAL OUTLAY DESCRIPTION</u>	<u>AMOUNT</u>
<b><u>GENERAL FUND</u></b>			
	Fire	Bunker Gear	7,344
		Portable Water Tank	1,250
		Radios & Pagers	7,392
		Fire Hose	<u>2,000</u>
			17,986
<b>TOTAL GENERAL FUND</b>			<u>17,986</u>
<b><u>MARINA FUND</u></b>			
			<u>0</u>
<b><u>WATER FUND</u></b>			
		Motorola Radio	2,050
		75 Water Meters	3,225
			<u>5,275</u>
<b><u>SEWER FUND</u></b>			
		Desktop Computer	1,500
		Analytical Balance	2,700
			<u>4,200</u>

CITY OF KEWAUNEE  
2016 BUDGET

BUDGETED CAPITAL PROJECT RESERVES FOR 2016

<u>DEPARTMENT</u>	<u>CAPITAL DESCRIPTION</u>	<u>2016 BUDGET AMOUNT</u>	<u>2016 RESERVE BUDGET AMOUNT</u>	<b>MEMO ONLY</b>				
				<u>PRIOR RESERVE</u>	<u>TOTAL RESERVE</u>	<u>TOTAL PURCHASE AMOUNT</u>	<u>BALANCE REMAINING</u>	<u>YEAR TO PURCHASE</u>
Ambulance	Hospital Association Donation, et al.			0	0	0	0	Variable
Ambulance	Ambulance Replacement		25,000	127,000	152,000	152,000	0	2017
Fire	Truck Replacement			35,885	35,885	500,000	464,115	?
Sewer	Truck Replacement		5,000	0	5,000	15,000	10,000	2018
	Unallocated			0	0	0	0	
<b>TOTAL CAPITAL PROJECT RESERVES</b>			<u>30,000</u>	<u>162,885</u>	<u>192,885</u>	<u>667,000</u>	<u>474,115</u>	
<b><u>CAPITAL OUTLAY DETAIL</u></b>								
Police	Squad Purchase	8,750		17,500	26,250	26,250	0	2016?
Water	Truck Purchase	15,000		0	0	15,000		
Streets	Payloader Purchase Pymt #4			15,443	15,443	15,443	0	
Streets	Flatbed & 1 Ton Purchase Pymt #4			<u>13,901</u>	<u>13,901</u>	<u>13,901</u>	<u>0</u>	
<b>TOTAL CAPITAL OUTLAY</b>		<u>23,750</u>		<u>46,844</u>	<u>55,594</u>	<u>70,594</u>	<u>0</u>	
<b>TOTAL REVENUE</b>				<u>53,750</u>				
<b>(2016 Budget Amt + 2016 Reserve Amt)</b>								

**CITY OF KEWAUNEE  
2016 BUDGET**

**GENERAL FUND REVENUE ANALYSIS**

<b>Revenue Code</b>	<b>Revenue Description</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2016 Adopted Budget</b>	<b>Difference from Current 2015 Budget</b>	<b>% Diff from 2015</b>
101-41000	Property Taxes	937,055.00	939,695	941,007	1,312	0.14%
101-41140	Mobile Home Taxes	2,428.89	2,200	2,400	200	9.09%
101-41210	Room Taxes	13,423.53	15,000	15,000	0	0.00%
101-41310	Local Utility Taxes	116,389.00	113,518	116,000	2,482	2.19%
101-41320	In Lieu of Taxes	11,708.55	11,800	11,800	0	0.00%
101-42000	Special Assessments	0.00	0	0	0	0.00%
101-43200	Federal Grants	0.00	1,223	1,200	-23	0.00%
101-43410	State Shared Taxes	574,530.64	575,618	574,133	-1,485	-0.26%
101-43420	State Aid- Fire	6,936.25	6,500	6,500	0	0.00%
101-43520	State Aid- Police	960.00	960	960	0	0.00%
101-43521	Highway Safety Aids	165,406.95	148,866	146,531	-2,335	-1.57%
101-43522	EMS Funding Assistance	4,411.90	4,400	4,400	0	0.00%
101-43530	Connecting Street Aids	33,176.52	33,400	33,642	242	0.72%
101-43540	State Recycling Grant	19,391.19	19,391	15,318	-4,073	-21.00%
101-43549	State Grants-Other	0.00	0	0	0	0.00%
101-43600	Exempt Computer Aid	4,719.00	3,820	3,130	-690	-18.06%
101-43720	County Library Aid	110,281.30	105,867	105,867	0	0.00%
101-44110	Business Licenses	5,110.00	5,200	5,200	0	0.00%
101-44120	Cable Franchise Fee	21,503.50	28,700	22,500	-6,200	-21.60%
101-44210	Non-business Licenses	1,441.33	1,400	1,400	0	0.00%
101-44310	Building & Zoning Permits	9,019.36	7,200	8,500	1,300	18.06%
101-45110	Civil Court Fines/Penalties	7,813.56	8,000	8,000	0	0.00%
101-45120	Parking Violations	570.00	900	500	-400	-44.44%
101-46110	General Government- Misc	18,816.69	6,000	10,189	4,189	69.82%
101-46210	Crossing Guard Fees	6,564.66	6,650	6,707	57	0.86%
101-46211	Police Miscellaneous	16,683.72	1,000	1,000	0	0.00%
101-46212	School Liason Officer	26,774.40	26,775	26,924.00	149	0.56%
101-46220	Fire Contract Fees	51,977.82	66,500	67,000	500	0.75%
101-46221	Fire Miscellaneous	0.00	100	100	0	0.00%



**CITY OF KEWAUNEE  
2016 BUDGET**

**GENERAL FUND REVENUE ANALYSIS**

<b>Revenue Code</b>	<b>Revenue Description</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2016 Adopted Budget</b>	<b>Difference from Current 2015 Budget</b>	<b>% Diff from 2015</b>
101-46230	Ambulance Contract Fees	38,259.04	27,983	27,066	-917	-3.28%
101-46231	Ambulance User Fees	199,871.32	195,000	205,000	10,000	5.13%
101-46310	Public Works Miscellaneous	4,243.22	500	500	0	0.00%
101-46322	Sidewalk Fees	0.00	0	2,000	2,000	0.00%
101-46420	Garbage Collection Charges	58,872.85	60,000	60,000	0	0.00%
101-46540	Cemetery Lot Sales	4,520.00	3,000	4,500	1,500	50.00%
101-46541	Cemetery Burial Fees	7,675.00	6,000	6,000	0	0.00%
101-46731	Tug Ludington Admission Fees	1,168.00	1,000	1,100	100	10.00%
101-46732	Tug Ludington Merchandise Sales	583.25	500	500	0	0.00%
101-46733	Recreation Miscellaneous	0.00	0	0	0	0.00%
101-46734	Tourism Committee Merchandise	0.00	50	0.00	-50	-100.00%
101-46810	Tree Charges	0.00	200	200	0	0.00%
101-48100	Investment Interest	895.08	1,000	600	-400	-40.00%
101-48130	Special Assessment Interest	0.00	0	0	0	0.00%
101-48220	Community Center Rental	1,325.00	1,500	1,325	-175	-11.67%
101-48310	Sales of Fixed Assets	2,200.00	0	4,000	4,000	0.00%
101-48410	Insurance Claim Recoveries	3,474.29	2,500	1,000	-1,500	-60.00%
101-48420	Insurance Dividends	8,567.00	8,000	9,000	1,000	0.00%
101-48510	Library Contributions	4.52	1,088	250	-838	-77.02%
101-48520	Tug Ludington Contributions	0.00	0	0	0	0.00%
101-48540	Police Contributions	0.00	0	0	0	0.00%
101-49120	Promissory Notes	0.00	0	0	0	0.00%
101-49200	Transfers In	75,000.00	75,000	75,000	0	0.00%
101-49300	Cash Carryover	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
<b>TOTAL GENERAL FUND REVENUES</b>		<b><u>2,573,752.33</u></b>	<b><u>2,524,004</u></b>	<b><u>2,533,949</u></b>	<b><u>9,945</u></b>	<b><u>0.39%</u></b>

**CITY OF KEWAUNEE  
2016 BUDGET**

**GENERAL FUND EXPENDITURES ANALYSIS**

<b>Expense Code</b>	<b>Expense Description</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2016 Adopted Budget</b>	<b>Difference from Current 2015 Budget</b>	<b>% Diff from 2015</b>
<b><u>GENERAL GOVERNMENT</u></b>						
51110	Mayor & Council	26,605.88	26,400	26,765	365	1.38%
51310	Legal	37,885.84	39,697	40,536	839	2.11%
51410	City Administration	146,392.79	123,809	122,032	-1,777	-1.44%
51440	Elections	5,290.27	4,200	7,445	3,245	77.26%
51510	Auditing	34,287.00	33,000	35,500	2,500	7.58%
51530	Assessing	25,417.77	36,235	36,235	0	0.00%
51610	City Hall	22,868.90	20,318	20,324	6	0.03%
51910	Planning/Zoning/Bldg Inspection	<u>21,425.94</u>	<u>22,105</u>	<u>22,605</u>	<u>500</u>	<u>2.26%</u>
<b>TOTAL GENERAL GOVERNMENT</b>		320,174.39	305,764	311,442	5,678	1.86%
<b><u>PUBLIC SAFETY</u></b>						
52110	Police	665,177.78	625,739	630,000	4,261	0.68%
52210	Fire	343,978.84	356,582	360,917	4,335	1.22%
52310	Ambulance	<u>225,509.50</u>	<u>209,998</u>	<u>218,309</u>	<u>8,311</u>	<u>3.96%</u>
<b>TOTAL PUBLIC SAFETY</b>		1,234,666.12	1,192,319	1,209,226	16,907	1.42%
<b><u>PUBLIC WORKS</u></b>						
53310	Streets	308,801.56	322,561	320,645	-1,916	-0.59%
53330	Snow Removal	75,622.12	78,547	78,607	60	0.08%
53420	Street Lighting	69,224.48	67,750	67,700	-50	-0.07%
53430	Sidewalks	2,955.00	2,500	2,000	-500	-20.00%
53440	Storm Sewers	2,665.00	2,550	2,950	400	15.69%
53620	Garbage/Recycling	109,955.72	123,634	126,200	2,566	2.08%
53640	Weed/Nuisance Control	351.50	2,100	2,000	-100	-4.76%
53680	Tree Lawns	<u>1,584.96</u>	<u>2,600</u>	<u>2,100</u>	<u>-500</u>	<u>-19.23%</u>
<b>TOTAL PUBLIC WORKS</b>		571,160.34	602,242	602,202	-40	-0.01%

**CITY OF KEWAUNEE  
2016 BUDGET**

**GENERAL FUND EXPENDITURES ANALYSIS**

<b>Expense Code</b>	<b>Expense Description</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2016 Adopted Budget</b>	<b>Difference from Current 2015 Budget</b>	<b>% Diff from 2015</b>
<b><u>HEALTH &amp; HUMAN SERVICES</u></b>						
54910	Cemetery	<u>23,382.05</u>	<u>23,234</u>	<u>31,722</u>	<u>8,488</u>	<u>36.53%</u>
<b><u>CULTURE/RECREATION</u></b>						
55110	Library	219,980.89	211,430	211,430	0	0.00%
55140	Community Center	4,420.74	3,224	3,224	0	0.00%
55210	Parks	106,666.83	137,806	122,998	-14,808	-10.75%
55310	Recreation	6,056.13	8,148	8,148	0	0.00%
55480	Tug Ludington	<u>4,606.20</u>	<u>5,815</u>	<u>5,815</u>	<u>0</u>	<u>0.00%</u>
<b>TOTAL CULTURE/RECREATION</b>		341,730.79	366,423	351,615	-14,808	-4.04%
<b><u>ECONOMIC DEVELOPMENT</u></b>						
56710	Economic/Community Development	<u>7,624.40</u>	<u>7,680</u>	<u>7,680</u>	<u>0</u>	<u>0.00%</u>
<b><u>UNALLOCATED</u></b>						
59110	Unallocated Expenditures	<u>34,170.30</u>	<u>26,342</u>	<u>20,062</u>	<u>-6,280</u>	<u>-23.84%</u>
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<u>2,532,908.39</u>	<u>2,524,004</u>	<u>2,533,949</u>	<u>9,945</u>	<u>0.39%</u>

**TAX LEVY COMPARISON**  
**(Before School Tax Credit Applied)**  
**2014 to 2015**

	2015				
	<u>Apportioned Levy</u>	<u>Tax Increment Amount</u>	<u>Total Amount Levied</u>	<u>Assessed Value</u>	<u>Mill Rate</u>
State of Wisconsin	26,165.97	0.00	26,165.97	180,196,400	0.00015
Kewanee County	1,095,888.86	42,377.88	1,138,266.74	180,196,400	0.00632
City of Kewaunee	1,157,202.37	44,748.88	1,201,951.25	180,196,400	0.00667
Kewaunee School District	1,437,308.00	55,580.47	1,492,888.47	180,196,400	0.00828
NWTC District	<u>116,542.27</u>	<u>4,506.74</u>	<u>121,049.01</u>	180,196,400	<u>0.00067</u>
<b>TOTALS</b>	3,833,107.47	147,213.97	3,980,321.44	180,196,400	0.02209

	2016					
	<u>Apportioned Levy</u>	<u>Tax Increment Amount</u>	<u>Total Amount Levied</u>	<u>Assessed Value</u>	<u>Mill Rate</u>	<u>Percent Incr/(Decr)</u>
State of Wisconsin	26,904.29	0.00	26,904.29	179,277,600	0.00015	3.35%
Kewanee County	863,564.71	34,666.42	898,231.13	179,277,600	0.00501	-20.68%
City of Kewaunee	1,192,593.64	47,874.75	1,240,468.39	179,277,600	0.00692	3.73%
Kewaunee School District	1,051,683.00	42,218.16	1,093,901.16	179,277,600	0.00610	-26.35%
NWTC District	<u>118,581.59</u>	<u>4,760.31</u>	<u>123,341.90</u>	179,277,600	<u>0.00069</u>	2.42%
<b>TOTALS</b>	3,253,327.23	129,519.64	3,382,846.87	179,277,600	0.01887	-14.58%
<b>INCREASE/(DECREASE) OVER 2015</b>	-579,780.24	-17,694.33	-597,474.57	-918,800	-0.00322	
<b>% INCREASE/(DECREASE) OVER 2015</b>	-15.13%	-12.02%	-15.01%	-0.51%	-14.58%	

RESOLUTION NO. 1038 - 15

STATE OF WISCONSIN  
COUNTY OF KEWAUNEE  
CITY OF KEWAUNEE

RESOLUTION ADOPTING CITY OF KEWAUNEE BUDGET AND TAX LEVY FOR CALENDAR  
YEAR 2016

BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF KEWAUNEE THAT:

Section 1. The Annual Budget of the City of Kewaunee for the calendar year beginning January 1, 2016 has been submitted by the City Administrator to the Common Council and is hereby adopted; the totals of said budget with revenues and appropriations as indicated on pages one (1) through three (3) of the attached budget.

Section 2. The following sums of money shall be levied for the current year, collectible in 2016, upon the taxable property in the City of Kewaunee, for the following purposes:

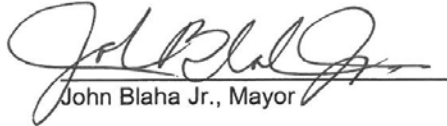
General Fund	\$ 941,007.32
Debt Service Funds	\$ 223,085.44
Capital Projects Reserve Fund	\$ 28,500.88
Total Levy	\$1,192,593.64

Section 3. The City Administrator is hereby authorized and directed to spread this tax on the current tax roll and to cause the appropriate accounting entries to be made in the books of the City of Kewaunee.

The foregoing resolution was introduced by Alderman Vollenweider and seconded by Alderman Gilbertson who moved its adoption and vote on the acceptance was recorded as follows:

Ayes: Christman, Dworak, Gilbertson, Griffith, Jirtle, D. Kickbusch, Kunkel,  
Nays: None Vollenweider  
Abstain: None

The Mayor then declared this resolution passed this 1<sup>st</sup> day of December, 2015.

  
John Blaha Jr., Mayor

ATTEST:

  
Kyle L. Ellefson, City Administrator