



AGENDA

LITTLE CHUTE VILLAGE BOARD COMMITTEE OF THE WHOLE MEETING

PLACE: Little Chute Village Hall
DATE: Wednesday, October 23, 2019
TIME: 6:00 p.m.

- A. Call to Order
 - B. Roll Call
 - C. Public Appearance for Items Not on the Agenda
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- 1. Approval of Minutes
Minutes of the Regular Board Meeting of October 16, 2019
 - 2. Action—Mutual Aid Agreement
 - 3. Appointments
 - 4. Discussion—Budget Workshop #4—Special Revenue, Capital Projects, Debt Service and TID Budgets
 - 5. Unfinished Business
 - 6. Items for Future Agendas
 - 7. Adjournment

MINUTES OF THE REGULAR BOARD MEETING OF OCTOBER 16, 2019

Call to Order: Trustee Smith called the Regular Board Meeting to Order at 6:00 p.m.

Pledge of Allegiance to the Flag

Trustee Smith led members in the reciting of the Pledge of Allegiance.

Roll call of Trustees

PRESENT: Larry Van Lankvelt, Trustee
John Elrick, Trustee
Bill Peerenboom, Trustee
Skip Smith, Trustee
Brian Van Lankveldt, Trustee
David Peterson, Trustee

EXCUSED: Michael Vanden Berg, President

Roll call of Officers and Department Heads

PRESENT: James Fenlon, Village Administrator
Lisa Remiker-DeWall, Finance Director
Kent Taylor, Director of Public Works
Jim Moes, Community Development Director
Chris Murawski, Village Engineer
Adam Breest, Director of Parks, Recreation and Forestry
Daniel Meister, Fox Valley Metro Police Chief
Laurie Decker, Village Clerk

Public Appearance for Items Not on the Agenda

None

Consent Agenda

Items on the Consent Agenda are routine in nature and require one motion to approve all items listed. Prior to voting on the Consent Agenda, items may be removed at the request of any Board Member or member of the public. Any removed items will be considered immediately following the motion to approve the other items.

1. Minutes of the Committee of the Whole Meeting of October 9, 2019
2. Operator License Approvals
3. Disbursement List

Moved by Trustee Peerenboom, seconded by Trustee Peterson to Approve the Consent Agenda items as presented

Ayes 6, Nays 0 – Motion Carried

Other Informational Items—September Fire Monthly Report and September Report

Department and Officers Progress Reports

Departments and Officers provided progress reports to the Board

Resolutions:

Adopt Resolution No. 28, Series 2019 CR Buildings, LLC Lot #26 CSM

Moved by Trustee Elrick, seconded by Trustee Van Lankveldt to Adopt Resolution No. 28, Series 2019 CR Buildings, LLC Lot #26 CSM

Ayes 6, Nays 0 – Motion Carried

Adopt Resolution No. 29, Series 2019 CR Buildings, LLC Lot #27 CSM

Moved by Trustee Elrick, seconded by Trustee Van Lankveldt to Adopt Resolution No. 29, Series 2019 CR Buildings, LLC Lot #27 CSM

Ayes 6, Nays 0 – Motion Carried

Adopt Resolution No. 30, Series 2019 Kevin and Megan Fitzsimmons CSM

Moved by Trustee Elrick, seconded by Trustee Van Lankveldt to Adopt Resolution No. 30, Series 2019 Kevin and Megan Fitzsimmons CSM

Ayes 6, Nays 0 – Motion Carried

Action—Small Business Microloan Program with Seth's Coffee

Administrator Fenlon went over the details of the Microloan with Seth's Coffee and staff is recommending approval.

Moved by Trustee Van Lankvelt, seconded by Trustee Elrick to Approve the Small Business Microloan with Seth's Coffee

Ayes 6, Nays 0 – Motion Carried

Action—Façade Renovation Loan for MP Development 5 LLC (The Morgan Partners)

Administrator Fenlon gave the Board information to provide a Façade grant to MP Development 5 LLC and is recommending approval.

Moved by Trustee Van Lankvelt, seconded by Trustee Van Lankveldt to Approve the Façade Renovation Loan for MP Development 5 LLC (The Morgan Partners)

Ayes 6, Nays 0 – Motion Carried

Discussion—Proposed addition of another category of zoning for Residential Single-Family District

Director Moes went over the handouts for the zoning of an additional single-family district. He advised that this has been approved and recommended by the Plan Commission. Staff recommendation would be to set a public hearing for November 6th.

Moved by Trustee Peerenboom, seconded by Trustee Elrick to set a Public Hearing for the proposed Addition of another category of zoning for Residential Single-Family District

Ayes 6, Nays 0 – Motion Carried

Discussion—Amplified Devices

Director Breest presented for discussion only a proposal to eliminate the need for an amplified device permit unless planning to have a live band or DJ service hired for any event in the Little Chute Parks.

Discussion—Budget Workshop #3—Utility and Tax Incremental District (TID)

Administrator Fenlon advised the Board that Director Taylor will provide information for the 2020 Utility Budget, which includes Sanitary Sewer, Water and Storm Water Utility Budgets. Director Remiker-DeWall also went over some of the changes in Utility Budget. The plan is to publish the 2020 Budget in the Times Villager on October 26th and adopt the 2020 Budget on the November 13th.

Call for Unfinished Business

None

Items for Future Agenda

None

Closed Sessions:

a)19.85(1)(e) Wis. Stats. Deliberations or negotiations on the purchase of public properties, investing of public funds or conducting other specific public business when competitive or bargaining reasons require a closed session. *Development Proposal and Boundary Agreement Negotiations*

Moved by Trustee Peterson, seconded by Trustee Elrick to enter into closed session

Ayes 6, Nays 0 – Motion Carried

b)19.85(1)(c) Consideration of Employment, Promotion, or Performance Evaluation Data of any Public Employee of the Village of Little Chute. *Succession Discussion*

Moved by Trustee Peterson, seconded by Trustee Elrick to enter into closed session

Ayes 6, Nays 0 – Motion Carried

Return to Open Session

Moved by Trustee Elrick, seconded by Trustee Van Lankvelt to exit closed session

Ayes 6, Nays 0 – Motion Carried

Adjournment

Moved by Trustee Elrick, seconded by Trustee Van Lankvelt to Adjourn the Regular Board Meeting at 8:24 p.m.

Ayes 6, Nays 0 – Motion Carried

VILLAGE OF LITTLE CHUTE

By: _____
Michael R. Vanden Berg, Village President

Attest: _____
Laurie Decker, Village Clerk

FOX VALLEY MUTUAL AID AGREEMENT

CITIES OF APPLETON, KAUKAUNA, MENASHA AND NEENAH TOWN OF GRAND CHUTE VILLAGES OF FOX CROSSING, KIMBERLY AND LITTLE CHUTE

The purpose of this agreement is to provide for law enforcement assistance in the participating municipalities when deemed necessary under the circumstances described herein. It is understood that departments have entered into this agreement in order to secure for themselves and the citizens of their respective jurisdictions the advantages of mutual aid under the terms of this agreement. Reliance on mutual aid under this agreement is not intended to be a substitute for adequate staffing in the participating municipalities.

The agreement is entered into by and between the Cities of Appleton, Menasha, Neenah and Kaukauna, the Town of Grand Chute and the Villages of Kimberly, Fox Crossing and Little Chute, Wisconsin, and shall be mutually binding upon all of the parties. Said agreement is entered into pursuant to the authority granted under Wisconsin State Statutes § 66.0301, providing for intergovernmental cooperation. This agreement becomes effective on the date that an executed copy is filed in the Clerk's office of each respective party.

Operation: Each municipality hereby authorizes its Chief of Police, or designee, to request and afford mutual aid when deemed necessary and in conformance with the terms and conditions contained in this agreement. The designee(s) of the Chiefs of Police shall include any supervisory police officer on duty at the time of the request.

The justification for mutual aid assistance may include, but is not limited to, major crimes or incidents where normally assigned resources are inadequate or during periods when unforeseen demands for service cannot be met by the requesting agency.

In addition, each municipality hereby authorizes any law enforcement officers on duty to provide mutual aid without the approval of the Chief of Police or designee under the following circumstances:

- An emergency call in which an officer is down or in danger.
- A serious crime which is in progress, a medical emergency or a situation representing a serious threat to life or property.
- A situation in which an officer requires a backup officer and the assisting officer is closer than an officer of the originating jurisdiction.

Officers who respond under the three aforementioned circumstances shall confer with the primary agency's officer(s), either en route or on arrival, to determine if the primary agency needs the assistance of the responding agency. The responding agency's officer(s) shall assist as necessary until the primary agency determines their assistance is no longer required or they are directed to return to their jurisdiction by a supervisory member of their department.

The responding officer shall inform his or her Chief of Police or designee that he/she is responding outside the agency's jurisdiction. Each Chief of Police or a designee shall have the authority to override any request or response for mutual aid.

Requests for assistance shall be afforded a high priority, but nothing in this agreement shall be construed to require participating agencies to provide aid in a manner which will materially impair the delivery of law enforcement services in their respective municipalities.

For purposes of this agreement, the responding police officers are assumed to have all the authority of the police officers of the requesting agency.

The Chief of Police, designee or any law enforcement officer, who is receiving assistance shall assume command of all operations within his/her jurisdiction. The responding agency, however, shall maintain immediate supervision over and responsibility for all responding agency personnel, equipment and supplies used in rendering assistance.

Liability: In accordance with Wisconsin State Statutes § 66.0313, for purposes of Wisconsin State Statutes §§ 895.35 and 895.46, law enforcement personnel, while acting in response to a request for assistance, shall be deemed employees of the requesting agency.

In accordance with Wisconsin State Statutes § 66.0513, if a member of a responding police department is injured or killed while responding to, acting at, or returning from an incident covered under this agreement, the department of which they are a member, or the municipality by which they are employed shall grant them the same compensation and insurance benefits that it would provide if the incident occurred in the department's jurisdiction. All wage and disability payments, pension and worker's compensation claims, damage to equipment and clothing, and medical expense shall be paid by the municipality regularly employing the employee. Upon making such payment, the municipality shall be reimbursed by the municipality whose officer or agent commanded the services out of which the claims resulting in payments arose except to the extent any such payments were made by an insurance company and this exception is not prohibited by law.

For all other purposes, each municipality shall be legally responsible for their own law enforcement personnel.

All parties shall procure their own respective commercial insurance policies satisfactory to insure for liability of the actions of their own employees that may arise as a result of a mutual aid response.

Severability: In the event that any part, term or provision of this agreement is found to be illegal or invalid in whole or in part, it shall be stricken from the agreement and the agreement interpreted as if that clause did not exist.

Terms of Agreement: This agreement shall supercede any previous mutual aid agreements entered into by the parties. This agreement shall remain in full force and effect for (30) days after the filing of a cancellation notice approved by the governing body of the withdrawing municipality. The cancellation notice shall be filed with the Clerks of each municipality.


BE IT RESOLVED:

1. That this mutual agreement is hereby approved subject to the terms, conditions and limitations set forth in said agreement.
2. The Chiefs of Police of each municipality are hereby authorized to abide to the terms, conditions and limitations set forth in this agreement.


Dated this 1st day of August, 2019.



Mayor of Appleton




Mayor of Kaukauna

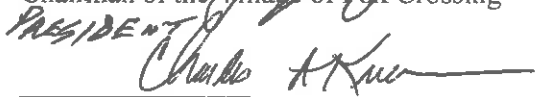


Mayor of Menasha

Mayor of Neenah

Chairman of the Town of Grand Chute



Chairman of the Village of Fox Crossing
PRESIDENT


Village President of Kimberly

Village President of Little Chute



Police Chief of Appleton



Police Chief of Kaukauna



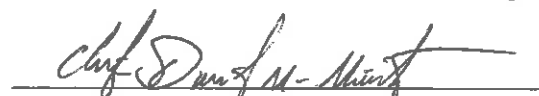
Police Chief of Menasha

Police Chief of Neenah

Police Chief of the Town of Grand Chute



Police Chief of the Village of Fox Crossing



Police Chief of Fox Valley Metro

Village of Little Chute
REQUEST FOR VILLAGE BOARD CONSIDERATION

ITEM DESCRIPTION: 2020 Budget Workshop #4 – Special Revenue, Capital Projects, Debt Service Budgets, and TID Budgets

PREPARED BY: James P. Fenlon, Administrator 

REPORT DATE: October 11, 2019

EXPLANATION: Presented this evening will be budget summaries for the 2020 Special Revenue Funds, Capital Project, Debt Service, and Tax Increment Districts. Following the, we will review what has been presented to date in order to illustrate projected mill rates and levy impacts. Also, we will review the budget publication document in order to set a public hearing for budget adoption.

RECOMMENDATION: Provided for information/presentation with no action at this time.

		ACTUAL 2017	ACTUAL 2018	BUDGET 2019	AMENDED BUDGET 2019	YTD 2019	ESTIMATED 2019	BUDGET 2020	INCREASE (DECREASE) 2019 BUDGET	% CHANGE 2019 BUDGET	
SANITATION											
Sanitation Revenues											
201-34301	COMMERCIAL SANITATION FEE	(64,383.90)	(48,197.91)	(45,800.00)	(45,800.00)	(37,523.09)	(46,000.00)	(56,200.00)	(10,400.00)	22.71%	Rate increase to balance the fund - last increase was in 2016
201-34304	RESIDENTIAL SANITATION FEE	(348,682.15)	(352,248.84)	(352,170.00)	(352,170.00)	(265,866.60)	(355,000.00)	(433,100.00)	(80,930.00)	22.98%	
201-34305	MOBILE HOME RESIDENTIAL SANIT	(17,755.78)	(17,654.02)	(17,640.00)	(17,640.00)	(13,235.80)	(17,640.00)	(21,500.00)	(3,860.00)	21.88%	
201-34901	OTHER CHARGES FOR SERVICES	(2,080.00)	(1,161.54)	(1,300.00)	(1,300.00)	(180.36)	(1,000.00)	(1,000.00)	300.00	-23.08%	
201-36101	INTEREST ON INVESTMENTS	(120.38)	(206.77)	(120.00)	(120.00)	(8.67)	(100.00)	(100.00)	20.00	-16.67%	Limited cash balances in this fund during year
201-39470	FORFEITED DISCOUNTS(PENALTIES)	(2,839.74)	(2,359.81)	(2,300.00)	(2,300.00)	(1,532.81)	(2,300.00)	(2,300.00)	-	0.00%	
Total Sanitation Revenues		(435,861.95)	(421,828.89)	(419,330.00)	(419,330.00)	(318,635.04)	(422,040.00)	(514,200.00)	(94,870.00)	22.62%	
Sanitation Expenses											
201-53620-101	FULL-TIME WAGES	93,809.72	121,924.95	117,589.00	117,589.00	80,947.63	119,800.00	132,174.00	14,585.00	12.40%	
201-53620-102	PART-TIME WAGES	4,101.77	5,019.46	5,208.00	5,208.00	3,541.81	4,592.00	1,824.00	(3,384.00)	-64.98%	
201-53620-103	SOCIAL SECURITY	7,214.58	9,299.70	9,394.00	9,394.00	6,081.37	9,579.00	10,210.00	816.00	8.69%	
201-53620-104	RETIREMENT	6,573.97	8,470.31	7,970.00	7,970.00	5,486.11	8,202.00	9,008.00	1,038.00	13.02%	
201-53620-105	HEALTH INSURANCE	31,810.90	40,761.17	40,972.00	40,972.00	28,170.14	39,670.00	46,523.00	5,551.00	13.55%	
201-53620-107	LIFE INSURANCE	95.92	111.70	129.00	129.00	74.79	112.00	123.00	(6.00)	-4.65%	
201-53620-108	DENTAL INSURANCE	2,225.74	2,625.17	3,279.00	3,279.00	1,928.93	2,849.00	3,115.00	(164.00)	-5.00%	
201-53620-109	DISABILITY INSURANCE	361.43	319.78	329.00	329.00	226.56	343.00	369.00	40.00	12.16%	
201-53620-110	OVERTIME	186.39	683.26	-	-	803.02	825.00	500.00	500.00	#DIV/0!	
201-53620-204	LANDFILL TIPPING FEES	162,158.76	146,147.19	160,000.00	160,000.00	97,496.36	160,000.00	170,200.00	10,200.00	6.38%	\$2 tipping fee increase per ton from Outagamie County, 3600 tons
201-53620-206	OFFICE SUPPLIES	32.68	1,701.95	1,000.00	1,000.00	1,270.42	1,000.00	1,000.00	-	0.00%	
201-53620-208	SOFTWARE SUPPORT FEES	916.75	1,944.00	1,960.00	1,960.00	2,061.50	2,061.50	2,100.00	140.00	7.14%	
201-53620-218	OPERATIONAL SUPPLIES	63.43	13.99	250.00	250.00	26.63	150.00	150.00	(100.00)	-40.00%	
201-53620-221	SMALL EQUIPMENT	3,276.49	11,680.54	9,300.00	9,300.00	5,607.37	9,300.00	9,300.00	-	0.00%	
201-53620-226	POSTAGE	2,920.46	3,232.54	3,600.00	3,600.00	2,599.55	3,600.00	3,600.00	-	0.00%	
201-53620-227	PUBLIC INFORMATION	294.86	410.98	500.00	500.00	579.94	600.00	600.00	100.00	20.00%	
201-53620-228	SERVICE FEE/FINANCE CHARGE UT	781.01	860.00	500.00	500.00	562.50	754.00	800.00	300.00	60.00%	PSN
201-53620-230	WORKERS COMPENSATION INS	4,000.00	3,974.32	-	-	3,618.06	3,618.00	4,100.00	4,100.00	#DIV/0!	Error in budget for 2019, also rebates received for 2017/2018 on exp rate
201-53620-231	PROPERTY & LIABILITY INSURANCE	7,204.00	7,030.08	7,500.00	7,500.00	7,158.16	7,158.00	7,400.00	(100.00)	-1.33%	
201-53620-247	VEHICLE	79,458.57	92,737.76	10,000.00	80,000.00	47,168.99	78,500.00	81,000.00	71,000.00	710.00%	Fuel and Parts, Error in 2019 budget
201-53620-249	UTILITIES	-	242.00	-	-	242.00	242.00	250.00	250.00	#DIV/0!	
201-53620-499	TRANSFERS TO OTHER FUNDS	25,000.00	-	25,000.00	25,000.00	18,760.00	25,000.00	25,000.00	-	0.00%	Transfer in 2018 was posted to Fire Equipment by keying error, restate 19
Total Sanitation Expenses		432,487.43	459,190.85	404,480.00	474,480.00	314,411.84	477,955.50	509,346.00	104,866.00	25.93%	correcting restatement done in 2019
SANITATION NET (REVENUES) EXPENSES		(3,374.52)	37,361.96	(14,850.00)	55,150.00	(4,223.20)	55,915.50	(4,854.00)	9,996.00		
SANITATION FUND BALANCE (DEFECIT)		55,076	(7,286)	60,919	(62,436)	(3,063)	(63,202)	(58,348)			Error in Vehicle Line, Restatement for \$25,000 transfer keying error

		<u>ACTUAL 2017</u>	<u>ACTUAL 2018</u>	<u>BUDGET 2019</u>	<u>AMENDED BUDGET 2019</u>	<u>YTD 2019</u>	<u>ESTIMATED 2019</u>	<u>BUDGET 2020</u>	INCREASE (DECREASE) 2019 BUDGET	% CHANGE 2019 BUDGET	
FIRE EQUIPMENT DONATION											
Fire Equipment Donation Revenues											
202-31111	GENERAL PROPERTY TAXES	(75,000.00)	(75,000.00)	(75,000.00)	(75,000.00)	(75,000.00)	(75,000.00)	(80,000.00)	(5,000.00)	6.67%	
202-36101	INTEREST ON INVESTMENTS	(90.03)	(964.91)	-	-	(1,361.16)	(1,795.00)	(1,825.00)	(1,825.00)	#DIV/0!	
202-36104	INTEREST-PASSBOOK	(136.71)	(135.58)	(150.00)	(150.00)	(286.48)	(429.00)	(525.00)	(375.00)	250.00%	
202-38301	DONATIONS-EQUIPMENT	(15,860.00)	-	-	-	(5,500.00)	(5,500.00)	-	-	#DIV/0!	
Total Fire Equipment Donation Revenues		(91,086.74)	(76,100.49)	(75,150.00)	(75,150.00)	(82,147.64)	(82,724.00)	(82,350.00)	(7,200.00)	9.58%	
Flag Pole Memorial Expenses											
202-51960-221	SMALL EQUIPMENT	909.00	200.00	1,600.00	1,600.00	-	600.00	1,600.00	-	0.00%	
202-51960-301	NEW EQUIPMENT	200.00	4,088.02	500.00	500.00	959.00	1,000.00	500.00	-	0.00%	
202-55190-301	NEW EQUIPMENT	200.00	-	-	-	-	-	-	-	#DIV/0!	
202-59000-490	TRANSFER TO CAPITAL PROJECTS	-	25,000.00	-	-	-	-	-	-	#DIV/0!	
Total Flag Pole Memorial Expenses		1,309.00	29,288.02	2,100.00	2,100.00	959.00	1,600.00	2,100.00	-	0.00%	Transfer in 2018 was keyed to Fund 202 vs 201 in error, corrected 2019
FIRE EQUIPMENT DONATION NET (REVENUES) EXPENSES		(89,777.74)	(46,812.47)	(73,050.00)	(73,050.00)	(81,188.64)	(81,124.00)	(80,250.00)	(7,200.00)		
FIRE EQUIPMENT FUND BALANCE (DEFECIT)		113,002	134,814	259,102	207,864	216,003	215,938	296,188			

				AMENDED					INCREASE (DECREASE) 2019	% CHANGE 2019
		ACTUAL 2017	ACTUAL 2018	BUDGET 2019	BUDGET 2019	YTD 2019	ESTIMATED 2019	BUDGET 2020	BUDGET	BUDGET
AQUATICS										
Aquatics Revenue										
204-31111	GENERAL PROPERTY TAXES	(50,000.00)	(50,000.00)	(50,000.00)	(50,000.00)	(50,000.00)	(50,000.00)	(109,394.00)	(59,394.00)	118.79%
204-34420	EVERY KID COUNTS	(475.00)	(475.00)	(400.00)	(400.00)	(550.00)	(550.00)	(400.00)	-	0.00%
204-34421	AQUATICS (TX)	(22,422.86)	(22,034.47)	(22,000.00)	(22,000.00)	(22,207.34)	(22,439.00)	(30,000.00)	(8,000.00)	36.36% \$1 fee increases across all daily admissions rates
204-34422	SEASON PASS	(5,781.32)	(5,335.14)	(5,000.00)	(5,000.00)	(4,417.78)	(4,417.41)	(5,000.00)	-	0.00% \$5 fee increase across all season pass rates
204-34423	SWIMMING LESSONS	(14,347.50)	(16,050.00)	(14,500.00)	(14,500.00)	(15,285.00)	(15,300.00)	(16,500.00)	(2,000.00)	13.79% \$5 fee increase across all swim lesson fees
204-34433	POOL CONCESSIONS (TX)	(12,458.74)	(13,019.13)	(12,500.00)	(12,500.00)	(12,108.96)	(12,738.75)	(12,500.00)	-	0.00%
204-34990	POOL CASH OVER/(SHORT)	147.19	66.06	-	-	6.80	5.30	-	-	#DIV/0!
204-36101	INTEREST ON INVESTMENTS	(12.06)	(61.13)	-	-	183.33	-	-	-	#DIV/0! Will reclass interest charged for deficit balance in October
204-38301	DONATIONS	-	(761.56)	-	-	(2,324.00)	(2,324.00)	-	-	#DIV/0!
204-38622	OTHER CLAIM/REIMBURSEMENT	(670.00)	(145.00)	-	-	(72.00)	(72.00)	-	-	#DIV/0!
204-38623	TRAINING REIMBURSEMENT	(360.00)	-	-	-	-	-	-	-	#DIV/0!
204-39101	TRANSFER FROM OTHER FUNDS	(35,112.24)	-	-	(100,000.00)	(100,000.00)	(100,000.00)	-	-	#DIV/0!
Total Aquatics Revenue		(141,492.53)	(107,815.37)	(104,400.00)	(204,400.00)	(206,774.95)	(207,835.86)	(173,794.00)	(69,394.00)	66.47%
Aquatics Expenses										
204-55420-101	FULL-TIME WAGES	-	-	-	-	20.39	21.00	-	-	#DIV/0!
204-55420-102	PART-TIME WAGES	61,404.05	70,821.66	74,941.00	74,941.00	68,358.90	68,358.90	74,941.00	-	0.00%
204-55420-103	SOCIAL SECURITY	4,747.72	5,455.15	5,733.00	5,733.00	5,231.02	5,355.00	5,733.00	-	0.00%
204-55420-110	OVERTIME	658.10	488.14	-	-	-	-	-	-	#DIV/0!
204-55420-203	TELEPHONE	418.34	263.57	550.00	550.00	498.69	550.00	550.00	-	0.00%
204-55420-204	CONTRACTUAL SERVICES	15,853.36	3,518.84	3,000.00	3,000.00	2,597.40	2,597.40	3,000.00	-	0.00%
204-55420-206	OFFICE SUPPLIES	193.71	-	100.00	100.00	103.50	150.00	200.00	100.00	100.00% New point to point
204-55420-211	FOOD & PROVISIONS	8,843.66	9,009.93	8,750.00	8,750.00	7,609.01	9,000.00	9,000.00	250.00	2.86% Pool has been purchasing own supplies - new chair and desk
204-55420-213	SAFETY EQUIPMENT	1,159.71	770.84	1,000.00	1,000.00	2,480.03	2,484.03	1,000.00	-	0.00% Concession sales have been increasing since 2015
204-55420-216	CONSTRUCTION MATERIALS	40.31	212.43	350.00	350.00	10.90	10.90	350.00	-	0.00%
204-55420-218	OPERATIONAL SUPPLIES	3,048.37	2,951.30	3,000.00	3,000.00	3,315.71	3,500.00	3,000.00	-	0.00%
204-55420-221	SMALL EQUIPMENT	559.96	705.29	1,000.00	1,000.00	188.00	188.00	1,000.00	-	0.00%
204-55420-222	JANITORIAL SUPPLIES	377.26	212.70	400.00	400.00	143.09	400.00	400.00	-	0.00%
204-55420-225	POOL CHEMICALS	8,856.05	8,910.63	9,000.00	9,000.00	8,836.69	8,836.69	11,000.00	2,000.00	22.22% Hazardous material shipping costs increases
204-55420-226	POSTAGE	633.63	649.65	700.00	700.00	729.38	729.38	750.00	50.00	7.14% More mailings due to Village growth
204-55420-230	WORKERS COMPENSATION	2,800.00	2,782.00	3,280.00	3,280.00	2,532.06	2,800.00	3,280.00	-	0.00% Received rebate in 2019 for 2018/2018 experience rating
204-55420-231	PROPERTY & LIABILITY INSURANCE	-	-	9,090.00	9,090.00	-	9,090.00	9,090.00	-	0.00%
204-55420-242	BLDG & GRNDS REPAIRS/MAINT	1,940.10	4,155.55	3,500.00	3,500.00	1,406.51	3,500.00	3,500.00	-	0.00%
204-55420-249	UTILITIES	29,958.20	28,866.86	32,000.00	32,000.00	24,826.16	32,000.00	32,000.00	-	0.00%
204-55420-302	EQUIPMENT REPLACEMENT	-	-	15,000.00	15,000.00	15,949.07	15,949.07	15,000.00	-	0.00% New diving boards and stand or fix existing, Security Cameras
Total Aquatics Expenses		141,492.53	139,774.54	171,394.00	171,394.00	144,836.51	165,520.37	173,794.00	2,400.00	1.40%
AQUATICS NET (REVENUES) EXPENSES		-	31,959.17	66,994.00	(33,006.00)	(61,938.44)	(42,315.49)	-	(66,994.00)	
AQUATICS FUND BALANCE (DEFECIT)			(31,959)	(66,994)	1,047	29,979	10,356	10,356		

								INCREASE (DECREASE) 2019	% CHANGE 2019	
		ACTUAL 2017	ACTUAL 2018	BUDGET 2019	AMENDED BUDGET 2019	YTD 2019	ESTIMATED 2019	BUDGET 2020	BUDGET	BUDGET
VAN LIESHOUT RECREATION CENTER										
Van Lieshout Rec Center Revenues										
208-34401	RECREATION CENTER RENTAL	-	(5,449.53)	(9,750.00)	(9,750.00)	(6,636.99)	(5,836.00)	(5,500.00)	4,250.00	-43.59% Budget overestimated 2019, \$100 deposit in rev/refund due if no issues
208-34413	RECREATION PROGRAMS	(490.00)	(5,785.00)	(5,000.00)	(5,000.00)	(7,204.00)	(7,300.00)	(7,000.00)	(2,000.00)	40.00%
208-36101	INTEREST ON INVESTMENTS	(16.93)	(28.53)	(20.00)	(20.00)	68.27	-	-	20.00	-100.00% Will reclass interest charged for deficit balance in October
208-36102	INTEREST ON LOANS	-	-	(5,815.00)	-	-	-	-	5,815.00	-100.00% Error in 2019 budget - this gets credited to the Parks Fund
208-38622	OTHER CLAIM REIMBURSEMENT	(79.80)	(801.11)	-	-	(969.46)	(2,250.00)	(2,250.00)	(2,250.00)	#DIV/0!
208-39060	SALE OF PROPERTY	-	-	(29,809.00)	-	-	-	-	29,809.00	-100.00% Error in 2019 budget - this gets credited to loan receivable in Parks Fund
Total Van Lieshout Rec Center Revenues		(586.73)	(12,064.17)	(50,394.00)	(14,770.00)	(14,742.18)	(15,386.00)	(14,750.00)	35,644.00	-70.73%
Van Lieshout Rec Center Expenses										
208-52900-102	PART-TIME WAGES	-	-	-	-	-	-	1,350.00	1,350.00	#DIV/0! Correcting contracted to hourly part time employees
208-52900-103	SOCIAL SECURITY	-	-	-	-	-	-	104.00	104.00	#DIV/0! Correcting contracted to hourly part time employees
208-52900-204	CONTRACTUAL SERVICES	-	2,850.01	4,900.00	4,900.00	3,330.59	6,200.00	6,500.00	1,600.00	32.65% Contracted services for cleaning and instructors
208-52900-218	OPERATIONAL SUPPLIES	-	1,442.29	250.00	250.00	4.59	725.00	725.00	475.00	190.00% Program supplies, garbage bags, etc.
208-52900-221	SMALL EQUIPMENT	549.78	1,781.64	200.00	200.00	-	-	200.00	-	0.00%
208-52900-222	JANITORIAL SUPPLIES	86.93	388.77	400.00	400.00	213.98	400.00	400.00	-	0.00%
208-52900-225	OTHER NON-PERSON	-	79.96	-	-	-	-	-	-	#DIV/0!
208-52900-242	BLDG & GRNDS - REPAIRS & MAINT	-	-	-	-	147.62	147.62	-	-	#DIV/0!
208-52900-249	UTILITIES	-	1,740.14	2,000.00	2,000.00	2,527.11	3,500.00	3,675.00	1,675.00	83.75% 50% of Utility reimbursement by Diamond Club in Other Reimb above
208-52900-310	LEASE PAYMENTS	-	17,812.24	17,812.00	17,812.00	17,812.24	17,812.24	17,812.24	0.24	0.00%
Total Van Lieshout Rec Center Expenses		636.71	26,095.05	25,562.00	25,562.00	24,036.13	28,784.86	29,312.24	3,750.24	14.67%
VAN LIESHOUT NET (REVENUES) EXPENSES		49.98	14,030.88	(24,832.00)	10,792.00	9,293.95	13,398.86	14,562.24	39,394.24	
VAN LIESHOUT REC CENTER FUND BALANCE (DEFECIT)		9,266	(5,401)	54,137	(16,193)	(14,695)	(18,800)	(33,362)		

		ACTUAL 2017	ACTUAL 2018	BUDGET 2019	AMENDED BUDGET 2019	YTD 2019	ESTIMATED 2019	BUDGET 2020	INCREASE (DECREASE) 2019 BUDGET	% CHANGE 2019 BUDGET	
PROMOTIONAL FUND											
Promotional Fund Revenues											
209-31250	LOCAL ROOM TAX	(17,124.72)	(15,746.63)	(17,000.00)	(17,000.00)	(8,038.24)	(17,235.00)	(17,000.00)		0.00%	
209-36101	INTEREST ON INVESTMENTS	(209.35)	(729.11)	(200.00)	(200.00)	(1,059.47)	(1,200.00)	(1,400.00)	(1,200.00)	600.00%	
Total Promotional Fund Revenues		(17,334.07)	(16,475.74)	(17,200.00)	(17,200.00)	(9,097.71)	(18,435.00)	(18,400.00)	(1,200.00)	6.98%	
Promotional Fund Expenses											
209-53620-225	OTHER NON-PERSONAL		23,638.23					-		#DIV/0!	
209-53620-262	LEGAL SERVICES		1,501.50							#DIV/0!	
209-56900-204	CONTRACTUAL SERVICES	10,778.00	10,778.00	-		278.76	279.00	10,300.00	10,300.00	#DIV/0!	Water tower sign refaced
209-56900-208	BOOKS,SUBSCRIPTIONS, DUES	300.00		300.00	300.00				(300.00)	-100.00%	
209-56900-227	PUBLIC INFORMATION		-	7,500.00	7,500.00	-	7,500.00	7,500.00	-	0.00%	
Total Promotional Fund Expenses		11,078.00	35,917.73	7,800.00	7,800.00	278.76	7,779.00	17,800.00	10,000.00	128.21%	
PROMOTIONAL NET (REVENUES) EXPENSES		(6,256.07)	19,441.99	(9,400.00)	(9,400.00)	(8,818.95)	(10,656.00)	(600.00)	8,800.00		
PROMOTIONAL FUND BALANCE (DEFECIT)		113,523	94,081	105,687	103,481	102,900	104,737	105,337			
COMMUNITY DEVELOPMENT GRANT FUND											
220-36101	INTEREST ON INVESTMENTS	(1,678.24)	(1,704.44)	(1,703.00)	(1,703.00)	(987.29)	(1,300.00)	(200.00)	1,503.00	-88.26%	
COMMUNITY DEVELOPMENT FUND BALANCE (DEFECIT)		313,877	315,581	317,283	317,284	316,568	316,881	315,781			Block Grant Funds have to be paid back to State
SMALL BUSINESS MICRO LOAN											
221-36101	INTEREST ON INVESTMENTS	(296.43)	(1,186.64)	(300.00)	(300.00)	(1,894.93)	(2,000.00)	(1,200.00)	(900.00)	300.00%	
221-36102	INTEREST ON LOANS	(695.38)	(629.21)	(560.00)	(560.00)	(568.10)	(749.00)	(900.00)	(340.00)	60.71%	Increased loan for Seth's Coffee at lower interest rate
221-56700-262	LEGAL SERVICES	-	308.00	-		-	500.00	500.00	500.00	#DIV/0!	Legal budget for any new potential loans
SMALL BUSINESS LOAN NET (REVENUES) EXPENSES		(991.81)	(1,507.85)	(860.00)	(860.00)	(2,463.03)	(2,249.00)	(1,600.00)	(740.00)	86.05%	
SMALL BUSINESS MICRO LOAN FUND BALANCE (DEFECIT)		186,421	187,929	151,145	188,789	190,392	190,178	191,778			Loans outstanding \$30,000
FAÇADE RENOVATION LOAN											
222-36101	INTEREST ON INVESTMENTS	(242.43)	(875.18)	(225.00)	(225.00)	(1,110.48)	(1,300.00)	(1,000.00)	(775.00)	344.44%	Additional loan made so lower cash balance
222-56700-262	LEGAL SERVICES		306.00		-		350.00	350.00	350.00	#DIV/0!	Legal budget for any new potential loans
222-56700-434	ADMINISTRATION		222.50				250.00	250.00	250.00	#DIV/0!	
FAÇADE RENOVATION LOAN NET (REVENUES) EXPENSES		(242.43)	(346.68)	(225.00)	(225.00)	(1,110.48)	(700.00)	(400.00)	(175.00)	77.78%	
FAÇADE RENOVATION LOAN FUND BALANCE (DEFECIT)		155,572	155,919	126,022	156,144	157,029	156,619	157,019			Loans outstanding \$92,530

							INCREASE	% CHANGE
		ACTUAL 2017	ACTUAL 2018	BUDGET 2019	AMENDED BUDGET 2019	YTD 2019	(DECREASE) 2019	2019
						ESTIMATED 2019	BUDGET	BUDGET
EQUIPMENT REVOLVING FUND								
Equipment Revolving Revenue								
403-31110	COUNTY SUBSIDY	(135,000.00)	(135,000.00)	(54,000.00)	(54,000.00)	(54,000.00)	-	54,000.00 -100.00%
403-31111	GENERAL PROPERTY TAXES	(85,000.00)	(14,250.00)	(14,500.00)	(14,500.00)	(14,500.00)	(14,500.00)	0.00%
403-31114	LOCAL SHARE COUNTY SALES TAX	-	-	-	-	-	(120,576.00)	
403-34302	SANITATION SERVICES-KIM	(107,858.70)	(9,728.19)	-	-	-	-	#DIV/0!
403-36101	INTEREST ON INVESTMENTS	(1,011.85)	(4,835.45)	-	-	(7,884.28)	(10,000.00)	#DIV/0!
403-38612	INSURANCE REIMBURSEMENT	-	(1,228.27)	-	-	-	-	#DIV/0!
403-39050	SALE OF VILLAGE PROPERTY	-	(36,679.69)	-	-	(17,264.00)	-	#DIV/0!
403-39101	TRANSFER FROM OTHER FUNDS	(25,000.00)	(25,000.00)	(258,350.00)	(25,000.00)	(18,760.00)	(25,000.00)	-90.32%
403-39311	BOND PROCEEDS	(1,552,000.00)	-	(20,000.00)	-	-	233,350.00	-100.00%
Total Equipment Revolving Revenue		(1,905,870.55)	(226,721.60)	(346,850.00)	(93,500.00)	(112,408.28)	(66,764.00)	(170,076.00) 297,350.00 -85.73%
Equipment Revolving Expenses								
403-52200-301	NEW EQUIPMENT	872,958.57	21,940.79	-	-	-	-	#DIV/0!
403-57324-301	NEW EQUIPMENT	-	7,377.99	42,000.00	42,000.00	5,600.00	5,600.00	-100.00%
403-57324-303	VEHICLE REPLACEMENT	454,003.50	-	195,000.00	195,000.00	(246,441.00)	9,000.00	-95.38% inspection vehicle replacement - FVMPD
403-57620-301	NEW EQUIPMENT	-	-	33,350.00	33,350.00	-	(33,350.00)	-100.00%
403-57620-302	EQUIPMENT REPLACEMENT	-	33,828.52	-	-	-	-	#DIV/0!
403-57620-303	VEHICLE REPLACEMENT	-	-	30,000.00	30,000.00	23,910.59	23,911.00	280.00% Van, Infield and Slope Mower (CIP)
403-59000-260	ADMINISTRATION	20,975.89	-	-	-	-	-	#DIV/0!
Total Equipment Revolving Expenses		1,347,937.96	63,147.30	300,350.00	300,350.00	29,510.59	(216,930.00)	123,000.00 (177,350.00) -59.05%
EQUIPMENT NET (REVENUES) EXPENSES		(557,932.59)	(163,574.30)	(46,500.00)	206,850.00	(82,897.69)	(283,694.00)	(47,076.00) 120,000.00
EQUIPMENT REVOLVING FUND BALANCE (DEFECT)		683,752	894,138	1,060,040	687,288	977,036	1,177,832	1,224,908

		<u>ACTUAL 2017</u>	<u>ACTUAL 2018</u>	<u>BUDGET 2019</u>	<u>AMENDED BUDGET 2019</u>	<u>YTD 2019</u>	<u>ESTIMATED 2019</u>	<u>BUDGET 2020</u>	<u>INCREASE (DECREASE) 2019 BUDGET</u>	<u>% CHANGE 2019 BUDGET</u>	
FACILITY AND TECHNOLOGY FUND											
404-31111	GENERAL PROPERTY TAXES	(35,000.00)	(60,000.00)	(61,750.00)	(61,750.00)	(61,750.00)	(61,750.00)	(73,250.00)	(11,500.00)	18.62%	
404-36101	INTEREST ON INVESTMENTS	-	-	-	-	343.92	-	-	-		
404-39101	TRANSFER FROM OTHER FUNDS	-	-	-	(30,000.00)	(30,000.00)	(30,000.00)	-	-	#DIV/0!	Will reclass Interest charged for deficit balance in October
Facility and Technology Fund Revenues		(35,000.00)	(60,000.00)	(61,750.00)	(91,750.00)	(91,406.08)	(91,750.00)	(73,250.00)	(11,500.00)	18.62%	Transfer request expected to cover Windows 10, server and firewall
Facility and Technology Fund Expenditures											
404-57190-204	CONTRACTUAL SERVICES	36,939.49	25,102.20	27,000.00	27,000.00	38,773.10	35,000.00	30,000.00	3,000.00	11.11%	
404-57190-208	SOFTWARE LICENSE RENEWALS	6,609.09	9,414.62	20,500.00	20,500.00	9,696.93	25,000.00	21,000.00	500.00	2.44%	
404-57190-221	SMALL EQUIPMENT	-	7,650.24	-	-	-	-	-	-	#DIV/0!	
404-57190-301	COMMUNITY SIGNAGE	2,250.00	-	2,250.00	2,250.00	-	2,250.00	2,250.00	-	0.00%	
404-57190-302	EQUIPMENT REPLACEMENT	4,243.95	26,673.94	12,000.00	12,000.00	5,079.65	100,000.00	20,000.00	8,000.00	66.67%	Windows 10 upgrades, server upgrade and firewall
Total Facility and Technology Fund Expenditures		50,042.53	68,841.00	61,750.00	61,750.00	53,549.68	162,250.00	73,250.00	11,500.00	18.62%	
FACILITY AND TECHNOLOGY NET (REVENUES) EXPENSES		15,042.53	8,841.00	-	(30,000.00)	(37,856.40)	70,500.00	-	-		
FACILITY AND TECHNOLOGY FUND BALANCE (DEFECIT)											
		(20,591)	(29,432)	(27,852)	568	8,424	(99,932)	(173,182)			Budget adjustment needed in 2019 for Windows 10 upgrades server enhancements and firewall

		ACTUAL 2017	ACTUAL 2018	BUDGET 2019	AMENDED BUDGET 2019	YTD 2019	ESTIMATED 2019	BUDGET 2020	INCREASE (DECREASE) 2019 BUDGET	% CHANGE 2019 BUDGET
PARK IMPROVEMENT										
Park Improvement Revenue										
420-31111	PROPERTY TAXES	(70,000.00)	-	(6,000.00)	(6,000.00)	(6,000.00)	(6,000.00)	(6,000.00)	-	0.00%
420-33000	INTERGOVERNMENTAL AID	(8,500.00)	(17,500.00)	-	-	-	-	-	-	#DIV/0!
420-33110	FEDERAL GRANT	-	-	-	-	(241,637.00)	(241,637.00)	(241,637.00)	(241,637.00)	#DIV/0!
420-33290	STATE GRANT	-	-	-	-	(77,863.00)	(77,863.00)	(77,863.00)	(77,863.00)	#DIV/0!
420-34401	PARK FEES-SUBDIVISIONS	(19,600.00)	(144,850.89)	(12,000.00)	(12,000.00)	(11,100.00)	(25,130.00)	(13,000.00)	(1,000.00)	8.33%
420-36101	INTEREST ON INVESTMENTS	(61.06)	-	-	-	(295.01)	(393.00)	(400.00)	(400.00)	#DIV/0!
420-36102	INTEREST ON LOANS	-	(6,400.00)	-	-	(5,812.56)	(5,812.00)	(5,212.00)	(5,212.00)	#DIV/0!
420-38301	DONATIONS	(9,313.09)	(3,557.00)	-	-	(7,301.50)	(7,301.00)	-	-	#DIV/0!
420-38305	SPONSORSHIP BANNERS	(1,000.00)	(1,000.00)	-	-	(956.45)	(956.00)	-	-	#DIV/0!
420-38612	INSURANCE REIMBURSEMENT	(30,719.00)	-	-	-	-	-	-	-	#DIV/0!
420-39060	SALE OF REAL ESTATE	-	(40.00)	-	-	-	-	-	-	#DIV/0!
420-39101	TRANSFER FROM OTHER FUNDS	-	-	(100,000.00)	-	-	-	-	-	#DIV/0!
420-39311	BOND PROCEEDS	(56,600.00)	-	(330,000.00)	(330,000.00)	(333,000.00)	(333,000.00)	(80,000.00)	100,000.00	-100.00%
420-39312	PREMIUM ON DEBT ISSUE	-	-	-	-	(2,421.06)	(2,421.06)	-	250,000.00	-75.76%
Total Park Improvement Revenue		(195,793.15)	(173,347.89)	(448,000.00)	(348,000.00)	(686,386.58)	(700,513.06)	(424,112.00)	23,888.00	-5.33%
Park Improvement Expenses										
420-51024-101	FULL-TIME WAGES	8,083.76	-	-	-	1,883.43	4,709.00	-	-	#DIV/0!
420-51024-103	SOCIAL SECURITY	636.30	-	-	-	134.01	360.00	-	-	#DIV/0!
420-51024-104	RETIREMENT	549.69	-	-	-	123.37	308.00	-	-	#DIV/0!
420-51024-105	HEALTH INSURANCE	1,372.71	-	-	-	513.35	1,283.00	-	-	#DIV/0!
420-51024-107	LIFE INSURANCE	9.29	-	-	-	0.77	2.00	-	-	#DIV/0!
420-51024-108	DENTAL INSURANCE	137.93	-	-	-	50.29	126.00	-	-	#DIV/0!
420-51024-109	DISABILITY INSURANCE	39.11	-	-	-	3.14	8.00	-	-	#DIV/0!
420-51210-263	CONSTRUCTION	54,841.05	-	-	-	-	-	-	-	#DIV/0!
420-57620-101	FULL-TIME WAGES	5,372.25	209.48	-	-	6,664.13	8,820.00	-	-	#DIV/0!
420-57620-103	SOCIAL SECURITY	408.78	15.93	-	-	493.50	675.00	-	-	#DIV/0!
420-57620-104	RETIREMENT	365.35	14.03	-	-	441.84	578.00	-	-	#DIV/0!
420-57620-105	HEALTH INSURANCE	1,250.24	38.71	-	-	1,722.25	2,296.00	-	-	#DIV/0!
420-57620-107	LIFE INSURANCE	4.89	0.27	-	-	4.63	6.00	-	-	#DIV/0!
420-57620-108	DENTAL INSURANCE	100.28	1.99	-	-	117.75	157.00	-	-	#DIV/0!
420-57620-109	DISABILITY INSURANCE	23.45	0.99	-	-	17.51	23.00	-	-	#DIV/0!
420-57620-110	OVERTIME	-	-	-	-	80.93	80.93	-	-	#DIV/0!
420-57620-270	DOYLE	50,406.10	-	-	-	-	-	90,000.00	90,000.00	#DIV/0!
420-57620-271	HEESAKKER	21,534.75	-	-	-	-	-	20,000.00	20,000.00	#DIV/0!
420-57620-272	ISLAND	436.77	-	-	-	-	-	-	-	#DIV/0!
420-57620-273	LEGION	248.20	18,299.12	8,000.00	8,000.00	11,600.55	11,600.55	-	(8,000.00)	-100.00%
420-57620-274	VAN LIESHOUT	1,784.76	2,057.20	-	-	-	-	-	-	#DIV/0!
420-57620-276	CREEKVIEW	9,848.10	750.00	125,000.00	125,000.00	78,673.89	125,000.00	-	(125,000.00)	-100.00%
420-57620-277	FOX RIVER BOARDWALK	37,007.41	11,608.52	330,000.00	330,000.00	23,181.02	40,000.00	319,500.00	(10,500.00)	-3.18%
420-57620-300	PARK PLANNING	1,820.00	-	-	-	-	-	-	-	#DIV/0!
420-57620-301	NEW EQUIPMENT	6,910.00	3,048.00	-	-	3,612.98	3,612.98	-	-	#DIV/0!
420-57620-306	BUILDING & GROUNDS	-	35,719.00	-	-	-	-	-	-	#DIV/0!
420-59000-260	ADMINISTRATION	801.58	-	-	-	5,990.46	-	-	-	#DIV/0!
Park Improvement Expenses		203,992.75	71,763.24	463,000.00	463,000.00	135,309.80	199,645.46	429,500.00	(33,500.00)	-7.24%
PARK IMPROVEMENTS NET (REVENUES) EXPENSES		8,199.60	(101,584.65)	15,000.00	115,000.00	(551,076.78)	(500,867.60)	5,388.00	(9,612.00)	
PARK IMPROVEMENTS FUND BALANCE (DEFECIT)		73,074	174,659	46,952	59,659	725,736	675,527	670,139		
LESS RESTRICTED FUND BALANCE - BOND/GRANT FUNDS		-	-	-	-	629,319	612,500	612,500		
UNRESTRICTED FUND BALANCE		73,074	174,659	46,952	59,659	96,417	63,027	57,639		
PARK IMPROVEMENTS FUND BALANCE (DEFECIT)		73,074	174,659	46,952	59,659	725,736	675,527	670,139		

								INCREASE	% CHANGE
		ACTUAL 2017	ACTUAL 2018	BUDGET 2019	AMENDED BUDGET 2019	YTD 2019	ESTIMATED 2019	(DECREASE) 2019	2019
								BUDGET	BUDGET
CAPITAL PROJECTS									
Capital Projects Revenue									
452-31110	COUNTY SUBSIDY						(402,928.00)		#DIV/0!
452-31111	GENERAL PROPERTY TAXES	(317,407.00)	(344,271.00)	(340,214.00)	(340,214.00)	(340,214.00)	(340,214.00)	(383,457.00)	12.71%
452-33114	ROAD GRANTS	-	(550,000.00)	(56,000.00)	(56,000.00)	(54,786.93)	(54,786.93)	-	2073.91%
452-36101	INTEREST ON INVESTMENTS	(18,890.08)	(39,415.69)	(2,300.00)	(2,300.00)	(38,960.43)	(49,000.00)	56,000.00	-100.00%
300-37112	SPEC ASSMT CONCRETE PAVING	(679,801.55)	(494,400.71)				(217,175.00)	(188,828.00)	#DIV/0!
300-37131	SPEC ASSMT SIDEWALK	(36,743.34)	(20,488.18)				(6,112.00)	(6,112.00)	#DIV/0!
452-37321	SPECIAL ASSESSMENTS UTILITIES	(15,368.55)	(8,252.50)				(1,803.00)	(1,803.00)	#DIV/0!
452-37901	SPECIAL ASSESSMENT INTEREST	(30,197.76)	(25,530.62)	(1,000.00)	(1,000.00)	(1,446.70)	(19,588.00)	(17,695.00)	1669.50%
452-39311	BOND PROCEEDS	(1,833,559.75)		(3,715,000.00)	(242,000.00)	(242,000.00)	(242,000.00)	(600,000.00)	-83.85%
452-39312	PREMIUM ON DEBT ISSUE					(1,797.45)	(1,797.45)	-	#DIV/0!
452-39500	GAIN/LOSS ON INVESTMENTS	3,756.97	(333.72)	(1,500.00)	(1,500.00)	(10,643.06)	(13,500.00)	(14,000.00)	833.33%
Total Capital Projects Revenue		(2,928,211.06)	(1,482,692.42)	(4,116,014.00)	(643,014.00)	(689,848.57)	(1,348,904.38)	(1,261,895.00)	-69.34%
Construction Projects									
Cherryvale									
452-50228-101	FULL-TIME WAGES					995.72	995.72		#DIV/0!
452-50228-102	PART-TIME WAGES		-			322.50	322.50		#DIV/0!
452-50228-103	SOCIAL SECURITY					104.70	104.70		#DIV/0!
452-50228-104	RETIREMENT				-	71.52	71.52		#DIV/0!
452-50228-105	HEALTH INSURANCE			-	-	312.27	312.27		#DIV/0!
452-50228-107	LIFE INSURANCE					0.72	0.72		#DIV/0!
452-50228-108	DENTAL INSURANCE					24.44	24.44	-	#DIV/0!
452-50228-109	DISABILITY INSURANCE					2.86	2.86	-	#DIV/0!
452-50228-110	OVERTIME					96.36	96.36		#DIV/0!
Taylor Street									
452-50233-101	FULL-TIME	265.50					-		#DIV/0!
452-50233-103	SOCIAL SECURITY	21.99							#DIV/0!
452-50233-104	RETIREMENT	18.04			-				#DIV/0!
452-50233-105	HEALTH INSURANCE	21.92		-	-				#DIV/0!
452-50233-107	LIFE INSURANCE	0.54		-					#DIV/0!
452-50233-108	DENTAL INSURANCE	6.81							#DIV/0!
452-50233-109	DISABILITY INSURANCE	2.53						-	#DIV/0!
Hartzheim									
452-50240-101	FULL-TIME					369.38	369.38		#DIV/0!
452-50240-102	PART-TIME WAGES		-			90.00	90.00		#DIV/0!
452-50240-103	SOCIAL SECURITY	-	-			33.85	33.85		#DIV/0!
452-50240-104	RETIREMENT	-			-	24.20	24.20		#DIV/0!
452-50240-105	HEALTH INSURANCE			-	-	106.94	106.94		#DIV/0!
452-50240-107	LIFE INSURANCE			-		0.10	0.10		#DIV/0!
452-50240-108	DENTAL INSURANCE					11.91	11.91	-	#DIV/0!
452-50240-109	DISABILITY INSURANCE					0.42	0.42	-	#DIV/0

									INCREASE (DECREASE) 2019	% CHANGE 2019
		ACTUAL 2017	ACTUAL 2018	BUDGET 2019	AMENDED BUDGET 2019	YTD 2019	ESTIMATED 2019	BUDGET 2020	BUDGET	BUDGET
452-50717-221	SMALL EQUIPMENT	250.07						-	-	#DIV/0!
<i>Annual Paving</i>										
452-50904-101	FULL-TIME WAGES	57.38								#DIV/0!
452-50904-103	SOCIAL SECURITY	4.74				-	-			#DIV/0!
452-50904-104	RETIREMENT	3.90			-	-				#DIV/0!
452-50904-105	HEALTH INSURANCE	4.62								#DIV/0!
452-50904-107	LIFE INSURANCE	0.13					-			#DIV/0!
452-50904-109	DISABILITY INSURANCE	0.60								#DIV/0!
<i>Crosswinds Estates</i>										
452-50905-101	FULL-TIME WAGES	3,911.80	832.40			406.23	406.23			#DIV/0!
452-50905-103	SOCIAL SECURITY	308.92	64.93			29.39	29.39			#DIV/0!
452-50905-104	RETIREMENT	266.00	55.76			28.91	28.91			#DIV/0!
452-50905-105	HEALTH INSURANCE	555.88	112.69			106.69	106.69			#DIV/0!
452-50905-107	LIFE INSURANCE	4.40	0.16			0.36	0.36			#DIV/0!
452-50905-108	DENTAL INSURANCE	89.32	31.71	-		5.44	5.44			#DIV/0!
452-50905-109	DISABILITY INSURANCE	22.27	0.53	-		1.36	1.36			#DIV/0!
<i>Senior Housing Development</i>										
452-50931-261	ENGINEERING	-		25,000.00	25,000.00	-		-	(25,000.00)	-100.00%
<i>Homewood Court</i>										
452-51016-101	FULL-TIME WAGES					1,365.51	1,820.68	36,500.00	36,500.00	#DIV/0!
452-51016-103	SOCIAL SECURITY					111.53	148.71	2,793.00	2,793.00	#DIV/0!
452-51016-104	RETIREMENT					98.89	131.85	2,464.00	2,464.00	#DIV/0!
452-51016-105	HEALTH INSURANCE					399.00	532.00	10,059.00	10,059.00	#DIV/0!
452-51016-107	LIFE INSURANCE					1.87	2.49	26.00	26.00	#DIV/0!
452-51016-108	DENTAL INSURANCE					11.80	15.73	661.00	661.00	#DIV/0!
452-51016-109	DISABILITY INSURANCE					7.61	10.15	104.00	104.00	#DIV/0!
452-51016-110	OVERTIME					144.54	192.72	-		#DIV/0!
452-51016-261	ENGINEERING	4,667.75	4,667.74					-		#DIV/0!
452-51016-263	CONSTRUCTION							656,000.00	656,000.00	#DIV/0!
<i>Wilson Street</i>										
452-51017-101	FULL-TIME WAGES	13,525.77	10,680.59		-	178.60	178.60		-	#DIV/0!
452-51017-102	PART-TIME WAGES	-	60.00		-					#DIV/0!
452-51017-103	SOCIAL SECURITY	1,008.69	828.05			13.03	13.03			#DIV/0!
452-51017-104	RETIREMENT	916.82	749.27			11.72	11.72			#DIV/0!
452-51017-105	HEALTH INSURANCE	4,829.11	2,907.07			42.65	42.65			#DIV/0!
452-51017-107	LIFE INSURANCE	9.09	8.63			0.14	0.14	-		#DIV/0!
452-51017-108	DENTAL INSURANCE	318.03	238.08	-	-	3.40	3.40	-		#DIV/0!
452-51017-109	DISABILITY INSURANCE	38.29	30.80	-		0.56	0.56			#DIV/0!
452-51017-110	OVERTIME	-	502.39			-				#DIV/0!
452-51017-202	MILEAGE REIMBURSEMENT	111.28			-	-				#DIV/0!
452-51017-210	RENTALS	748.37								#DIV/0!
452-51017-263	CONSTRUCTION		187,442.48			37,264.96	37,264.96			#DIV/0!
<i>Hayes Street</i>										
452-51018-101	FULL-TIME WAGES	924.60	10,382.91			295.45	295.45			#DIV/0!
452-51018-102	PART-TIME WAGES	-	105.00					-		#DIV/0!
452-51018-103	SOCIAL SECURITY	71.83	849.83			21.12	21.12	-		#DIV/0!
452-51018-104	RETIREMENT	62.62	756.34			19.38	19.38			#DIV/0!
452-51018-105	HEALTH INSURANCE	201.55	2,602.59			79.88	79.88			#DIV/0!
452-51018-107	LIFE INSURANCE	1.09	7.55		-	0.19	0.19	-		#DIV/0!
452-51018-108	DENTAL INSURANCE	4.00	251.25			6.02	6.02			#DIV/0!
452-51018-109	DISABILITY INSURANCE	6.02	26.88			0.78	0.78			#DIV/0!

		ACTUAL 2017	ACTUAL 2018	BUDGET 2019	AMENDED BUDGET 2019	YTD 2019	ESTIMATED 2019	BUDGET 2020	INCREASE (DECREASE) 2019 BUDGET	% CHANGE 2019 BUDGET	
452-51018-110	OVERTIME	-	906.13	-	-	-	-	-	-	#DIV/0!	
452-51018-226	POSTAGE	-	9.85	-	-	-	-	-	-	#DIV/0!	
452-51018-261	ENGINEERING	3,865.47	3,865.48	-	-	-	-	-	-	#DIV/0!	
452-51018-263	CONSTRUCTION	-	374,740.32	-	-	(5,214.56)	(5,214.56)	-	-	#DIV/0!	
<i>Carol Lynn</i>											
452-51019-101	FULL-TIME WAGES	120.12	72.06	-	-	1,882.56	2,510.08	11,128.00	11,128.00	#DIV/0!	
452-51019-102	PART-TIME WAGES	-	-	-	-	30.00	40.00	-	-	#DIV/0!	
452-51019-103	SOCIAL SECURITY	8.63	5.24	-	-	144.18	192.24	851.00	851.00	#DIV/0!	
452-51019-104	RETIREMENT	8.17	4.83	-	-	128.06	170.75	751.00	751.00	#DIV/0!	
452-51019-105	HEALTH INSURANCE	38.02	20.48	-	-	527.47	703.29	3,067.00	3,067.00	#DIV/0!	
452-51019-107	LIFE INSURANCE	0.25	0.11	-	-	1.70	2.27	8.00	8.00	#DIV/0!	
452-51019-108	DENTAL INSURANCE	-	-	-	-	33.02	44.03	202.00	202.00	#DIV/0!	
452-51019-109	DISABILITY INSURANCE	1.29	0.44	-	-	6.57	8.76	32.00	32.00	#DIV/0!	
452-51019-110	OVERTIME	-	-	-	-	72.27	96.36	-	-	#DIV/0!	
452-51019-261	ENGINEERING	4,230.14	4,230.14	-	-	-	-	-	-	#DIV/0!	
452-51019-263	CONSTRUCTION	-	-	-	-	-	-	204,000.00	204,000.00	#DIV/0!	
<i>Daytona Lane</i>											
452-51020-101	FULL-TIME WAGES	5,064.95	10,987.84	-	-	924.51	924.51	-	-	#DIV/0!	
452-51020-103	SOCIAL SECURITY	373.57	820.19	-	-	72.30	72.30	-	-	#DIV/0!	
452-51020-104	RETIREMENT	344.33	752.50	-	-	60.58	60.58	-	-	#DIV/0!	
452-51020-105	HEALTH INSURANCE	1,513.78	3,522.74	-	-	122.49	122.49	-	-	#DIV/0!	
452-51020-107	LIFE INSURANCE	3.40	11.47	-	-	0.35	0.35	-	-	#DIV/0!	
452-51020-108	DENTAL INSURANCE	119.27	167.24	-	-	21.08	21.08	-	-	#DIV/0!	
452-51020-109	DISABILITY INSURANCE	12.20	42.04	-	-	1.24	1.24	-	-	#DIV/0!	
452-51020-110	OVERTIME	-	243.29	-	-	-	-	-	-	#DIV/0!	
452-51020-226	POSTAGE	-	13.65	-	-	-	-	-	-	#DIV/0!	
452-51020-263	CONSTRUCTION	-	156,620.53	-	-	-	-	-	-	#DIV/0!	
<i>Downtown Crosswalks</i>											
452-51021-101	FULL-TIME WAGES	785.35	1,692.21	-	-	-	-	-	-	#DIV/0!	
452-51021-103	SOCIAL SECURITY	62.63	123.37	-	-	-	-	-	-	#DIV/0!	
452-51021-104	RETIREMENT	53.41	113.39	-	-	-	-	-	-	#DIV/0!	
452-51021-105	HEALTH INSURANCE	119.88	296.89	-	-	-	-	-	-	#DIV/0!	
452-51021-107	LIFE INSURANCE	-	1.56	-	-	-	-	-	-	#DIV/0!	
452-51021-108	DENTAL INSURANCE	35.98	18.31	-	-	-	-	-	-	#DIV/0!	
452-51021-109	DISABILITY	-	5.44	-	-	-	-	-	-	#DIV/0!	
452-51021-263	CONSTRUCTION	-	24,457.50	-	-	-	-	-	-	#DIV/0!	
<i>Prairie Water</i>											
452-51022-101	FULL-TIME WAGES	35.33	-	-	-	-	-	-	-	#DIV/0!	
452-51022-103	SOCIAL SECURITY	2.63	-	-	-	-	-	-	-	#DIV/0!	
452-51022-104	RETIREMENT	2.40	-	-	-	-	-	-	-	#DIV/0!	
452-51022-105	HEALTH INSURANCE	9.50	-	-	-	-	-	-	-	#DIV/0!	
452-51022-108	DENTAL INSURANCE	1.33	-	-	-	-	-	-	-	#DIV/0!	
<i>Park Development - Engineering</i>											
452-51024-101	FULL-TIME WAGES	-	420.33	-	-	166.47	166.47	-	-	#DIV/0!	
452-51024-103	SOCIAL SECURITY	-	30.75	-	-	13.24	13.24	-	-	#DIV/0!	
452-51024-104	RETIREMENT	-	28.15	-	-	9.75	9.75	-	-	#DIV/0!	
452-51024-105	HEALTH INSURANCE	-	91.09	-	-	26.54	26.54	-	-	#DIV/0!	
452-51024-107	LIFE INSURANCE	-	0.25	-	-	0.26	0.26	-	-	#DIV/0!	
452-51024-108	DENTAL INSURANCE	-	9.66	-	-	-	-	-	-	#DIV/0!	
452-51024-109	DISABILITY INSURANCE	-	1.05	-	-	0.97	0.97	-	-	#DIV/0!	
<i>Evergreen</i>											

Estimated split between Hayes and Wilson at YE18 varied from actual

									INCREASE	% CHANGE
		ACTUAL 2017	ACTUAL 2018	BUDGET 2019	AMENDED BUDGET 2019	YTD 2019	ESTIMATED 2019	BUDGET 2020	(DECREASE) 2019 BUDGET	2019 BUDGET
452-51025-101	FULL-TIME WAGES	742.32	11,563.48	-	-	-	-	-	-	#DIV/0!
452-51025-102	PART-TIME WAGES	-	1,155.00	-	-	-	-	-	-	#DIV/0!
452-51025-103	SOCIAL SECURITY	59.13	931.06	-	-	-	-	-	-	#DIV/0!
452-51025-104	RETIREMENT	50.49	774.77	-	-	-	-	-	-	#DIV/0!
452-51025-105	HEALTH INSURANCE	122.29	2,371.14	-	-	-	-	-	-	#DIV/0!
452-51025-107	LIFE INSURANCE	0.44	6.80	-	-	-	-	-	-	#DIV/0!
452-51025-108	DENTAL INSURANCE	23.33	195.02	-	-	-	-	-	-	#DIV/0!
452-51025-109	DISABILITY INSURANCE	1.46	25.37	-	-	-	-	-	-	#DIV/0!
452-51025-210	RENTALS	-	2,413.68	-	-	-	-	-	-	#DIV/0!
452-51025-263	CONSTRUCTION	-	-	3,200,000.00	-	-	-	-	(3,200,000.00)	-100.00%
<i>Bridgewater</i>										
452-51026-101	FULL-TIME WAGES	-	6,308.02	-	-	209.46	209.46	-	-	#DIV/0!
452-51026-103	SOCIAL SECURITY	-	491.69	-	-	16.23	16.23	-	-	#DIV/0!
452-51026-104	RETIREMENT	-	422.70	-	-	13.71	13.71	-	-	#DIV/0!
452-51026-105	HEALTH INSURANCE	-	857.02	-	-	32.71	32.71	-	-	#DIV/0!
452-51026-107	LIFE INSURANCE	-	5.98	-	-	0.26	0.26	-	-	#DIV/0!
452-51026-108	DENTAL INSURANCE	-	116.85	-	-	-	-	-	-	#DIV/0!
452-51026-109	DISABILITY INSURANCE	-	20.49	-	-	0.93	0.93	-	-	#DIV/0!
452-51026-267	DEVELOPMENT INCENT - BRIDGEWAT	-	200,000.00	-	-	-	-	-	-	#DIV/0!
<i>Evergreen Drive Phase 3</i>										
452-51028-101	FULL-TIME WAGES	-	-	-	-	252.28	336.37	-	-	#DIV/0!
452-51028-103	SOCIAL SECURITY	-	-	-	-	19.30	25.73	-	-	#DIV/0!
452-51028-104	RETIREMENT	-	-	-	-	16.54	22.05	-	-	#DIV/0!
452-51028-105	HEALTH INSURANCE	-	-	-	-	27.45	36.60	-	-	#DIV/0!
452-51028-107	LIFE INSURANCE	-	-	-	-	0.14	0.19	-	-	#DIV/0!
452-51028-108	DENTAL INSURANCE	-	-	-	-	1.90	2.53	-	-	#DIV/0!
452-51028-109	DISABILITY INSURANCE	-	-	-	-	0.55	0.73	-	-	#DIV/0!
<i>McKinley</i>										
452-51105-101	FULL-TIME WAGES	5,870.57	981.78	-	-	-	-	-	-	#DIV/0!
452-51105-103	SOCIAL SECURITY	460.60	77.58	-	-	-	-	-	-	#DIV/0!
452-51105-104	RETIREMENT	401.48	65.77	-	-	-	-	-	-	#DIV/0!
452-51105-105	HEALTH INSURANCE	981.12	56.92	-	-	-	-	-	-	#DIV/0!
452-51105-107	LIFE INSURANCE	4.61	1.35	-	-	-	-	-	-	#DIV/0!
452-51105-108	DENTAL INSURANCE	127.11	-	-	-	-	-	-	-	#DIV/0!
452-51105-109	DISABILITY INSURANCE	22.75	4.37	-	-	-	-	-	-	#DIV/0!
452-51105-261	ENGINEERING	4,592.26	-	-	-	-	-	-	-	#DIV/0!
452-51105-263	CONSTRUCTION	94,762.02	-	-	-	-	-	-	-	#DIV/0!
<i>Fillmore & Greenfield</i>										
452-51107-101	FULL-TIME WAGES	176.65	-	-	-	-	-	-	-	#DIV/0!
452-51107-103	SOCIAL SECURITY	13.12	-	-	-	-	-	-	-	#DIV/0!
452-51107-104	RETIREMENT	12.01	-	-	-	-	-	-	-	#DIV/0!
452-51107-105	HEALTH INSURANCE	47.52	-	-	-	-	-	-	-	#DIV/0!
452-51107-108	DENTAL INSURANCE	3.20	-	-	-	-	-	-	-	#DIV/0!
<i>Miami Circle</i>										
452-51109-101	FULL-TIME WAGES	-	64.00	-	-	-	-	-	-	#DIV/0!
452-51109-102	PART-TIME WAGES	-	375.00	-	-	-	-	-	-	#DIV/0!
452-51109-103	SOCIAL SECURITY	-	33.22	-	-	-	-	-	-	#DIV/0!
452-51109-104	RETIREMENT	-	4.29	-	-	-	-	-	-	#DIV/0!
452-51109-105	HEALTH INSURANCE	-	20.48	-	-	-	-	-	-	#DIV/0!
452-51109-107	LIFE INSURANCE	-	0.11	-	-	-	-	-	-	#DIV/0!
452-51109-109	DISABILITY INSURANCE	-	0.37	-	-	-	-	-	-	#DIV/0!

Will be reclassified to appropriate TID - Engineering working on calculation



									INCREASE (DECREASE) 2019	% CHANGE 2019
		ACTUAL 2017	ACTUAL 2018	BUDGET 2019	AMENDED BUDGET 2019	YTD 2019	ESTIMATED 2019	BUDGET 2020	BUDGET	BUDGET
452-51109-263	CONSTRUCTION	-	-	-	-	-	-	-	-	#DIV/0!
<i>Orchard Lane</i>										
452-51110-102	PART-TIME WAGES	-	288.75	-	-	-	-	-	-	#DIV/0!
452-51110-103	SOCIAL SECURITY	-	22.08	-	-	-	-	-	-	#DIV/0!
<i>Tampa Way</i>										
452-51111-102	PART-TIME WAGES	-	135.00	-	-	-	-	-	-	#DIV/0!
452-51111-103	SOCIAL SECURITY	-	10.32	-	-	-	-	-	-	#DIV/0!
<i>Adams Way</i>										
452-51112-102	PART-TIME WAGES	-	105.00	-	-	-	-	-	-	#DIV/0!
452-51112-103	SOCIAL SECURITY	-	8.04	-	-	-	-	-	-	#DIV/0!
<i>Roosevelt</i>										
452-51113-102	PART-TIME WAGES	-	180.00	-	-	-	-	-	-	#DIV/0!
452-51113-103	SOCIAL SECURITY	-	13.77	-	-	-	-	-	-	#DIV/0!
<i>Bittersweet</i>										
452-51114-102	PART-TIME WAGES	-	135.00	-	-	-	-	-	-	#DIV/0!
452-51114-103	SOCIAL SECURITY	-	10.33	-	-	-	-	-	-	#DIV/0!
<i>Sanitorium</i>										
452-51202-101	FULL-TIME WAGES	812.59	-	-	-	-	-	-	-	#DIV/0!
452-51202-103	SOCIAL SECURITY	60.66	-	-	-	-	-	-	-	#DIV/0!
452-51202-104	RETIREMENT	55.26	-	-	-	-	-	-	-	#DIV/0!
452-51202-105	HEALTH INSURANCE	177.73	-	-	-	-	-	-	-	#DIV/0!
452-51202-107	LIFE INSURANCE	0.95	-	-	-	-	-	-	-	#DIV/0!
452-51202-109	DISABILITY INSURANCE	3.72	-	-	-	-	-	-	-	#DIV/0!
<i>Harvest Trail</i>										
452-51210-101	FULL-TIME WAGES	29,895.35	1,408.48	-	-	-	-	-	-	#DIV/0!
452-51210-103	SOCIAL SECURITY	2,263.76	111.94	-	-	-	-	-	-	#DIV/0!
452-51210-104	RETIREMENT	2,035.34	94.34	-	-	-	-	-	-	#DIV/0!
452-51210-105	HEALTH INSURANCE	7,169.07	123.40	-	-	-	-	-	-	#DIV/0!
452-51210-107	LIFE INSURANCE	29.44	1.38	-	-	-	-	-	-	#DIV/0!
452-51210-108	DENTAL INSURANCE	620.72	28.37	-	-	-	-	-	-	#DIV/0!
452-51210-109	DISABILITY INSURANCE	125.07	4.49	-	-	-	-	-	-	#DIV/0!
452-51210-110	OVERTIME	86.07	-	-	-	-	-	-	-	#DIV/0!
452-51210-202	MILEAGE	196.18	-	-	-	-	-	-	-	#DIV/0!
452-51210-227	PUBLIC INFORMATION	141.08	-	-	-	-	-	-	-	#DIV/0!
452-51210-261	ENGINEERING	450.20	-	-	-	-	-	-	-	#DIV/0!
452-51210-263	CONSTRUCTION	340,709.75	3,994.66	-	-	-	-	-	-	#DIV/0!
452-51210-264	WETLAND PERMIT - DNR	143.50	-	-	-	143.50	143.50	-	-	#DIV/0!
<i>Karen Drive</i>										
452-51211-101	Full-Time Wages	-	9,904.40	-	-	-	-	-	-	#DIV/0!
452-51211-103	SOCIAL SECURITY	-	728.66	-	-	-	-	-	-	#DIV/0!
452-51211-104	RETIREMENT	-	663.59	-	-	-	-	-	-	#DIV/0!
452-51211-105	HEALTH INSURANCE	-	2,486.16	-	-	-	-	-	-	#DIV/0!
452-51211-107	LIFE INSURANCE	-	6.95	-	-	-	-	-	-	#DIV/0!
452-51211-108	DENTAL INSURANCE	-	156.96	-	-	-	-	-	-	#DIV/0!
452-51211-109	DISABILITY INSURANCE	-	27.74	-	-	-	-	-	-	#DIV/0!
452-51211-263	CONSTRUCTION	-	29.50	-	-	-	-	-	-	#DIV/0!
<i>Park Street</i>										
452-51212-101	FULL-TIME WAGES	-	-	-	-	17,019.02	22,692.03	-	-	#DIV/0!
452-51212-102	PART-TIME WAGES	-	-	-	-	52.50	70.00	-	-	#DIV/0!
452-51212-103	SOCIAL SECURITY	-	-	-	-	1,319.69	1,759.59	-	-	#DIV/0!
452-51212-104	RETIREMENT	-	-	-	-	1,167.37	1,556.49	-	-	#DIV/0!


									INCREASE	% CHANGE
									(DECREASE) 2019	2019
		ACTUAL 2017	ACTUAL 2018	BUDGET 2019	AMENDED BUDGET 2019	YTD 2019	ESTIMATED 2019	BUDGET 2020	BUDGET	BUDGET
452-51212-105	HEALTH INSURANCE	-	-	-	-	4,133.78	5,511.71	-	-	#DIV/0!
452-51212-107	LIFE INSURANCE	-	-	-	-	13.66	18.21	-	-	#DIV/0!
452-51212-108	DENTAL INSURANCE	-	-	-	-	232.74	310.32	-	-	#DIV/0!
452-51212-109	DISABILITY INS.	-	-	-	-	52.67	70.23	-	-	#DIV/0!
452-51212-110	OVERTIME	-	-	-	-	802.65	1,070.20	-	-	#DIV/0!
452-51212-227	PUBLIC INFORMATION	-	-	-	-	195.45	260.60	-	-	#DIV/0!
452-51212-263	CONSTRUCTION	-	-	300,000.00	242,000.00	32,409.26	242,000.00	-	(300,000.00)	-100.00%
<i>Quiet Zone</i>										
452-51213-101	FULL-TIME WAGES	-	13,677.51	-	-	8,862.75	11,817.00	14,273.00	14,273.00	#DIV/0!
452-51213-103	SOCIAL SECURITY	-	1,006.24	-	-	695.43	927.24	1,092.00	1,092.00	#DIV/0!
452-51213-104	RETIREMENT	-	916.38	-	-	706.23	941.64	963.00	963.00	#DIV/0!
452-51213-105	HEALTH INSURANCE	-	3,433.27	-	-	2,718.36	3,624.48	3,944.00	3,944.00	#DIV/0!
452-51213-107	LIFE INSURANCE	-	9.59	-	-	5.34	7.12	10.00	10.00	#DIV/0!
452-51213-108	DENTAL INSURANCE	-	216.75	-	-	171.50	228.67	258.00	258.00	#DIV/0!
452-51213-109	DISABILITY INSURANCE	-	38.31	-	-	20.78	27.71	41.00	41.00	#DIV/0!
452-51213-110	OVERTIME	-	-	-	-	510.35	680.47	-	-	#DIV/0!
452-51213-261	ENGINEERING	-	24,950.00	-	-	9,620.62	9,700.00	-	-	#DIV/0!
452-51213-263	CONSTRUCTION	-	425.00	185,000.00	-	-	-	250,000.00	65,000.00	35.14%
<i>Used for Budget Amount Only</i>										
452-57300-263	CONSTRUCTION	-	-	30,000.00	30,000.00	-	-	-	(30,000.00)	-100.00%
Construction Projects Total		778,694.15	1,103,469.08	3,740,000.00	297,000.00	197,189.02	580,461.15	1,199,227.00	(2,540,773.00)	-67.94%

		ACTUAL 2017	ACTUAL 2018	BUDGET 2019	AMENDED BUDGET 2019	YTD 2019	ESTIMATED 2019	BUDGET 2020	INCREASE (DECREASE) 2019 BUDGET	% CHANGE 2019 BUDGET
Construction Administration Expenses										
452-57331-101	FULL-TIME WAGES	115,610.48	93,894.34	320,980.00	320,980.00	101,356.69	135,200.00	126,543.00	(194,437.00)	-60.58%
452-57331-102	PART-TIME WAGES	650.00	1,897.50	18,000.00	18,000.00	12,493.50	12,800.00	4,500.00	(13,500.00)	-75.00%
452-57331-103	SOCIAL SECURITY	8,730.44	7,163.18	25,932.00	25,932.00	8,522.48	11,322.00	10,052.00	(15,880.00)	-61.24%
452-57331-104	RETIREMENT	7,889.33	6,290.69	21,024.00	21,024.00	5,888.29	9,990.00	8,566.00	(12,458.00)	-59.26%
452-57331-105	HEALTH INSURANCE	27,269.72	22,131.29	71,181.00	71,181.00	21,518.19	28,691.00	32,934.00	(38,247.00)	-53.73%
452-57331-107	LIFE INSURANCE	97.57	70.73	233.00	233.00	67.73	89.00	84.00	(149.00)	-63.95%
452-57331-108	DENTAL INSURANCE	1,922.18	1,559.88	5,813.00	5,813.00	1,418.68	1,892.00	2,130.00	(3,683.00)	-63.36%
452-57331-109	DISABILITY INSURANCE	462.59	259.12	899.00	899.00	270.69	361.00	348.00	(551.00)	-61.29%
452-57331-110	OVERTIME	440.11	634.01	-	-	768.24	1,024.00	500.00	500.00	#DIV/0!
452-57331-201	TRAINING & CONFERENCES	-	513.00	-	-	250.56	400.00	400.00	400.00	#DIV/0!
452-57331-202	LOCAL AUTO EXPENSE	88.28	109.00	-	-	-	-	-	-	#DIV/0!
452-57331-203	TELEPHONE	1,927.02	2,412.77	-	-	1,488.62	1,984.00	2,000.00	2,000.00	#DIV/0!
452-57331-204	CONTRACTUAL SERVICES	976.20	666.00	2,500.00	2,500.00	975.00	1,200.00	9,263.00	6,763.00	270.52% Allocation of GIS based asset base
452-57331-206	OFFICE SUPPLIES	9.97	924.31	-	-	434.48	600.00	600.00	600.00	#DIV/0!
452-57331-208	SOFTWARE & SUBSCRIPTION COSTS	-	83.64	-	-	1,261.00	1,681.00	-	-	#DIV/0! GIS in contracted services above
452-57331-213	SAFETY EQUIPMENT	94.40	50.00	-	-	23.00	100.00	100.00	100.00	#DIV/0!
452-57331-221	SMALL EQUIPMENT	-	1,867.27	3,500.00	3,500.00	14.99	1,000.00	2,000.00	(1,500.00)	-42.86%
452-57331-225	OTHER NON-PERSON	4,978.14	2,274.54	1,600.00	1,600.00	64.16	100.00	100.00	(1,500.00)	-93.75%
452-57331-226	POSTAGE	-	-	100.00	100.00	-	-	-	(100.00)	-100.00%
452-57331-227	PUBLIC INFORMATION	228.24	-	500.00	500.00	-	-	-	(500.00)	-100.00%
300-57331-229	BANK SERVICE CHARGES	2,144.65	1,721.52	-	-	1,310.84	1,420.00	1,550.00	1,550.00	#DIV/0!
452-57331-260	ADMINISTRATION	-	-	8,500.00	8,500.00	-	-	-	(8,500.00)	-100.00%
452-57331-261	ENGINEERING	-	-	-	-	2,768.84	3,690.00	3,700.00	3,700.00	#DIV/0!
452-57331-262	LEGAL SERVICES	-	-	-	-	4,447.46	5,900.00	6,000.00	6,000.00	#DIV/0!
452-57331-301	NEW EQUIPMENT	-	19,919.00	-	-	-	-	-	-	#DIV/0!
300-57331-497	TRANSFER TO DEBT SERVICE	386,742.36	326,792.74	648,900.00	648,900.00	427,718.00	427,718.00	600,000.00	(48,900.00)	-7.54%
452-59000-499	TRANSFER TO OTHER FUNDS	-	167,190.75	-	-	-	-	-	-	#DIV/0!
452-60000-260	ADMINISTRATION	25,967.25	-	-	-	-	-	-	-	#DIV/0!
Total Construction Administration Expenses		586,228.93	658,425.28	1,129,662.00	1,129,662.00	593,061.44	647,162.00	811,370.00	(318,292.00)	-28.18%
Total Construction Expenses		1,364,923.08	1,761,894.36	4,869,662.00	1,426,662.00	790,250.46	1,227,623.15	2,010,597.00	(2,859,065.00)	
CAPITAL PROJECTS NET (REVENUES) EXPENSES		(1,563,287.98)	279,201.94	753,648.00	783,648.00	100,401.89	(121,281.23)	748,702.00	(4,946.00)	
CONSTRUCTION FUND BALANCE (DEFECIT)		3,832,935	3,711,820	2,958,172	2,928,172	3,611,418	3,833,101	3,084,399		

VILLAGE OF LITTLE CHUTE 2020 BUDGET
DEBT SERVICE

Fund	301	309	310	331	332	333	334	335	336	337	TOTAL
Name of Debt Issue	2014	2011B	2011A	2012	2014A	2015A	2016B	2017A	2017B	2019	G.O.
	Trust	G.O.	G.O.	G.O.	G.O.	G.O.	Storm	G.O.	G.O.	G.O.	DEBT
	Fund	Notes	Bonds	Notes	Notes	Bonds	Revenue	Bonds	Notes	Notes	SERVICE
Governmental Revenue											
31111 Property Taxes	-	119,351	70,426	257,883	170,398	-	-	233,742	58,325	95,000	1,005,125
36101 Interest on Investments	-	-	-	-	-	-	-	-	-	-	-
39050 Sale of Property	-	-	-	-	-	-	-	-	-	-	-
39101 Transfer from other Debt Service	-	43,369	-	-	-	-	-	-	-	-	43,369
39101 Transfer In-Assessment	-	-	300,000	-	-	-	-	-	300,000	-	600,000
39101 Transfer In-TID 4	460,631	-	-	-	-	-	-	-	-	100,000	560,631
39101 Transfer In-TID 5	-	-	-	-	-	238,300	28,824	-	-	-	267,124
39101 Transfer In-TID 6	-	-	-	-	-	-	-	-	16,729	30,000	46,729
39101 Transfer In-TID 7	-	-	-	-	-	-	-	-	-	30,000	30,000
39101 Transfer In-TID 8	-	-	-	-	-	-	-	-	79,668	-	79,668
39312 Bond Premium	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	460,631	162,720	370,426	257,883	170,398	238,300	28,824	233,742	454,722	255,000	2,632,646
Expenditures - 60000											
426 Principal on Debt	387,648	155,000	317,300	250,355	155,000	160,000	20,000	120,000	363,494	225,000	2,153,797
427 Interest on Debt	72,983	8,060	83,344	7,740	15,630	78,300	9,128	141,050	91,571	128,747	636,553
498 Transfer to other Debt Service	43,369	-	-	-	-	-	-	-	-	-	43,369
Total Expenditures	504,000	163,060	400,644	258,095	170,630	238,300	29,128	261,050	455,065	353,747	2,833,719
Revenue less Net Expenditures	(43,369)	(340)	(30,218)	(212)	(232)	-	(304)	(27,308)	(343)	(98,747)	(201,073)
Fund Balance, December 31, 2019	43,369	340	30,218	212	232	266	304	27,308	343	249,990	352,582
Fund Balance, December 31, 2020	-	-	-	-	-	266	-	-	-	151,243	151,509

NOTE: Fund 337 2019 A General Obligation Note was issued with a premium. Funds used to pay interest until expended.

		ACTUAL 2017	ACTUAL 2018	BUDGET 2019	AMENDED BUDGET 2019	YTD 2019	ESTIMATED 2019	BUDGET 2020	INCREASE (DECREASE) 2019 BUDGET	% CHANGE 2019 BUDGET
TAX INCREMENT DISTRICT 4										
Tax Increment District 4 Revenues										
414-31112	TID PROPERTY TAXES	(660,804.11)	(818,972.51)	(1,053,315.00)	(1,053,315.00)	(1,020,311.99)	(1,020,311.99)	(1,445,181.00)	(391,866.00)	37.20%
414-33215	STATE EXEMPT COMPUTER AID	(866.00)	(878.29)	(1,000.00)	(1,000.00)	(899.54)	(899.54)	(899.00)	101.00	-10.10%
414-33218	STATE AID - PERSONAL PROPERTY	-	-	-	-	(6,742.28)	(6,742.28)	(7,750.00)	(7,750.00)	#DIV/0!
414-36101	INTEREST ON INVESTMENTS	(845.27)	(3,842.35)	(525.00)	(525.00)	(3,095.00)	(4,100.00)	(4,000.00)	(3,475.00)	661.90%
414-39060	SALE OF REAL ESTATE	(325,140.00)	-	-	-	-	-	-	-	#DIV/0!
414-39311	BOND PROCEEDS	-	-	(1,000,000.00)	(1,383,500.00)	(1,383,500.00)	(1,383,500.00)	-	1,000,000.00	-100.00%
414-39312	PREMIUM ON DEBT ISSUE	-	-	-	-	(2,989.13)	(2,989.13)	-	-	#DIV/0!
Total Tax Increment District 4 Revenues		(987,655.38)	(823,693.15)	(2,054,840.00)	(2,438,340.00)	(2,417,537.94)	(2,418,542.94)	(1,457,830.00)	597,010.00	-29.05%
Tax Increment District 4 Expenses										
414-51025-101	FULL-TIME WAGES	-	-	-	-	21,070.93	28,095.00	2,341.00	2,341.00	Evergreen Drive Phase 1 
414-51025-102	PART-TIME WAGES	-	-	-	-	69.00	92.00	8.00	8.00	
414-51025-103	SOCIAL SECURITY	-	-	-	-	1,741.43	2,322.00	194.00	194.00	
414-51025-104	RETIREMENT	-	-	-	-	1,786.91	2,383.00	199.00	199.00	
414-51025-105	HEALTH INSURANCE	-	-	-	-	4,703.24	6,271.00	523.00	523.00	
414-51025-107	LIFE INSURANCE	-	-	-	-	16.31	22.00	2.00	2.00	
414-51025-108	DENTAL INSURANCE	-	-	-	-	282.28	376.00	31.00	31.00	
414-51025-109	DISABILITY INSURANCE	-	-	-	-	63.99	85.00	7.00	7.00	
414-51025-110	OVERTIME	-	-	-	-	1,916.13	2,555.00	213.00	213.00	
414-51025-261	ENGINEERING	-	-	-	-	3,207.39	4,277.00	356.00	356.00	
414-51025-263	CONSTRUCTION	-	-	1,000,000.00	1,383,500.00	301,467.66	1,337,022.00	-	(1,000,000.00)	Debt issuance costs in 2019
414-57400-101	FULL-TIME WAGES	37,011.31	32,086.60	15,835.00	15,835.00	9,648.99	12,865.00	11,751.00	(4,084.00)	
414-57400-103	SOCIAL SECURITY	2,762.67	2,392.05	1,211.00	1,211.00	725.22	967.00	894.00	(317.00)	
414-57400-104	RETIREMENT	2,497.73	2,135.20	1,037.00	1,037.00	607.49	810.00	789.00	(248.00)	
414-57400-105	HEALTH INSURANCE	6,198.19	5,212.72	2,727.00	2,727.00	1,578.62	2,105.00	2,231.00	(496.00)	
414-57400-107	LIFE INSURANCE	24.22	17.68	9.00	9.00	5.04	7.00	6.00	(3.00)	
414-57400-108	OTHER BENEFIT EXPENSE	305.01	231.11	168.00	168.00	94.87	126.00	146.00	(22.00)	
414-57400-109	DISABILITY INSURANCE	152.84	86.41	44.00	44.00	25.84	34.00	31.00	(13.00)	
414-57400-204	CONTRACTUAL SERVICES	-	600.00	2,200.00	2,200.00	1,400.00	1,400.00	2,000.00	(200.00)	
414-57400-260	ADMINISTRATION	150.00	150.00	150.00	150.00	150.00	150.00	150.00	-	
414-57400-262	LEGAL/AUDIT	3,077.50	2,248.00	1,530.00	1,530.00	26,664.49	27,600.00	2,000.00	470.00	
414-57400-264	WETLAND PERMIT - DNR	34,100.00	-	-	-	-	-	-	-	#DIV/0!
414-57400-265	DEVELOPMENT INC - PREMIER	247,442.13	263,726.98	247,475.00	247,475.00	261,236.48	261,236.48	265,000.00	17,525.00	
414-57400-266	DEVELOPMENT INC - EAGLE	47,404.97	45,238.84	45,690.00	45,690.00	44,772.24	44,772.24	45,500.00	(190.00)	
414-57400-267	DEVELOPMENT INC - CROSSWINDS	-	-	18,640.00	18,640.00	22,638.40	22,638.40	28,000.00	9,360.00	
414-57400-268	DEVELOPMENT INC - PRAIREWATER	-	-	25,661.00	25,661.00	17,340.40	17,340.40	26,000.00	339.00	1.32%
414-57400-269	DEVELOPMENT INC - HONOR POINT	-	-	-	-	-	-	38,000.00	38,000.00	#DIV/0!
414-60000-497	TRANSFER TO DEBT SERVICE	460,631.21	460,631.21	460,631.00	460,631.00	460,631.21	460,631.21	560,631.00	100,000.00	21.71%
Total Tax Increment District 4 Expenses		841,757.78	814,756.80	1,823,008.00	2,206,508.00	1,183,844.56	2,236,182.73	987,003.00	(836,005.00)	-45.86%
TAX INCREMENTAL DISTRICT 4 NET (REVENUES) EXPENSES		(145,897.60)	(8,936.35)	(231,832.00)	(231,832.00)	(1,233,693.38)	(182,360.21)	(470,827.00)	(238,995.00)	
TID 4 NET FUND BALANCE (DEFECIT)		507,290	516,226	731,543	748,058	1,749,919	698,586	1,169,413		

		AMENDED					INCREASE	% CHANGE		
		ACTUAL 2017	ACTUAL 2018	BUDGET 2019	BUDGET 2019	YTD 2019	ESTIMATED 2019	BUDGET 2020	(DECREASE) 2019	2019
									BUDGET	BUDGET
TAX INCREMENT DISTRICT 5										
Tax Increment District 5 Revenues										
415-31112	TID PROPERTY TAXES	(294,199.36)	(387,771.41)	(423,240.00)	(423,240.00)	(408,645.66)	(408,645.66)	(416,912.00)	6,328.00	-1.50%
415-33215	STATE EXEMPT COMPUTER AID	(45,477.00)	(46,145.18)	(47,068.00)	(47,068.00)	(47,261.89)	(47,261.89)	(47,261.00)	(193.00)	0.41%
415-33218	STATE AID - PERSONAL PROPERTY	-	-	-	-	(2,995.34)	(2,995.34)	(436.00)	(436.00)	#DIV/0!
415-36101	INTEREST ON INVESTMENTS	(18.19)	(2,277.44)	-	-	(259.06)	(300.00)	(300.00)	(300.00)	#DIV/0!
415-39110	OTHER FINANCING SOURCES	-	(6,825.44)	-	-	-	-	-	-	#DIV/0!
Total Tax Increment District 5 Revenues		(339,694.55)	(443,019.47)	(470,308.00)	(470,308.00)	(459,161.95)	(459,202.89)	(464,909.00)	5,399.00	-1.15%
Tax Increment District 5 Expenses										
415-57500-101	FULL-TIME WAGES	36,994.73	29,801.94	32,095.00	32,095.00	19,545.89	26,061.00	26,315.00	(5,780.00)	-18.01%
415-57500-103	SOCIAL SECURITY	2,753.25	2,222.35	2,455.00	2,455.00	1,469.86	1,960.00	2,004.00	(451.00)	-18.37%
415-57500-104	RETIREMENT	2,493.53	1,985.41	2,102.00	2,102.00	1,237.49	1,650.00	1,768.00	(334.00)	-15.89%
415-57500-105	HEALTH INSURANCE	6,287.11	4,820.16	5,453.00	5,453.00	3,078.27	4,104.00	5,064.00	(389.00)	-7.13%
415-57500-107	LIFE INSURANCE	24.50	16.72	-	-	10.62	14.00	13.00	13.00	#DIV/0!
415-57500-108	OTHER BENEFIT EXPENSE	313.17	205.22	446.00	446.00	168.84	225.00	333.00	(113.00)	-25.34%
415-57500-109	DISABILITY INSURANCE	154.24	80.41	-	-	54.73	73.00	69.00	69.00	#DIV/0!
415-57500-204	CONTRACTUAL SERVICES	350.00	-	2,200.00	2,200.00	1,400.00	1,400.00	2,000.00	(200.00)	-9.09%
415-57500-260	ADMINISTRATION	150.00	150.00	150.00	150.00	150.00	150.00	150.00	-	0.00%
415-57500-261	ENGINEERING	1,849.50	-	-	-	-	-	-	-	#DIV/0!
415-57500-262	LEGAL/AUDIT	105.00	2,970.00	3,060.00	3,060.00	817.50	1,000.00	1,200.00	(1,860.00)	-60.78%
415-57500-300	LAND ACQUISITION	-	7,356.45	-	-	1,064.00	1,064.00	-	-	#DIV/0!
415-57500-431	OTHER INTEREST	-	18,588.58	-	-	-	7,727.00	7,877.00	7,877.00	#DIV/0!
415-57630-101	FULL-TIME WAGES	308.48	-	-	-	-	-	-	-	#DIV/0!
415-57630-103	SOCIAL SECURITY	24.33	-	-	-	-	-	-	-	#DIV/0!
415-57630-104	RETIREMENT	20.97	-	-	-	-	-	-	-	#DIV/0!
415-57630-105	HEALTH INSURANCE	51.87	-	-	-	-	-	-	-	#DIV/0!
415-57630-107	LIFE INSURANCE	0.56	-	-	-	-	-	-	-	#DIV/0!
415-57630-108	DENTAL INSURANCE	6.41	-	-	-	-	-	-	-	#DIV/0!
415-57630-109	DISABILITY INSURANCE	2.97	-	-	-	-	-	-	-	#DIV/0!
415-57631-101	FULL-TIME WAGES	2,879.33	55.47	-	-	-	-	-	-	#DIV/0!
415-57631-103	SOCIAL SECURITY	236.80	4.43	-	-	-	-	-	-	#DIV/0!
415-57631-104	RETIREMENT	197.55	3.71	-	-	-	-	-	-	#DIV/0!
415-57631-105	HEALTH INSURANCE	302.30	4.27	-	-	-	-	-	-	#DIV/0!
415-57631-107	LIFE INSURANCE	3.05	0.05	-	-	-	-	-	-	#DIV/0!
415-57631-108	DENTAL INSURANCE	57.26	1.16	-	-	-	-	-	-	#DIV/0!
415-57631-109	DISABILITY INSURANCE	13.51	0.17	-	-	-	-	-	-	#DIV/0!
415-57631-261	ENGINEERING	1,566.78	-	-	-	-	-	-	-	#DIV/0!
415-57631-263	CONSTRUCTION	615,545.45	-	-	-	-	-	-	-	#DIV/0!
415-59000-497	TRANSFER TO DEBT SERVICE	227,976.21	326,228.48	524,008.00	331,578.00	106,350.00	331,578.00	267,124.00	(256,884.00)	-49.02%
Total Tax Increment District 5 Expenses		900,668.86	394,494.98	571,969.00	379,539.00	135,347.20	377,006.00	313,917.00	(258,052.00)	-45.12%
TAX INCREMENTAL DISTRICT 5 NET (REVENUES) EXPENSES		560,974.31	(48,524.49)	101,661.00	(90,769.00)	(323,814.75)	(82,196.89)	(150,992.00)	(252,653.00)	
TID 5 NET FUND BALANCE (DEFECIT)		(395,318)	(346,795)	(641,910)	(256,026)	(22,980)	(264,598)	(113,606)		

Interest on Advance from General Fund

2014 Debt Issue for TID 5 is complete in 2019

		ACTUAL 2017	ACTUAL 2018	BUDGET 2019	AMENDED BUDGET 2019	YTD 2019	ESTIMATED 2019	BUDGET 2020	INCREASE (DECREASE) 2019 BUDGET	% CHANGE 2019 BUDGET	
TAX INCREMENT DISTRICT 6											
Tax Increment District 6 Revenues											
416-31112	TID PROPERTY TAXES		(22,370.79)	(899,499.00)	(899,499.00)	(889,500.55)	(889,500.55)	(1,034,031.00)	(134,532.00)	14.96%	
416-33218	STATE AID - PERSONAL PROPERTY					(180.61)	(180.61)	(586.00)	(586.00)	#DIV/0!	
416-36101	INTEREST ON INVESTMENTS	(124.39)	(446.43)	(820.00)	(820.00)	(1,348.08)	(1,348.00)		820.00	-100.00%	
416-39060	LAND ACQUISITION		(600,000.00)							#DIV/0!	
416-39110	OTHER FINANCING SOURCES					(2,500.00)	(7,264.00)			#DIV/0!	
416-39311	BOND PROCEEDS	(129,603.00)		(1,858,760.00)	(882,400.00)	(882,400.00)	(882,400.00)	(173,000.00)	1,685,760.00	-90.69%	GEI Review - Della Marcus
416-39312	PREMIUM ON DEBT ISSUE					(6,031.59)	(6,031.59)			#DIV/0!	
Total Tax Increment District 6 Revenues		(129,727.39)	(622,817.22)	(2,759,079.00)	(1,782,719.00)	(1,781,960.83)	(1,786,724.75)	(1,207,617.00)	1,551,462.00	-56.23%	
Tax Increment District 6 Expenses											
416-51027-101	FULL TIME WAGES			-		612.68	817.00			#DIV/0!	Evergreen Phase 2
416-51027-103	SOCIAL SECURITY			-		46.83	62.00			#DIV/0!	
416-51027-104	RETIREMENT					40.14	54.00			#DIV/0!	
416-51027-105	HEALTH INSURANCE					66.61	89.00			#DIV/0!	
416-51027-107	LIFE INSURANCE					0.68	1.00			#DIV/0!	
416-51027-108	DENTAL INSURANCE			-		1.90	3.00			#DIV/0!	
416-51027-109	DISABILITY INSURANCE					2.73	4.00			#DIV/0!	
416-57600-101	FULL-TIME WAGES	12,912.70	35,245.44	32,095.00	32,095.00	33,913.42	45,218.00	25,523.00	(6,572.00)	-20.48%	
416-57600-103	SOCIAL SECURITY	971.65	2,648.93	2,455.00	2,455.00	2,611.88	3,483.00	1,942.00	(513.00)	-20.90%	
416-57600-104	RETIREMENT	871.28	2,346.81	2,102.00	2,102.00	2,215.66	2,954.00	1,713.00	(389.00)	-18.51%	
416-57600-105	HEALTH INSURANCE	1,968.21	5,464.00	5,453.00	5,453.00	5,756.32	7,675.00	4,867.00	(586.00)	-10.75%	
416-57600-107	LIFE INSURANCE	8.08	19.35			24.37	32.00			#DIV/0!	
416-57600-108	DENTAL INSURANCE	85.00	260.73	437.00	437.00	453.78	605.00	319.00	(118.00)	-27.00%	
416-57600-109	DISABILITY INSURANCE	42.11	92.09			101.14	135.00	67.00	67.00	#DIV/0!	
416-57600-110	OVERTIME					756.81	1,009.00			#DIV/0!	
416-57600-204	CONTRACTUAL SERVICES			2,200.00	2,200.00	51,934.00	54,028.00	2,000.00	(200.00)	-9.09%	Della Marcus, Hotel Study in 19
416-57600-260	ADMINISTRATION	150.00	1,150.00	150.00	150.00	150.00	150.00	150.00		0.00%	
416-57600-261	ENGINEERING		31,162.61	-	82,400.00	20,862.79	82,400.00			#DIV/0!	Stream corridor
416-57600-262	LEGAL/AUDIT	2,000.00	8,232.68	3,060.00	3,060.00	24,603.04	25,500.00	4,500.00	1,440.00	47.06%	Bond issuance costs
416-57600-266	DEVELOPMENT INC - LC PROP MGMT			144,000.00	144,000.00	108,000.00	108,000.00		(144,000.00)	-100.00%	1st year 144,000, no payment year 2 & 3, Year4-8 \$50,000 each
416-57600-267	DEVELOPER INCENTIVE		599,999.00			-				#DIV/0!	
416-57600-268	DEVELOPER INCENTIVE NESTLE		-	721,885.00	721,885.00	737,577.03	737,577.03	740,000.00	18,115.00	2.51%	
416-57600-300	LAND ACQUISITION		885,645.20			1,374.57	300,684.00			#DIV/0!	Purchase of 206 Karen Drive in 2019
416-57600-431	OTHER INTEREST		3,672.92				33,945.00	56,445.00	56,445.00	#DIV/0!	Interest on Strom and General Fund Advance
416-57610-263	CONSTRUCTION			1,858,760.00	800,000.00	278,552.68	1,093,213.00	173,000.00	(1,685,760.00)	-90.69%	Buchanan and Storm Corridor 2019, 2020 Traffic Signal Cty N & Evergreen
416-59000-497	TRANSFER TO DEBT SERVICE		8,948.55	14,619.00	15,432.00	15,432.02	15,432.00	46,729.00	32,110.00	219.65%	
416-60000-204	CONTRACTUAL SERVICES		10,500.00							#DIV/0!	
416-60000-260	ADMINISTRATION - ISSUANCE	1,835.46		-						#DIV/0!	
Total Tax Increment District 6 Expenses		20,844.49	1,595,388.31	2,787,216.00	1,811,669.00	1,285,091.08	2,513,070.03	1,057,268.00	(1,729,948.00)	-62.07%	
TAX INCREMENTAL DISTRICT 6 NET (REVENUES) EXPENSES		(108,882.90)	972,571.09	28,137.00	28,950.00	(496,869.75)	726,345.28	(150,349.00)	(178,486.00)		
TID 6 NET FUND BALANCE (DEFECIT)		88,132.00	(884,439)	(139,755)	(913,389)	(387,569)	(1,610,784)	(1,460,435)			

		AMENDED				INCREASE		% CHANGE	
		BUDGET 2019	BUDGET 2019	YTD 2019	ESTIMATED 2019	(DECREASE) 2019	BUDGET	2019	
ACTUAL 2017	ACTUAL 2018	BUDGET 2019	BUDGET 2019	YTD 2019	ESTIMATED 2019	BUDGET 2020	BUDGET	BUDGET	
TAX INCREMENT DISTRICT 7									
Tax Increment District 7 Revenues									
417-31112	TID PROPERTY TAXES			(1,947.14)	(2,595.00)	(97,512.00)	(97,512.00)	#DIV/0!	Bond proceeds spend down
417-36101	INTEREST ON INVESTMENTS					(100.00)	(100.00)	#DIV/0!	
417-39311	BOND PROCEEDS	(1,000,000.00)	(1,624,100.00)	(1,624,100.00)	(1,624,000.00)	-	1,000,000.00	-100.00%	
417-39312	PREMIUM ON DEBT ISSUE			(19,518.43)	(19,518.43)			#DIV/0!	
Total Tax Increment District 7 Revenues		(1,000,000.00)	(1,624,100.00)	(1,645,565.57)	(1,646,113.43)	(97,612.00)	902,388.00	-90.24%	
Tax Increment District 7 Expenses									
417-51025-101	FULL-TIME WAGES			24,735.43	32,981.00			#DIV/0!	Evergreen Drive Phase 1
417-51025-102	PART-TIME WAGES			81.00	108.00			#DIV/0!	
417-51025-103	SOCIAL SECURITY			2,044.27	2,726.00			#DIV/0!	
417-51025-104	RETIREMENT			2,097.67	2,797.00			#DIV/0!	
417-51025-105	HEALTH INSURANCE			5,521.18	7,362.00			#DIV/0!	
417-51025-107	LIFE INSURANCE			19.16	26.00			#DIV/0!	
417-51025-108	DENTAL INSURANCE			331.37	442.00			#DIV/0!	
417-51025-109	DISABILITY INSURANCE			75.12	100.00			#DIV/0!	
417-51025-110	OVERTIME			2,249.38	2,999.00			#DIV/0!	
417-51025-261	ENGINEERING			3,895.28	4,000.00			#DIV/0!	
417-51025-263	CONSTRUCTION	1,000,000.00	1,624,100.00	353,766.75	1,570,559.00		(1,000,000.00)	-100.00%	Interest on General Fund Advance
417-57600-431	OTHER INTEREST	487.50			710.00	2,035.00	2,035.00	#DIV/0!	
417-57700-101	FULL-TIME WAGES	32,095.00	32,095.00	19,041.35	25,388.00	26,315.00	(5,780.00)	-18.01%	
417-57700-103	SOCIAL SECURITY	2,455.00	2,455.00	1,432.53	1,910.00	2,004.00	(451.00)	-18.37%	
417-57700-104	RETIREMENT	2,102.00	2,102.00	1,205.56	1,607.00	1,768.00	(334.00)	-15.89%	
417-57700-105	HEALTH INSURANCE	5,453.00	5,453.00	2,871.37	3,828.00	5,063.00	(390.00)	-7.15%	
417-57700-107	LIFE INSURANCE			10.62	14.00	13.00	13.00	#DIV/0!	
417-57700-108	DENTAL INSURANCE	446.00	446.00	149.34	199.00	333.00	(113.00)	-25.34%	
417-57700-109	DISABILITY INSURANCE			54.73	73.00	69.00	69.00	#DIV/0!	
417-57700-204	OTHER CONTRACTUAL SERVICES			1,400.00	1,400.00	2,000.00	2,000.00	#DIV/0!	
417-57700-260	ADMINISTRATION	1,000.00						#DIV/0!	Debt issuance costs in 2019
417-57700-262	LEGAL SERVICES	3,341.14	3,060.00	32,739.57	33,300.00	3,800.00	740.00	24.18%	
417-57700-267	TID 7 DEVELOPMENT INCENTIVE					30,000.00	30,000.00	#DIV/0!	
417-59000-497	TRANSFER TO DEBT SERVICE						(2,200.00)	-100.00%	
417-60000-204	CONTRACTUAL SERVICES	14,500.00	2,200.00					0.00%	Faith and Peter Pickle Properties will not create increment In 2020
417-60000-260	ADMINISTRATION - ISSUANCE	-	150.00	150.00	150.00	150.00			
Total Tax Increment District 7 Expenses		19,328.64	1,047,961.00	1,672,061.00	453,871.68	1,692,679.00	73,550.00	(974,411.00)	-92.98%
TAX INCREMENTAL DISTRICT 7 NET (REVENUES) EXPENSES		19,328.64	47,961.00	47,961.00	(1,191,693.89)	46,565.57	(24,062.00)	(72,023.00)	
TID 7 NET FUND BALANCE (DEFECIT)		(19,329)	(54,661)	(67,290)	1,172,365	(65,895)	(41,833)		

		<u>ACTUAL 2017</u>	<u>ACTUAL 2018</u>	<u>BUDGET 2019</u>	<u>AMENDED BUDGET 2019</u>	<u>YTD 2019</u>	<u>ESTIMATED 2019</u>	<u>BUDGET 2020</u>	<u>INCREASE (DECREASE) 2019 BUDGET</u>	<u>% CHANGE 2019 BUDGET</u>	
TAX INCREMENT DISTRICT 8											
Tax Increment District 8 Revenues											
418-31112	TID PROPERTY TAXES					-		(11,600.00)	(11,600.00)	#DIV/0!	
418-36101	INTEREST ON INVESTMENTS					(441.67)	(475.00)			#DIV/0!	Bond proceeds spend down
418-39060	SALE OF REAL ESTATE		(1.00)							#DIV/0!	
418-39101	TRANSFER IN - OTHER FUNDS		(617,190.75)							#DIV/0!	
418-39311	BOND PROCEEDS	-			(60,000.00)	(60,000.00)	(60,000.00)			#DIV/0!	
418-39312	PREMIUM ON DEBT ISSUE	-				(440.19)	(440.19)		-	#DIV/0!	
Tax Increment District 8 Revenues		-	(617,191.75)	-	(60,000.00)	(60,881.86)	(60,915.19)	(11,600.00)	(11,600.00)	#DIV/0!	
Tax Increment District 8 Expenses											
418-57800-101	FULL-TIME WAGES		13,480.71	15,987.00	15,987.00	9,255.50	12,341.00	12,696.00	(3,291.00)	-20.59%	
418-57800-103	SOCIAL SECURITY		1,049.59	1,223.00	1,223.00	694.90	927.00	967.00	(256.00)	-20.93%	
418-57800-104	RETIREMENT		941.07	1,047.00	1,047.00	581.92	776.00	853.00	(194.00)	-18.53%	
418-57800-105	HEALTH INSURANCE		3,001.36	2,727.00	2,727.00	1,458.19	1,944.00	2,440.00	(287.00)	-10.52%	
418-57800-107	LIFE INSURANCE		12.44			5.09	7.00	6.00	6.00	#DIV/0!	
418-57800-108	DENTAL INSURANCE		254.97	222.00	222.00	78.37	104.00	160.00	(62.00)	-27.93%	
418-57800-109	DISABILITY INSURANCE	-	42.71			26.29	35.00	33.00	33.00	#DIV/0!	
418-57800-110	OVERTIME	-	564.76							#DIV/0!	
418-57800-204	CONTRACTUAL SERVICES		1,380.00	2,200.00	2,200.00	1,400.00	1,400.00	2,000.00	(200.00)	-9.09%	
418-57800-260	ADMINISTRATION		1,000.00	150.00	150.00	150.00	150.00	150.00		0.00%	
418-57800-261	ENGINEERING		36.74							#DIV/0!	
418-57800-262	LEGAL SERVICES		4,005.18	1,530.00	1,530.00	2,097.66	2,500.00	2,500.00	970.00	63.40%	
418-57800-263	CONSTRUCTION		495,416.19			1,054.25	1,054.25			#DIV/0!	
418-57800-300	LAND ACQUISITION			210,000.00	210,000.00		210,000.00		(210,000.00)	-100.00%	
418-57800-431	OHTE INTEREST						1,350.00	10,800.00	10,800.00	#DIV/0!	Interest on General Fund Advance
418-59000-497	TRANSFER TO DEBT SERVICE		14,214.18	18,273.00	95,128.00	95,128.08	95,128.00	79,668.00	61,395.00	335.99%	
418-60000-204	CONTRACTUAL SERVICES		13,500.00							#DIV/0!	
Total Tax Increment District 8 Expenses		-	548,899.90	253,359.00	330,214.00	111,930.25	327,716.25	112,273.00	(141,086.00)	-55.69%	
TAX INCREMENTAL DISTRICT 8 NET (REVENUES) EXPENSES		-	(68,291.85)	253,359.00	270,214.00	51,048.39	266,801.06	100,673.00	(152,686.00)		
TID 8 NET FUND BALANCE (DEFECIT)			68,292	(711,438)	(201,922)	17,244	(198,509)	(299,182)			

VILLAGE OF LITTLE CHUTE
ADVANCE ROLL FORWARD
DECEMBER 31, 2019

<u>FUND</u>	<u>PAYABLE FUND</u>	<u>RECEIVABLE FUND</u>	<u>BEGINNING BALANCE</u>	<u>Additon</u>	<u>REPAID</u>	<u>ENDING BALANCE</u>
414	TID #4	General				
415	TID #5	General	182,568.65	150,000.00		332,568.65
415	TID #6	Stormwater	881,500.00			881,500.00
	TID # 6	General	-	1,000,000.00		1,000,000.00
415	TID #7	General	19,500.00	50,000.00		69,500.00
415	TID #8	General	-	270,000.00		270,000.00
TOTAL TID ADVANCES			<u>\$ 1,083,568.65</u>	<u>\$ 1,470,000.00</u>	<u>\$ -</u>	<u>\$ 2,553,568.65</u>

INTEREST EXPLANATION

	<u>MONTHS</u>	<u>ADVANCE</u>	<u>RATE</u>	<u>INTEREST</u>	<u>POSTED</u>	<u>Expenditure</u>
TID #1	0	-	0.03	-	\$	411-57100-431
TID #2	0	-	0.03	-	\$	412-57200-431
TID #4	0	-	0.03	-	\$	414-57400-431
TID #5	6	182,568.65	0.03	2,738.53		
	6	332,568.65	0.03	4,988.53	\$ 7,727.06	415-57500-431
TID #6	12	881,500.00	0.03	26,445.00		416-57600-431
	3	1,000,000.00	0.03	7,500.00	\$ 33,945.00	416-57600-431
TID # 7	12	19,500.00	0.03	585.00		
	1	50,000.00	0.03	125.00	\$ 710.00	417-57600-431
TID # 8	2	270,000.00	0.03	1,350.00	\$ 1,350.00	418-57600-431
					<u>\$ 43,732.06</u>	
					\$ 17,287.06	101-36103
					\$ 26,445.00	630-36103

(13/18)

VILLAGE OF LITTLE CHUTE
ADVANCE ROLL FORWARD
DECEMBER 31, 2020

<u>FUND</u>	<u>PAYABLE FUND</u>	<u>RECEIVABLE FUND</u>	<u>BEGINNING BALANCE</u>	<u>Additon</u>	<u>REPAID</u>	<u>ENDING BALANCE</u>
414	TID #4	General	-			-
415	TID #5	General	332,568.65		(140,000.00)	192,568.65
415	TID #6	Stormwater General	881,500.00 1,000,000.00			881,500.00 1,000,000.00
415	TID #7	General	69,500.00		(20,000.00)	49,500.00
415	TID #8	General	270,000.00	90,000.00		360,000.00

TOTAL TID ADVANCES

\$ 2,553,568.65	\$ 90,000.00	\$ -	\$ (160,000.00)	\$ 2,483,568.65
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INTEREST EXPLANATION

	<u>MONTHS</u>	<u>ADVANCE</u>	<u>RATE</u>	<u>INTEREST</u>	<u>POSTED</u>	<u>Expenditure</u>
TID #1	0	-	0.03	-	\$ -	411-57100-431
TID #2	0	-	0.03	-	\$ -	412-57200-431
TID #4	0	-	0.03	-	\$ -	414-57400-431
TID #5	6	332,568.65	0.03	4,988.53		
	6	192,568.65	0.03	2,888.53	\$ 7,877.06	415-57500-431
TID #6	12	881,500.00	0.03	26,445.00		
	12	1,000,000.00	0.03	30,000.00	\$ 56,445.00	416-57600-431
TID #7	11	69,500.00	0.03	1,911.25		
	1	49,500.00	0.03	123.75	\$ 2,035.00	417-57600-431
TID #8	12	360,000.00	0.03	10,800.00	\$ 10,800.00	418-57600-431
					<u>\$ 77,157.06</u>	
					\$ 50,712.06	101-36103
					\$ 26,445.00	630-36103

(13/18)

			AMENDED				INCREASE (DECREASE) 2019	% CHANGE 2019
	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	BUDGET 2019	YTD 2019	ESTIMATED 2019	BUDGET	BUDGET
GENERAL FUND NET (REVENUES) EXPENSES	2,303,532.80	(166,683.38)	170,001.00	400,001.00	246,758.23	(57,609.12)	-	(170,001.00)
GENERAL FUND BALANCE (DEFICIT)	4,115,528	4,282,210	4,112,209	3,882,209	4,035,452	4,339,819	4,339,819	
RESTRICTED FOR ADVANCES	560,974	202,069	202,069	202,069	202,069	1,672,069	1,602,069	
ASSIGNED FUND BALANCE	218,749	388,749	388,749	388,749	388,749	218,749	218,749	
DESIGNATED FOR WORKING CAPITAL	1,037,242	1,096,803	1,154,303	1,154,303	1,069,675	1,051,073	1,051,073	
LAND HELD FOR RESALE			182,239	182,239	182,239	182,239	182,239	
UNRESTRICTED FUND BALANCE	2,298,563	2,594,589	2,184,849	1,954,849	2,192,720	1,215,689	1,285,689	
GENERAL FUND BALANCE (DEFICIT)	4,115,528	4,282,210	4,112,209	3,882,209	4,035,452	4,339,819	4,339,819	

TID 5 \$192,569; TID 6 \$1,000,000; TID 7 \$49,500 and TID 8 \$360,000
\$25K Insurance Claims, \$100K Contingency, \$75K Revaluation, Misc
Min 3 months of following year budgeted expenditures - policy needed
Altergott Property