

**ANNUAL BUDGET
OF THE
CITY OF KEWAUNEE, WISCONSIN
FOR THE
CALENDAR YEAR BEGINNING JANUARY 1, 2015**

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 Brian W. Kranz

ADOPTED DECEMBER 2 , 2014

CITY OF KEWAUNEE

2015 BUDGET

TABLE OF CONTENTS

	<u>Page(s)</u>
<u>2015 BUDGET</u>	
REVENUES & EXPENDITURES BY FUND	1
GENERAL FUND EXPENDITUES BY FUNCTION/DEPARTMENT	2 - 3
<u>SUPPLEMENTAL 2015 BUDGET INFORMATION</u>	
<u>REVENUE BUDGET DETAIL</u>	
General Fund	4 - 5
Special Revenue Funds	6
Debt Service Funds	7
Capital Project Funds	8
Enterprise Funds	9
<u>EXPENDITURE BUDGET DETAIL</u>	
<u>GENERAL FUND</u>	
General Government	10 - 13
Public Safety	14 - 17
Public Works	17 - 21
Health & Human Services	22
Culture/Recreation	22 - 26
Economic Development	26
Unallocated	27
<u>SPECIAL REVENUE FUNDS</u>	
Marina Fund	28-29
Lighthouse Preservation Fund	29

CITY OF KEWAUNEE

2015 BUDGET

TABLE OF CONTENTS

	<u>Page(s)</u>
<u>DEBT SERVICE FUNDS</u>	
2014A G.O. Corporate Purpose Bonds Fund	30
2003 G.O. USDA-RD Bonds Fund	30
<u>CAPITAL PROJECT FUNDS</u>	
Capital Projects Reserve Fund	31
Capital Project Infrastructure Improvement Fund	31
<u>ENTERPRISE FUNDS</u>	
Water Utility Fund	32 - 33
Sewer Utility Fund	34 - 35
<u>APPENDIXES</u>	
A. BUDGETED CAPITAL OUTLAY EXPENDITURES FOR 2015	36
B. BUDGETED CAPITAL PROJECT RESERVES FOR 2015	37
C. BUDGET ANALYSIS	
General Fund Revenue Analysis	38 - 39
General Fund Expenditure Analysis	40 - 41
D. TAX LEVY COMPARISON 2013 TO 2014	42
E. BUDGET AND TAX LEVY ADOPTION RESOLUTON	43

2015 BUDGET

**CITY OF KEWAUNEE
2015 BUDGET**

REVENUES BY FUND

Fund Code	Fund Description	2013 Actual	2014 Adopted Budget	2014 Actual To Date	2014 Current Estimate	2015 Adopted Budget
101	General Fund	2,549,864.46	2,514,858	393,014.98	2,566,818	2,524,004
203	Marina Fund	264,469.23	259,900	135,127.64	270,940	284,500
204	Lighthouse Fund	30,000.42	43,540	0.00	10,000	53,540
304	2014A G.O. Corporate Purpose Bonds Fund	173,453.56	179,102	40.17	179,182	287,706
305	2003 G.O. USDA-RD Bonds Fund	111,066.61	111,067	0.00	111,067	111,067
401	Capital Projects Reserve Fund	40,401.77	63,094	0.00	33,750	63,094
402	Capital Project Infrastructure Improvement Fund	113,816.07	0	3,540,893.26	3,693,088	2,646,028
611	Water Utility Fund	606,358.25	745,844	293,371.22	706,844	730,802
620	Sewer Utility Fund	<u>770,894.79</u>	<u>840,938</u>	<u>362,417.24</u>	<u>792,466</u>	<u>836,940</u>
TOTAL REVENUES:		<u>4,660,325.16</u>	<u>4,758,343</u>	<u>4,724,864.51</u>	<u>8,364,155</u>	<u>7,537,681</u>

**CITY OF KEWAUNEE
2015 BUDGET**

EXPENDITURES BY FUND

Fund Code	Fund Description	2013 Actual	2014 Adopted Budget	2014 Actual To Date	2014 Current Estimate	2015 Adopted Budget
101	General Fund	2,600,153.84	2,514,858	1,307,612.08	2,516,428	2,524,004
203	Marina Fund	264,250.96	259,900	92,108.97	234,810	284,500
204	Lighthouse Fund	5,776.50	43,540	476.89	477	53,540
304	2014A G.O. Corporate Purpose Bonds Fund	143,120.00	179,102	3,375.00	141,750	287,706
305	2003 G.O. USDA-RD Bonds Fund	111,067.00	111,067	0.00	111,067	111,067
401	Capital Projects Reserve Fund	57,134.77	63,094	80,488.75	60,069	63,094
402	Capital Project Infrastructure Improvement Fund	122,071.86	0	278,038.66	3,693,088	2,646,028
611	Water Utility Fund	703,903.46	745,844	250,288.07	752,649	730,802
620	Sewer Utility Fund	<u>793,918.91</u>	<u>840,938</u>	<u>289,305.91</u>	<u>850,769</u>	<u>836,940</u>
TOTAL EXPENDITURES:		<u>4,801,397.30</u>	<u>4,758,343</u>	<u>2,301,694.33</u>	<u>8,361,107</u>	<u>7,537,681</u>

**CITY OF KEWAUNEE
2015 BUDGET**

GENERAL FUND EXPENDITURES BY FUNCTION/DEPARTMENT

Expense Code	Expense Description	2013 Actual	2014 Adopted Budget	2014 Actual To Date	2014 Current Estimate	2015 Adopted Budget
<u>GENERAL GOVERNMENT</u>						
51110	Mayor & Council	26,379.97	26,300	14,428.97	26,296	26,400
51310	Legal	39,827.39	39,441	18,609.54	38,726	39,697
51410	City Administration	135,046.94	134,396	72,785.63	135,751	123,809
51440	Elections	3,064.01	6,671	2,546.99	5,025	4,200
51510	Auditing	28,586.00	32,500	32,984.00	32,984	33,000
51530	Assessing	22,084.70	22,505	13,306.99	22,529	36,235
51610	City Hall	23,080.28	18,387	14,424.83	22,895	20,318
51910	Planning/Zoning/Bldg Inspection	<u>21,820.67</u>	<u>22,411</u>	<u>11,051.25</u>	<u>21,533</u>	<u>22,105</u>
TOTAL GENERAL GOVERNMENT		299,889.96	302,611	180,138.20	305,739	305,764
<u>PUBLIC SAFETY</u>						
52110	Police	677,601.51	655,389	339,675.35	657,990	625,739
52210	Fire	324,594.24	341,277	144,887.73	334,655	356,582
52310	Ambulance	<u>223,729.89</u>	<u>201,634</u>	<u>127,496.94</u>	<u>221,503</u>	<u>209,998</u>
TOTAL PUBLIC SAFETY		1,225,925.64	1,198,300	612,060.02	1,214,148	1,192,319
<u>PUBLIC WORKS</u>						
53310	Streets	367,604.65	325,011	146,537.24	300,851	322,561
53330	Snow Removal	82,192.84	78,270	64,410.13	76,858	78,547
53420	Street Lighting	72,987.26	68,750	35,876.85	68,814	67,750
53430	Sidewalks	2,538.50	2,500	0.00	2,955	2,500
53440	Storm Sewers	4,597.86	3,050	1,228.56	2,200	2,550
53620	Garbage/Recycling	117,105.39	129,537	47,431.53	121,009	123,634
53640	Weed/Nuisance Control	2,608.58	2,900	351.50	352	2,100
53680	Tree Lawns	<u>2,177.98</u>	<u>3,600</u>	<u>1,884.96</u>	<u>1,885</u>	<u>2,600</u>
TOTAL PUBLIC WORKS		651,813.06	613,618	297,720.77	574,924	602,242

**CITY OF KEWAUNEE
2015 BUDGET**

GENERAL FUND EXPENDITURES BY FUNCTION/DEPARTMENT

Expense Code	Expense Description	2013 Actual	2014 Adopted Budget	2014 Actual To Date	2014 Current Estimate	2015 Adopted Budget
<u>HEALTH & HUMAN SERVICES</u>						
54910	Cemetery	<u>23,684.98</u>	<u>23,674</u>	<u>7,217.54</u>	<u>20,875</u>	<u>23,234</u>
<u>CULTURE/RECREATION</u>						
55110	Library	221,969.80	222,214	119,938.13	219,827	211,430
55140	Community Center	5,523.65	2,581	3,123.40	4,559	3,224
55210	Parks	107,838.46	130,718	54,643.98	126,962	137,806
55310	Recreation	5,322.00	5,886	4,160.12	9,153	8,148
55480	Tug Ludington	<u>3,714.69</u>	<u>5,976</u>	<u>2,124.67</u>	<u>4,617</u>	<u>5,815</u>
TOTAL CULTURE/RECREATION		344,368.60	367,375	183,990.30	365,118	366,423
<u>ECONOMIC DEVELOPMENT</u>						
56710	Economic/Community Development	<u>8,729.40</u>	<u>7,780</u>	<u>5,624.40</u>	<u>7,624</u>	<u>7,680</u>
<u>UNALLOCATED</u>						
59110	Unallocated Expenditures	<u>45,742.20</u>	<u>1,500</u>	<u>20,860.85</u>	<u>28,000</u>	<u>26,342</u>
TOTAL GENERAL FUND EXPENDITURES		<u>2,600,153.84</u>	<u>2,514,858</u>	<u>1,307,612.08</u>	<u>2,516,428</u>	<u>2,524,004</u>

**REVENUE
BUDGET DETAIL**

**CITY OF KEWAUNEE
2015 BUDGET**

GENERAL FUND REVENUES

Revenue Code	Revenue Description	2013 Actual	2014 Adopted Budget	2014 Actual To Date	2014 Current Estimate	2015 Adopted Budget
101-41000	Property Taxes	931,839.00	937,055.00	0	937,055	939,695
101-41140	Mobile Home Taxes	2,542.46	2,250.00	660.85	2,181	2,200
101-41210	Room Taxes	16,616.96	11,000.00	1,066.68	15,000	15,000
101-41310	Local Utility Taxes	112,845.00	113,518.00	0	113,518	113,518
101-41320	In Lieu of Taxes	11,710.16	11,915.00	208.55	11,709	11,800
101-43200	Federal Grants	0	0	0	1,208	1,223
101-43410	State Shared Taxes	572,581.55	574,444.00	0	574,530	575,618
101-43420	State Aid- Fire	6,217.56	6,300.00	0	6,936	6,500
101-43520	State Aid- Police	960	960	960	960	960
101-43521	Highway Safety Aids	183,785.50	165,407.00	82,703.46	165,407	148,866
101-43522	EMS Funding Assistance	4,855.51	4,800.00	0	4,412	4,400
101-43530	Connecting Street Aids	33,108.94	33,349.00	16,588.26	33,349	33,400
101-43540	State Recycling Grant	19,389.90	19,389.00	19,391.19	19,391	19,391
101-43549	State Grants-Other	0	0	0	0	0
101-43600	Exempt Computer Aid	4,361.00	4,719.00	0	4,719	3,820
101-43720	County Library Aid	107,845.33	105,867.00	56,868.51	107,562	105,867
101-44110	Business Licenses	5,310.00	5,560.00	2,572.50	5,110	5,200
101-44120	Cable Franchise Fee	28,108.28	28,500.00	7,136.58	28,683	28,700
101-44210	Non-business Licenses	1,523.49	1,400.00	1,088.38	1,375	1,400
101-44310	Building & Zoning Permits	7,942.87	9,400.00	4,421.72	7,175	7,200
101-45110	Civil Court Fines/Penalties	7,257.29	8,000.00	4,866.48	7,845	8,000
101-45120	Parking Violations	910	900	550	840	900
101-46110	General Government- Misc	81,761.90	6,000.00	12,192.06	16,006	6,000
101-46210	Crossing Guard Fees	6,545.76	6,599.00	6,564.66	6,565	6,650
101-46211	Police Miscellaneous	354.23	1,000.00	128	16,650	1,000
101-46212	School Liason Officer	26,134.48	26,285.00	13,142.40	26,775	26,775
101-46220	Fire Contract Fees	62,840.12	64,500.00	21,015.66	59,450	66,500
101-46221	Fire Miscellaneous	0	100	0	0	100
101-46230	Ambulance Contract Fees	36,833.86	36,153.00	0	38,259	27,983
101-46231	Ambulance User Fees	177,159.20	175,000.00	96,000.23	194,300	195,000

**CITY OF KEWAUNEE
2015 BUDGET**

GENERAL FUND REVENUES

Revenue Code	Revenue Description	2013 Actual	2014 Adopted Budget	2014 Actual To Date	2014 Current Estimate	2015 Adopted Budget
101-46310	Public Works Miscellaneous	647.79	1,000.00	0	500	500
101-46322	Sidewalk Fees	0	0	0	0	0
101-46420	Garbage Collection Charges	61,434.60	52,000.00	26,634.60	59,200	60,000
101-46540	Cemetery Lot Sales	6,100.00	3,000.00	2,060.00	3,000	3,000
101-46541	Cemetery Burial Fees	7,700.00	7,000.00	1,700.00	5,500	6,000
101-46731	Tug Ludington Admission Fees	815	1,000.00	243	1,168	1,000
101-46732	Tug Ludington Merchandise Sales	186	250	86	533	500
101-46734	Tourism Committee Merchandise	0	50	0	0	50
101-46810	Tree Charges	625	500	0	200	200
101-48100	Investment Interest	1,299.91	1,500.00	1,128.43	1,000	1,000
101-48130	Special Assessment Interest	0	0	0	0	0
101-48220	Community Center Rental	1,500.00	1,600.00	650	1,300	1,500
101-48310	Sales of Fixed Assets	0	0	0	0	0
101-48410	Insurance Claim Recoveries	8,678.59	2,500.00	3,474.29	3,474	2,500
101-48420	Insurance Dividends	9,048.00	8,000.00	8,237.00	8,567	8,000
101-48510	Library Contributions	489.22	1,088.00	675.49	406	1,088
101-48520	Tug Ludington Contributions	0	0	0	0	0
101-48540	Police Contributions	0	0	0	0	0
101-49120	Promissory Notes	0	0	0	0	0
101-49200	Transfers In	0	75,000.00	0	75,000	75,000
101-49300	Cash Carryover	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL GENERAL FUND REVENUES		<u>2,549,864.46</u>	<u>2,514,858</u>	<u>393,014.98</u>	<u>2,566,818</u>	<u>2,524,004</u>

**CITY OF KEWAUNEE
2015 BUDGET**

SPECIAL REVENUE FUND REVENUES

Revenue Code	Revenue Description	2013 Actual	2014 Adopted Budget	2014 Actual To Date	2014 Current Estimate	2015 Adopted Budget
<u>MARINA FUND</u>						
203-46118	Fuel Sales	70,678.96	70,000	6,070.87	69,350	70,000
203-46371	Seasonal Slip Rentals	107,757.14	106,000	99,531.89	121,059	125,000
203-46372	Transient Slip Rentals	10,628.62	10,000	589.02	7,190	10,000
203-46373	Daily Launch Fees	14,269.59	15,000	2,099.99	17,575	20,500
203-46374	Seasonal Launch Fees	8,120.14	7,000	2,245.65	3,160	3,700
203-46375	Marina Merchandise Sales	13,288.07	15,000	86.93	14,812	15,000
203-46721	Daily Campground Fees	7,859.02	8,500	291.00	6,353	6,500
203-46722	Seasonal Campground Fees	22,104.20	23,000	21,626.96	27,904	28,000
203-46723	Seasonal Storage Fees	375.51	400	719.91	772	800
203-48900	Miscellaneous Revenue	9,387.98	5,000	1,865.42	2,765	5,000
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>
TOTAL MARINA FUND		264,469.23	259,900	135,127.64	270,940	284,500
<u>LIGHTHOUSE PRESERVATION FUND</u>						
204-41000	Property Taxes	9,953.42	9,950	0.00	9,950	9,960
204-43600	Exempt Computer Aid	47.00	50	0.00	50	40
204-49200	Transfers In	20,000.00	0	0.00	0	0
204-49300	Cash Carryover	<u>0.00</u>	<u>33,540</u>	<u>0.00</u>	<u>0</u>	<u>43,540</u>
TOTAL LIGHTHOUSE FUND		30,000.42	43,540	0.00	10,000	53,540
TOTAL SPECIAL REVENUE FUNDS		<u>294,469.65</u>	<u>303,440</u>	<u>135,127.64</u>	<u>280,940</u>	<u>338,040</u>

**CITY OF KEWAUNEE
2015 BUDGET**

DEBT SERVICE FUND REVENUES

Revenue Code	Revenue Description	2013 Actual	2014 Adopted Budget	2014 Actual To Date	2014 Current Estimate	2015 Adopted Budget
<u>2014A G.O. CORPORATE PURPOSE BONDS FUND</u>						
304-41000	Property Taxes	0.00	0	0.00	0	63,318
304-41120	Tax Increments	173,345.48	179,091	0.00	179,091	147,214
304-43600	Exempt Computer Aid	13.00	11	0.00	11	268
304-48100	Investment Interest	95.08	0	40.17	80	0
304-49200	Transfers In	0.00	0	0.00	0	0
304-49300	Cash Carryover	<u>0.00</u>	0	<u>0.00</u>	<u>0</u>	<u>76,906</u>
TOTAL 2001A G.O. REFUNDING BONDS FUND		173,453.56	179,102	40.17	179,182	287,706
<u>2003 G.O. USDA-RD BONDS FUND</u>						
305-41000	Property Taxes	110,549.61	110,510	0.00	110,510	110,617
305-43600	Exempt Computer Aid	517.00	557	0.00	557	450
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>
TOTAL 2003 G.O. USDA-RD BONDS FUND		111,066.61	111,067	0.00	111,067	111,067
TOTAL DEBT SERVICE FUNDS		<u>284,520.17</u>	<u>290,169</u>	<u>40.17</u>	<u>290,249</u>	<u>398,773</u>

**CITY OF KEWAUNEE
2015 BUDGET**

CAPITAL PROJECT FUND REVENUES

Revenue Code	Revenue Description	2013 Actual	2014 Adopted Budget	2014 Actual To Date	2014 Current Estimate	2015 Adopted Budget
<u>CAPITAL PROJECTS RESERVE FUND</u>						
401-41000	Property Taxes	33,553.96	33,581	0.00	33,581	33,613
401-43600	Exempt Computer Aid	157.00	169	0.00	169	137
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	750.00	0	0.00	0	0
401-48550	Fire Contributions	100.00	0	0.00	0	0
401-49150	Capital Leases	0.00	0	0.00	0	0
401-49200	Transfers In	5,840.81	0	0.00	0	0
401-49300	Cash Carryover	<u>0.00</u>	<u>29,344</u>	<u>0.00</u>	<u>0</u>	<u>29,344</u>
TOTAL CAPITAL PROJECT RESERVE FUND		40,401.77	63,094	0.00	33,750	63,094
<u>CAPITAL PROJECT INFRASTRUCTURE IMPROVEMENT FUND</u>						
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	96,000.00	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	0.00	0	244.26	2,439	1,800
402-48310	Sales of Fixed Assets	0.00	0	0.00	0	0
402-49110	Bond Proceeds	0.00	0	3,540,649.00	3,540,649	0
402-49200	Transfers In	17,816.07	0	0.00	0	0
402-49300	Cash Carryover	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>2,644,228</u>
TOTAL CAP. PROJ. INFRASTRUCTURE IMPROV. FUND		113,816.07	0	3,540,893.26	3,693,088	2,646,028
TOTAL CAPITAL PROJECT FUNDS		<u>154,217.84</u>	<u>63,094</u>	<u>3,540,893.26</u>	<u>3,726,838</u>	<u>2,709,122</u>

**CITY OF KEWAUNEE
2015 BUDGET**

ENTERPRISE FUND REVENUES

Revenue Code	Revenue Description	2013 Actual	2014 Adopted Budget	2014 Actual To Date	2014 Current Estimate	2015 Adopted Budget
<u>WATER UTILITY FUND</u>						
611-46111	Residential Sales	224,797.84	238,250	113,968.47	225,677	230,000
611-46112	Commercial Sales	67,730.29	73,965	33,091.56	67,836	70,000
611-46113	Industrial Sales	61,889.90	77,050	38,384.65	72,456	75,000
611-46114	Public Authority Sales	16,912.46	19,900	9,349.42	18,332	19,900
611-46115	Cold Weather Credit	0.00	0	-8,549.16	-8,549	0
611-46200	Private Fire Protection	13,008.00	13,398	6,504.00	13,008	13,008
611-46300	Public Fire Protection	194,464.20	194,464	100,149.00	200,298	206,307
611-47400	Other Water Revenues	26,126.88	5,000	261.68	6,168	5,000
611-47470	Utility Late Fee Penalty	289.58	500	203.78	531	500
611-48100	Investment Interest	1,139.10	25	7.82	20	20
611-49200	Transfers In	0.00	111,067	0.00	111,067	111,067
611-49300	Cash Carryover	<u>0.00</u>	<u>12,225</u>	0.00	<u>0</u>	<u>0</u>
TOTAL WATER UTILITY FUND		606,358.25	745,844	293,371.22	706,844	730,802
<u>SEWER UTILITY FUND</u>						
620-46111	Residential Sales	469,052.81	512,000	245,575.43	461,164	485,000
620-46112	Commercial Sales	167,793.72	175,000	77,321.26	166,395	160,000
620-46113	Industrial Sales	56,142.62	60,000	34,421.14	82,688	75,000
620-46114	Public Authority Sales	41,177.96	50,000	24,002.14	47,537	50,000
620-46115	Cold Weather Credit	0.00	0	-29,729.69	-29,730	0
620-47410	Other Sewer Revenues	1,984.05	1,500	10,549.26	27,000	30,000
620-47470	Utility Late Fee Penalty	473.86	1,200	267.39	828	1,000
620-47500	Capital Contributions	0.00	0	0.00	0	0
620-48100	Investment Interest	30.62	30	10.31	21	25
620-48115	Build America Bond Interest	34,239.15	36,563	0.00	36,563	35,915
620-49200	Transfers In	0.00	0	0.00	0	0
620-49300	Cash Carryover	<u>0.00</u>	<u>4,645</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
TOTAL SEWER UTILITY FUND		770,894.79	840,938	362,417.24	792,466	836,940
TOTAL ENTERPRISE FUNDS		<u>1,377,253.04</u>	<u>1,586,782</u>	<u>655,788.46</u>	<u>1,499,310</u>	<u>1,567,742</u>

**EXPENDITURE
BUDGET DETAIL**

**CITY OF KEWAUNEE
2015 BUDGET**

GENERAL FUND EXPENDITURES

Expense Code	Expense Description	2013 Actual	2014 Adopted Budget	2014 Actual To Date	2014 Current Estimate	2015 Adopted Budget
<u>GENERAL GOVERNMENT</u>						
<u>Mayor & Council</u>						
101-51-51110-113	Salaries - Part Time	19,212.00	19,212	9,606.00	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	595.56	1,191	1,191
101-51-51110-153	Medicare Contribution	278.84	279	139.44	279	279
101-51-51110-155	Insurance - Workers Compensation	55.00	48	49.00	49	38
101-51-51110-292	Printing & Publishing	3,515.09	3,579	2,427.93	3,400	3,500
101-51-51110-311	Office Supplies	0.00	25	0.00	25	25
101-51-51110-322	Dues	797.33	825	844.85	845	862
101-51-51110-323	Books/Publications/Subscriptions	279.24	280	329.94	330	330
101-51-51110-331	Mileage and Meal Expenses	0.00	0	41.40	42	50
101-51-51110-332	Hotel/Motel Expenses	0.00	0	0.00	0	0
101-51-51110-333	Conf/School/Training	120.00	0	120.00	120	60
101-51-51110-511	Insurance -Liab/Prop/Auto	150.00	161	153.00	153	153
101-51-51110-591	Miscellaneous Expenses	281.35	200	121.85	150	200
101-51-51110-800	Capital Outlay	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
	Total Mayor & Council	26,379.97	26,300	14,428.97	26,296	26,400
<u>Legal</u>						
101-51-51310-113	Salaries - Part Time	27,384.00	27,839	13,828.98	27,658	28,092
101-51-51310-121	Administrative Fees/Charges	6,863.00	6,942	3,466.02	6,932	7,051
101-51-51310-152	FICA Contribution	1,697.76	1,726	857.40	1,715	1,742
101-51-51310-153	Medicare Contribution	397.08	404	200.52	401	407
101-51-51310-155	Insurance - Workers Compensation	78.00	70	70.00	70	55
101-51-51310-213	Legal Fees	0.00	0	0.00	0	0
101-51-51310-214	Ordinance Codification	550.00	1,000	0.00	550	1,000

**CITY OF KEWAUNEE
2015 BUDGET**

GENERAL FUND EXPENDITURES

Expense Code	Expense Description	2013 Actual	2014 Adopted Budget	2014 Actual To Date	2014 Current Estimate	2015 Adopted Budget
101-51-51310-215	Recording Fees	300.00	210	90.00	150	250
101-51-51310-323	Books/Publications/Subscriptions	2,422.30	1,150	66.34	1,150	1,000
101-51-51310-591	Miscellaneous Expenses	<u>135.25</u>	<u>100</u>	<u>30.28</u>	<u>100</u>	<u>100</u>
	Total Legal	39,827.39	39,441	18,609.54	38,726	39,697
 <u>City Administration</u>						
101-51-51410-111	Salaries - Full Time	71,511.16	72,375	36,955.20	72,375	65,526
101-51-51410-113	Salaries - Part Time	10,637.27	10,456	5,549.11	10,387	10,551
101-51-51410-151	Retirement Contribution	8,510.95	7,289	3,740.44	7,283	6,543
101-51-51410-152	FICA Contribution	5,021.56	5,136	2,597.52	5,132	4,717
101-51-51410-153	Medicare Contribution	1,174.51	1,201	607.52	1,200	1,103
101-51-51410-154	Health/Life Contribution	29,023.57	28,416	15,912.69	28,416	26,859
101-51-51410-155	Insurance - Workers Compensation	233.00	209	208.00	208	149
101-51-51410-231	Repair & Maintenance - Equip	0.00	150	796.50	797	300
101-51-51410-291	Software Assistance & Support	1,307.56	1,000	920.00	1,450	1,000
101-51-51410-311	Office Supplies	294.42	750	515.76	750	750
101-51-51410-320	Telephone	3,870.18	3,500	1,629.19	3,441	3,500
101-51-51410-321	Postage	330.00	500	220.00	390	400
101-51-51410-322	Dues	50.00	50	50.00	50	50
101-51-51410-323	Books/Publications/Subscriptions	172.45	200	173.70	174	175
101-51-51410-331	Mileage and Meal Expenses	0.00	0	266.77	267	100
101-51-51410-332	Hotel/Motel Expenses	0.00	0	129.24	130	0
101-51-51410-333	Conf/School/Training	28.00	0	200.00	200	460
101-51-51410-511	Insurance -Liab/Prop/Auto	1,729.00	1,664	917.00	1,667	1,626
101-51-51410-591	Miscellaneous Expenses	20.00	0	63.00	100	0
101-51-51410-800	Capital Outlay	<u>1,133.31</u>	<u>1,500</u>	<u>1,333.99</u>	<u>1,334</u>	<u>0</u>
	Total City Administration	135,046.94	134,396	72,785.63	135,751	123,809

**CITY OF KEWAUNEE
2015 BUDGET**

GENERAL FUND EXPENDITURES

Expense Code	Expense Description	2013 Actual	2014 Adopted Budget	2014 Actual To Date	2014 Current Estimate	2015 Adopted Budget
<u>Elections</u>						
101-51-51440-114	Salaries - Temporary Help	918.85	3,800	584.60	2,025	1,200
101-51-51440-292	Printing & Publishing	680.72	600	1,372.39	1,500	1,500
101-51-51440-311	Office Supplies	<u>1,464.44</u>	<u>2,271</u>	<u>590.00</u>	<u>1,500</u>	<u>1,500</u>
	Total Elections	3,064.01	6,671	2,546.99	5,025	4,200
<u>Auditing</u>						
101-51-51510-211	Auditing & Accounting Svces	<u>28,586.00</u>	<u>32,500</u>	<u>32,984.00</u>	<u>32,984</u>	<u>33,000</u>
	Total Auditing	28,586.00	32,500	32,984.00	32,984	33,000
<u>Assessing</u>						
101-51-51530-113	Salaries - Part Time	60.00	60	0.00	60	60
101-51-51530-152	FICA Contribution	3.72	4	0.00	4	4
101-51-51530-153	Medicare Contribution	0.88	1	0.00	1	1
101-51-51530-212	Assessing Fees	20,340.00	20,940	12,215.00	21,090	34,720
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	1,007.29	1,100	757.44	1,039	1,100
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	672.81	400	334.55	335	350
101-51-51530-800	Capital Outlay	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
	Total Assessing	22,084.70	22,505	13,306.99	22,529	36,235

**CITY OF KEWAUNEE
2015 BUDGET**

GENERAL FUND EXPENDITURES

Expense Code	Expense Description	2013 Actual	2014 Adopted Budget	2014 Actual To Date	2014 Current Estimate	2015 Adopted Budget
<u>City Hall</u>						
101-51-51610-222	Utilities	7,691.72	8,100	5,697.10	9,000	9,000
101-51-51610-231	Repair & Maintenance - Equip	3,225.96	1,500	2,551.59	4,500	2,000
101-51-51610-233	Repair & Maintenance - Bldg	491.36	1,000	74.46	500	500
101-51-51610-241	Repair & Maint. - Contractual	150.00	200	0.00	100	100
101-51-51610-293	Cleaning Services	4,376.58	4,400	2,612.49	4,525	4,600
101-51-51610-311	Office Supplies	2,351.39	2,200	2,472.21	3,240	3,000
101-51-51610-511	Insurance -Liab/Prop/Auto	1,997.00	987	980.00	980	1,118
101-51-51610-591	Miscellaneous Expenses	0.00	0	36.98	50	0
101-51-51610-800	Capital Outlay	<u>2,796.27</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
	Total City Hall	23,080.28	18,387	14,424.83	22,895	20,318
<u>Planning/Zoning/Bldg Inspection</u>						
101-51-51910-113	Salaries - Part Time	19,006.00	19,321	9,598.02	19,196	19,497
101-51-51910-152	FICA Contribution	1,178.40	1,198	595.08	1,190	1,209
101-51-51910-153	Medicare Contribution	275.64	280	139.20	278	283
101-51-51910-155	Insurance - Workers Compensation	831.00	712	719.00	719	616
101-51-51910-216	Engineering Fees	0.00	0	0.00	0	0
101-51-51910-292	Printing & Publishing	170.00	175	0.00	100	100
101-51-51910-311	Office Supplies	25.68	25	0.00	50	50
101-51-51910-323	Books/Publications/Subscriptions	0.00	400	0.00	0	200
101-51-51910-333	Conf/School/Training	244.00	300	0.00	0	150
101-51-51910-591	Miscellaneous Expenses	89.95	0	-0.05	0	0
101-51-51910-800	Capital Outlay	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
	Total Planning/Zoning	21,820.67	22,411	11,051.25	21,533	22,105
TOTAL GENERAL GOVERNMENT		299,889.96	302,611	180,138.20	305,739	305,764

**CITY OF KEWAUNEE
2015 BUDGET**

GENERAL FUND EXPENDITURES

Expense Code	Expense Description	2013 Actual	2014 Adopted Budget	2014 Actual To Date	2014 Current Estimate	2015 Adopted Budget
<u>PUBLIC SAFETY</u>						
<u>Police</u>						
101-52-52110-111	Salaries - Full Time	322,511.19	318,497	145,847.97	313,372	320,614
101-52-52110-112	Salaries - Overtime	19,433.88	22,000	22,031.76	29,500	22,000
101-52-52110-113	Salaries - Part Time	18,625.23	11,946	11,370.48	18,571	12,054
101-52-52110-114	Salaries - Temporary Help	13,270.08	13,198	7,648.20	12,982	13,316
101-52-52110-131	Clothing Allowance	3,050.47	3,594	1,371.34	3,594	3,594
101-52-52110-151	Retirement Contribution	67,363.31	60,286	31,410.32	59,378	57,605
101-52-52110-152	FICA Contribution	22,852.72	22,670	11,372.80	22,749	22,815
101-52-52110-153	Medicare Contribution	5,344.43	5,302	2,659.60	5,320	5,336
101-52-52110-154	Health/Life Contribution	126,371.31	123,689	54,986.71	123,689	93,039
101-52-52110-155	Insurance - Workers Compensation	14,903.00	13,645	13,646.00	13,646	11,105
101-52-52110-217	Medical/Testing Fees	410.00	300	100.00	200	300
101-52-52110-218	Investigative Services	4,942.00	5,000	4,475.50	4,950	5,000
101-52-52110-222	Utilities	4,917.65	5,500	3,466.53	5,500	5,500
101-52-52110-231	Repair & Maintenance - Equip	1,338.89	1,350	2,451.44	2,800	2,000
101-52-52110-232	Repair & Maintenance - Vehicles	6,882.40	5,000	454.97	2,300	5,000
101-52-52110-233	Repair & Maintenance - Bldg	394.70	500	0.00	0	500
101-52-52110-291	Software Assistance & Support	431.99	1,950	295.00	1,495	1,950
101-52-52110-292	Printing & Publishing	104.00	250	94.00	125	250
101-52-52110-293	Cleaning Services	1,945.49	1,950	1,139.63	1,975	2,000
101-52-52110-311	Office Supplies	719.34	500	290.30	500	500
101-52-52110-320	Telephone	3,096.07	3,000	1,260.78	3,000	3,000
101-52-52110-321	Postage	238.00	275	138.00	275	275
101-52-52110-322	Dues	150.00	150	170.00	170	170
101-52-52110-323	Books/Publications/Subscriptions	0.00	0	0.00	10	0
101-52-52110-331	Mileage and Meal Expenses	67.79	75	50.83	150	100
101-52-52110-332	Hotel/Motel Expenses	521.40	250	321.90	450	350
101-52-52110-333	Conf/School/Training	1,073.20	1,000	459.99	595	1,000

**CITY OF KEWAUNEE
2015 BUDGET**

GENERAL FUND EXPENDITURES

Expense Code	Expense Description	2013 Actual	2014 Adopted Budget	2014 Actual To Date	2014 Current Estimate	2015 Adopted Budget
101-52-52110-341	Operating Supplies	814.53	1,000	832.16	1,100	1,000
101-52-52110-351	Gas & Oil	14,676.42	16,000	5,370.48	13,500	15,000
101-52-52110-511	Insurance -Liab/Prop/Auto	11,954.00	12,342	11,757.00	11,757	11,965
101-52-52110-591	Miscellaneous Expenses	7,403.02	200	64.68	200	200
101-52-52110-800	Capital Outlay	<u>1,795.00</u>	<u>3,970</u>	<u>4,136.98</u>	<u>4,137</u>	<u>8,201</u>
	Total Police	677,601.51	655,389	339,675.35	657,990	625,739
 <u>Fire</u>						
101-52-52210-113	Salaries - Part Time	60,695.60	67,746	29,393.07	58,786	64,774
101-52-52210-131	Clothing Allowance	269.28	600	477.13	600	600
101-52-52210-151	Retirement Contribution	2,146.79	1,768	650.98	1,300	1,045
101-52-52210-152	FICA Contribution	3,763.20	4,200	1,822.32	3,645	4,016
101-52-52210-153	Medicare Contribution	880.07	982	426.22	852	939
101-52-52210-155	Insurance - Workers Compensation	1,535.00	1,349	1,360.00	1,360	990
101-52-52210-217	Medical/Testing Fees	4,893.00	3,000	954.00	2,000	4,000
101-52-52210-222	Utilities	10,443.92	11,000	6,769.87	11,500	12,000
101-52-52210-231	Repair & Maintenance - Equip	2,933.44	2,000	2,079.29	2,600	3,000
101-52-52210-232	Repair & Maintenance -Vehicles	10,062.12	10,000	4,108.16	10,000	10,000
101-52-52210-233	Repair & Maintenance - Bldg	2,645.91	2,000	423.67	1,500	5,000
101-52-52210-291	Software Assistance & Support	330.00	330	360.00	360	360
101-52-52210-292	Printing & Publishing	231.00	200	208.00	230	200
101-52-52210-311	Office Supplies	295.65	250	89.64	250	300
101-52-52210-320	Telephone	1,215.25	1,400	775.79	1,539	1,550
101-52-52210-321	Postage	185.59	200	100.10	200	200
101-52-52210-322	Dues	1,310.00	1,500	1,345.00	1,345	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	765.83	1,000	979.82	1,000	1,000
101-52-52210-333	Conf/School/Training	405.00	750	480.00	480	1,500

**CITY OF KEWAUNEE
2015 BUDGET**

GENERAL FUND EXPENDITURES

Expense Code	Expense Description	2013 Actual	2014 Adopted Budget	2014 Actual To Date	2014 Current Estimate	2015 Adopted Budget
101-52-52210-341	Operating Supplies	3,881.82	3,000	825.96	3,000	3,500
101-52-52210-351	Gas & Oil	5,811.49	6,500	2,430.92	4,600	6,000
101-52-52210-511	Insurance -Liab/Prop/Auto	6,698.00	10,234	10,006.00	10,006	11,345
101-52-52210-531	Hydrant Rental	194,464.20	194,464	66,766.00	200,298	206,307
101-52-52210-591	Miscellaneous Expenses	0.00	100	452.78	500	100
101-52-52210-800	Capital Outlay	<u>8,732.08</u>	<u>16,704</u>	<u>11,603.01</u>	<u>16,704</u>	<u>16,356</u>
	Total Fire	324,594.24	341,277	144,887.73	334,655	356,582
 <u>Ambulance</u>						
101-52-52310-113	Salaries - Part Time	105,639.18	102,764	63,825.59	115,027	103,705
101-52-52310-131	Clothing Allowance	1,266.70	2,000	757.80	2,000	2,000
101-52-52310-151	Retirement Contribution	404.47	234	242.78	234	446
101-52-52310-152	FICA Contribution	6,549.62	6,371	3,957.16	7,132	6,430
101-52-52310-153	Medicare Contribution	1,531.84	1,490	925.46	1,668	1,504
101-52-52310-155	Insurance - Workers Compensation	2,208.00	1,941	1,958.00	1,958	1,423
101-52-52310-201	Contractual Services	31,697.94	31,500	17,735.97	34,700	35,000
101-52-52310-217	Medical/Testing Fees	16.00	300	0.00	150	300
101-52-52310-222	Utilities	6,295.13	5,500	4,193.53	7,450	7,500
101-52-52310-231	Repair & Maintenance - Equip	5,578.66	3,000	4,568.25	6,000	5,000
101-52-52310-232	Repair & Maintenance -Vehicles	10,364.80	5,000	3,183.85	5,200	5,000
101-52-52310-233	Repair & Maintenance -Bldg	2,509.80	1,500	239.40	1,000	1,500
101-52-52310-291	Software Assistance & Support	0.00	2,000	900.00	900	1,000
101-52-52310-292	Printing & Publishing	225.00	100	29.00	100	100
101-52-52310-311	Office Supplies	261.95	400	23.09	200	300
101-52-52310-320	Telephone	1,250.16	1,200	458.80	950	1,000
101-52-52310-321	Postage	129.34	200	148.83	200	200
101-52-52310-322	Dues	625.00	400	119.00	619	600
101-52-52310-323	Books/Publications/Subscriptions	44.00	50	0.00	0	50
101-52-52310-331	Mileage and Meal Expenses	447.37	450	256.77	300	400
101-52-52310-332	Hotel/Motel Expenses	890.46	1,000	130.04	200	750

**CITY OF KEWAUNEE
2015 BUDGET**

GENERAL FUND EXPENDITURES

Expense Code	Expense Description	2013 Actual	2014 Adopted Budget	2014 Actual To Date	2014 Current Estimate	2015 Adopted Budget
101-52-52310-333	Conf/School/Training	7,077.50	5,000	3,150.50	5,000	5,000
101-52-52310-341	Operating Supplies	18,419.13	18,000	10,658.42	18,000	18,000
101-52-52310-351	Gas & Oil	6,124.93	7,000	4,824.70	8,500	8,500
101-52-52310-511	Insurance -Liab/Prop/Auto	3,328.00	4,134	4,015.00	4,015	4,190
101-52-52310-591	Miscellaneous Expenses	235.00	100	0.00	0	100
101-52-52310-800	Capital Outlay	<u>10,609.91</u>	<u>0</u>	<u>1,195.00</u>	<u>0</u>	<u>0</u>
	Total Ambulance	223,729.89	201,634	127,496.94	221,503	209,998
TOTAL PUBLIC SAFETY		1,225,925.64	1,198,300	612,060.02	1,214,148	1,192,319
<u>PUBLIC WORKS</u>						
<u>Streets</u>						
101-53-53310-111	Salaries - Full Time	137,095.61	125,472	58,024.18	124,669	131,552
101-53-53310-112	Salaries - Overtime	1,138.20	2,381	477.97	2,365	2,403
101-53-53310-114	Salaries - Temporary Help	6,497.68	6,900	1,842.79	6,876	6,936
101-53-53310-131	Clothing Allowance	570.00	570	190.00	570	570
101-53-53310-151	Retirement Contribution	19,177.60	11,251	5,168.10	11,179	11,520
101-53-53310-152	FICA Contribution	8,437.42	8,355	3,642.40	8,302	8,735
101-53-53310-153	Medicare Contribution	1,973.44	1,954	851.84	1,942	2,043
101-53-53310-154	Health/Life Contribution	92,490.38	59,594	25,219.43	59,594	54,433
101-53-53310-155	Insurance - Workers Compensation	5,889.00	4,968	5,013.00	5,013	4,449
101-53-53310-216	Engineering Fees	0.00	200	0.00	0	200
101-53-53310-217	Medical/Testing Fees	129.00	300	116.00	184	200
101-53-53310-220	Animal Control	100.33	200	0.00	100	100
101-53-53310-222	Utilities	9,808.92	9,500	9,246.86	12,950	10,000
101-53-53310-231	Repair & Maintenance - Equip	3,291.92	5,000	839.84	1,800	4,000
101-53-53310-232	Repair & Maintenance - Vehicles	5,706.13	4,000	1,183.30	2,000	4,000
101-53-53310-233	Repair & Maintenance - Bldg	1,479.88	1,000	0.00	0	1,000
101-53-53310-241	Repair & Maint. - Contractual	0.00	300	0.00	0	10,000
101-53-53310-292	Printing & Publishing	130.00	150	213.79	700	250

**CITY OF KEWAUNEE
2015 BUDGET**

GENERAL FUND EXPENDITURES

Expense Code	Expense Description	2013 Actual	2014 Adopted Budget	2014 Actual To Date	2014 Current Estimate	2015 Adopted Budget
101-53-53310-311	Office Supplies	200.58	200	53.98	200	200
101-53-53310-320	Telephone	2,958.80	3,000	1,633.10	3,260	3,500
101-53-53310-321	Postage	50.00	100	20.00	50	100
101-53-53310-322	Dues	0.00	0	0.00	0	0
101-53-53310-331	Mileage and Meal Expenses	0.00	0	0.00	0	0
101-53-53310-332	Hotel/Motel Expenses	0.00	0	0.00	0	0
101-53-53310-333	Conf/School/Training	20.00	1,200	0.00	0	500
101-53-53310-341	Operating Supplies	9,052.09	9,300	6,433.27	9,300	9,300
101-53-53310-351	Gas & Oil	14,364.28	14,500	7,808.91	18,500	16,000
101-53-53310-371	Gravel, Street Repair Material	26,746.46	35,000	3,293.05	9,100	25,000
101-53-53310-411	Curb & Gutter Material	2,800.00	3,000	0.00	1,818	3,000
101-53-53310-421	Signs	639.95	1,300	2,675.44	5,482	2,300
101-53-53310-511	Insurance -Liab/Prop/Auto	11,595.00	11,607	11,240.00	11,240	10,070
101-53-53310-571	Licenses/Permits	0.00	0	0.00	0	0
101-53-53310-591	Miscellaneous Expenses	629.00	200	0.00	0	200
101-53-53310-610	Principal	2,162.00	0	0.00	0	0
101-53-53310-800	Capital Outlay	2,323.75	1,200	1,349.99	1,350	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>147.23</u>	<u>2,309</u>	<u>0.00</u>	<u>2,307</u>	<u>0</u>
	Total Streets	367,604.65	325,011	146,537.24	300,851	322,561
<u>Snow Removal</u>						
101-53-53330-111	Salaries - Full Time	16,882.76	16,347	15,802.82	16,242	16,499
101-53-53330-112	Salaries - Overtime	14,215.35	17,445	8,178.35	13,180	17,608
101-53-53330-151	Retirement Contribution	4,695.81	2,974	2,110.34	2,955	2,933
101-53-53330-152	FICA Contribution	1,860.26	2,095	1,449.91	1,824	2,115
101-53-53330-153	Medicare Contribution	435.01	490	339.10	427	495
101-53-53330-154	Health/Life Contribution	11,286.57	7,973	8,832.27	7,973	7,020
101-53-53330-155	Insurance - Workers Compensation	1,454.00	1,246	1,257.00	1,257	1,077

**CITY OF KEWAUNEE
2015 BUDGET**

GENERAL FUND EXPENDITURES

Expense Code	Expense Description	2013 Actual	2014 Adopted Budget	2014 Actual To Date	2014 Current Estimate	2015 Adopted Budget
101-53-53330-231	Repair & Maintenance - Equip	1,701.21	3,500	255.29	2,000	3,000
101-53-53330-232	Repair & Maintenance - Vehicles	1,765.08	3,500	4,553.81	5,000	3,500
101-53-53330-341	Operating Supplies	0.00	100	380.08	400	200
101-53-53330-351	Gas & Oil	10,179.13	7,000	13,066.66	13,600	10,000
101-53-53330-372	Sand & Salt Material	17,717.66	15,500	8,184.50	12,000	14,000
101-53-53330-591	Miscellaneous Expenses	0.00	100	0.00	0	100
101-53-53330-800	Capital Outlay	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
	Total Snow Removal	82,192.84	78,270	64,410.13	76,858	78,547
<u>Street Lighting</u>						
101-53-53420-222	Utilities	66,993.22	68,000	33,636.73	66,400	67,000
101-53-53420-231	Repair & Maintenance - Equip	544.59	500	1,625.87	1,800	500
101-53-53420-341	Operating Supplies	0.00	200	614.25	614	200
101-53-53420-591	Miscellaneous Expenses	32.60	50	0.00	0	50
101-53-53420-800	Capital Outlay	<u>5,416.85</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
	Total Street Lighting	72,987.26	68,750	35,876.85	68,814	67,750
<u>Sidewalks</u>						
101-53-53430-241	Repair & Maint. - Contractual	2,538.50	2,500	0.00	2,955	2,500
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>
	Total Sidewalks	2,538.50	2,500	0.00	2,955	2,500
<u>Storm Sewers</u>						
101-53-53440-216	Engineering Fees	0.00	0	0.00	0	0
101-53-53440-222	Utilities	597.86	600	519.52	1,000	600

**CITY OF KEWAUNEE
2015 BUDGET**

GENERAL FUND EXPENDITURES

Expense Code	Expense Description	2013 Actual	2014 Adopted Budget	2014 Actual To Date	2014 Current Estimate	2015 Adopted Budget
101-53-53440-231	Repair & Maintenance - Equip	0.00	400	0.00	0	400
101-53-53440-241	Repair & Maint. - Contractual	500.00	1,000	0.00	0	500
101-53-53440-341	Operating Supplies	0.00	1,000	709.04	1,200	1,000
101-53-53440-591	Miscellaneous Expenses	0.00	50	0.00	0	50
101-53-53440-800	Capital Outlay	3,500.00	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>
	Total Storm Sewers	4,597.86	3,050	1,228.56	2,200	2,550
 <u>Garbage/Recycling</u>						
101-53-53620-111	Salaries - Full Time	447.30	6,812	0.00	6,767	6,874
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	67.55	599	0.00	595	591
101-53-53620-152	FICA Contribution	22.55	422	0.00	420	426
101-53-53620-153	Medicare Contribution	5.28	99	0.00	98	100
101-53-53620-154	Health/Life Contribution	232.51	3,322	0.00	3,322	2,925
101-53-53620-155	Insurance - Workers Compensation	293.00	251	253.00	253	217
101-53-53620-201	Contractual Services	85,968.00	88,550	36,353.99	86,934	88,600
101-53-53620-202	Landfill Fees	18,037.86	18,000	8,575.36	17,850	18,000
101-53-53620-231	Repair & Maintenance - Equip	0.00	250	0.00	0	250
101-53-53620-232	Repair & Maintenance - Vehicles	4,836.00	500	79.46	100	500
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	1,627.73	2,500	499.72	1,000	1,500
101-53-53620-351	Gas & Oil	1,703.61	3,000	0.00	2,000	2,000
101-53-53620-511	Insurance -Liab/Prop/Auto	3,555.00	1,423	1,361.00	1,361	1,342
101-53-53620-571	Licenses/Permits	309.00	309	309.00	309	309

**CITY OF KEWAUNEE
2015 BUDGET**

GENERAL FUND EXPENDITURES

Expense Code	Expense Description	2013 Actual	2014 Adopted Budget	2014 Actual To Date	2014 Current Estimate	2015 Adopted Budget
101-53-53620-591	Miscellaneous Expenses	0.00	3,500	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>
	Total Garbage/Recycling	117,105.39	129,537	47,431.53	121,009	123,634
<u>Weed/Nuisance Control</u>						
101-53-53640-201	Contractual Services	1,432.50	1,500	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	1,176.08	1,300	351.50	352	1,000
101-53-53640-591	Miscellaneous Expenses	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
	Total Weed/Nuisance Control	2,608.58	2,900	351.50	352	2,100
<u>Tree Lawns</u>						
101-53-53680-241	Repair & Maint. - Contractual	1,552.00	2,000	1,884.96	1,885	2,000
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	275.98	500	0.00	0	500
101-53-53680-591	Miscellaneous Expenses	0.00	0	0.00	0	0
101-53-53680-800	Capital Outlay	<u>350.00</u>	<u>1,000</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
	Total Tree Lawns	2,177.98	3,600	1,884.96	1,885	2,600
TOTAL PUBLIC WORKS		651,813.06	613,618	297,720.77	574,924	602,242

**CITY OF KEWAUNEE
2015 BUDGET**

GENERAL FUND EXPENDITURES

Expense Code	Expense Description	2013 Actual	2014 Adopted Budget	2014 Actual To Date	2014 Current Estimate	2015 Adopted Budget
<u>HEALTH & HUMAN SERVICES</u>						
<u>Cemetery</u>						
101-54-54910-222	Utilities	214.26	250	213.57	300	350
101-54-54910-233	Repair & Maintenance - Bldg	0.00	50	0.00	0	50
101-54-54910-241	Repair & Maint. - Contractual	16,868.00	17,500	4,738.20	16,584	17,081
101-54-54910-244	Repair & Maint. - Grave Digging	5,884.90	5,500	2,125.00	3,850	5,500
101-54-54910-292	Printing & Publishing	52.00	120	137.77	138	150
101-54-54910-341	Operating Supplies	660.82	250	0.00	0	100
101-54-54910-511	Insurance -Liab/Prop/Auto	5.00	4	3.00	3	3
101-54-54910-591	Miscellaneous Expenses	0.00	0	0.00	0	0
101-54-54910-800	Capital Outlay	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
	Total Cemetery	23,684.98	23,674	7,217.54	20,875	23,234
TOTAL HEALTH & HUMAN SERVICES		23,684.98	23,674	7,217.54	20,875	23,234
<u>CULTURE/RECREATION</u>						
<u>Library</u>						
101-55-55110-111	Salaries - Full Time	76,597.37	72,680	36,087.20	72,197	74,381
101-55-55110-113	Salaries - Part Time	42,611.74	49,216	21,246.23	48,868	47,004
101-55-55110-151	Retirement Contribution	7,840.93	7,959	3,912.87	7,906	8,096
101-55-55110-152	FICA Contribution	7,239.96	7,558	3,364.80	7,506	7,526
101-55-55110-153	Medicare Contribution	1,692.94	1,767	787.02	1,755	1,760
101-55-55110-154	Health/Life Contribution	9,383.98	9,316	4,619.58	9,316	8,299
101-55-55110-155	Insurance - Workers Compensation	555.00	483	485.00	485	239
101-55-55110-222	Utilities	6,955.16	7,200	3,836.84	7,200	7,400

**CITY OF KEWAUNEE
2015 BUDGET**

GENERAL FUND EXPENDITURES

Expense Code	Expense Description	2013 Actual	2014 Adopted Budget	2014 Actual To Date	2014 Current Estimate	2015 Adopted Budget
101-55-55110-231	Repair & Maintenance - Equip	0.00	300	0.00	150	300
101-55-55110-233	Repair & Maintenance - Bldg	1,277.92	2,000	1,190.92	2,000	2,000
101-55-55110-311	Office Supplies	5,108.43	4,000	2,440.81	4,536	4,200
101-55-55110-320	Telephone	1,428.87	2,000	785.17	1,885	2,000
101-55-55110-321	Postage	824.58	850	572.53	850	900
101-55-55110-322	Dues	521.00	250	0.00	250	250
101-55-55110-323	Books/Publications/Subscriptions	39,625.89	35,440	22,391.04	35,440	25,000
101-55-55110-331	Mileage and Meal Expenses	101.42	100	0.00	100	100
101-55-55110-332	Hotel/Motel Expenses	0.00	150	0.00	150	150
101-55-55110-333	Conf/School/Training	-160.00	300	0.00	300	300
101-55-55110-341	Operating Supplies	1,475.02	1,300	573.12	1,288	3,000
101-55-55110-511	Insurance -Liab/Prop/Auto	2,960.00	2,385	2,311.00	2,311	2,400
101-55-55110-591	Miscellaneous Expenses	105.00	100	0.00	0	100
101-55-55110-800	Capital Outlay	642.59	1,500	0.00	0	0
101-55-55110-803	Lease/Purchase	<u>15,182.00</u>	<u>15,360</u>	<u>15,334.00</u>	<u>15,334</u>	<u>16,025</u>
	Total Library	221,969.80	222,214	119,938.13	219,827	211,430
 <u>Community Center</u>						
101-55-55140-222	Utilities	362.96	400	68.68	300	400
101-55-55140-231	Repair & Maintenance - Equip	3,236.81	1,500	2,533.88	3,480	2,000
101-55-55140-233	Repair & Maintenance -Bldg	828.00	100	0.00	100	100
101-55-55140-341	Operating Supplies	324.95	300	241.84	400	400
101-55-55140-511	Insurance -Liab/Prop/Auto	607.00	281	279.00	279	324
101-55-55140-591	Miscellaneous Expenses	0.00	0	0.00	0	0
101-55-55140-800	Capital Outlay	<u>163.93</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
	Total Community Center	5,523.65	2,581	3,123.40	4,559	3,224

**CITY OF KEWAUNEE
2015 BUDGET**

GENERAL FUND EXPENDITURES

Expense Code	Expense Description	2013 Actual	2014 Adopted Budget	2014 Actual To Date	2014 Current Estimate	2015 Adopted Budget
<u>Parks</u>						
101-55-55210-111	Salaries - Full Time	37,036.67	46,155	19,625.70	45,864	46,592
101-55-55210-112	Salaries - Overtime	63.90	2,663	100.67	2,646	2,688
101-55-55210-114	Salaries - Temporary Help	6,130.11	6,900	2,611.60	13,752	13,872
101-55-55210-131	Clothing Allowance	189.01	190	190.00	190	190
101-55-55210-151	Retirement Contribution	5,602.09	4,296	1,736.01	4,269	4,238
101-55-55210-152	FICA Contribution	2,639.21	3,455	1,370.65	3,860	3,915
101-55-55210-153	Medicare Contribution	617.14	807	320.53	903	916
101-55-55210-154	Health/Life Contribution	18,924.54	22,253	9,402.26	22,253	19,601
101-55-55210-155	Insurance - Workers Compensation	2,692.00	2,055	2,330.00	2,330	1,994
101-55-55210-201	Contractual Services	1,667.50	1,500	1,477.97	1,478	1,500
101-55-55210-217	Medical/Testing Fees	86.00	85	0.00	0	85
101-55-55210-222	Utilities	7,363.99	8,500	4,099.12	8,346	8,381
101-55-55210-231	Repair & Maintenance - Equip	2,230.20	5,500	866.37	2,850	4,000
101-55-55210-232	Repair & Maintenance - Vehicles	467.23	500	6.19	200	500
101-55-55210-233	Repair & Maintenance - Bldg	3,599.07	3,500	28.96	100	5,000
101-55-55210-241	Repair & Maint. - Contractual	450.00	200	100.00	100	200
101-55-55210-292	Printing & Publishing	91.01	100	0.00	100	100
101-55-55210-320	Telephone	174.88	240	79.83	165	200
101-55-55210-341	Operating Supplies	3,290.58	8,400	2,262.06	4,000	5,000
101-55-55210-351	Gas & Oil	4,159.89	3,500	1,596.88	3,800	4,000
101-55-55210-511	Insurance -Liab/Prop/Auto	2,060.00	2,119	2,056.00	2,056	1,619
101-55-55210-591	Miscellaneous Expenses	125.00	100	0.00	0	100
101-55-55210-592	Beautification	8,178.44	5,000	1,683.18	5,000	5,000
101-55-55210-800	Capital Outlay	<u>0.00</u>	<u>2,700</u>	<u>2,700.00</u>	<u>2,700</u>	<u>8,115</u>
	Total Parks	107,838.46	130,718	54,643.98	126,962	137,806

**CITY OF KEWAUNEE
2015 BUDGET**

GENERAL FUND EXPENDITURES

Expense Code	Expense Description	2013 Actual	2014 Adopted Budget	2014 Actual To Date	2014 Current Estimate	2015 Adopted Budget
<u>Recreation</u>						
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	4,400.00	5,000	2,885.50	5,771	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	0.00	0	88.74	89	0
101-55-55310-452	Ball Diamond Expenses	887.00	750	1,151.88	3,259	1,000
101-55-55310-511	Insurance -Liab/Prop/Auto	35.00	36	34.00	34	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>
	Total Recreation	5,322.00	5,886	4,160.12	9,153	8,148
<u>Tug Ludington</u>						
101-55-55480-114	Salaries - Temporary Help	2,779.61	3,500	645.89	2,759	3,500
101-55-55480-152	FICA Contribution	172.34	217	40.05	171	217
101-55-55480-153	Medicare Contribution	40.25	51	9.36	40	51
101-55-55480-155	Insurance - Workers Compensation	262.00	129	131.00	131	111
101-55-55480-222	Utilities	162.03	200	97.75	252	260
101-55-55480-231	Repair & Maintenance - Equip	73.94	200	80.87	81	600
101-55-55480-292	Printing & Publishing	0.00	100	0.00	0	100
101-55-55480-294	Advertising	0.00	650	0.00	0	200
101-55-55480-320	Telephone	90.52	75	46.05	100	100
101-55-55480-342	Merchandise for Resale	0.00	500	630.80	631	500

**CITY OF KEWAUNEE
2015 BUDGET**

GENERAL FUND EXPENDITURES

Expense Code	Expense Description	2013 Actual	2014 Adopted Budget	2014 Actual To Date	2014 Current Estimate	2015 Adopted Budget
101-55-55480-511	Insurance -Liab/Prop/Auto	134.00	354	352.00	352	76
101-55-55480-533	Storage Rental	0.00	0	0.00	0	0
101-55-55480-591	Miscellaneous Expenses	0.00	0	90.90	100	100
101-55-55480-800	Capital Outlay	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
	Total Tug Ludington	3,714.69	5,976	2,124.67	4,617	5,815
TOTAL CULTURE/RECREATION		344,368.60	367,375	183,990.30	365,118	366,423
<u>ECONOMIC DEVELOPMENT</u>						
<u>Economic/Community Development</u>						
101-56-56710-121	Administrative Fees/Charges	0.00	0	0.00	0	0
101-56-56710-216	Engineering Fees	0.00	0	0.00	0	0
101-56-56710-291	Software Assistance & Support	179.40	180	179.40	179	180
101-56-56710-292	Printing & Publishing	0.00	0	0.00	0	0
101-56-56710-294	Advertising	2,050.00	1,000	945.00	945	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	100	0.00	0	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>
	Total Economic/Comm. Development	8,729.40	7,780	5,624.40	7,624	7,680

**CITY OF KEWAUNEE
2015 BUDGET**

GENERAL FUND EXPENDITURES

Expense Code	Expense Description	2013 Actual	2014 Adopted Budget	2014 Actual To Date	2014 Current Estimate	2015 Adopted Budget
<u>UNALLOCATED</u>						
<u>Unallocated Expenditures</u>						
101-59-59110-591	Miscellaneous Expenses	27,926.13	1,500	20,860.85	28,000	1,500
101-59-59110-910	Transfers Out	17,816.07	0	0.00	0	0
101-59-59110-920	Contingencies	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>24,842</u>
	Total Unallocated Expenditures	45,742.20	1,500	20,860.85	28,000	26,342
TOTAL GENERAL FUND EXPENDITURES		<u>2,600,153.84</u>	<u>2,514,858</u>	<u>1,307,612.08</u>	<u>2,516,428</u>	<u>2,524,004</u>

**CITY OF KEWAUNEE
2015 BUDGET**

SPECIAL REVENUE FUND EXPENDITURES

Expense Code	Expense Description	2013 Actual	2014 Adopted Budget	2014 Actual To Date	2014 Current Estimate	2015 Adopted Budget
<u>MARINA FUND</u>						
203-55-55490-113	Salaries - Part Time	34,680.05	35,255	17,370.21	35,027	36,060
203-55-55490-114	Salaries - Temporary Help	12,222.41	14,148	4,487.41	13,941	13,872
203-55-55490-151	Retirement Contribution	2,930.46	3,102	1,528.57	3,082	3,101
203-55-55490-152	FICA Contribution	2,520.85	3,063	1,138.45	3,036	3,096
203-55-55490-153	Medicare Contribution	589.50	716	266.30	710	724
203-55-55490-154	Health/Life Contribution	23,466.23	23,622	11,796.02	23,622	22,359
203-55-55490-155	Insurance - Workers Compensation	2,108.00	1,821	1,823.00	1,823	1,577
203-55-55490-210	Professional Services	0.00	0	0.00	22,000	28,700
203-55-55490-222	Utilities	18,162.69	24,000	4,845.05	14,500	20,000
203-55-55490-230	Repair & Maintenance - Docks	8,611.51	15,000	4,809.46	5,500	10,000
203-55-55490-231	Repair & Maintenance - Equip	5,557.68	5,000	1,799.67	2,500	4,000
203-55-55490-233	Repair & Maintenance - Bldg	4,316.05	5,000	834.95	2,000	4,500
203-55-55490-241	Repair & Maint. - Contractual	100.00	270	0.00	0	150
203-55-55490-291	Software Assistance & Support	0.00	250	0.00	0	250
203-55-55490-292	Printing & Publishing	887.06	1,000	690.00	690	1,000
203-55-55490-294	Advertising	304.50	1,000	1,023.00	1,023	1,200
203-55-55490-296	Credit Card Service Charges	2,698.78	3,000	574.98	2,500	3,000
203-55-55490-311	Office Supplies	110.85	250	0.00	100	150
203-55-55490-320	Telephone	3,341.28	3,200	1,379.86	3,200	3,500
203-55-55490-322	Dues	200.00	200	200.00	400	400
203-55-55490-331	Mileage and Meal Expenses	0.00	50	210.80	211	250
203-55-55490-332	Hotel/Motel Expenses	129.31	100	179.34	180	200
203-55-55490-333	Conf/School/Training	0.00	150	-496.80	-497	150
203-55-55490-334	Convention/Expo Registration Fees	0.00	200	0.00	0	200
203-55-55490-341	Operating Supplies	9,651.19	7,500	7,672.32	11,156	12,000
203-55-55490-342	Merchandise for Resale	14,432.14	15,000	11,565.34	13,500	15,000
203-55-55490-351	Gas & Oil	510.43	800	193.66	500	800
203-55-55490-352	Fuel for Resale	66,197.01	70,000	11,272.35	66,176	70,000

**CITY OF KEWAUNEE
2015 BUDGET**

SPECIAL REVENUE FUND EXPENDITURES

Expense Code	Expense Description	2013 Actual	2014 Adopted Budget	2014 Actual To Date	2014 Current Estimate	2015 Adopted Budget
203-55-55490-511	Insurance -Liab/Prop/Auto	4,422.91	4,977	3,541.00	4,976	4,977
203-55-55490-571	Licenses/Permits	250.00	250	280.00	280	280
203-55-55490-591	Miscellaneous Expenses	855.17	1,000	43.00	-407	1,000
203-55-55490-800	Capital Outlay	44,994.90	4,000	3,081.03	3,081	6,973
203-55-55490-810	Capital Projects Reserves	0.00	0	0.00	0	0
203-55-55490-920	Contingencies	<u>0.00</u>	<u>15,976</u>	<u>0.00</u>	<u>0</u>	<u>15,031</u>
TOTAL MARINA FUND		264,250.96	259,900	92,108.97	234,810	284,500
<u>LIGHTHOUSE PRESERVATION FUND</u>						
204-55-55470-216	Engineering Fees	5,544.50	0	279.89	280	0
204-55-55470-222	Utilities	0.00	0	0.00	0	0
204-55-55470-233	Repair & Maintenance - Bldg	0.00	20,000	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	232.00	204	197.00	197	208
204-55-55470-591	Miscellaneous Expenses	0.00	0	0.00	0	0
204-55-55470-820	Capital Improvements Reserve	0.00	23,336	0.00	0	53,332
204-55-55470-920	Contingencies	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
TOTAL LIGHTHOUSE FUND		5,776.50	43,540	476.89	477	53,540
TOTAL SPECIAL REVENUE FUNDS		<u>270,027.46</u>	<u>303,440</u>	<u>92,585.86</u>	<u>235,287</u>	<u>338,040</u>

**CITY OF KEWAUNEE
2015 BUDGET**

DEBT SERVICE FUND EXPENDITURES

Expense Code	Expense Description	2013 Actual	2014 Adopted Budget	2014 Actual To Date	2014 Current Estimate	2015 Adopted Budget
<u>2014A G.O. CORPORATE PURPOSE BONDS FUND</u>						
304-58-58000-610	Principal	130,000.00	135,000	0.00	135,000	150,000
304-58-58000-620	Interest Expense	13,120.00	6,750	3,375.00	6,750	137,706
304-58-58000-630	Agent Fees/Charges	0.00	0	0.00	0	0
304-58-58000-910	Transfers Out	0.00	0	0.00	0	0
304-58-58000-920	Contingencies	<u>0.00</u>	<u>37,352</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
TOTAL 2001A G.O. REFUNDING BONDS FUND		143,120.00	179,102	3,375.00	141,750	287,706
<u>2003 G.O. USDA-RD BONDS FUND</u>						
305-58-58000-610	Principal	70,676.00	73,711	0.00	73,711	76,877
305-58-58000-620	Interest Expense	40,391.00	37,356	0.00	37,356	34,190
305-58-58000-920	Contingencies	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
TOTAL 2003 G.O. USDA-RD BONDS FUND		111,067.00	111,067	0.00	111,067	111,067
TOTAL DEBT SERVICE FUNDS		<u>254,187.00</u>	<u>290,169</u>	<u>3,375.00</u>	<u>252,817</u>	<u>398,773</u>

**CITY OF KEWAUNEE
2015 BUDGET**

CAPITAL PROJECT FUND EXPENDITURES

Expense Code	Expense Description	2013 Actual	2014 Adopted Budget	2014 Actual To Date	2014 Current Estimate	2015 Adopted Budget
<u>CAPITAL PROJECTS RESERVE FUND</u>						
401-57-57000-800	Capital Outlay	55,266.12	29,344	55,266.12	55,266	29,344
401-57-57000-810	Capital Projects Reserve	1,868.65	33,750	25,222.63	4,803	33,750
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>0</u>
TOTAL CAPITAL PROJECTS RESERVE FUND		57,134.77	63,094	80,488.75	60,069	63,094
<u>CAPITAL PROJECT INFRASTRUCTURE IMPROVEMENT FUND</u>						
402-57-57140-121	Administrative Fees/Charges	1,206.00	0	14,140.00	14,140	0
402-57-57140-203	Construction Costs	100,508.95	0	0.00	621,340	2,191,987
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	14,516.10	0	56,168.73	204,150	183,700
402-57-57140-292	Printing/Publishing	0.00	0	0.00	1,500	0
402-57-57140-295	Testing	0.00	0	0.00	0	0
402-57-57140-805	Land Costs	0.00	0	207,729.93	207,730	0
402-57-57140-910	Transfers Out	5,840.81	0	0.00	0	0
402-57-57140-920	Contingencies	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>2,644,228</u>	<u>270,341</u>
TOTAL CAP. PROJ. INFRASTRUCTURE IMPROV. FUND		122,071.86	0	278,038.66	3,693,088	2,646,028
TOTAL CAPITAL PROJECT FUNDS		<u>179,206.63</u>	<u>63,094</u>	<u>358,527.41</u>	<u>3,753,157</u>	<u>2,709,122</u>

**CITY OF KEWAUNEE
2015 BUDGET**

ENTERPRISE FUND EXPENDITURES

Expense Code	Expense Description	2013 Actual	2014 Adopted Budget	2014 Actual To Date	2014 Current Estimate	2015 Adopted Budget
<u>WATER UTILITY FUND</u>						
611-53-53700-111	Salaries - Full Time	88,724.82	110,090	44,570.30	109,368	112,667
611-53-53700-112	Salaries - Overtime	6,380.68	5,053	3,895.32	5,019	5,097
611-53-53700-113	Salaries - Part Time	10,324.40	10,456	5,385.89	10,387	10,551
611-53-53700-114	Salaries - Temporary Help	7,134.82	6,900	635.50	6,876	6,936
611-53-53700-131	Clothing Allowance	190.00	190	182.52	190	190
611-53-53700-151	Retirement Contribution	16,369.02	11,053	4,739.04	10,980	11,035
611-53-53700-152	FICA Contribution	6,806.51	8,215	3,273.44	8,162	8,386
611-53-53700-153	Medicare Contribution	1,591.93	1,921	765.36	1,909	1,961
611-53-53700-154	Health/Life Contribution	58,375.10	48,097	23,048.20	48,097	51,979
611-53-53700-155	Insurance - Workers Compensation	3,123.00	3,994	4,043.00	4,043	2,897
611-53-53700-201	Contractual Services	5,640.00	5,640	3,668.00	5,640	5,640
611-53-53700-211	Auditing & Accounting Svces	5,254.00	5,500	6,181.00	6,181	5,500
611-53-53700-216	Engineering Fees	2,738.47	5,000	0.00	0	1,000
611-53-53700-217	Medical/Testing Fees	43.00	86	43.00	43	43
611-53-53700-222	Utilities	3,803.36	3,200	2,159.21	3,600	3,600
611-53-53700-223	Power for Pumping	33,286.79	23,000	24,843.98	42,068	43,000
611-53-53700-224	Utility Taxes	-2,199.98	113,518	238.91	113,639	113,639
611-53-53700-231	Repair & Maintenance - Equip	2,266.83	3,000	394.68	1,000	2,500
611-53-53700-232	Repair & Maintenance - Vehicles	61.05	600	577.14	3,200	750
611-53-53700-233	Repair & Maintenance - Bldg	1,014.77	1,500	2,239.87	2,500	1,500
611-53-53700-234	Repair & Maintenance - Mains	11,496.11	12,500	2,085.00	2,500	8,500
611-53-53700-235	Repair & Maintenance - Services	557.05	3,500	7,648.35	21,000	3,500
611-53-53700-236	Repair & Maintenance - Meters	5,239.88	6,500	1,425.00	2,600	5,000
611-53-53700-237	Repair & Maintenance - Hydrants	0.00	2,000	796.98	800	1,000
611-53-53700-238	Repair & Maintenance - Tower/Resv.	862.57	3,000	0.00	0	8,200
611-53-53700-239	Repair & Maintenance - Wells	4,229.00	6,000	470.78	750	5,000
611-53-53700-241	Repair & Maint. - Contractual	2,345.00	2,500	2,195.00	2,195	2,195
611-53-53700-291	Software Assistance & Support	1,750.00	1,400	0.00	1,075	3,700
611-53-53700-292	Printing & Publishing	1,447.70	2,000	953.76	1,500	1,500

**CITY OF KEWAUNEE
2015 BUDGET**

ENTERPRISE FUND EXPENDITURES

Expense Code	Expense Description	2013 Actual	2014 Adopted Budget	2014 Actual To Date	2014 Current Estimate	2015 Adopted Budget
611-53-53700-295	Testing	1,158.00	2,000	950.00	1,500	1,500
611-53-53700-296	Credit Card Service Charges	0.00	0	0.00	0	2,300
611-53-53700-311	Office Supplies	240.61	250	15.48	100	250
611-53-53700-320	Telephone	1,674.34	1,750	1,058.28	2,080	2,100
611-53-53700-321	Postage	2,098.06	2,700	1,337.85	2,600	2,700
611-53-53700-322	Dues	405.00	405	395.00	395	395
611-53-53700-331	Mileage and Meal Expenses	53.18	200	0.00	0	200
611-53-53700-332	Hotel/Motel Expenses	0.00	200	0.00	0	200
611-53-53700-333	Conf/School/Training	1,684.75	1,500	475.00	645	1,000
611-53-53700-341	Operating Supplies	1,821.80	2,200	2,110.30	2,600	2,500
611-53-53700-351	Gas & Oil	3,195.77	3,200	1,649.75	3,000	3,200
611-53-53700-451	Chemicals	15,748.54	20,000	10,565.88	20,500	22,000
611-53-53700-511	Insurance -Liab/Prop/Auto	5,136.00	4,514	4,339.00	4,339	4,679
611-53-53700-540	Depreciation Expense	158,998.00	0	0.00	0	0
611-53-53700-571	Licenses/Permits	425.00	450	1,111.00	1,111	450
611-53-53700-591	Miscellaneous Expenses	125.00	100	807.90	808	100
611-53-53700-610	Principal	0.00	79,315	0.00	79,315	41,003
611-53-53700-620	Interest Expense	118,283.62	118,627	77,205.75	118,627	116,587
611-53-53700-630	Agent Fees/Charges	600.00	600	300.00	600	0
611-53-53700-640	Amortization Expense	259.97	600	0.00	300	300
611-53-53700-800	Capital Outlay	0.00	35,981	0.00	35,872	36,531
611-53-53700-801	New Construction	0.00	0	0.00	0	0
611-53-53700-803	Lease/Purchase	294.94	4,619	0.00	4,615	0
611-53-53700-804	Meters	0.00	4,500	1,507.65	2,600	4,500
611-53-53700-810	Capital Projects Reserve	0.00	0	0.00	0	0
611-53-53700-815	Debt Reserve	0.00	55,720	0.00	55,720	55,720
611-53-53700-910	Transfers Out	112,845.00	0	0.00	0	0
611-53-53700-920	Contingencies	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>5,121</u>
TOTAL WATER UTILITY FUND		703,903.46	745,844	250,288.07	752,649	730,802

**CITY OF KEWAUNEE
2015 BUDGET**

ENTERPRISE FUND EXPENDITURES

Expense Code	Expense Description	2013 Actual	2014 Adopted Budget	2014 Actual To Date	2014 Current Estimate	2015 Adopted Budget
<u>SEWER UTILITY FUND</u>						
620-53-53610-111	Salaries - Full Time	82,507.22	99,670	42,520.72	99,027	102,163
620-53-53610-112	Salaries - Overtime	5,378.30	6,552	3,168.71	6,518	7,097
620-53-53610-113	Salaries - Part Time	10,324.64	10,456	5,386.06	10,387	10,551
620-53-53610-114	Salaries - Temporary Help	12,825.77	0	12,149.32	0	0
620-53-53610-131	Clothing Allowance	190.00	380	0.00	380	380
620-53-53610-151	Retirement Contribution	15,329.63	10,268	4,290.23	10,202	10,304
620-53-53610-152	FICA Contribution	6,782.31	7,234	3,822.87	7,188	7,428
620-53-53610-153	Medicare Contribution	1,585.84	1,692	893.98	1,681	1,737
620-53-53610-154	Health/Life Contribution	28,275.64	43,516	17,799.13	43,516	47,978
620-53-53610-155	Insurance - Workers Compensation	4,675.00	3,245	3,274.00	3,274	2,751
620-53-53610-211	Auditing & Accounting Svces	5,254.00	8,300	6,181.00	6,181	6,500
620-53-53610-216	Engineering Fees	2,910.93	5,000	0.00	0	2,500
620-53-53610-217	Medical/Testing Fees	43.00	130	13.00	13	100
620-53-53610-222	Utilities	60,851.73	66,000	34,975.71	71,500	72,000
620-53-53610-224	Utility Taxes	2,756.00	2,500	0.00	2,500	2,500
620-53-53610-231	Repair & Maintenance - Equip	8,139.26	5,000	2,287.86	3,800	5,000
620-53-53610-232	Repair & Maintenance - Vehicles	350.44	500	540.91	600	5,500
620-53-53610-233	Repair & Maintenance - Bldg	0.00	500	0.00	120	500
620-53-53610-234	Repair & Maintenance - Mains	556.88	7,500	2,148.25	2,600	5,000
620-53-53610-240	Repair & Maintenance - Lift Stations	3,008.50	7,000	1,289.93	2,000	5,000
620-53-53610-241	Repair & Maint. - Contractual	10,483.00	11,000	9,592.00	13,522	11,000
620-53-53610-242	Repair & Maint. - Plant	4,421.25	3,000	2,696.81	5,500	3,000
620-53-53610-243	Repair & Maint. - Reed Beds	0.00	1,500	287.98	300	1,000
620-53-53610-291	Software Assistance & Support	1,750.00	1,400	400.00	1,475	3,700
620-53-53610-292	Printing & Publishing	1,511.53	1,500	390.75	1,000	1,500
611-53-53610-296	Credit Card Service Charges	0.00	0	0.00	0	2,300
620-53-53610-295	Testing	756.00	1,000	0.00	100	800
620-53-53610-311	Office Supplies	630.97	500	53.59	150	400
620-53-53610-320	Telephone	5,676.54	5,500	2,870.13	6,150	6,200
620-53-53610-321	Postage	1,962.77	2,200	1,261.51	2,000	2,200

**CITY OF KEWAUNEE
2015 BUDGET**

ENTERPRISE FUND EXPENDITURES

Expense Code	Expense Description	2013 Actual	2014 Adopted Budget	2014 Actual To Date	2014 Current Estimate	2015 Adopted Budget
620-53-53610-322	Dues	0.00	100	0.00	50	100
620-53-53610-331	Mileage and Meal Expenses	143.35	150	0.00	0	150
620-53-53610-332	Hotel/Motel Expenses	406.42	250	0.00	0	250
620-53-53610-333	Conf/School/Training	345.00	700	545.00	715	725
620-53-53610-341	Operating Supplies	9,104.97	10,250	6,854.42	10,250	10,250
620-53-53610-351	Gas & Oil	1,443.68	2,600	807.63	1,485	1,800
620-53-53610-451	Chemicals	42,294.18	33,000	26,000.01	41,548	45,000
620-53-53610-511	Insurance -Liab/Prop/Auto	15,533.00	12,304	12,141.00	12,141	13,830
620-53-53610-540	Depreciation Expense	294,887.00	0	0.00	0	0
620-53-53610-571	Licenses/Permits	2,440.13	2,500	2,506.18	2,506	2,550
620-53-53610-591	Miscellaneous Expenses	13,022.80	250	0.00	100	250
620-53-53610-610	Principial	0.00	263,827	0.00	263,827	196,647
620-53-53610-620	Interest Expense	118,469.79	119,190	58,125.97	114,162	110,148
620-53-53610-640	Amortization Expense	16,596.50	0	0.00	0	0
620-53-53610-800	Capital Outlay	0.00	10,000	24,031.25	24,031	5,903
620-53-53610-801	New Construction	0.00	0	0.00	0	0
620-53-53610-803	Lease/Purchase	294.94	4,619	0.00	4,615	0
620-53-53610-806	Joint Metering Expense	0.00	0	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	0
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>0</u>	<u>0.00</u>	<u>0</u>	<u>48,593</u>
TOTAL SEWER UTILITY FUND		793,918.91	840,938	289,305.91	850,769	836,940
TOTAL ENTERPRISE FUNDS		<u>1,497,822.37</u>	<u>1,586,782</u>	<u>539,593.98</u>	<u>1,603,418</u>	<u>1,567,742</u>

APPENDIXES

**CITY OF KEWAUNEE
2015 BUDGET**

BUDGETED CAPITAL OUTLAY EXPENDITURES FOR 2015

<u>FUND</u>	<u>DEPARTMENT</u>	<u>CAPITAL OUTLAY DESCRIPTION</u>	<u>AMOUNT</u>
<u>GENERAL FUND</u>			
	Police	Bullet Proof Vests (3)	2,445
		Squad Car Computers (2)	<u>5,756</u>
			8,201
	Fire	Bunker Gear	8,204
		Radios & Pagers	6,152
		Fire Hose	<u>2,000</u>
			16,356
	Parks	Zero Radius Lawn Mower	<u>8,115</u>
TOTAL GENERAL FUND			<u>32,672</u>
<u>MARINA FUND</u>			
		Ice Machine	<u>6,973</u>
<u>WATER FUND</u>			
		250 Meter Transmitters	32,375
		Utility Service Locator	<u>4,156</u>
			<u>36,531</u>
<u>SEWER FUND</u>			
		UPS Backup System Batteries	<u>5,903</u>

**CITY OF KEWAUNEE
2015 BUDGET**

BUDGETED CAPITAL PROJECT RESERVES FOR 2015

<u>DEPARTMENT</u>	<u>CAPITAL DESCRIPTION</u>	<u>2015 BUDGET AMOUNT</u>	<u>2015 RESERVE BUDGET AMOUNT</u>	MEMO ONLY				
				<u>PRIOR RESERVE</u>	<u>TOTAL RESERVE</u>	<u>TOTAL PURCHASE AMOUNT</u>	<u>BALANCE REMAINING</u>	<u>YEAR TO PURCHASE</u>
Police	Squad Vehicle		8,750	8,750	17,500	26,250	0	2016
Ambulance	Hospital Association Donation, et al.			0	0	0	0	Variable
Ambulance	Ambulance Replacement		25,000	102,000	127,000	145,000	18,000	2017
Fire	Truck Replacement			35,885	35,885	488,343	452,458	?
	Unallocated			0	0	0	0	
TOTAL CAPITAL PROJECT RESERVES				<u>33,750</u>	<u>146,635</u>	<u>180,385</u>	<u>659,593</u>	<u>470,458</u>
<u>CAPITAL OUTLAY DETAIL</u>								
Streets	Payloader Purchase Pymt #4			15,443	15,443	15,443	30,886	
Streets	Flatbed & 1 Ton Purchase Pymt #4			<u>13,901</u>	<u>13,901</u>	<u>13,901</u>	<u>27,801</u>	
TOTAL CAPITAL OUTLAY			<u>0</u>	<u>29,344</u>	<u>29,344</u>	<u>29,344</u>	<u>58,687</u>	
TOTAL REVENUE				<u>33,750</u>				
(2015 Budget Amt + 2015 Reserve Amt)								

**CITY OF KEWAUNEE
2015 BUDGET**

GENERAL FUND REVENUE ANALYSIS

Revenue Code	Revenue Description	2013 Actual	2014 Adopted Budget	2015 Adopted Budget	Difference from Current 2014 Budget	% Diff from 2014
101-41000	Property Taxes	931,839.00	937,055	939,695	2,640	0.28%
101-41140	Mobile Home Taxes	2,542.46	2,250	2,200	-50	-2.22%
101-41210	Room Taxes	16,616.96	11,000	15,000	4,000	36.36%
101-41310	Local Utility Taxes	112,845.00	113,518	113,518	0	0.00%
101-41320	In Lieu of Taxes	11,710.16	11,915	11,800	-115	-0.97%
101-42000	Special Assessments	0.00	0	0	0	0.00%
101-43200	Federal Grants	0.00	0	1,223	1,223	0.00%
101-43410	State Shared Taxes	572,581.55	574,444	575,618	1,174	0.20%
101-43420	State Aid- Fire	6,217.56	6,300	6,500	200	3.17%
101-43520	State Aid- Police	960.00	960	960	0	0.00%
101-43521	Highway Safety Aids	183,785.50	165,407	148,866	-16,541	-10.00%
101-43522	EMS Funding Assistance	4,855.51	4,800	4,400	-400	-8.33%
101-43530	Connecting Street Aids	33,108.94	33,349	33,400	51	0.15%
101-43540	State Recycling Grant	19,389.90	19,389	19,391	2	0.01%
101-43549	State Grants-Other	0.00	0	0	0	0.00%
101-43600	Exempt Computer Aid	4,361.00	4,719	3,820	-899	-19.05%
101-43720	County Library Aid	107,845.33	105,867	105,867	0	0.00%
101-44110	Business Licenses	5,310.00	5,560	5,200	-360	-6.47%
101-44120	Cable Franchise Fee	28,108.28	28,500	28,700	200	0.70%
101-44210	Non-business Licenses	1,523.49	1,400	1,400	0	0.00%
101-44310	Building & Zoning Permits	7,942.87	9,400	7,200	-2,200	-23.40%
101-45110	Civil Court Fines/Penalties	7,257.29	8,000	8,000	0	0.00%
101-45120	Parking Violations	910.00	900	900	0	0.00%
101-46110	General Government- Misc	81,761.90	6,000	6,000	0	0.00%
101-46210	Crossing Guard Fees	6,545.76	6,599	6,650	51	0.77%
101-46211	Police Miscellaneous	354.23	1,000	1,000	0	0.00%
101-46212	School Liason Officer	26,134.48	26,285	26,775.00	490	1.86%
101-46220	Fire Contract Fees	62,840.12	64,500	66,500	2,000	3.10%
101-46221	Fire Miscellaneous	0.00	100	100	0	0.00%

**CITY OF KEWAUNEE
2015 BUDGET**

GENERAL FUND REVENUE ANALYSIS

Revenue Code	Revenue Description	2013 Actual	2014 Adopted Budget	2015 Adopted Budget	Difference from Current 2014 Budget	% Diff from 2014
101-46230	Ambulance Contract Fees	36,833.86	36,153	27,983	-8,170	-22.60%
101-46231	Ambulance User Fees	177,159.20	175,000	195,000	20,000	11.43%
101-46310	Public Works Miscellaneous	647.79	1,000	500	-500	-50.00%
101-46322	Sidewalk Fees	0.00	0	0	0	0.00%
101-46420	Garbage Collection Charges	61,434.60	52,000	60,000	8,000	15.38%
101-46540	Cemetery Lot Sales	6,100.00	3,000	3,000	0	0.00%
101-46541	Cemetery Burial Fees	7,700.00	7,000	6,000	-1,000	-14.29%
101-46731	Tug Ludington Admission Fees	815.00	1,000	1,000	0	0.00%
101-46732	Tug Ludington Merchandise Sales	186.00	250	500	250	100.00%
101-46733	Recreation Miscellaneous	0.00	0	0	0	0.00%
101-46734	Tourism Committee Merchandise	0.00	50	50.00	0	0.00%
101-46810	Tree Charges	625.00	500	200	-300	-60.00%
101-48100	Investment Interest	1,299.91	1,500	1,000	-500	-33.33%
101-48130	Special Assessment Interest	0.00	0	0	0	0.00%
101-48220	Community Center Rental	1,500.00	1,600	1,500	-100	-6.25%
101-48310	Sales of Fixed Assets	0.00	0	0	0	0.00%
101-48410	Insurance Claim Recoveries	8,678.59	2,500	2,500	0	0.00%
101-48420	Insurance Dividends	9,048.00	8,000	8,000	0	0.00%
101-48510	Library Contributions	489.22	1,088	1,088	0	0.00%
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	0.00	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>
TOTAL GENERAL FUND REVENUES		<u>2,549,864.46</u>	<u>2,514,858</u>	<u>2,524,004</u>	<u>9,146</u>	<u>0.36%</u>

**CITY OF KEWAUNEE
2015 BUDGET**

GENERAL FUND EXPENDITURES ANALYSIS

Expense Code	Expense Description	2013 Actual	2014 Adopted Budget	2015 Adopted Budget	Difference from Current 2014 Budget	% Diff from 2014
<u>GENERAL GOVERNMENT</u>						
51110	Mayor & Council	26,379.97	26,300	26,400	100	0.38%
51310	Legal	39,827.39	39,441	39,697	256	0.65%
51410	City Administration	135,046.94	134,396	123,809	-10,587	-7.88%
51440	Elections	3,064.01	6,671	4,200	-2,471	-37.04%
51510	Auditing	28,586.00	32,500	33,000	500	1.54%
51530	Assessing	22,084.70	22,505	36,235	13,730	61.01%
51610	City Hall	23,080.28	18,387	20,318	1,931	10.50%
51910	Planning/Zoning/Bldg Inspection	<u>21,820.67</u>	<u>22,411</u>	<u>22,105</u>	<u>-306</u>	<u>-1.37%</u>
TOTAL GENERAL GOVERNMENT		299,889.96	302,611	305,764	3,153	1.04%
<u>PUBLIC SAFETY</u>						
52110	Police	677,601.51	655,389	625,739	-29,650	-4.52%
52210	Fire	324,594.24	341,277	356,582	15,305	4.48%
52310	Ambulance	<u>223,729.89</u>	<u>201,634</u>	<u>209,998</u>	<u>8,364</u>	<u>4.15%</u>
TOTAL PUBLIC SAFETY		1,225,925.64	1,198,300	1,192,319	-5,981	-0.50%
<u>PUBLIC WORKS</u>						
53310	Streets	367,604.65	325,011	322,561	-2,450	-0.75%
53330	Snow Removal	82,192.84	78,270	78,547	277	0.35%
53420	Street Lighting	72,987.26	68,750	67,750	-1,000	-1.45%
53430	Sidewalks	2,538.50	2,500	2,500	0	0.00%
53440	Storm Sewers	4,597.86	3,050	2,550	-500	-16.39%
53620	Garbage/Recycling	117,105.39	129,537	123,634	-5,903	-4.56%
53640	Weed/Nuisance Control	2,608.58	2,900	2,100	-800	-27.59%
53680	Tree Lawns	<u>2,177.98</u>	<u>3,600</u>	<u>2,600</u>	<u>-1,000</u>	<u>-27.78%</u>
TOTAL PUBLIC WORKS		651,813.06	613,618	602,242	-11,376	-1.85%

**CITY OF KEWAUNEE
2015 BUDGET**

GENERAL FUND EXPENDITURES ANALYSIS

Expense Code	Expense Description	2013 Actual	2014 Adopted Budget	2015 Adopted Budget	Difference from Current 2014 Budget	% Diff from 2014
<u>HEALTH & HUMAN SERVICES</u>						
54910	Cemetery	<u>23,684.98</u>	<u>23,674</u>	<u>23,234</u>	-440	-1.86%
<u>CULTURE/RECREATION</u>						
55110	Library	221,969.80	222,214	211,430	-10,784	-4.85%
55140	Community Center	5,523.65	2,581	3,224	643	24.91%
55210	Parks	107,838.46	130,718	137,806	7,088	5.42%
55310	Recreation	5,322.00	5,886	8,148	2,262	38.43%
55480	Tug Ludington	<u>3,714.69</u>	<u>5,976</u>	<u>5,815</u>	-161	-2.69%
TOTAL CULTURE/RECREATION		344,368.60	367,375	366,423	-952	-0.26%
<u>ECONOMIC DEVELOPMENT</u>						
56710	Economic/Community Development	<u>8,729.40</u>	<u>7,780</u>	<u>7,680</u>	-100	-1.29%
<u>UNALLOCATED</u>						
59110	Unallocated Expenditures	<u>45,742.20</u>	<u>1,500</u>	<u>26,342</u>	<u>24,842</u>	<u>1656.13%</u>
TOTAL GENERAL FUND EXPENDITURES		<u>2,600,153.84</u>	<u>2,514,858</u>	<u>2,524,004</u>	<u>9,146</u>	<u>0.36%</u>

TAX LEVY COMPARISON
(Before School Tax Credit Applied)
2013 to 2014

	2013				
	<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	26,757.55	0.00	26,757.55	183,413,200	0.00015
Kewanee County	1,142,529.56	51,308.42	1,193,837.98	183,413,200	0.00651
City of Kewaunee	1,091,096.25	48,998.65	1,140,094.90	183,413,200	0.00622
Kewaunee School District	1,503,862.00	67,535.08	1,571,397.08	183,413,200	0.00857
NWTC District	<u>250,488.56</u>	<u>11,248.84</u>	<u>261,737.40</u>	<u>183,413,200</u>	<u>0.00143</u>
TOTALS	4,014,733.92	179,090.99	4,193,824.91	183,413,200	0.02287

	2014					<u>Percent Incr/(Decr)</u>
	<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	-0.47%
Kewanee County	1,095,888.86	42,377.88	1,138,266.74	180,196,400	0.00632	-2.95%
City of Kewaunee	1,157,202.37	44,748.88	1,201,951.25	180,196,400	0.00667	7.31%
Kewaunee School District	1,437,308.00	55,580.47	1,492,888.47	180,196,400	0.00828	-3.30%
NWTC District	<u>116,542.27</u>	<u>4,506.74</u>	<u>121,049.01</u>	<u>180,196,400</u>	<u>0.00067</u>	-52.93%
TOTALS	3,833,107.47	147,213.97	3,980,321.44	180,196,400	0.02209	-3.40%
INCREASE/(DECREASE) OVER 2013	-181,626.45	-31,877.02	-213,503.47	-3,216,800	-0.00078	
% INCREASE/(DECREASE) OVER 2013	-4.52%	-17.80%	-5.09%	-1.75%	-3.40%	

RESOLUTION NO. 1029 - 14

STATE OF WISCONSIN
COUNTY OF KEWAUNEE
CITY OF KEWAUNEE

RESOLUTION ADOPTING CITY OF KEWAUNEE BUDGET AND TAX LEVY FOR CALENDAR
YEAR 2015

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, 2015 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 2014, upon the taxable property in the City of Kewaunee, for the following purposes:

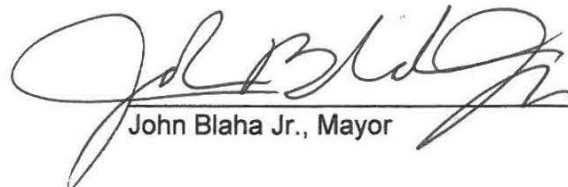
General Fund	\$ 939,694.66
Lighthouse Preservation Fund	\$ 9,959.51
Debt Service Funds	\$ 173,934.86
Capital Projects Reserve Fund	\$ <u>33,613.34</u>
Total Levy	\$1,157,202.37

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 Christman who moved its adoption and vote on the acceptance was recorded as follows:

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

The Mayor then declared this resolution passed this 2nd day of December, 2014.


John Blaha Jr., Mayor

ATTEST:


Brian W. Kranz, City Administrator