
# Village of Weston, Wisconsin

## 2015 Operating Budget

## 2016 Financial Plan

# VILLAGE OF WESTON, WISCONSIN

# 2015 Operating Budget
# &
# 2016 Financial Plan


Compiled by the Finance Department:
John Jacobs, CGFO, CPFO
Finance Director

Jessica Trautman, CPA
Deputy Finance Director

Submitted by:
Daniel Guild
Village Administrator

# VILLAGE OF WESTON
# 2015 OPERATING BUDGET
# *(& 2016 FINANCIAL PLAN)*

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# VILLAGE OF WESTON
# DIRECTORY OF OFFICIALS
# 2014 – 2015
## (at November 24, 2014)

**PRESIDENT OF THE VILLAGE BOARD**

Loren White

**VILLAGE TRUSTEES**

Scott Berger
Barbara Ermeling
Sharon Jaeger
Mark Porlier
Fred Schuster
Jon Ziegler

**VILLAGE ADMINISTRATOR**

Daniel Guild

**VILLAGE OFFICIALS**

| | |
|---|---|
| Village Clerk/Human Resource Director | Sherry Weinkauf |
| Director of Public Works | Keith Donner |
| Finance Director | John Jacobs |
| Community Development Director | Jennifer Higgins |
| SAFER Fire Chief | Steve Meilahn |
| Park Superintendent | Shawn Osterbrink |
| Director of Maintenance/Building Inspector | Scott Tatro |
| Director of Technology Services | Nathan Crowe |
| Village Assessor | Greg Schmidt |
| Everest Metro Police Chief | Wally Sparks |

# INTRODUCTION
# AND
# SUMMARY

**VILLAGE OF WESTON**
**NOTICE OF 2015 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, November 24, 2014, at 6:00 P.M.** on the **VILLAGE OF WESTON PROPOSED 2015 OPERATING BUDGET**. Village of Weston citizens and taxpayers shall have the opportunity to be heard on the proposed budget.

**2015 OPERATING BUDGET SUMMARY – General Fund**

| REVENUES | 2013 ACTUAL | 2014 BUDGET | 2014 ESTIMATED | 2015 PROPOSED | % BUDGET CHANGE |
|---|---|---|---|---|---|
| Property Taxes | $2,926,091 | $3,139,039 | $3,139,039 | $3,199,723 | 1.93% |
| Other Taxes | 664,149 | 661,981 | 642,005 | 613,930 | -7.26% |
| Special Assessments | 4,920 | 4,200 | 5,000 | 5,000 | 19.05% |
| Intergovernmental Revenues | 2,162,254 | 2,078,870 | 2,083,930 | 2,003,725 | -3.61% |
| Licenses & Permits | 335,150 | 303,575 | 429,085 | 374,895 | 23.49% |
| Fines, Forfeitures & Penalties | 91,426 | 109,200 | 109,720 | 108,100 | -1.01% |
| Public Charges for Services | 391,550 | 17,345 | 36,310 | 52,530 | 202.85% |
| Intergovernmental Charges for Services | 219,488 | 122,180 | 102,760 | 85,950 | -29.65% |
| Miscellaneous Revenue | (39,510) | 70,290 | 72,075 | 67,731 | -3.64% |
| Other Financing Sources | 861 | 2,000 | 7,536 | 5,000 | 150.00% |
| Applied Fund Balances | 573,490 | 0 | 0 | 137,916 | N/A |
| Total Revenues | $7,329,869 | $6,508,680 | $6,627,460 | $6,654,500 | 2.24% |

| EXPENDITURES | | | | | |
|---|---|---|---|---|---|
| General Government | $958,239 | $860,620 | $906,900 | $918,800 | 6.76% |
| Public Safety | 3,503,722 | 3,003,026 | 2,926,555 | 3,057,680 | 1.82% |
| Public Works | 1,792,019 | 1,726,420 | 1,818,187 | 1,780,230 | 3.12% |
| Health & Human Services | 15,663 | 14,340 | 14,340 | 14,520 | 1.26% |
| Culture & Recreation | 306,250 | 315,700 | 262,880 | 297,010 | -5.92% |
| Conservation & Development | 218,018 | 284,620 | 295,270 | 333,510 | 17.18% |
| Miscellaneous | 0 | 0 | 0 | 0 | N/A |
| Other Financing Uses | 538,243 | 203,954 | 210,104 | 152,750 | -25.11% |
| Contingency Reserve | 425 | 100,000 | 0 | 100,000 | 0.00% |
| Total Expenditures | $7,332,579 | $6,508,680 | $6,434,236 | $6,654,500 | 2.24% |

**TOTAL PROPERTY TAX LEVY REQUIRED**

| | 2014 BUDGET | 2015 PROPOSED | PERCENT CHANGE |
|---|---|---|---|
| Expenditures | $6,508,680 | $6,654,500 | 2.24% |
| Less: Revenues | 3,369,641 | 3,454,777 | 2.53% |
| Operating Levy (TID Out) | 3,139,039 | 3,199,723 | 1.93% |
| Debt Service Fund Levy | 1,550,000 | 1,550,000 | 0.00% |
| Other Funds Levy | 0 | 133,326 | 100.00% |
| Village Share Tax Increment District Levy | 1,086,571 | 1,217,444 | 12.04% |
| Total Levy (TID In) | $5,775,610 | $6,100,493 | 5.63% |
| Assessed Value (TID Out) | $ 883,251,018 | $ 876,473,770 | -0.77% |
| TID Assessed Value | 204,671,972 | 218,522,830 | 6.77% |
| Assessed Value (TID In) | $1,087,922,990 | $1,094,996,600 | 0.65% |
| **Assessed Tax Rate (Village portion of Tax Rate)** | **$5.3088** | **$5.5712** | **4.94%** |

**VILLAGE OF WESTON TAX RATE**

| Budget Year | Assessed Rate | Equalized Rate |
|---|---|---|
| 2015 Proposed | $5.57 | $6.09 |
| 2014 | 5.31 | 5.80 |
| 2013 | 5.16 | 5.68 |
| 2012 | 5.10 | 5.33 |
| 2011 | 5.08 | 5.38 |
| 2010 | 5.08 | 5.13 |
| 2009 | 5.08 | 4.97 |
| 2008 | 4.91 | 5.09 |
| 2007 | 6.07 | 5.19 |
| 2006 | 5.70 | 5.24 |
| 2005 | 5.45 | 5.14 |
| 2004 | 5.21 | 5.07 |
| 2003 | 5.21 | 5.05 |

**2015 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 | $2,611,848 | $ 518,934 | $2,173,037 | $ 486,776 | $ 0 | $9,712,206 | $15,502,801 |
| Operating Levy | 3,199,723 | 1,550,000 | 40,000 | 93,326 | 0 | 0 | 4,883,049 |
| Tax Increment District Levy | 0 | 0 | 4,693,116 | 0 | 0 | 0 | 4,693,116 |
| Other Revenue | 3,316,861 | 5,921,306 | 6,650,583 | 613,670 | 930,000 | 4,823,709 | 22,256,129 |
| Total Revenue | 6,516,584 | 7,471,306 | 11,383,699 | 706,996 | 930,000 | 4,823,709 | 31,832,294 |
| Less: Expenditures | 6,654,500 | 7,899,568 | 12,217,410 | 960,751 | 930,000 | 5,024,742 | 33,686,971 |
| Revenue Over/(Under) Expenditures | (137,916) | (428,262) | (833,711) | (253,755) | 0 | (201,033) | (1,854,677) |
| Est. Fund Balance, December 31 | $2,473,932 | $ 90,672 | $1,339,326 | $ 233,021 | $ 0 | $9,511,173 | $13,648,124 |

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
## 2014-2015 Budget Summary - ALL FUNDS

| | 2014 BUDGET | 2015 BUDGET | AMOUNT INCREASE or (DECREASE) | PERCENT INCREASE or (DECREASE) |
|---|---|---|---|---|
| ***GENERAL FUND:*** | | | | |
| Expenditures | $ 6,508,680 | $ 6,654,500 | $ 145,820 | 2.24% |
| Less: Revenues | 3,369,641 | 3,316,861 | (52,780) | -1.57% |
| Less: Fund Balance Applied (Added) | - | 137,916 | 137,916 | N/A |
| Net Tax Levy Requirement | $ 3,139,039 | $ 3,199,723 | $ 60,684 | 1.93% |
| ***SPECIAL REVENUE FUNDS*** | | | | |
| Expenditures | $ 11,008,247 | $ 12,217,410 | $ 1,209,163 | 10.98% |
| Less: Revenues | 6,003,035 | 6,650,583 | 647,548 | 10.79% |
| Less: Tax Increment District Levy | 4,542,426 | 4,693,116 | 150,690 | 3.32% |
| Less: Capital Borrowing Proceeds | - | - | - | N/A |
| Less: Fund Balance Applied (Added) | 462,786 | 833,711 | 370,925 | 80.15% |
| Net Tax Levy Requirement | $ - | $ 40,000 | $ 40,000 | N/A |
| ***DEBT SERVICE FUND:*** | | | | |
| Expenditures | $ 7,340,230 | $ 7,899,568 | $ 559,338 | 7.62% |
| Less: Revenues | 5,687,406 | 5,921,306 | 233,900 | 4.11% |
| Less: Fund Balance Applied (Added) | 102,824 | 428,262 | 325,438 | 316.50% |
| Net Tax Levy Requirement | $ 1,550,000 | $ 1,550,000 | $ - | 0.00% |
| ***CAPITAL PROJECT FUNDS:*** | | | | |
| Expenditures | $ 997,692 | $ 960,751 | $ (36,941) | -3.70% |
| Less: Revenues | 1,060,334 | 613,670 | (446,664) | -42.12% |
| Less: Capital Borrowing Proceeds | - | - | - | N/A |
| Less: Fund Balance Applied (Added) | (62,642) | 253,755 | 316,397 | -505.09% |
| Net Tax Levy Requirement | $ - | $ 93,326 | $ 93,326 | 0.00% |
| ***ENTERPRISE FUNDS:*** | | | | |
| Expenditures | $ 4,806,201 | $ 5,024,742 | $ 218,541 | 4.55% |
| Less: Revenues | 4,718,242 | 4,823,709 | 105,467 | 2.24% |
| Less: Fund Balance Applied (Added) | 87,959 | 201,033 | 113,074 | 128.55% |
| Net Tax Levy Requirement | $ - | $ - | $ - | 0.00% |
| ***INTERNAL SERVICE FUND:*** | | | | |
| Expenditures | $ 818,225 | $ 930,000 | $ 111,775 | 13.66% |
| Less: Revenues | 818,225 | 930,000 | 111,775 | 13.66% |
| Less: Fund Balance Applied (Added) | - | - | - | N/A |
| Net Tax Levy Requirement | $ - | $ - | $ - | 0.00% |
| ***GRAND TOTAL - ALL FUNDS:*** | | | | |
| Expenditures | $ 31,479,275 | $ 33,686,971 | $ 2,207,696 | 7.01% |
| Less: Revenues | 21,656,883 | 22,256,129 | 599,246 | 2.77% |
| Less: Tax Increment District Levy | 4,542,426 | 4,693,116 | 150,690 | 3.32% |
| Less: Capital Borrowing Proceeds | - | - | - | N/A |
| Less: Fund Balance Applied (Added) | 590,927 | 1,854,677 | 1,263,750 | 213.86% |
| **Total Tax Levy before TIF Increment** | **$ 4,689,039** | **$ 4,883,049** | **$ 194,010** | **4.14%** |
| Village's Share of TIF Increment | $ 1,086,571 | $ 1,217,444 | $ 130,873 | 12.04% |
| **TOTAL TAX LEVY** | **$ 5,775,610** | **$ 6,100,493** | **$ 324,883** | **5.63%** |
| Village Assessed Valuation | $ 1,087,922,990 | $ 1,094,996,600 | $ 7,073,610 | 0.65% |
| **Tax Rate per $1,000 of Assessed Value** | **$ 5.308841** | **$ 5.571244** | **$ 0.262403** | **4.94%** |
| Village Equalized Valuation | $ 996,473,000 | $ 1,000,982,900 | $ 4,509,900 | 0.45% |
| **Tax Rate per $1,000 of Equalized Value** | **$ 5.796053** | **$ 6.094503** | **$ 0.298450** | **5.15%** |

# RESOLUTION NO. VW-14-17
# 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 2015, to-wit:

| | |
|---|---|
| Village General Purpose Expenditures – General Fund | $6,654,500 |
| | |
| Village Non-Property Tax Revenues | $3,454,777 |
| Tax Levy for Village General Purpose | 3,199,723 |
| Total Operating Revenue – General Fund | $6,654,500 |

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

| | |
|---|---|
| General Government | $918,800 |
| Public Safety | 3,057,680 |
| Public Works | 1,780,230 |
| Health and Human Services | 14,520 |
| Culture and Recreation | 297,010 |
| Conservation and Development | 333,510 |
| Miscellaneous | 100,000 |
| Other Financing Uses | 152,750 |
| Total Appropriations | $6,654,500 |

Be it further resolved that the sum of $3,199,723 is hereby levied for paying general operating expenditures for the year ending December 31, 2015.

Be it further resolved that the sum of $1,683,326 is hereby levied for the Debt Service, Weston Aquatic Center, and Capital Improvement Funds for year 2015, resulting in a **grand total tax levy of $4,883,049** for all taxable property in the Village for calendar year 2015, 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 $18,798,378.87 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 November 24, 2014

Approved November 24, 2014

ATTEST:

Sherry Weinkauf, Village Clerk

Loren White, Village President

# RESOLUTION NO. VW-14-18
# WESTON, WISCONSIN

## A RESOLUTION OF THE VILLAGE OF WESTON ADOPTING ITS DEBT SERVICE, SPECIAL REVENUE, CAPITAL PROJECTS, AND PROPRIETARY FUNDS 2015 BUDGETS

BE IT RESOLVED by the Village President and Village Board of the Village of Weston, Wisconsin, that the various fund budgets for the year 2015 as prepared, reviewed and modified are hereby adopted as follows:

| | |
|---|---:|
| **DEBT SERVICE FUND** | $7,899,568 |
| **SPECIAL REVENUE FUNDS** | |
| Weston Aquatic Center Fund | 286,584 |
| Room Taxes Fund | 160,219 |
| Weston Centennial Homecoming (Scholarships) Fund | 250 |
| Parkland Dedication Fees Fund | 700 |
| Dog Park Fund | 100 |
| TIF District #1 Fund | 5,445,729 |
| Community Development Authority Fund – TIF District #1 | 4,885,334 |
| TIF District #2 Fund | 323,901 |
| Community Development Authority Fund – TIF District #2 | 254,752 |
| Refuse/Recycling Fund | 859,841 |
| **CAPITAL PROJECTS FUNDS** | |
| TIF District #1 Fund | 376,000 |
| Capital Improvements Fund | 584,751 |
| **PROPRIETARY FUNDS** | |
| Water Utility Enterprise Fund | 2,438,663 |
| Sewer Utility Enterprise Fund | 2,007,072 |
| Stormwater Utility Enterprise Fund | 579,007 |
| Fringe Benefits (Employee Insurance) Internal Service Fund | 930,000 |
| Total Funds Budgets for 2015 | $27,032,471 |

BE IT FURTHER RESOLVED that there is hereby appropriated for the various purposes set up in said budgets the sums all as set forth for each fund.

BE IT FURTHER RESOLVED that this resolution shall be in force from and after its passage and publication as provided by law.

Adopted November 24, 2014

Approved November 24, 2014

ATTEST:

Sherry Weinkauf, Village Clerk

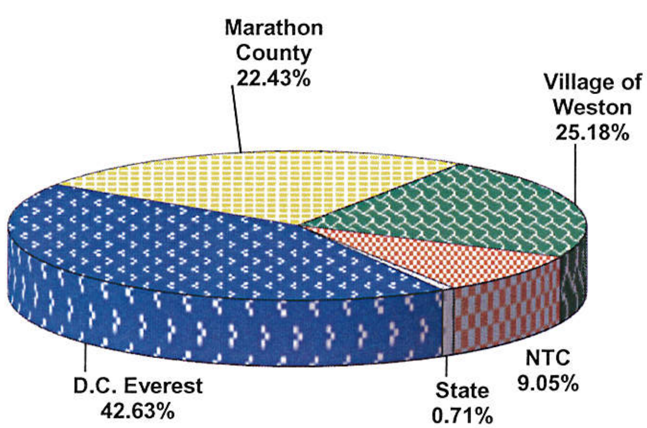
Loren White, Village President

# GENERAL FUND
# SUMMARY

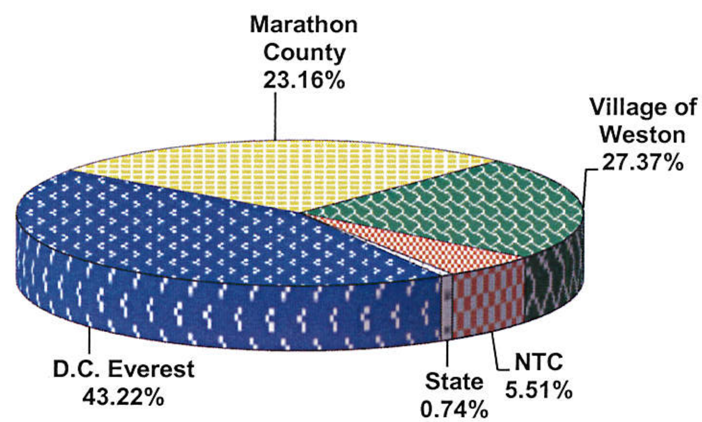
## VILLAGE OF WESTON - ASSESSED TAX RATES
(Estimated)

| | ASSESSED TAX RATES | | | |
|---|---|---|---|---|
| | 2013 | 2014 | Tax Rate Change | % Change |
| "Net" D.C. Everest Schools | $ 8.99 | $ 8.79 | $ (0.20) | -2.22% |
| Village of Weston | 5.31 | 5.57 | 0.26 | 4.90% |
| Marathon County | 4.73 | 4.71 | (0.02) | -0.42% |
| Northcentral Tech. College | 1.91 | 1.12 | (0.79) | -41.36% |
| State of Wisconsin | 0.15 | 0.15 | - | 0.00% |
| **TOTALS** | **$ 21.09** | **$ 20.34** | **$ (0.75)** | **-3.56%** |

2013 Assessed Tax Rate % by Taxing District




2014 Assessed Tax Rate % by Taxing District



# VILLAGE OF WESTON, WISCONSIN

## PROPERTY TAX RATES - ALL DIRECT AND OVERLAPPING GOVERNMENTS

Tax Levy Years: 1998-2013 ACTUAL and 2014 PROJECTED

Estimated as of 11/20/14

### Per $1,000 of Equalized Value

| | Levy Year | Collection Year | Village of Weston General & Other Funds | Village of Weston Debt Service Fund | Village of Weston Village Total | Rib Mt. Sewerage District | D.C. Everest School District | North Central Technical College | Marathon County | State of Wisconsin | Total Gross | State Credit | Total Net | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1998 | 1999 | $ 3.15 | $ 1.73 | $ 4.88 | $ 0.28 | $ 8.93 | $ 1.81 | $ 6.20 | $ 0.20 | $22.30 | $ 1.56 | $ 20.74 | |
| | 1999 | 2000 (A) | 3.08 | 1.92 | 5.00 | 0.23 | 8.60 | 1.87 | 6.21 | 0.20 | 22.11 | 1.45 | 20.66 | |
| | 2000 | 2001 | 3.02 | 1.87 | 4.89 | 0.17 | 9.52 | 1.91 | 6.21 | 0.20 | 22.90 | 1.34 | 21.56 | |
| | 2001 | 2002 | 3.07 | 1.77 | 4.84 | - | 9.20 | 1.88 | 6.10 | 0.20 | 22.22 | 1.27 | 20.95 | |
| | 2002 | 2003 | 3.27 | 1.78 | 5.05 | - | 9.63 | 1.94 | 6.08 | 0.20 | 22.90 | 1.25 | 21.65 | |
| | 2003 | 2004 | 3.46 | 1.61 | 5.07 | - | 9.07 | 1.90 | 5.89 | 0.20 | 22.13 | 1.25 | 20.88 | |
| | 2004 | 2005 | 3.67 | 1.47 | 5.14 | - | 8.80 | 1.94 | 5.79 | 0.20 | 21.87 | 1.11 | 20.76 | |
| | 2005 | 2006 | 3.65 | 1.59 | 5.24 | - | 8.91 | 1.93 | 5.68 | 0.19 | 21.95 | 0.98 | 20.97 | |
| | 2006 | 2007 (B) | 3.65 | 1.54 | 5.19 | - | 8.49 | 1.89 | 5.44 | 0.18 | 21.19 | 1.08 | 20.11 | |
| | 2007 | 2008 (A) | 3.51 | 1.58 | 5.09 | - | 9.27 | 1.86 | 5.37 | 0.17 | 21.76 | 1.14 | 20.62 | |
| | 2008 | 2009 | 3.31 | 1.66 | 4.97 | - | 9.52 | 1.85 | 5.15 | 0.17 | 21.66 | 1.21 | 20.45 | |
| | 2009 | 2010 | 3.28 | 1.85 | 5.13 | - | 9.52 | 1.91 | 5.15 | 0.17 | 21.88 | 1.26 | 20.62 | |
| | 2010 | 2011 | 3.49 | 1.89 | 5.38 | - | 10.07 | 1.98 | 5.16 | 0.17 | 22.76 | 1.33 | 21.43 | |
| | 2011 | 2012 | 3.48 | 1.85 | 5.33 | - | 10.45 | 2.02 | 5.17 | 0.17 | 23.14 | 1.30 | 21.84 | |
| | 2012 | 2013 | 3.71 | 1.97 | 5.68 | - | 10.95 | 2.03 | 5.16 | 0.17 | 23.99 | 1.39 | 22.60 | |
| | 2013 | 2014 | 3.88 | 1.92 | 5.80 | - | 11.18 | 2.09 | 5.16 | 0.17 | 24.40 | 1.37 | 23.03 | |
| Estimate | **2014** | **2015** | **4.16** | **1.93** | **6.09** | **-** | **11.03** | **1.22** | **5.15** | **0.17** | **23.66** | **1.41** | **22.25** | ← **$ (0.78) Decrease** |

### Per $1,000 of Assessed Value

| | Levy Year | Collection Year | Village of Weston General & Other Funds | Village of Weston Debt Service Fund | Village of Weston Village Total | Rib Mt. Sewerage District | D.C. Everest School District | North Central Technical College | Marathon County | State of Wisconsin | Total Gross | State Credit | Total Net | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1998 | 1999 | $ 4.48 | $ 2.47 | $ 6.95 | $ 0.41 | $12.71 | $ 2.57 | $ 8.82 | $ 0.28 | $31.74 | $ 2.22 | $ 29.52 | |
| | 1999 | 2000 (A) | 3.02 | 1.89 | 4.91 | 0.23 | 8.44 | 1.84 | 6.09 | 0.20 | 21.71 | 1.42 | 20.29 | |
| | 2000 | 2001 | 3.03 | 1.88 | 4.91 | 0.18 | 9.56 | 1.92 | 6.24 | 0.20 | 23.01 | 1.35 | 21.66 | |
| | 2001 | 2002 | 3.18 | 1.84 | 5.02 | - | 9.53 | 1.95 | 6.32 | 0.21 | 23.03 | 1.32 | 21.71 | |
| | 2002 | 2003 | 3.37 | 1.84 | 5.21 | - | 9.94 | 2.00 | 6.28 | 0.20 | 23.63 | 1.29 | 22.34 | |
| | 2003 | 2004 | 3.56 | 1.65 | 5.21 | - | 9.34 | 1.96 | 6.06 | 0.21 | 22.78 | 1.28 | 21.50 | |
| | 2004 | 2005 | 3.89 | 1.56 | 5.45 | - | 9.34 | 2.06 | 6.14 | 0.21 | 23.20 | 1.18 | 22.02 | |
| | 2005 | 2006 | 3.97 | 1.73 | 5.70 | - | 9.69 | 2.10 | 6.17 | 0.21 | 23.87 | 1.07 | 22.80 | |
| | 2006 | 2007 (B) | 4.27 | 1.80 | 6.07 | - | 9.92 | 2.20 | 6.36 | 0.21 | 24.76 | 1.26 | 23.50 | |
| | 2007 | 2008 (A) | 3.39 | 1.52 | 4.91 | - | 8.93 | 1.80 | 5.17 | 0.16 | 20.97 | 1.10 | 19.87 | |
| | 2008 | 2009 | 3.39 | 1.69 | 5.08 | - | 9.73 | 1.89 | 5.26 | 0.17 | 22.13 | 1.24 | 20.89 | |
| | 2009 | 2010 | 3.25 | 1.83 | 5.08 | - | 9.43 | 1.89 | 5.10 | 0.17 | 21.67 | 1.25 | 20.42 | |
| | 2010 | 2011 | 3.30 | 1.78 | 5.08 | - | 9.52 | 1.87 | 4.88 | 0.16 | 21.51 | 1.25 | 20.26 | |
| | 2011 | 2012 | 3.33 | 1.77 | 5.10 | - | 10.00 | 1.94 | 4.95 | 0.16 | 22.15 | 1.25 | 20.90 | |
| | 2012 | 2013 | 3.37 | 1.79 | 5.16 | - | 9.94 | 1.84 | 4.68 | 0.15 | 21.77 | 1.26 | 20.51 | |
| | 2013 | 2014 | 3.55 | 1.76 | 5.31 | - | 10.25 | 1.91 | 4.73 | 0.15 | 22.35 | 1.26 | 21.09 | |
| Estimate | **2014** | **2015** | **3.80** | **1.77** | **5.57** | **-** | **10.08** | **1.12** | **4.71** | **0.15** | **21.63** | **1.29** | **20.34** | ← **$ (0.75) Decrease** |
| | | | % Change in Tax Rate | | 4.90% | | -1.66% | -41.36% | -0.42% | 0.00% | -3.22% | 2.38% | -3.56% | |

(A) Village of Weston property was revaluated in 1999 & 2007.

(B) Includes Nov. 2006 EMS voter referendum.

| | | | | |
|---|---|---|---|---|
| Actual | 2014 | Assessment Ratio | = | 1.094372 |

# VILLAGE OF WESTON
## Comparison of Tax Levies and Assessed Tax Rates for 2011-2020 Budget Years
## (without Bus Tax Levy)

| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | PROPOSED | ESTIMATED | ESTIMATED | ESTIMATED | ESTIMATED | ESTIMATED |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2010 Dec. Levy | 2012 Dec. Levy | 2012 Dec. Levy | 2013 Dec. Levy | 2014 Dec. Levy | 2015 Dec. Levy | 2016 Dec. Levy | 2017 Dec. Levy | 2018 Dec. Levy | 2019 Dec. Levy |
| | *2011 Budget* | *2012 Budget* | *2013 Budget* | *2014 Budget* | *2015 Budget* | *2016 Budget* | *2017 Budget* | *2018 Budget* | *2019 Budget* | *2020 Budget* |
| ***Tax Levy Amount:*** | | | | | | | | | | |
| General Fund | $ 2,871,650 | $ 2,905,298 | $ 2,925,747 | $ 3,038,043 | $ 2,957,938 | $ 3,082,677 | $ 3,129,554 | $ 3,176,900 | $ 3,224,719 | $ 3,273,016 |
| *Maximum Tax Levy % increase per State* | | *0.761%* | *0.459%* | *2.509%* | *1.160%* | *1.00%* | *increase assumption for Total Village Net New Construction* | | | |
| WAC/CIP Funds | $ - | $ - | $ - | $ - | $ 40,000 | $ 55,000 | $ 55,000 | $ 55,000 | $ 55,000 | $ 55,000 |
| Capital Improv. Fund | $ - | $ - | $ - | $ - | $ 93,326 | $ - | $ - | $ - | $ - | $ - |
| Debt Service Fund | $ 1,550,000 | $ 1,550,000 | $ 1,550,000 | $ 1,550,000 | $ 1,550,000 | $ 1,550,000 | $ 1,550,000 | $ 1,550,000 | $ 1,550,000 | $ 1,550,000 |
| Debt Service Exemption | $ - | $ - | $ - | $ 100,996 | $ 241,785 | $ 388,500 | $ 542,500 | $ 703,800 | $ 873,100 | $ 1,050,600 |
| **TOTAL TAX LEVY** | **$ 4,421,650** | **$ 4,455,298** | **$ 4,475,747** | **$ 4,689,039** | **$ 4,883,049** | **$ 5,076,177** | **$ 5,277,054** | **$ 5,485,700** | **$ 5,702,819** | **$ 5,928,616** |
| Maximum Tax Levy increase per State | | $ 33,648 | $ 20,449 | $ 112,296 | $ 53,221 | $ 139,739 | $ 46,877 | $ 47,346 | $ 47,819 | $ 48,297 |
| Change in Use of Debt Service Exemption | | $ - | $ - | $ 100,996 | $ 140,789 | $ 146,715 | $ 154,000 | $ 161,300 | $ 169,300 | $ 177,500 |
| **Total Increase in Tax Levy** | | **$ 33,648** | **$ 20,449** | **$ 213,292** | **$ 194,010** | **$ 193,128** | **$ 200,877** | **$ 208,646** | **$ 217,119** | **$ 225,797** |
| % increase from previous year | | 0.76% | 0.46% | 4.77% | 4.14% | 3.96% | 3.96% | 3.95% | 3.96% | 3.96% |
| Non-TIF Assessed Value | $ 870,004,962 | $ 873,967,575 | $ 867,860,691 | $ 883,251,018 | $ 876,473,770 | $ 880,856,139 | $ 885,260,420 | $ 889,686,722 | $ 894,135,156 | $ 898,605,832 |
| | | | | | | *0.50%* | *increase assumption for Village Non-TIF Assessed Valuation* | | | |
| **Village tax rate** | **$ 5.0823** | **$ 5.0978** | **$ 5.1572** | **$ 5.3088** | **$ 5.5712** | **$ 5.7628** | **$ 5.9610** | **$ 6.1659** | **$ 6.3780** | **$ 6.5976** |
| $ increase from previous year | | $ 0.0155 | $ 0.0594 | $ 0.1516 | **$ 0.2624** | $ 0.1916 | $ 0.1982 | $ 0.2049 | $ 0.2121 | $ 0.2196 |
| **% increase from previous year** | | **0.30%** | **1.17%** | **2.94%** | **4.94%** | **3.44%** | **3.44%** | **3.44%** | **3.44%** | **3.44%** |



Finance
11/03/2014 - updated

# GENERAL FUND EXPENDITURES

# VILLAGE OF WESTON
# EXPENDITURES SUMMARY
## 2015 OPERATING BUDGET - General Fund only
*(and 2016 FINANCIAL PLAN)*

| Budget Account | 2013 Actual | 2014 Estimate | 2014 Amended Budget | 2015 Dept. Request | 2015 Proposed Budget | 2015 Budget Change | 2015 % Budget Change | % of Total | *2016 Financial Plan* |
|---|---|---|---|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | | | | | |
| General Government | $958,239 | $ 906,900 | $ 860,620 | $918,800 | $918,800 | $ 58,180 | 6.76% | 13.81% | $884,470 |
| Public Safety | 3,503,722 | 2,926,555 | 3,003,026 | 3,057,680 | 3,057,680 | 54,654 | 1.82% | 45.95% | 3,226,200 |
| Public Works | 1,792,019 | 1,818,187 | 1,726,420 | 1,780,230 | 1,780,230 | 53,810 | 3.12% | 26.75% | 1,819,320 |
| Health & Human Services | 15,663 | 14,340 | 14,340 | 14,520 | 14,520 | 180 | 1.26% | 0.22% | 14,520 |
| Culture and Recreation | 306,250 | 262,880 | 315,700 | 297,010 | 297,010 | (18,690) | -5.92% | 4.46% | 280,420 |
| Conservation & Development | 218,018 | 295,270 | 284,620 | 333,510 | 333,510 | 48,890 | 17.18% | 5.01% | 292,860 |
| Miscellaneous / Other | 538,243 | 210,104 | 203,954 | 152,750 | 152,750 | (51,204) | -25.11% | 2.30% | 189,760 |
| Contingency Reserve | 425 | 0 | 100,000 | 100,000 | 100,000 | 0 | 0.00% | 1.50% | 100,000 |
| **TOTAL EXPENDITURES** | **7,332,579** | **6,434,236** | **6,508,680** | **6,654,500** | **6,654,500** | **145,820** | **2.24%** | **100.00%** | **6,807,550** |

# VILLAGE OF WESTON
## EXPENDITURES SUMMARY - Changes from 2014 Budget to 2015 Budget
## 2015 OPERATING BUDGET - General Fund only

| | CHANGE AMOUNT | TOTAL BUDGET | REASON FOR CHANGE |
|---|---|---|---|
| **2014 OPERATING BUDGET EXPENDITURES** | | $ 6,508,680 | |
| ***INCREASES in Expenditures:*** | | | |
| Public Works | $ 53,819 | | 2015 increase was primarily the result of an increase of $50,370 in the Winter Maintenance budget, for increased staffing hours for another busy winter season and an increased cost in the salt purchased for the balance of the 2014-2015 winter season. |
| Community Development/Taxpayer Relations | 48,890 | | 2015 increases include: Transfer of a 50% FTE position to the Taxpayer Relations Department, which came from the Administrator's budget; and the planned revival of the Village's Newsletter ("The Wire") to be produced 6 times a year for an estimated cost of $30,000, which would be primarily funded by advertising from various local businesses in 2015. However, there is a planned decrease of $12,850 in the Comprehensive Plan budget for 2015, as a number of the contracted services projects for the Village's Zoning Code/Comprehensive Plan update begin to be completed during 2015 (but were begun in 2014). |
| SAFER Fire District - Operations | 33,508 | | 2015 increase includes: Adding a Full-time Fire Inspector position to the Fire Department beginning on 4/01/2015. |
| Central Services | 33,470 | | 2015 increases include: Contracted Services increase of $11,600 for minor modifications to the Village's website design and other server/IT support services; increase of $10,000 in software licenses; purchase of upgrade to Clarity module for accounting system and electronic billing and receipting capabilities for the Village (shared $7,000 by the Village and $7,000 by the Weston Utilities); and $2,500 for booth displays to be used at economic development trade shows to promote the Village of Weston. |
| Parks Maintenance | 31,416 | | 2015 increases include: $9,500 for a Master Design Plan for Kellyland Park; $11,500 for a Master Design Plan for Yellow Banks Park; and $7,000 for Arm Bands for all of the Village's banner poles. |
| Personnel/Human Resources | 24,600 | | 2015 budget increase includes a $25,000 County Personnel Training Program for Managers in 2015. |
| Everest Metro Police | 20,987 | | 2015 increases include: $45,979 increase in wages and fringe benefits (1.9% increase); and $10,000 increase for addition of budget for Human Animal Shelter contract (for stray cats). However, there was a reduction of $23,083 for debt service that no longer needed to be paid on the 2005 equipment loan. Also, there was a reduction of $17,000 for capital equipment purchases in 2015. |
| Municipal Building | 19,551 | | 2015 budget increase includes $16,000 for replacing several workstations and other furniture within the offices of the Weston Municipal Center. |
| Village Attorney | 10,000 | | Increase 2015 budget to more accurately reflect actual time and expenses incurred by the Village's contracted attorney. |
| Miscellaneous/Various Departments | 17,847 | | Miscellanous changes in various departments which have not been previously identified here. |
| Subtotal | | 294,088 | |
| ***DECREASES in Expenditures:*** | | | |
| Park Administration - Operations | $ (58,603) | | 2015 decrease reflected a reduction in full-time staffing in the Parks Department, including a reallocation of 36% of wages and fringe benefits for the Full-time Pool Manager position to the Weston Aquatic Center budget for 2015. |
| Transfer to Other Funds-Capital Improvements Fund | (51,204) | | 2015 "net" decrease includes: $125,024 reduction in the transfer of capital equipment funding from the Village's General Fund to the Capital Improvements Fund for 2015, due to an Expenditure Restraint Limitation of 2.30% for the 2015 budget. In addition to transferring $52,430 directly from General Fund to the Capital Improvements Fund, the Village will utilize the Debt Service Exemption for providing a tax levy amount of $93,326 directly into the CIP Fund. Also, the Village is planning on transferring $73,500 from the General Fund to the CIP Fund for providing 50% of the funds for the Canoe Launch Facility (in order to match the County's 50% equal share). |
| Joint Municipal Court | (22,431) | | Moved the Joint Municipal Court budget from the Village of Weston organization to the Everest Metro Public Safety organization for 2015 budget; therefore, we will only record the "net" cost of the Village's share of the Joint Municipal Court expenses in the Village's General Fund budget for 2015. |
| Administrator | (16,030) | | Transferred the Administrative Assistant position (50% FTE) from the Administrator Department to the Taxpayer Relations Department beginning in 2015. |
| Subtotal | | (148,268) | |
| ***TOTAL CHANGE in Expenditures*** | $ 145,820 | | |
| **2015 OPERATING BUDGET EXPENDITURES** | | $ 6,654,500 | |
| **Percent Budget Change** | | **2.24%** | |

VILLAGE OF WESTON
2015 BUDGET SUMMARY
*(and 2016 FINANCIAL PLAN)*

| Budget Account | 2013 Actual | 2014 Estimate | 2014 Amended Budget | 2015 Dept. Request | 2015 Proposed Budget | 2015 % Budget Change | *2016 Financial Plan* |
|---|---|---|---|---|---|---|---|
| **GENERAL GOVERNMENT** | | | | | | | |
| Village Board | | | | | | | |
| Board President | 6,707 | $ 6,910 | $ 7,550 | $ 7,550 | $ 7,550 | | $ 7,550 |
| Board Trustees | 32,722 | 31,630 | 33,310 | 33,290 | 33,290 | | 33,290 |
| Municipality Dues | 3,219 | 3,300 | 5,550 | 4,270 | 4,270 | | 4,400 |
| Board Retreat | 80 | 0 | 500 | 500 | 500 | | 500 |
| | **42,728** | **$ 41,840** | **$ 46,910** | **$ 45,610** | **$ 45,610** | **-2.77%** | **$ 45,740** |
| General Government Committees | | | | | | | |
| Board of Review | 171 | 155 | 235 | 235 | 235 | | 240 |
| Finance Committee | 1,323 | 1,075 | 1,605 | 1,605 | 1,605 | | 1,615 |
| Personnel Committee | 1,370 | 1,975 | 2,210 | 2,190 | 2,190 | | 2,195 |
| | **2,864** | **$ 3,205** | **$ 4,050** | **$ 4,030** | **$ 4,030** | **-0.49%** | **$ 4,050** |
| Administrator | | | | | | | |
| Operations | 110,391 | $ 115,755 | $ 112,140 | $ 99,260 | $ 99,260 | | $ 100,240 |
| Village Newsletter | - | 10,000 | 3,150 | 0 | 0 | | 0 |
| | **110,391** | **$ 125,755** | **$ 115,290** | **$ 99,260** | **$ 99,260** | **-13.90%** | **$ 100,240** |
| Clerk's Office / Human Resources | | | | | | | |
| Clerk's Office | 157,003 | $ 140,740 | $ 129,705 | $ 151,840 | $ 151,840 | | $ 146,205 |
| Personnel/Human Resources | 1,073 | 2,300 | 2,900 | 27,500 | 27,500 | | 2,525 |
| Elections | 6,467 | 18,760 | 39,715 | 19,750 | 19,750 | | 33,390 |
| | **164,543** | **$ 161,800** | **$ 172,320** | **$ 199,090** | **$ 199,090** | **15.54%** | **$ 182,120** |
| Finance | | | | | | | |
| Administration | 136,012 | $ 131,815 | $ 125,920 | $ 129,800 | $ 129,800 | | $ 130,580 |
| Financial Audit/Budget Expenses | 9,576 | 9,835 | 10,390 | 10,390 | 10,390 | | 10,390 |
| Tax Collection | 15,434 | 15,830 | 17,110 | 16,090 | 16,090 | | 16,250 |
| Risk Management/Insurance | 56,309 | 66,960 | 67,450 | 73,350 | 73,350 | | 79,870 |
| | **217,331** | **$ 224,440** | **$ 220,870** | **$ 229,630** | **$ 229,630** | **3.97%** | **$ 237,090** |
| Municipal Court | | | | | | | |
| Schofield/Weston Joint Municipal Court | 94,185 | $ 75,235 | $ 76,670 | $ 18,410 | $ 18,410 | | $ - |
| South Area Joint Municipal Court | - | $ - | $ - | $ 35,829 | $ 35,829 | | $ 53,590 |
| | **94,185** | **75,235** | **76,670** | **54,239** | **54,239** | **-29.26%** | **53,590** |
| Village Attorney | | | | | | | |
| Operations | 32,186 | $ 49,000 | $ 30,320 | $ 40,320 | $ 40,320 | | $ 40,320 |
| | **32,186** | **$ 49,000** | **$ 30,320** | **$ 40,320** | **$ 40,320** | **32.98%** | **$ 40,320** |
| Village Assessor | | | | | | | |
| Operations | 42,196 | $ 30,170 | $ 30,740 | $ 30,150 | $ 30,150 | | $ 30,100 |
| | **42,196** | **$ 30,170** | **$ 30,740** | **$ 30,150** | **$ 30,150** | **-1.92%** | **$ 30,100** |
| Central Services | | | | | | | |
| Data Processing/Central Services | 168,350 | $ 119,870 | $ 103,100 | $ 136,570 | $ 136,570 | | $ 120,570 |
| | **168,350** | **$ 119,870** | **$ 103,100** | **$ 136,570** | **$ 136,570** | **32.46%** | **$ 120,570** |
| Municipal Building | | | | | | | |
| Operations | 81,139 | $ 75,160 | $ 57,850 | $ 77,401 | $ 77,401 | | $ 68,150 |
| | **81,139** | **$ 75,160** | **$ 57,850** | **$ 77,401** | **$ 77,401** | **33.80%** | **$ 68,150** |
| Illegal Taxes/Tax Refunds | | | | | | | |
| Tax Refunds | 2,326 | $ 425 | $ 2,500 | $ 2,500 | $ 2,500 | | $ 2,500 |
| | **2,326** | **$ 425** | **$ 2,500** | **$ 2,500** | **$ 2,500** | **0.00%** | **$ 2,500** |
| **Total General Government** | **958,239** | **$ 906,900** | **$ 860,620** | **$ 918,800** | **$ 918,800** | **6.76%** | **$ 884,470** |

**VILLAGE OF WESTON**
**2015 BUDGET SUMMARY**
***(and 2016 FINANCIAL PLAN)***

| Budget Account | 2013 Actual | 2014 Estimate | 2014 Amended Budget | 2015 Dept. Request | 2015 Proposed Budget | 2015 % Budget Change | *2016 Financial Plan* |
|---|---|---|---|---|---|---|---|
| **PUBLIC SAFETY** | | | | | | | |
| Everest Metro Police | | | | | | | |
| Operations | 2,154,532 | $ 2,205,768 | $ 2,205,768 | $ 2,243,375 | $ 2,243,375 | | $ 2,344,667 |
| Debt Service - Building Payment | 64,048 | 64,048 | 64,048 | 64,048 | 64,048 | | 64,048 |
| Debt Service - Capital Equipment | 18,723 | 16,620 | 16,620 | 0 | 0 | | 0 |
| Repairs/Maintenance to Building | 994 | 319 | 0 | 0 | 0 | | 0 |
| | **2,238,297** | **$ 2,286,755** | **$ 2,286,436** | **$ 2,307,423** | **$ 2,307,423** | **0.92%** | **$ 2,408,715** |
| Fire / Ambulance | | | | | | | |
| Fire Operations | 209,831 | $ 6,300 | $ - | $ - | $ - | | $ - |
| Ambulance / EMT Operations | 857,109 | 30,000 | - | - | - | | - |
| Fire Dept. - Donated Wages | 1,563 | - | - | - | - | | - |
| Fire Dept. - Honor Guard Donations | 8,414 | - | - | - | - | | - |
| Ambul./EMT - Donated Wages | 8,024 | - | - | - | - | | - |
| Public Fire Protection Fees | 33,562 | - | - | - | - | | - |
| Fire Dept. - Act 102 Expenses | 15,571 | - | - | - | - | | - |
| | **1,134,074** | **$ 36,300** | **$ -** | **$ -** | **$ -** | **0.00%** | **$ -** |
| Building Inspections | | | | | | | |
| Building Inspector | 111,700 | $ 109,050 | $ 117,920 | $ 108,920 | $ 108,920 | | $ 111,070 |
| Weights & Measures | 3,200 | 3,200 | 3,400 | 3,400 | 3,400 | | 3,400 |
| | **114,900** | **$ 112,250** | **$ 121,320** | **$ 112,320** | **$ 112,320** | **-7.42%** | **$ 114,470** |
| Other Public Safety | | | | | | | |
| Community Life/Public Safety Committee | 1,160 | $ 1,080 | $ 1,900 | $ 1,080 | $ 1,080 | | $ 1,080 |
| SAFER - Village of Weston - Admin | 14,878 | 23,152 | 127,012 | 136,291 | 136,291 | | 131,262 |
| SAFER - Village of Weston - Operations | - | 464,958 | 464,958 | 498,466 | 498,466 | | 568,523 |
| Warning Sirens | 413 | 2,060 | 1,400 | 2,100 | 2,100 | | 2,150 |
| | **16,451** | **$ 491,250** | **$ 595,270** | **$ 637,937** | **$ 637,937** | **7.17%** | **$ 703,015** |
| **Total Public Safety** | **3,503,722** | **$ 2,926,555** | **$ 3,003,026** | **$ 3,057,680** | **$ 3,057,680** | **1.82%** | **$ 3,226,200** |
| **PUBLIC WORKS** | | | | | | | |
| Operations | | | | | | | |
| Administration | 69,029 | $ 47,010 | $ 52,571 | $ 47,704 | $ 47,704 | | $ 48,920 |
| GIS/Info. Technology | 78,611 | 63,683 | 63,724 | 55,828 | 55,828 | | 56,519 |
| Engineer | 26,314 | 36,678 | 38,660 | 37,768 | 37,768 | | 37,447 |
| Hard Materials Handling | 11,257 | 5,990 | 2,830 | 11,693 | 11,693 | | 11,844 |
| Street Operations | 954,705 | 943,842 | 929,017 | 921,337 | 921,337 | | 950,135 |
| Street Operations-Town of Weston | 5,076 | 4,423 | 12,401 | 12,009 | 12,009 | | 12,226 |
| Winter Maintenance | 329,715 | 387,197 | 319,225 | 369,595 | 369,595 | | 371,268 |
| Winter Maintenance-Town of Weston | 9,828 | 8,593 | 8,109 | 7,914 | 7,914 | | 8,025 |
| Traffic Control | 27,701 | 39,635 | 22,780 | 30,800 | 30,800 | | 31,301 |
| Street Irrigation Maintenance | 34,365 | 45,045 | 32,962 | 37,318 | 37,318 | | 38,161 |
| Street Lighting | 210,242 | 215,000 | 226,500 | 225,000 | 225,000 | | 235,000 |
| Street Sweeping | 14,428 | 19,849 | 16,391 | 22,023 | 22,023 | | 17,227 |
| Mowing | 16,906 | - | - | - | - | | - |
| | **1,788,177** | **$ 1,816,945** | **$ 1,725,170** | **$ 1,778,989** | **$ 1,778,989** | **3.12%** | **$ 1,818,073** |
| Other Public Works | | | | | | | |
| Public Works/Utilities Committee | $ 842 | $ 1,242 | $ 1,250 | $ 1,241 | $ 1,241 | | $ 1,247 |
| Mass Transit | 3,000 | - | - | - | - | | - |
| | 3,842 | 1,242 | 1,250 | 1,241 | 1,241 | | 1,247 |
| **Total Public Works** | **1,792,019** | **1,818,187** | **1,726,420** | **1,780,230** | **1,780,230** | **3.12%** | **1,819,320** |
| **HEALTH & HUMAN SERVICES** | | | | | | | |
| Public Health Services | | | | | | | |
| Pet Licensing | $ 15,663 | $ 14,340 | $ 14,340 | $ 14,520 | $ 14,520 | | $ 14,520 |
| | **15,663** | **$ 14,340** | **$ 14,340** | **$ 14,520** | **$ 14,520** | **1.26%** | **$ 14,520** |
| **Total Health & Human Services** | **15,663** | **$ 14,340** | **$ 14,340** | **$ 14,520** | **$ 14,520** | **1.26%** | **$ 14,520** |

VILLAGE OF WESTON
2015 BUDGET SUMMARY
*(and 2016 FINANCIAL PLAN)*

| Budget Account | 2013 Actual | 2014 Estimate | 2014 Amended Budget | 2015 Dept. Request | 2015 Proposed Budget | 2015 % Budget Change | *2016 Financial Plan* |
|---|---|---|---|---|---|---|---|
| **CULTURE AND RECREATION** | | | | | | | |
| Park & Recreation - Operations | | | | | | | |
| Administration | 173,999 | $ 158,093 | $ 215,730 | $ 157,127 | $ 157,127 | | $ 158,785 |
| Parks Maintenance | 61,482 | 70,457 | 76,605 | 108,021 | 108,021 | | 91,470 |
| Mowing | - | 20,730 | 13,395 | 23,431 | 23,431 | | 21,728 |
| Landscaping/Accident Maintenance | 45,881 | 5,200 | - | - | - | | - |
| Tree Pruning | 5,102 | - | - | - | - | | - |
| Tree Planting | 1,182 | - | - | - | - | | - |
| Tree Inventory | - | - | - | - | - | | - |
| Tree Other/EAB Plan | 5,822 | - | - | - | - | | - |
| Forestry Grant | 4,537 | - | - | - | - | | - |
| Ice Rinks | 6,969 | 6,997 | 8,620 | 7,099 | 7,099 | | 7,106 |
| | **304,974** | **$ 261,477** | **$ 314,350** | **$ 295,678** | **$ 295,678** | **-5.94%** | **$ 279,089** |
| Other Park & Recreation | | | | | | | |
| Park & Recreation Committee | 1,276 | $ 1,403 | $ 1,350 | $ 1,332 | $ 1,332 | | $ 1,331 |
| | **1,276** | **$ 1,403** | **$ 1,350** | **$ 1,332** | **$ 1,332** | **-1.33%** | **$ 1,331** |
| **Total Culture and Recreation** | **306,250** | **$ 262,880** | **$ 315,700** | **$ 297,010** | **$ 297,010** | **-5.92%** | **$ 280,420** |
| **CONSERVATION AND DEVELOPMENT** | | | | | | | |
| Community Development | | | | | | | |
| Planning & Development | 210,142 | $ 220,920 | $ 216,820 | $ 153,110 | $ 153,110 | | $ 151,284 |
| Planning Commission | 5,618 | $ 9,188 | $ 6,330 | $ 6,711 | $ 6,711 | | $ 6,729 |
| Zoning Board of Appeals | - | $ 1,543 | $ 1,520 | $ 2,616 | $ 2,616 | | $ 1,528 |
| Extraterritorial Limits Committee | - | $ 719 | $ 925 | $ 1,393 | $ 1,393 | | $ 1,019 |
| Comprehensive Planning | 6 | $ 61,000 | $ 56,450 | $ 43,600 | $ 43,600 | | $ 5,000 |
| | **215,766** | **293,370** | **282,045** | **207,430** | **207,430** | **-26.45%** | **165,560** |
| Taxpayer Relations | | | | | | | |
| Taxpayer Relations | - | $ - | $ - | $ 93,730 | $ 93,730 | | $ 94,950 |
| Farmers Market | 2,252 | $ 1,900 | $ 2,575 | $ 2,150 | $ 2,150 | | $ 2,150 |
| Village Newsletter | - | $ - | $ - | $ 30,200 | $ 30,200 | | $ 30,200 |
| | **2,252** | **1,900** | **2,575** | **126,080** | **126,080** | **4796.31%** | **127,300** |
| **Total Conservation & Develop.** | **218,018** | **295,270** | **284,620** | **333,510** | **333,510** | **17.18%** | **292,860** |
| **MISCELLANEOUS / OTHER** | | | | | | | |
| Miscellaneous | | | | | | | |
| Accrued Vacation Pay | - | $ - | $ - | $ - | $ - | | $ - |
| Miscellaneous/All Other | - | - | - | - | - | | - |
| | **-** | **$ -** | **$ -** | **$ -** | **$ -** | **0.00%** | **$ -** |
| Other Financing Uses | | | | | | | |
| Transfers to Other Funds | 538,243 | $ 210,104 | $ 203,954 | $ 152,750 | $ 152,750 | | $ 189,760 |
| | **538,243** | **$ 210,104** | **$ 203,954** | **$ 152,750** | **$ 152,750** | **-25.11%** | **$ 189,760** |
| **Total Miscellaneous / Other** | **538,243** | **$ 210,104** | **$ 203,954** | **$ 152,750** | **$ 152,750** | **-25.11%** | **$ 189,760** |
| **CONTINGENCY RESERVE** | **425** | **$ -** | **$ 100,000** | **$ 100,000** | **$ 100,000** | **0.00%** | **$ 100,000** |
| **TOTAL GENERAL FUND BUDGET** | **7,332,579** | **$ 6,434,236** | **$ 6,508,680** | **$ 6,654,500** | **$ 6,654,500** | **2.24%** | **$ 6,807,550** |
| | | 2014 Original Budget = | **$ 6,508,680** | | | | |
| | | | **Budget Increase or (Decrease)** | **$ 145,820** | **$ 145,820** | | **$ 153,050** |

**Village of Weston**
**2015 Proposed Budget**
**General Government Expenditures - General Fund only**

| | | Amount | Percentage |
|---|---|---|---|
| General Government | $ | 918,800 | 14% |
| Public Safety | | 3,057,680 | 46% |
| Public Works | | 1,780,230 | 27% |
| Culture and Recreation | | 297,010 | 4% |
| Community Development | | 333,510 | 5% |
| All Other | | 267,270 | 4% |
| TOTAL | $ | 6,654,500 | |

## General Government Expenditures