



**Village of Weston, Wisconsin
2014 Operating Budget
2015 Financial Plan**

VILLAGE OF WESTON, WISCONSIN



2014 Operating Budget & 2015 Financial Plan

Compiled by the Finance Department:

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Finance Director

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Deputy Finance Director

Submitted by:

Daniel Guild

Village Administrator

**INTRODUCTION
AND
SUMMARY**

VILLAGE OF WESTON
NOTICE OF 2014 BUDGET PUBLIC HEARING
Weston Municipal Center, 5500 Schofield Avenue, Weston, WI 54476

Notice is hereby given pursuant to Wisconsin Statutes that a Public Hearing is scheduled for Monday, December 2, 2013, at 6:00 P.M. on the VILLAGE OF WESTON PROPOSED 2014 OPERATING BUDGET. Village of Weston citizens and taxpayers shall have the opportunity to be heard on the proposed budget.

2014 OPERATING BUDGET SUMMARY – General Fund

REVENUES	2012	2013	2013	2014	%
	ACTUAL	BUDGET	ESTIMATED	PROPOSED	BUDGET CHANGE
Property Taxes	\$2,905,297	\$2,925,747	\$2,926,090	\$3,139,039	7.29%
Other Taxes	808,450	645,628	662,160	661,981	2.53%
Special Assessments	4,540	4,200	4,200	4,200	0.00%
Intergovernmental Revenues	2,346,437	2,164,335	2,162,305	2,078,870	-3.95%
Licenses & Permits	165,928	170,180	310,590	303,575	78.38%
Fines, Forfeitures & Penalties	123,343	119,600	109,260	109,200	-8.70%
Public Charges for Services	985,140	447,610	424,255	17,345	-96.12%
Intergovernmental Charges for Services	234,779	166,200	194,035	122,180	-26.49%
Miscellaneous Revenue	94,373	132,650	(22,945)	70,290	-47.01%
Other Financing Sources	6,926	6,000	1,260	2,000	-66.67%
Applied Fund Balances	200,792	573,490	573,490	0	-100.00%
Total Revenues	\$7,876,005	\$7,355,640	\$7,344,700	\$6,508,680	-11.51%
EXPENDITURES					
General Government	\$850,640	\$1,003,930	\$1,001,190	\$860,620	-14.27%
Public Safety	3,857,825	3,507,583	3,500,810	3,003,026	-14.38%
Public Works	2,360,621	1,782,407	1,775,460	1,726,420	-3.14%
Health & Human Services	281	15,240	15,040	14,340	-5.91%
Culture & Recreation	281,247	314,050	311,015	315,700	0.53%
Conservation & Development	198,346	221,550	214,080	284,620	28.47%
Miscellaneous	9,477	0	0	0	N/A
Other Financing Uses	37,531	497,580	505,920	203,954	-59.01%
Contingency Reserve	0	13,300	0	100,000	651.88%
Total Expenditures	\$7,595,968	\$7,355,640	\$7,323,515	\$6,508,680	-11.51%

<u>TOTAL PROPERTY TAX LEVY REQUIRED</u>				<u>VILLAGE OF WESTON TAX RATE</u>		
	2013	2014	PERCENT	Budget	Assessed	Equalized
	BUDGET	PROPOSED	CHANGE	Year	Rate	Rate
Expenditures	\$7,355,640	\$6,508,680	-11.51%	2014 Proposed	\$5.31	\$5.80
Less: Revenues	4,429,893	3,369,641	-23.93%	2013	5.16	5.68
Operating Levy (TID Out)	2,925,747	3,139,039	7.29%	2012	5.10	5.33
Debt Service Fund Levy	1,550,000	1,550,000	0.00%	2011	5.08	5.38
Village Share Tax Increment				2010	5.08	5.13
District Levy	1,016,217	1,086,571	6.92%	2009	5.08	4.97
Total Levy (TID In)	\$5,491,964	\$5,775,610	5.16%	2008	4.91	5.09
				2007	6.07	5.19
Assessed Value (TID Out)	\$ 867,860,691	\$ 883,251,018	1.77%	2006	5.70	5.24
TID Assessed Value	197,047,409	204,671,972	3.87%	2005	5.45	5.14
Assessed Value (TID In)	\$1,064,908,100	\$1,087,922,990	2.16%	2004	5.21	5.07
				2003	5.21	5.05
Assessed Tax Rate						
(Village portion of Tax Rate)	\$5.1572	\$5.3088	2.94%			

2014 BUDGET SUMMARY OF ALL GOVERNMENTAL AND PROPRIETARY FUNDS

	GENERAL	DEBT SERVICE	SPECIAL REVENUE	CAPITAL PROJECTS	INTERNAL SERVICE	ENTERPRISE/ UTILITIES	SUMMARY TOTAL
Est. Fund Balance, January 1	\$2,442,519	\$ 719,768	\$2,698,210	\$ 473,731	\$ 5,671	\$9,973,758	\$16,313,657
Operating Levy	3,139,039	1,550,000	0	0	0	0	4,689,039
Tax Increment District Levy	0	0	4,542,426	0	0	0	4,542,426
Other Revenue	3,369,641	5,687,406	6,003,035	1,060,334	818,225	4,718,242	21,656,883
Total Revenue	6,508,680	7,237,406	10,545,461	1,060,334	818,225	4,718,242	30,888,348
Less: Expenditures	6,508,680	7,340,230	11,008,247	997,692	818,225	4,806,201	31,479,275
Revenue Over/(Under) Expenditures	0	(102,824)	(462,786)	62,642	0	(87,959)	(590,927)
Est. Fund Balance, December 31	\$2,442,519	\$ 616,944	\$2,235,424	\$ 536,373	\$ 5,671	\$9,885,799	\$15,722,730

Proposed Budgets are available for inspection at the Village of Weston Municipal Center 7:30 A.M. – 5:00 P.M. Monday through Friday or on the Village of Weston website located at www.westonwi.gov.

John D. Jacobs, CGFO/CPFO
Finance Director/Treasurer

VILLAGE OF WESTON
2013-2014 Budget Summary - ALL FUNDS

	2013 BUDGET	2014 BUDGET	AMOUNT INCREASE or (DECREASE)	PERCENT INCREASE or (DECREASE)
<u>GENERAL FUND:</u>				
Expenditures	\$ 7,355,640	\$ 6,508,680	\$ (846,960)	-11.51%
Less: Revenues	3,856,403	3,369,641	(486,762)	-12.62%
Less: Fund Balance Applied (Added)	573,490	-	(573,490)	-100.00%
Net Tax Levy Requirement	\$ 2,925,747	\$ 3,139,039	\$ 213,292	7.29%
<u>SPECIAL REVENUE FUNDS</u>				
Expenditures	\$ 10,836,460	\$ 11,008,247	\$ 171,787	1.59%
Less: Revenues	6,110,586	6,003,035	(107,551)	-1.76%
Less: Tax Increment District Levy	4,260,098	4,542,426	282,328	6.63%
Less: Capital Borrowing Proceeds	-	-	-	N/A
Less: Fund Balance Applied (Added)	465,776	462,786	(2,990)	-0.64%
Net Tax Levy Requirement	\$ -	\$ -	\$ -	0.00%
<u>DEBT SERVICE FUND:</u>				
Expenditures	\$ 7,175,278	\$ 7,340,230	\$ 164,952	2.30%
Less: Revenues	5,787,981	5,687,406	(100,575)	-1.74%
Less: Fund Balance Applied (Added)	(162,703)	102,824	265,527	-163.20%
Net Tax Levy Requirement	\$ 1,550,000	\$ 1,550,000	\$ -	0.00%
<u>CAPITAL PROJECT FUNDS:</u>				
Expenditures	\$ 978,700	\$ 997,692	\$ 18,992	1.94%
Less: Revenues	869,140	1,060,334	191,194	22.00%
Less: Capital Borrowing Proceeds	-	-	-	N/A
Less: Fund Balance Applied (Added)	109,560	(62,642)	(172,202)	-157.18%
Net Tax Levy Requirement	\$ -	\$ -	\$ -	0.00%
<u>ENTERPRISE FUNDS:</u>				
Expenditures	\$ 4,684,045	\$ 4,806,201	\$ 122,156	2.61%
Less: Revenues	4,663,349	4,718,242	54,893	1.18%
Less: Fund Balance Applied (Added)	20,696	87,959	67,263	325.00%
Net Tax Levy Requirement	\$ -	\$ -	\$ -	0.00%
<u>INTERNAL SERVICE FUND:</u>				
Expenditures	\$ 828,105	\$ 818,225	\$ (9,880)	-1.19%
Less: Revenues	804,905	818,225	13,320	1.65%
Less: Fund Balance Applied (Added)	23,200	-	(23,200)	-100.00%
Net Tax Levy Requirement	\$ -	\$ -	\$ -	0.00%
<u>GRAND TOTAL - ALL FUNDS:</u>				
Expenditures	\$ 31,858,228	\$ 31,479,275	\$ (378,953)	-1.19%
Less: Revenues	22,092,364	21,656,883	(435,481)	-1.97%
Less: Tax Increment District Levy	4,260,098	4,542,426	282,328	6.63%
Less: Capital Borrowing Proceeds	-	-	-	N/A
Less: Fund Balance Applied (Added)	1,030,019	590,927	(439,092)	-42.63%
Total Tax Levy before TIF Increment	\$ 4,475,747	\$ 4,689,039	\$ 213,292	4.77%
Village's Share of TIF Increment	\$ 1,016,217	\$ 1,086,571	\$ 70,354	6.92%
TOTAL TAX LEVY	\$ 5,491,964	\$ 5,775,610	\$ 283,646	5.16%
Village Assessed Valuation	\$ 1,064,908,100	\$ 1,087,922,990	\$ 23,014,890	2.16%
Tax Rate per \$1,000 of Assessed Value	\$ 5.157219	\$ 5.308841	\$ 0.151622	2.94%
Village Equalized Valuation	\$ 966,710,400	\$ 996,473,000	\$ 29,762,600	3.08%
Tax Rate per \$1,000 of Equalized Value	\$ 5.681085	\$ 5.796053	\$ 0.114968	2.02%

RESOLUTION NO. VW-13-19
WESTON, WISCONSIN

BY THE VILLAGE PRESIDENT AND VILLAGE BOARD OF THE VILLAGE OF WESTON, WISCONSIN, RESOLVED:

That it does hereby adopt the following as the Operating Budget of the Village of Weston for the year 2014, to-wit:

Village General Purpose Expenditures – General Fund	<u>\$6,508,680</u>
Village Non-Property Tax Revenues	\$3,369,641
Tax Levy for Village General Purpose	<u>3,139,039</u>
Total Operating Revenue – General Fund	<u>\$6,508,680</u>

and that Village General Purpose Expenditures are further appropriated to the following Village programs:

General Government	\$860,620
Public Safety	3,003,026
Public Works	1,726,420
Health and Human Services	14,340
Culture and Recreation	315,700
Conservation and Development	284,620
Miscellaneous	100,000
Other Financing Uses	<u>203,954</u>
Total Appropriations	<u>\$6,508,680</u>

Be it further resolved that the sum of \$3,139,039 is hereby levied for paying general operating expenditures for the year ending December 31, 2014.

Be it further resolved that the sum of \$1,550,000 is hereby levied for the Debt Service Fund for year 2014, resulting in a **grand total tax levy of \$4,689,039** for all taxable property in the Village for-calendar year 2014, excluding Tax Incremental Financing District allocations.

Be it further resolved that the Village Finance Director/Treasurer is authorized and directed to make any minor changes in the tax levy that might come about through computation of Tax Incremental District allocations.

Be it further resolved that the Village Finance Director/Treasurer shall place the Village levy plus properly certified levies in the amount of \$19,625,091.53 received from the State, County, School District, and Vocational, Technical and Adult Education District on the tax roll for collection pursuant to law, including Tax Incremental Financing District allocations.

Adopted December 2, 2013

Approved December 2, 2013

ATTEST:

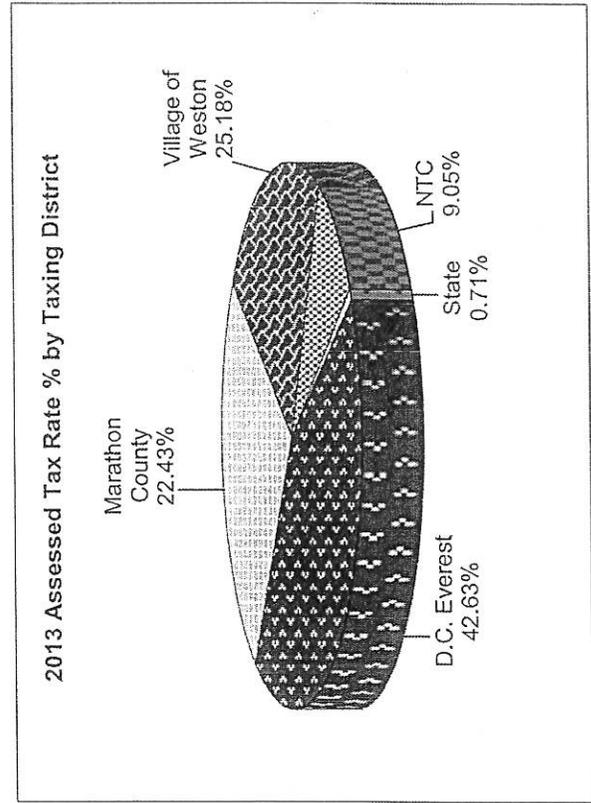
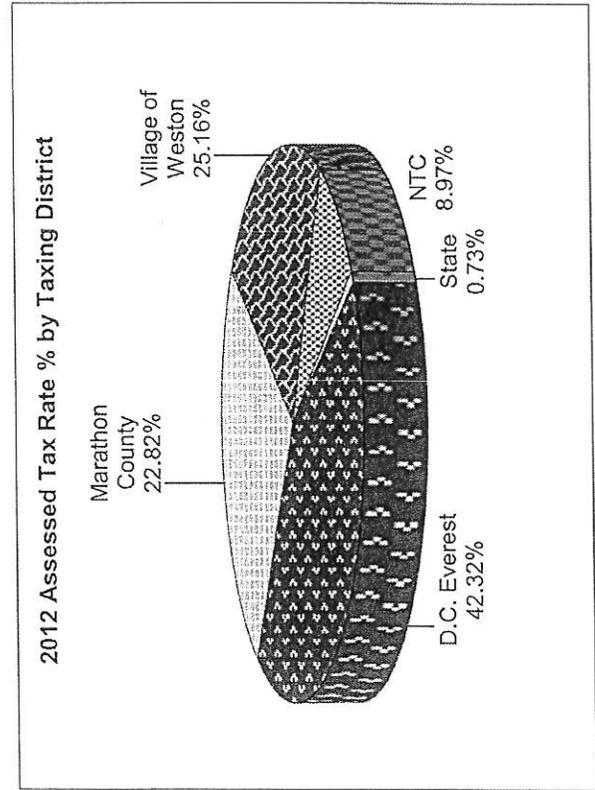
Sherry Weinkauf, Village Clerk

Loren White, Village President

GENERAL FUND SUMMARY

**VILLAGE OF WESTON - ASSESSED TAX RATES
(ESTIMATE)**

ASSESSED TAX RATES					
	2012	2013	Tax Rate Change	% Change	
"Net" D.C. Everest Schools	\$ 8.68	\$ 8.99	\$ 0.31	3.57%	
Village of Weston	5.16	5.31	0.15	2.91%	
Marathon County	4.68	4.73	0.05	1.07%	
Northcentral Tech. College	1.84	1.91	0.07	3.80%	
State of Wisconsin	0.15	0.15	-	0.00%	
TOTALS	\$ 20.51	\$ 21.09	\$ 0.58	2.83%	



VILLAGE OF WESTON, WISCONSIN
PROPERTY TAX RATES - ALL DIRECT AND OVERLAPPING GOVERNMENTS
Tax Levy Years: 1998-2012 ACTUAL and 2013 PROJECTED

Per \$1,000 of Equalized Value

Levy Year	Village of Weston			D.C.			North			Total Gross	State Credit	Total Net
	General & Other Funds	Debt Service Fund	Village Total	Rib Mt. Sewerage District	Everest School District	Central Technical College	Marathon County	State of Wisconsin	Total Gross			
1998	\$3.15	\$1.73	\$4.88	\$0.28	\$8.93	\$1.81	\$6.20	\$0.20	\$22.30	\$1.56	\$20.74	
1999	3.08	1.92	5.00	0.23	8.60	1.87	6.21	0.20	22.11	1.45	20.66	
2000	3.02	1.87	4.89	0.17	9.52	1.91	6.21	0.20	22.90	1.34	21.56	
2001	3.07	1.77	4.84	-	9.20	1.88	6.10	0.20	22.22	1.27	20.95	
2002	3.27	1.78	5.05	-	9.63	1.94	6.08	0.20	22.90	1.25	21.65	
2003	3.46	1.61	5.07	-	9.07	1.90	5.89	0.20	22.13	1.25	20.88	
2004	3.67	1.47	5.14	-	8.80	1.94	5.79	0.20	21.87	1.11	20.76	
2005	3.65	1.59	5.24	-	8.91	1.93	5.68	0.19	21.95	0.98	20.97	
2006	3.65	1.54	5.19	-	8.49	1.89	5.44	0.18	21.19	1.08	20.11	
2007	3.51	1.58	5.09	-	9.27	1.86	5.37	0.17	21.76	1.14	20.62	
2008	3.31	1.66	4.97	-	9.52	1.85	5.15	0.17	21.66	1.21	20.45	
2009	3.28	1.85	5.13	-	9.52	1.91	5.15	0.17	21.88	1.26	20.62	
2010	3.49	1.89	5.38	-	10.07	1.98	5.16	0.17	22.76	1.33	21.43	
2011	3.48	1.85	5.33	-	10.45	2.02	5.17	0.17	23.14	1.30	21.84	
2012	3.71	1.97	5.68	-	10.95	2.03	5.16	0.17	23.99	1.39	22.60	
2013	3.88	1.92	5.80	-	11.18	2.09	5.16	0.17	24.40	1.37	23.03	

Estimate

\$ 0.43 Increase

Per \$1,000 of Assessed Value

Levy Year	Village of Weston			D.C.			North			Total Gross	State Credit	Total Net
	General & Other Funds	Debt Service Fund	Village Total	Rib Mt. Sewerage District	Everest School District	Central Technical College	Marathon County	State of Wisconsin	Total Gross			
1998	\$4.48	\$2.47	\$6.95	\$0.41	\$12.71	\$2.57	\$8.82	\$0.28	\$31.74	\$2.22	\$29.52	
1999	3.02	1.89	4.91	0.23	8.44	1.84	6.09	0.20	21.71	1.42	20.29	
2000	3.03	1.88	4.91	0.18	9.56	1.92	6.24	0.20	23.01	1.35	21.66	
2001	3.18	1.84	5.02	-	9.53	1.95	6.32	0.21	23.03	1.32	21.71	
2002	3.37	1.84	5.21	-	9.94	2.00	6.28	0.20	23.63	1.29	22.34	
2003	3.56	1.65	5.21	-	9.34	1.96	6.06	0.21	22.78	1.28	21.50	
2004	3.89	1.56	5.45	-	9.34	2.06	6.14	0.21	23.20	1.18	22.02	
2005	3.97	1.73	5.70	-	9.69	2.10	6.17	0.21	23.87	1.07	22.80	
2006	4.27	1.80	6.07	-	9.92	2.20	6.36	0.21	24.76	1.26	23.50	
2007	3.39	1.52	4.91	-	8.93	1.80	5.17	0.16	20.97	1.10	19.87	
2008	3.39	1.69	5.08	-	9.73	1.89	5.26	0.17	22.13	1.24	20.89	
2009	3.25	1.83	5.08	-	9.43	1.89	5.10	0.17	21.67	1.25	20.42	
2010	3.30	1.78	5.08	-	9.52	1.87	4.88	0.16	21.51	1.25	20.26	
2011	3.33	1.77	5.10	-	10.00	1.94	4.95	0.16	22.15	1.25	20.90	
2012	3.37	1.79	5.16	-	9.94	1.84	4.68	0.15	21.77	1.26	20.51	
2013	3.55	1.76	5.31	-	10.25	1.91	4.73	0.15	22.35	1.26	21.09	

Estimate

\$ 0.58 Increase

% Change in Tax Rate 2.91%

(A) Village of Weston property was revaluated in 1999 & 2007. (B) Includes Nov. 2006 EMS voter referendum.

2013 Assessment Ratio = 1.094222

Actual

GENERAL FUND EXPENDITURES

**VILLAGE OF WESTON
EXPENDITURES SUMMARY
2014 OPERATING BUDGET - General Fund only
(and 2015 FINANCIAL PLAN)**

<u>Budget Account</u>	<u>2012 Actual</u>	<u>2013 Estimate</u>	<u>2013 Amended Budget</u>	<u>2014 Dept. Request</u>	<u>2014 Proposed Budget</u>	<u>2014 Budget Change</u>	<u>2014 % Budget Change</u>	<u>% of Total</u>	<u>2015 Financial Plan</u>
<u>EXPENDITURES</u>									
General Government	\$850,640	\$ 1,001,190	\$ 1,003,930	\$860,620	\$860,620	\$(143,310)	-14.27%	13.22%	\$849,840
Public Safety	3,857,825	3,500,810	3,507,583	3,003,026	3,003,026	(504,557)	-14.38%	46.14%	3,133,144
Public Works	2,360,621	1,775,460	1,782,407	1,726,420	1,726,420	(55,987)	-3.14%	26.53%	1,734,940
Health & Human Services	281	15,040	15,240	14,340	14,340	(900)	-5.91%	0.22%	14,340
Culture and Recreation	281,247	311,015	314,050	315,700	315,700	1,650	0.53%	4.85%	311,100
Conservation & Development	198,346	214,080	221,550	284,620	284,620	63,070	28.47%	4.37%	233,690
Miscellaneous / Other	47,008	505,920	497,580	203,954	203,954	(293,626)	-59.01%	3.13%	172,756
Contingency Reserve	<u>0</u>	<u>0</u>	<u>13,300</u>	<u>100,000</u>	<u>100,000</u>	<u>86,700</u>	<u>651.88%</u>	<u>1.54%</u>	<u>100,000</u>
TOTAL EXPENDITURES	<u>7,595,968</u>	<u>7,323,515</u>	<u>7,355,640</u>	<u>6,508,680</u>	<u>6,508,680</u>	<u>(846,960)</u>	<u>-11.51%</u>	<u>100.00%</u>	<u>6,549,810</u>

VILLAGE OF WESTON
EXPENDITURES SUMMARY - Changes from 2013 Budget to 2014 Budget
2014 OPERATING BUDGET - General Fund only

	CHANGE AMOUNT	TOTAL BUDGET	REASON FOR CHANGE
2013 OPERATING BUDGET EXPENDITURES		\$ 7,355,640	
 <u>INCREASES in Expenditures:</u>			
Transfer to Other Funds-Capital Equipment Fund	\$ 134,954		Increase funding into the Capital Equipment Replacement Fund in 2014, in order to finance the majority of departmental capital equipment expenditures from the 2014 CIP Budget which will be identified during 2014, without the need for capital borrowing if at all possible.
Contingency	86,700		For 2014, set the Contingency amount for undetermined expenditures at \$50,000, which was an increase from the 2013 undistributed amount of \$13,300; also, provide \$50,000 in 2014 for undetermined wage and benefit adjustments due to the implementation of the 2013 wage & compensation study recommendations.
Community Development	62,570		Additional Zoning code/Comprehensive Plan update is scheduled for 2014, as well as the staffing of 2 part-time interns for 2014.
Everest Metro Police	49,133		2014 increases include: Computer upgrade (Tiberon \$17,000), Animal Control services to City of Wausau (\$16,050), and a new Training Reimbursement Program (\$12,000).
Elections	27,425		4 Elections are planned for 2014, as compared to only 2 elections in 2013.
Subtotal		360,782	
 <u>DECREASES in Expenditures:</u>			
Fire/Ambulance	\$ (554,220)		In 2014, the fire and EMS operations will be transferred to the South Area Fire and Emergency Response District (SAFER), at a reduced cost to the Village of Weston. In addition, ambulance revenues will also be transferred to SAFER.
Transfer to Other Funds-Debt Service Fund	(430,080)		In 2013, there was a one-time transfer to the Debt Service Fund, which will not reoccur in 2014.
Central Services	(69,120)		Upgraded copier/scanner and redesigned the website in 2013. Also, upgraded the network server in 2013. No major capital outlays are planned for 2014.
Public Works - Street Operations	(47,743)		Replacing 1 full-time employee with a part-time employee and saving on diesel by switching to bio-diesel in 2014.
Municipal Building	(31,350)		Replaced/upgraded aging phone system in 2013, while returning to normal operating expenditure levels in 2014.
Clerk's Office	(29,865)		Redirection of a portion of Village Clerk's salary to Utility Funds for payroll & human resources management. Also, shifted a portion of this department's wages specifically to Elections' budget in 2014.
Finance Director/Operations	(20,070)		Reduction of 1 full-time employee replaced with a part-time employee in 2014.
Village Assessor	(13,860)		Reduction in price quote from new 2014-2016 assessment services contract is estimated beginning in 2014.
Miscellaneous/Various Departments	(6,434)		Miscellaneous changes in various departments which have not been previously identified here.
Village Attorney	(5,000)		Reduction in number of hours requested from Village Attorney is expected in 2014.
Subtotal		(1,207,742)	
TOTAL CHANGE in Expenditures	\$ (846,960)		
2014 OPERATING BUDGET EXPENDITURES		\$ 6,508,680	
Percent Budget Change		-11.51%	

**VILLAGE OF WESTON
2014 BUDGET SUMMARY
(and 2015 FINANCIAL PLAN)**

<u>Budget Account</u>	2012 Actual	2013 Estimate	2013 Amended Budget	2014 Dept. Request	2014 Proposed Budget	2014 % Budget Change	2015 Financial Plan
GENERAL GOVERNMENT							
<u>Village Board</u>							
Board President	\$ 6,717	\$ 6,720	\$ 7,380	\$ 7,550	\$ 7,550		\$ 7,550
Board Trustees	31,214	32,800	33,540	33,310	33,310		33,320
Municipality Dues	6,482	4,100	4,300	5,550	5,550		5,600
Board Retreat	482	80	500	500	500		500
	<u>\$ 44,895</u>	<u>\$ 43,700</u>	<u>\$ 45,720</u>	<u>\$ 46,910</u>	<u>\$ 46,910</u>	2.60%	<u>\$ 46,970</u>
<u>General Government Committees</u>							
Building & Grounds Committee	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Board of Review	187	175	225	235	235		240
Finance Committee	2,135	1,615	1,650	1,605	1,605		1,615
Personnel Committee	1,468	1,760	2,005	2,210	2,210		2,205
	<u>\$ 3,790</u>	<u>\$ 3,550</u>	<u>\$ 3,880</u>	<u>\$ 4,050</u>	<u>\$ 4,050</u>	4.38%	<u>\$ 4,060</u>
<u>Administrator</u>							
Operations	\$ 64,813	\$ 115,730	\$ 115,800	\$ 112,140	\$ 112,140		\$ 113,610
Village Newsletter	2,881	2,950	4,050	3,150	3,150		3,350
	<u>\$ 67,694</u>	<u>\$ 118,680</u>	<u>\$ 119,850</u>	<u>\$ 115,290</u>	<u>\$ 115,290</u>	-3.80%	<u>\$ 116,960</u>
<u>Clerk's Office / Human Resources</u>							
Clerk's Office	\$ 144,501	\$ 154,755	\$ 159,570	\$ 129,705	\$ 129,705		\$ 134,660
Personnel/Human Resources	1,481	2,025	3,800	2,900	2,900		2,900
Elections	46,668	9,280	12,290	39,715	39,715		13,280
	<u>\$ 192,650</u>	<u>\$ 166,060</u>	<u>\$ 175,660</u>	<u>\$ 172,320</u>	<u>\$ 172,320</u>	-1.90%	<u>\$ 150,840</u>
<u>Finance</u>							
Finance Director	\$ 155,407	\$ 141,440	\$ 145,990	\$ 125,920	\$ 125,920		\$ 125,340
Financial Audit/Budget Expenses	13,015	10,070	10,090	10,390	10,390		10,390
Tax Collection	13,547	19,840	17,010	17,110	17,110		17,130
Risk Management/Insurance	57,078	60,820	62,530	67,450	67,450		73,870
	<u>\$ 239,047</u>	<u>\$ 232,170</u>	<u>\$ 235,620</u>	<u>\$ 220,870</u>	<u>\$ 220,870</u>	-6.26%	<u>\$ 226,730</u>
<u>Municipal Court</u>							
Schofield/Weston Municipal Court	\$ 83,898	\$ 94,470	\$ 79,360	\$ 76,670	\$ 76,670		\$ 76,330
	<u>\$ 83,898</u>	<u>\$ 94,470</u>	<u>\$ 79,360</u>	<u>\$ 76,670</u>	<u>\$ 76,670</u>	-3.39%	<u>\$ 76,330</u>
<u>Village Attorney</u>							
Operations	\$ 49,592	\$ 36,015	\$ 35,320	\$ 30,320	\$ 30,320		\$ 30,320
	<u>\$ 49,592</u>	<u>\$ 36,015</u>	<u>\$ 35,320</u>	<u>\$ 30,320</u>	<u>\$ 30,320</u>	-14.16%	<u>\$ 30,320</u>
<u>Village Assessor</u>							
Operations	\$ 46,758	\$ 44,355	\$ 44,600	\$ 30,740	\$ 30,740		\$ 30,700
	<u>\$ 46,758</u>	<u>\$ 44,355</u>	<u>\$ 44,600</u>	<u>\$ 30,740</u>	<u>\$ 30,740</u>	-31.08%	<u>\$ 30,700</u>
<u>Central Services</u>							
Data Processing/Central Services	\$ 56,462	\$ 171,300	\$ 172,220	\$ 103,100	\$ 103,100		\$ 105,580
	<u>\$ 56,462</u>	<u>\$ 171,300</u>	<u>\$ 172,220</u>	<u>\$ 103,100</u>	<u>\$ 103,100</u>	-40.13%	<u>\$ 105,580</u>
<u>Municipal Building</u>							
Operations	\$ 63,318	\$ 88,560	\$ 89,200	\$ 57,850	\$ 57,850		\$ 58,850
	<u>\$ 63,318</u>	<u>\$ 88,560</u>	<u>\$ 89,200</u>	<u>\$ 57,850</u>	<u>\$ 57,850</u>	-35.15%	<u>\$ 58,850</u>
<u>Illegal Taxes/Tax Refunds</u>							
Tax Refunds	\$ 2,536	\$ 2,330	\$ 2,500	\$ 2,500	\$ 2,500		\$ 2,500
	<u>\$ 2,536</u>	<u>\$ 2,330</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	0.00%	<u>\$ 2,500</u>
Total General Government	<u>\$ 850,640</u>	<u>\$ 1,001,190</u>	<u>\$ 1,003,930</u>	<u>\$ 860,620</u>	<u>\$ 860,620</u>	-14.27%	<u>\$ 849,840</u>

**VILLAGE OF WESTON
2014 BUDGET SUMMARY
(and 2015 FINANCIAL PLAN)**

Budget Account	2012 Actual	2013 Estimate	2013 Amended Budget	2014 Dept. Request	2014 Proposed Budget	2014 % Budget Change	2015 Financial Plan
PUBLIC SAFETY							
<u>Everest Metro Police</u>							
Operations	\$ 2,152,961	\$ 2,154,532	\$ 2,154,532	\$ 2,205,768	\$ 2,205,768		\$ 2,332,546
Debt Service - Building Payment	64,048	64,048	64,048	64,048	64,048		64,048
Debt Service - Capital Equipment	18,723	18,723	18,723	16,620	16,620		0
State Grant Awards due to EMPD	30,063	0	0	0	0		0
Repairs/Maintenance to Building	0	997	0	0	0		0
	<u>\$ 2,265,795</u>	<u>\$ 2,238,300</u>	<u>\$ 2,237,303</u>	<u>\$ 2,286,436</u>	<u>\$ 2,286,436</u>	2.20%	<u>\$ 2,396,594</u>
<u>Fire / Ambulance</u>							
Fire Operations	\$ 201,856	\$ 202,585	\$ 208,640	\$ -	\$ -		\$ -
Ambulance / EMT Operations	880,431	869,245	898,200	-	-		-
Fire Dept. - Donated Wages	3,713	1,330	500	-	-		-
Fire Dept. - Honor Guard Donations	4,104	6,930	500	-	-		-
Ambul./EMT - Donated Wages	1,758	6,350	1,000	-	-		-
Public Fire Protection Fees	375,489	31,250	31,250	-	-		-
Fire Dept. - Act 102 Expenses	792	15,910	6,100	-	-		-
SAFER District - Village of Weston	-	10,280	-	591,970	591,970		610,570
	<u>\$ 1,468,143</u>	<u>\$ 1,143,880</u>	<u>\$ 1,146,190</u>	<u>\$ 591,970</u>	<u>\$ 591,970</u>	-48.35%	<u>\$ 610,570</u>
<u>Building Inspections</u>							
Building Inspector	\$ 117,938	\$ 113,370	\$ 116,760	\$ 117,920	\$ 117,920		\$ 119,280
Weights & Measures	3,200	3,200	3,400	3,400	3,400		3,400
	<u>\$ 121,138</u>	<u>\$ 116,570</u>	<u>\$ 120,160</u>	<u>\$ 121,320</u>	<u>\$ 121,320</u>	0.97%	<u>\$ 122,680</u>
<u>Other Public Safety</u>							
Public Safety Committee	\$ 2,390	\$ 1,635	\$ 2,530	\$ 1,900	\$ 1,900		\$ 1,900
Warning Sirens	359	425	1,400	1,400	1,400		1,400
	<u>\$ 2,749</u>	<u>\$ 2,060</u>	<u>\$ 3,930</u>	<u>\$ 3,300</u>	<u>\$ 3,300</u>	-16.03%	<u>\$ 3,300</u>
Total Public Safety	\$ 3,857,825	\$ 3,500,810	\$ 3,507,583	\$ 3,003,026	\$ 3,003,026	-14.38%	\$ 3,133,144
PUBLIC WORKS							
<u>Operations</u>							
Director of Public Works	\$ 94,057	\$ 74,945	\$ 85,860	\$ 52,571	\$ 52,571		\$ 52,788
Engineering/GIS/Info. Technology	65,757	77,770	77,815	63,724	63,724		64,029
Engineer	23,750	34,280	37,175	38,660	38,660		37,170
Corporaal Property	14,345	7,380	2,750	2,830	2,830		2,920
Street Operations	1,086,452	955,940	976,760	929,017	929,017		936,388
Street Operations-Town of Weston	16,501	14,865	5,960	12,401	12,401		12,505
Winter Maintenance	236,419	305,575	276,545	319,225	319,225		319,641
Winter Maintenance-Town of Weston	4,042	8,670	3,630	8,109	8,109		8,162
Traffic Control	21,422	31,000	22,300	22,780	22,780		23,280
Street Irrigation Maintenance	33,195	29,100	35,460	32,962	32,962		33,827
Street Lighting	210,762	207,440	219,500	226,500	226,500		226,500
Street Sweeping	19,491	15,645	15,610	16,391	16,391		16,480
Mowing	-	11,610	21,800	-	-		-
Refuse & Garbage Collection	509,048	-	-	-	-		-
Landfill	24,253	-	-	-	-		-
	<u>\$ 2,359,494</u>	<u>\$ 1,774,220</u>	<u>\$ 1,781,165</u>	<u>\$ 1,725,170</u>	<u>\$ 1,725,170</u>	-3.14%	<u>\$ 1,733,690</u>
<u>Other Public Works</u>							
Public Works/Utilities Committee	\$ 1,127	\$ 1,240	\$ 1,242	\$ 1,250	\$ 1,250		\$ 1,250
Total Public Works	\$ 2,360,621	\$ 1,775,460	\$ 1,782,407	\$ 1,726,420	\$ 1,726,420	-3.14%	\$ 1,734,940
HEALTH & HUMAN SERVICES							
<u>Public Health Services</u>							
County Humane Animal Shelter	\$ 281	\$ 15,040	\$ 15,240	\$ 14,340	\$ 14,340		\$ 14,340
	<u>\$ 281</u>	<u>\$ 15,040</u>	<u>\$ 15,240</u>	<u>\$ 14,340</u>	<u>\$ 14,340</u>	-5.91%	<u>\$ 14,340</u>
Total Health & Human Services	\$ 281	\$ 15,040	\$ 15,240	\$ 14,340	\$ 14,340	-5.91%	\$ 14,340

**VILLAGE OF WESTON
2014 BUDGET SUMMARY
(and 2015 FINANCIAL PLAN)**

<u>Budget Account</u>	2012 Actual	2013 Estimate	2013 Amended Budget	2014 Dept. Request	2014 Proposed Budget	2014 % Budget Change	2015 Financial Plan
<u>CULTURE AND RECREATION</u>							
<u>Park & Recreation - Operations</u>							
Administration	\$ 199,783	\$ 186,600	\$ 193,210	\$ 215,730	\$ 215,730		\$ 215,975
Parks Maintenance	64,331	64,500	64,950	76,605	76,605		71,670
Mowing	-	-	-	13,395	13,395		13,480
Landscaping/Accident Maintenance	1,675	45,880	45,880	-	-		-
Tree Pruning	698	-	-	-	-		-
Tree Planting	621	-	-	-	-		-
Tree Inventory	-	-	-	-	-		-
Tree Other/EAB Plan	8,082	-	-	-	-		-
Forestry Grant	-	4,540	-	-	-		-
Ice Rinks	4,936	8,090	8,090	8,620	8,620		8,630
	<u>\$ 280,126</u>	<u>\$ 309,610</u>	<u>\$ 312,130</u>	<u>\$ 314,350</u>	<u>\$ 314,350</u>	0.71%	<u>\$ 309,755</u>
<u>Other Park & Recreation</u>							
Park & Recreation Committee	\$ 1,121	\$ 1,405	\$ 1,920	\$ 1,350	\$ 1,350		\$ 1,345
Boys & Girls Club	-	-	-	-	-		-
	<u>\$ 1,121</u>	<u>\$ 1,405</u>	<u>\$ 1,920</u>	<u>\$ 1,350</u>	<u>\$ 1,350</u>	-29.69%	<u>\$ 1,345</u>
Total Culture and Recreation	<u>\$ 281,247</u>	<u>\$ 311,015</u>	<u>\$ 314,050</u>	<u>\$ 315,700</u>	<u>\$ 315,700</u>	0.53%	<u>\$ 311,100</u>
<u>CONSERVATION AND DEVELOPMENT</u>							
<u>Community Development</u>							
Administration	\$ 188,644	\$ 205,410	\$ 210,700	\$ 273,270	\$ 273,270		\$ 220,060
	<u>\$ 188,644</u>	<u>\$ 205,410</u>	<u>\$ 210,700</u>	<u>\$ 273,270</u>	<u>\$ 273,270</u>	29.70%	<u>\$ 220,060</u>
<u>Other Community Development</u>							
Planning Commission	\$ 4,520	\$ 5,475	\$ 6,195	\$ 6,330	\$ 6,330		\$ 6,335
Zoning Board of Appeals	30	465	1,640	1,520	1,520		2,915
Extraterritorial Limits Committee	96	340	580	925	925		1,800
Smart Growth/Comprehensive Plan	-	5	0	-	-		-
Farmers Market	5,056	2,385	2,435	2,575	2,575		2,580
	<u>\$ 9,702</u>	<u>\$ 8,670</u>	<u>\$ 10,850</u>	<u>\$ 11,350</u>	<u>\$ 11,350</u>	4.61%	<u>\$ 13,630</u>
Total Conservation & Develop.	<u>\$ 198,346</u>	<u>\$ 214,080</u>	<u>\$ 221,550</u>	<u>\$ 284,620</u>	<u>\$ 284,620</u>	28.47%	<u>\$ 233,690</u>
<u>MISCELLANEOUS / OTHER</u>							
<u>Miscellaneous</u>							
Accrued Vacation Pay	\$ 9,477	\$ -	\$ -	\$ -	\$ -		\$ -
Miscellaneous/All Other	-	-	-	-	-		-
	<u>\$ 9,477</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>
<u>Other Financing Uses</u>							
Transfers to Other Funds	37,531	\$ 505,920	\$ 497,580	\$ 203,954	\$ 203,954		\$ 172,756
	<u>\$ 37,531</u>	<u>\$ 505,920</u>	<u>\$ 497,580</u>	<u>\$ 203,954</u>	<u>\$ 203,954</u>	-59.01%	<u>\$ 172,756</u>
Total Miscellaneous / Other	<u>\$ 47,008</u>	<u>\$ 505,920</u>	<u>\$ 497,580</u>	<u>\$ 203,954</u>	<u>\$ 203,954</u>	-59.01%	<u>\$ 172,756</u>
CONTINGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,300</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	N/A	<u>\$ 100,000</u>
TOTAL GENERAL FUND BUDGET	<u>\$ 7,595,968</u>	<u>\$ 7,323,515</u>	<u>\$ 7,355,640</u>	<u>\$ 6,508,680</u>	<u>\$ 6,508,680</u>	-11.51%	<u>\$ 6,549,810</u>
	2013 Original Budget = \$ 7,309,760						
	Budget Increase or (Decrease) \$ (846,960) \$ (846,960) \$ 41,130						

**Village of Weston
2014 Proposed Budget
General Government Expenditures - General Fund only**

	<u>Amount</u>	<u>Percentage</u>
General Government	\$ 860,620	13%
Public Safety	3,003,026	46%
Public Works	1,726,420	27%
Culture and Recreation	315,700	5%
Community Development	284,620	4%
All Other	318,294	5%
TOTAL	\$ 6,508,680	

