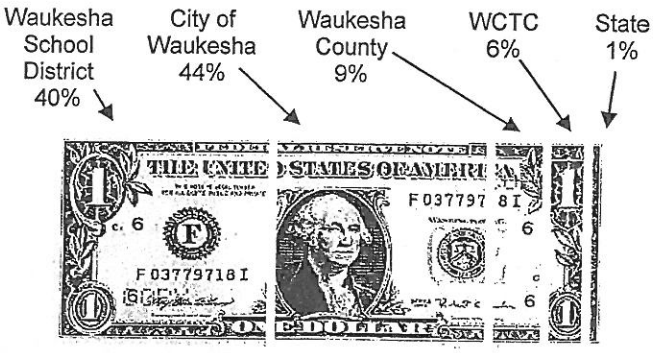
TAX LEVY & RATE INFORMATION

Taxing Jurisdiction	Apportioned Levy	Projected Rate per $1,000 of Valuation
School District	$47,480,899	$ 9.11
City of Waukesha	53,098,827	10.19
Waukesha County	11,180,054	2.14
W.C.T.C.	6,858,117	1.32
State of Wisconsin	914,656	0.17
TOTAL	$119,532,553	$22.93
Less State Credit		(1.54)
NET RATE		$21.39



• BUDGET 2014 MAYOR'S MESSAGE •

The Waukesha family has rhythm. We are the birthplace of Les Paul – innovator of the electric guitar – and the only small town Gibson GuitarTown. We are home to thousands of caring families, responsible business people, and gifted artists. And by bringing our tax levy in tune (and on average under inflation) during the last four years, we have provided tax relief and saved our families money.

Welcome to Waukesha, where we are amplifying our values of empathy, responsibility, and creativity.

So stroll down our Riverwalk, or just sit and talk. Skip through the Frame Park formal gardens to our children's library. Grab a steaming cup from one of our unique coffee shops. Drop by for a class at historic Carroll University – the state's oldest four-year institution of higher education. From the largest Farmer's Market in the county to Freeman Friday Night Live, we've got fresh food and fun music, inside and outside. Head to an Art Crawl to see galleries of original art from innovative people – highlighting the vitality and vision of our community.

Speaking of community front porch events, bring your family and friends for the horse-drawn carriage rides and caroling downtown in December. Mark your calendars to feel the beat of the Waukesha JanBoree on January 17, Freeman Friday Night Live on June 6, Fiesta Waukesha on June 20, and Waukesha Reads on October 1. Sip some fine wine, grab an appetizer, or dine at any of our specialty restaurants while you discover a town flourishing on many fronts.

We are also a center of health care, electrical and power industries. We have technology, manufacturing, and retail employers expanding – including ProHealth Care, SPX Waukesha Electric, Weldall Manufacturing, GE Gas Engines, Gaco Western, the Shoppes at Fox River, Woodman's Food Market, the revitalization of East Sunset Drive and more – currently adding over 700 new family-supporting jobs to our community.

<u>During the last four years we have:</u>

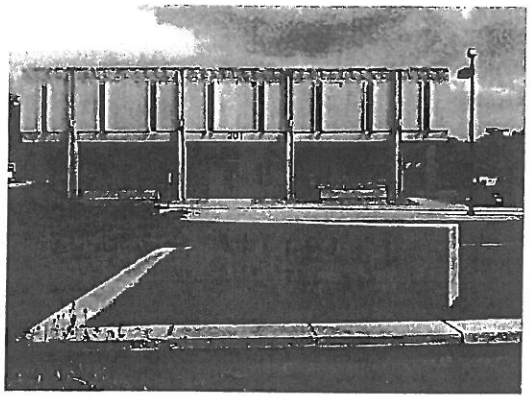
- ✓ Balanced our city checkbook and kept taxes flat (on average under inflation)
- ✓ Created over 700 new family-supporting jobs
- ✓ Moved forward towards Oak Creek for sustainable and clean water
- ✓ Invested millions of dollars (more than doubling our investment) into road restoration
- ✓ Grown our community front porch events like Freeman Friday Night Live and GuitarTown

Waukesha's award-winning Parks, Library, Schools, and our vibrant businesses are all waiting for you. Our goal is to become the #1 best small city in America by 2018. Please join us in creating a better future! Our family invites your family to enjoy the rhythm of Waukesha!

Jeff Scrima, City of Waukesha Mayor

December 2013

2014 EXECUTIVE BUDGET MESSAGE FROM THE CITY ADMINISTRATOR



This is our world headquarters. You probably never heard the terms incorporated or world headquarters in reference to the City or its budget. But it's true.

Cities are corporations authorized by the State. Our corporation is structured very much like a private sector company. It has a CEO, Mayor Scrima, a Chairman of the Board of Directors Terry Thieme, a Board of Directors, the City Council, and Chief Administration Officer, Ed Henschel. We have 13 divisions to do our work with each division having a director or manager.

We have a plant that covers 24 square miles with 72,000 permanent employees (our residents) and another 25,000 part-time employees that come to our plant every day to work for various businesses and service organizations. All of which provide goods and services world-wide and we can boast of being one of only eight GuitarTowns in the world.

But yet, we are different from the type of company we are used to in the private sector. Our annual goal is to break even, not to make a profit, except for special revenue and enterprise funds. We are entrusted with our employees (taxpayer) money, we do all our work in the open, we don't have hidden "skunk works" or hidden research and development facilities – we operate in a fish bowl. And we are severely constricted by outside influences – the State limits how we operate through levy limits and other financial and regulatory constraints. The State just adopted its budget, which has an expenditure increase of 3.2%. You will see in the 2014 City Budget we are no where near that level.

As to the financial process of Waukesha Inc., after one year on the job, I've noted some material weaknesses that need to be improved. The CEO, Chairman of the Board, and Board of Directors has fiduciary responsibility for financial oversight. But you have not had the information to carry out those responsibilities. We are in the process of changing this. The first step occurred on September 17th with the formal presentation of the annual audit by Baker Tilly. B/T reported that they have not done this before. Secondly, beginning in 2014 under the direction of our very able Finance Director, Rich Abbott, quarterly financial statements will be presented to the Finance Committee. While this tends to be boring stuff, it is important to both the Board of Directors and Department Directors for the effective administration of the organization.

Thirdly, we are working toward a more transparent budget. In the past, the Council received a consolidated budget that combined various expenditure categories together. It showed what the City was spending on manpower, benefits and supplies in total. It did not show what our service costs were by department (which incidentally is required by Sec. 65.90 Wis. Stats.). Additionally, it only provided a two

year financial snapshot. When you buy stock in a company, you want to know its financial history. Starting this year, we are going to show you financial information by department with a historical perspective.

Revenue and expense trends since 2008 were prepared by our Management Intern. We admit to a few anomalies in the data which we did not try to correct, please ignore those (see the budget summary for this information).

While this information shows internal trends, we also want to show you how we compare externally. Below is a comparison of tax data for six municipalities with comparable equalized values followed by a history of their municipal tax rates.[1] Waukesha ranks fourth among these six municipalities.

Municipality	2012 Total Equalized Value	Gross Tax Levy	1-year change in gross tax levy	2013 Gross Tax Rate	1-year change in gross tax rate
City of Kenosha	$5,618,843,000	$165,598,602	0.60%	$29.47	7.60%
City of Wauwatosa	$4,963,918,700	$131,268,622	3.50%	$26.44	9.40%
City of West Allis	$3,738,930,800	$112,630,876	-0.40%	$30.12	4.00%
City of Racine	$3,587,222,200	$107,648,454	5.30%	$30.01	11.80%
City of Brookfield	$5,975,204,600	$118,595,950	0.90%	$19.85	2.70%
City of Waukesha	$5,426,429,500	$125,226,115	0.60%	$23.08	5.70%

MUNICIPAL TAX RATES 2008-2012

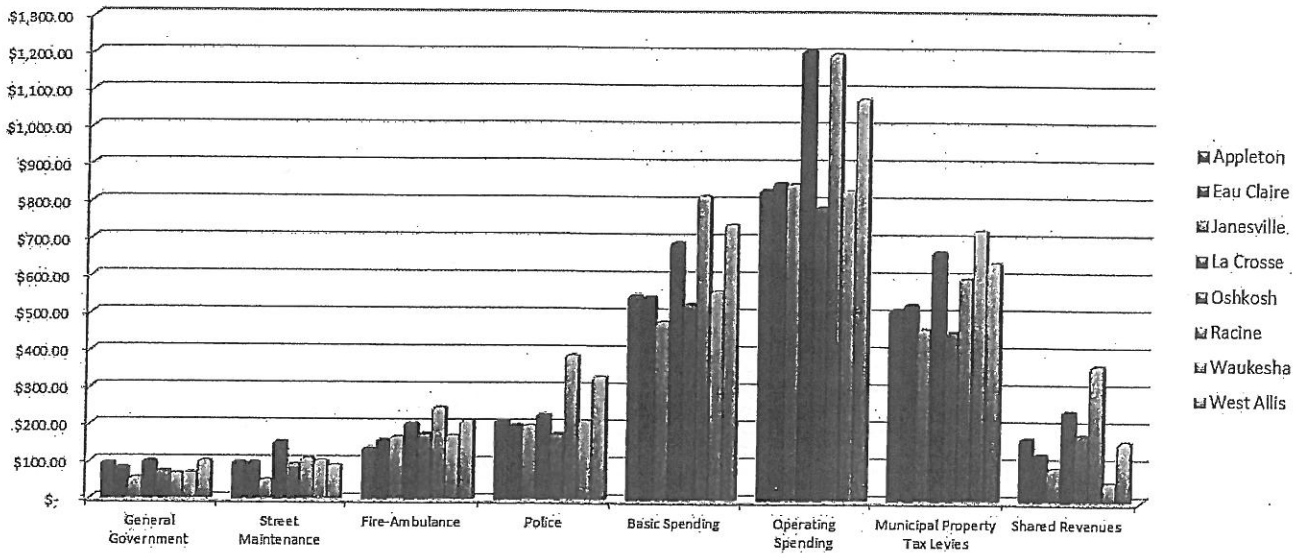
	2007/08	2008/09	2009/10	2010/11	2011/12
	Tax Rate	Tax Rate	Tax Rate	Tax Rate	Tax Rate
Brookfield	$ 5.09	$ 5.20	$ 5.36	$ 5.76	$ 5.87
Kenosha	$ 7.97	$ 8.32	$ 8.65	$ 9.54	$ 10.30
Racine	$ 11.10	$ 11.42	$ 11.53	$ 12.21	$ 12.97
Wauwatosa	$ 6.22	$ 6.61	$ 6.73	$ 7.02	$ 7.30
West Allis	$ 8.22	$ 8.26	$ 8.76	$ 9.53	$ 10.19
Waukesha	$ 7.98	$ 7.95	$ 8.63	$ 8.97	$ 9.16
Average	$ 7.76	$ 7.96	$ 8.28	$ 8.84	$ 9.30

The following chart shows how we compare with other like municipalities for specific service areas on a per capita basis.

[1] Source: Wisconsin Taxpayers Alliance Reports.

	Population	General Government	Street Maintenance	Fire-Ambulance	Police	Basic Spending	Operating Spending	Municipal Property Tax Levies	Shared Revenues
Appleton	72,715	$ 98.64	$ 100.52	$ 139.49	$ 213.86	$ 552.51	$ 836.56	$ 516.90	$ 171.80
Eau Claire	66,060	$ 85.64	$ 99.80	$ 160.58	$ 201.85	$ 547.86	$ 855.52	$ 530.60	$ 128.79
Janesville	63,515	$ 57.86	$ 53.52	$ 169.06	$ 201.44	$ 481.89	$ 851.99	$ 462.48	$ 90.96
La Crosse	51,195	$ 103.24	$ 155.52	$ 205.31	$ 230.17	$ 694.24	$ 1,210.91	$ 671.22	$ 244.98
Oshkosh	66,080	$ 76.98	$ 95.00	$ 179.03	$ 179.07	$ 530.08	$ 788.81	$ 455.82	$ 181.61
Racine	78,700	$ 70.71	$ 110.16	$ 248.08	$ 390.35	$ 819.30	$ 1,201.94	$ 599.60	$ 367.15
Waukesha	70,735	$ 71.51	$ 104.61	$ 174.16	$ 212.71	$ 562.99	$ 833.10	$ 727.60	$ 55.18
West Allis	60,365	$ 103.19	$ 92.22	$ 213.17	$ 333.41	$ 741.99	$ 1,078.86	$ 641.58	$ 164.30

Following is the above information shown in graph form.



Operating Budget Introduction

Over the last several years, the Board of Directors (i.e. City Council) has limited expenditures (i.e., taxes) primarily by limiting pay and benefits and with actual staffing reductions. Recent history shows an overall reduction of approximately 35 employees (from 550+/- to about 515 +/-) over the last five years.

As you will see, in 2014, the approach will be different. While there are some staffing increases being proposed, more importantly, we are planning significant technology changes to reduce existing workloads, rather than eliminating employees. This will provide time to be more customer focused, reduce employee stress, and improve morale. Examples of these technology changes include:

- LMS which will reduce staff time in meeting packet and minute preparation
- New payroll system to replace one that is no longer supported and will be more efficient
- PRF registration system that is more customer friendly and interfaces with our financial software
- License and permit system that meets our needs, is more efficient, and interfaces with Munis
- Final implementation of Munis that will eliminate many manual processes and redundancies

On the revenue side of the budget, only one significant change in revenue is being proposed, which is an increase in fees at the parking structures as follows:

Parking structure	Current Fees	Proposed Fees
South Ramp Structure Daily	$2.00/day	$3.00/day
South Structure Monthly	$20.00/mo.	$30.00/ mo.
Transit Ramp Daily	$3.00/Day	$4.00/day
Transit Ramp Monthly	$25.00/mo.	$35.00/mo.

2014 CIP EXECUTIVE BUDGET

The 2014 Capital Improvement Plan (CIP) for "plant expansion" has been increased significantly to keep up with the maintenance of our fleet, equipment and infrastructure. We recommend continuing to take advantage of the low interest rates in the bond market.

Just as a reminder, our CIP that is funded with borrowed money includes items that cost $10,000 or more and last for 10 years or more. Other CIP is funded with tax levy or other funding sources (i.e. grants, donations, etc.).

After having now been Administrator for one year and having had a chance to assess the needs of the organization, it is apparent that there is significant capital improvements required to continue to provide services at a high level. At the same time there is a need to standardize some of our equipment.

With regard to standardization of equipment, this year for the first time a vehicle review committee was created. Ron Grall took the lead in this effort. This committee reviewed the standards for vehicle replacement, agreed on a uniform model of vehicle, discussed opportunities to share vehicles and used a uniform price structure for budgeting. (Some of you may recall that last year the Committee spent a lot of time asking why different models of vehicles were being requested by different departments at different prices).

The plant improvements are designed to assist various departments and include:

Capital Project Funds by Year

Fund	2010	2011	2012	2013	2014
430	$511,800	$967,350	$716,440	$1,621,770	$2,495,000
420	$4,395,674	$5,245,419	$835,300	$1,519,500	$6,420,570
410	$8,591,467	$8,784,715	$4,325,327	$8,528,220	$7,262,470
400	$1,240,281	$1,393,076	$1,182,836	$939,677	$1,435,537

2014 BUDGET SUMMARY

The 2014 General Fund operating budget is $58,920,047 in comparison to the 2013 adopted operating budget, which was $58,120,228 is an increase of $799,819 or 1.38%.

The Mayor, Council, and Finance Committee, have been clear about its desire to minimize the tax impact on Waukesha residents. Under this direction, and in appreciation of the financial challenges Waukesha citizens and businesses face, the 2013 levy needed to support the 2014 Executive Budget as proposed would be $52,852,511.

As a result of the severe restrictions the State imposes on municipalities with regard to increasing revenues, the recommended Executive Budget is a "maintenance budget" which supports sound financial policies, meets the state levy limits and expenditure restraint program and maintains service and program levels to the greatest degree possible. Our conservative employment contracts, supported by the unions have helped us control expenditures to a certain degree.

A hiring freeze for all civilian positions has been in place since January 2009, with a few exceptions, it is expected to continue in 2014. New positions being requested in the 2014 Budget include:

- One position in the Finance Department, whose staffing has not changed sine the 1990s
- One position in the Inspection Department to become more proactive in our property maintenance program.
- Two positions in the Police Department

We have also included funds to mow the medians on State Highways within the City limits to improve the appearance of the City (final costs are still being determined and are not reflected in the enclosed budget).

The primary purpose of the City's budget and budgeting process is to develop, adopt and implement a plan for accomplishing goals for the upcoming year, while keeping consistent with the overriding objectives of maintaining a responsive government, reasonable property tax rate, high service levels and a strong financial position. The City maintains a bond rating of Aa1 this year, one step away from the highly coveted Aaa bond rating. While largely a result of recalibration from Moody's, this is still confirmation of the City's strong fiscal position.

This letter of transmittal is a general overview of the proposed 2014 Budget. As such, it is intended to identify trends and factors that have had a significant impact on the development of the budget. Further details are contained in the body of the budget document and in accompanying reports pertaining to specific budget issues as needed.

As in previous years, the process of developing the budget began with the submittal of departmental expenditure requests and estimates of proposed revenues. Department directors were instructed to submit a 2014 budget limited to a 0.6% increase (excluding wages and benefits). We were not quite able to fully achieve this goal in all departments.

The process continued with an assessment of the submittals, followed by meetings with department directors and managers for a detailed assessment of operational needs. The process resulted in the development of a Budget that meets the needs of our organization and City as a whole and our fiscal ability to respond to such needs within financial constraints imposed by the State.

Analysis of Revenues and Expenditures

Property Taxes/Levy

The State has changed the law on the levy limit on property taxes to allow for an increase of the percentage change in new net construction. The City's current new net construction increase for this year was only 0.6%. The 2013-2014 State Budget bill also continues to restrict our ability to raise revenues from other sources.

Comparison of All Property Tax Fund Levies, 2013-2014

COMPARISON OF ALL CITY PROPERTY TAX FUND LEVIES 2013-2014

Fund	2013 Levy	2014 Levy	Difference	% Difference
Total General Fund Levy	$ 39,883,651	$ 41,113,096	$ 1,229,445	3.08%
Fleet Levy	$ 362,365	$ 433,320	$ 70,955	19.58%
Transit Levy	$ 1,406,095	$ 1,406,095	$ -	0.00%
General Debt Levy	$ 10,028,587	$ 9,900,000	$ (128,587)	-1.28%
Total:	$ 51,680,698	$ 52,852,511	$ 1,171,813	2.27%

The following table summarizes the total revenues and provides a comparison from 2013 to 2014.

Comparison of General Fund Revenues 2013 - 2014

Revenue Category	2013 Amount	2014 Amount	Difference	% Change
Other Taxes	$ 795,745	$ 830,771	$ 35,026	4.40%
Intergovernmental Grants	$ 7,904,790	$ 7,552,617	$ (352,173)	-4.46%
Licenses and Permits	$ 1,829,554	$ 1,853,870	$ 24,316	1.33%
Penalties and Forfeitures	$ 1,200,077	$ 1,003,000	$ (197,077)	-16.42%
Charges for Services	$ 3,201,642	$ 3,313,379	$ 111,737	3.49%
Special Assessments	$ 17,650	$ 19,473	$ 1,823	10.33%
Interdepartmental Charges	$ 1,166,737	$ 1,179,211	$ 12,474	1.07%
Misc. and Other Revenue	$ 428,117	$ 362,265	$ (65,852)	-15.38%
Other Sources	$ 1,692,265	$ 1,692,365	$ 100	0.01%
Subtotal Revenue	$ 18,236,577	$ 17,806,951	$ (429,626)	-2.36%
General Fund Levy	$ 39,883,651	$ 41,113,096	$ 1,229,445	3.08%
Total Revenue	$ 58,120,228	$ 58,920,047	$ 799,819	1.38%

Definitions:

Other Taxes – Increases in this area are in Taxes – Delinquent Fees and in Use Tax – Motel rooms.

Other Sources – This increased slightly due to a transfer from Trust & Agency Funds.

Intergovernmental Grants – This was decreased by the State. Shared revenues are split between the General Fund and the Capital Improvement Fund. In addition, we lost 5.28% or $107,658 in Expenditure Restraint Funding.

Licenses and Permits – This area has increased due to anticipated increases in Permits – Building and Construction. .

Penalties and Forfeitures – Fines and forfeitures have been decreased based on history.

Charges for Services – These funds have increased in the following areas: Technical Rescue Service Fees, Sprinkler Inspection Fees, Ambulance Fees, and library fees. .

Interdepartmental Charges – The slight increase in this area was in Planning Fees and Engineering Services. In addition, the salaries of the Mayor and City Administrator will be allocated to other funds to account for their administrative support to these funds.

Misc. and Other Revenue – This budget decreased to reflect a more accurate amount for Interest on Investments based on history and the rates today.

Special Assessments – These are charges for work paid directly by residents (i.e. tree planting, sidewalk replacements, etc.)

All revenues have increased by 1.38%.

EXPENSE SUMMARY

The following table summarizes the total general fund expenditures and provides a comparison from 2013 to 2014.

Comparison of General Fund Expenses 2013 - 2014

Revenue Category	2013 Amount	2014 Amount	Difference	% Change
Personal Services	$ 45,198,644	$ 45,341,605	$ 142,961	0.32%
Contractual Services	**$ 8,094,795**	**$ 8,254,173**	**$ 159,378**	**1.97%**
Supplies and Expenses	$ 2,395,801	$ 2,489,528	$ 93,727	3.91%
Building Materials	**$ 206,779**	**$ 391,630**	**$ 184,851**	**89.40%**
Fixed Charges	$ 70,742	$ 71,438	$ 696	0.98%
Grants/Contributions	$ 183,000	$ 186,444	$ 3,444	1.88%
Capital Outlay	$ 69,259	$ 126,154	$ 56,895	82.15%
Interdepartmental Charges	$ 1,411,997	$ 1,468,435	$ 56,438	4.00%
Other Use of Funds	$ 364,211	$ 465,640	$ 101,429	27.85%
Extraordinary Gains/Losses	$ 125,000	$ 125,000	$ -	0.00%
Total Expenses:	$ 58,120,228	$ 58,920,047	$ 799,819	1.38%

Contractual Services – The increase in this area is in the following accounts: Other Professional Services, Water and Sewer, Machinery & Equipment Maintenance, Refuse Collection and Large Item Trash Pick Up.

Supplies and Expense – The increase in this area is due to higher printing charges throughout the City and an increase in Agricultural/Horticultural expenses for chainsaws and chains, safety equipment, chemicals and hardware.

Building Materials – The primary increase is for Materials – Street Maintenance and Material – Street Cleaning. ..

Fixed Charges – The small increase here is for General Liability and Property and Boiler Insurance. .

Grants/Contributions – This account shows an increase of $3,444 due to the Pewaukee Convention Center for their share of the room tax. As the projected room tax goes up, so does our payment to the tourism bureau. .

Interdepartmental Charges – The increase in funds are related to the increase in health insurance for police and fire retirees as well as increases in workman's compensation insurance.

Other Uses – The increase is due to the increased number of retirees and increased retiree health insurance costs.

Contingency/Fund Balance – The contingency fund was left at the same amount as budgeted in 2013 ($125,000).

Conclusion

The City continues to refrain from pursuing unsound financial options that would conflict with our financial policies and strategic plan such as funding general operations with borrowing or tapping into unrestricted reserves any or all of which would have undesirable long term consequences.

The Finance Committee is scheduled to review individual components of the budget on Tuesday and Thursday evenings now thru November, a schedule is attached and all members of the Council are encouraged to attend.

A Committee of the Whole Meeting will be held on Thursday, November 7th 2013 starting at 6:30 PM to review the 2014 Executive Budget. The 2014 CIP and 2015 – 2019 five year plan will be reviewed on November 14th at 6:30 PM. The budget hearing and adoption will be held on Tuesday, November 19, 2013 at 6:30 PM.

I respectfully request that members of the Council forward any questions or concerns regarding the budget to me, as soon as possible, to allow time to appropriately respond. I would like to mirror the past several year's budget processes in that questions were posed to staff in such a way that we had adequate time to respond with appropriate, meaningful feedback. The deadline for submitting questions or budget requests is **Friday November 1st.**

While this is again an extraordinarily difficult budget year, we are proud of our ability to submit a budget that maintains service delivery, and strengthens the financial integrity of the City.

If the council has specific requests to change the budget after the Finance Committee completes its review, please bring those to my attention as early as possible so that we can address them before the scheduled adoption of the budget.

Respectfully submitted,

CITY OF WAUKESHA

Edmund M. Henschel

City Administrator

2014 Consolidated Budget Summary by Department

2008-2012 Amounts shown are Actuals

General Fund Revenues - Fund 100	2008	2009	2010	2011	2012	2013*	2014**	% Chg 2013 vs 2014
Taxes	$ 36,304,996	$ 39,013,429	$ 41,147,810	$ 41,369,084	$ 41,084,027	$ 40,679,396	$ 42,125,938	3.6%
Intergovernmental Revenues	8,707,119	9,016,216	8,453,843	8,468,848	7,811,056	7,904,790	7,564,364	-4.3%
License/Permits	1,926,882	1,674,348	1,652,068	1,795,017	1,964,280	1,884,554	1,853,870	-1.6%
Penalties/Forfeiture	583,069	571,464	707,453	718,607	789,406	1,200,077	1,003,000	-16.4%
Public Charges for Service	2,597,179	2,595,706	3,180,526	3,324,558	2,836,486	3,146,642	3,313,379	5.3%
Other Public Services	50,695	3,767	11,557	728	162,367	17,650	19,473	10.3%
Interdepartmental Charges	1,004,932	1,184,751	1,149,346	1,273,231	1,129,878	1,166,737	1,263,211	8.3%
Miscellaneous Revenue	1,155,842	399,155	622,180	443,071	436,166	428,117	412,265	-3.7%
Transfers from Funds	1,002,429	1,385,314	1,307,017	1,359,279	1,662,238	1,692,265	1,692,365	0.0%
Total Revenue	**$ 53,333,143**	**$ 55,844,150**	**$ 58,231,800**	**$ 58,752,423**	**$ 57,875,904**	**$ 58,120,228**	**$ 59,247,865**	1.9%

General Government Expenditures	2008	2009	2010	2011	2012	2013*	2014**	
City Council	$ 99,352	$ 100,042	$ 103,669	$ 101,158	$ 99,299	$ 101,891	$ 108,923	6.9%
Municipal Court	325,889	312,427	325,884	336,844	330,346	349,623	350,246	0.2%
Mayors Office	180,562	178,724	172,783	163,659	175,601	163,429	172,656	5.6%
City Administrator	241,123	225,029	211,599	134,554	95,711	294,805	299,941	1.7%
Human Resources	240,783	233,165	241,683	255,431	261,722	238,779	266,401	11.6%
Assessor	573,270	577,960	523,385	472,366	458,267	479,146	481,166	0.4%
Financial Department	518,905	527,679	530,788	554,055	598,499	525,416	630,797	20.1%
City Clerk/Treasurer/Elections	730,419	614,994	617,166	591,570	659,072	698,373	670,841	-3.9%
City Attorney	574,104	585,748	604,069	644,129	602,619	620,001	636,123	2.6%
Community Development	738,545	884,996	927,807	947,139	701,443	771,838	802,190	3.9%
City Hall	201,664	173,107	196,769	199,788	180,184	200,472	236,900	18.2%
Information Technology	1,723,085	1,674,931	1,946,846	1,908,243	1,998,925	2,197,748	2,206,774	0.4%
Total	**$ 6,147,701**	**$ 6,088,802**	**$ 6,402,448**	**$ 6,308,936**	**$ 6,161,688**	**$ 6,641,521**	**$ 6,862,958**	3.3%

Public Safety Expenditures	2008	2009	2010	2011	2012	2013*	2014**	
Police	$ 15,330,077	$ 15,193,175	$ 15,649,318	$ 16,001,538	$ 16,512,648	$ 16,311,664	$ 16,423,848	0.7%
Fire	11,038,716	11,304,760	11,569,298	11,998,196	12,262,318	12,214,134	12,088,051	-1.0%
Building Inspection	652,112	621,682	664,667	632,300	708,039	727,455	854,699	17.5%
Emergency Government	16,052	30,572	17,138	46,300	8,703	15,397	11,800	-23.4%
Police and Fire Commission	47,140	50,587	43,703	16,171	34,160	42,264	41,908	-0.8%
Animal Shelter	45,623	45,623	45,623	45,623	45,623	45,623	45,623	0.0%
Police Reserve	2,543	2,911	2,023	923	2,624	4,390	4,390	0.0%
School Crossing Guard	95,183	97,060	98,855	99,399	101,053	102,960	102,960	0.0%
Weights and Measures	18,000	18,000	18,000	18,000	18,000	18,400	18,400	0.0%
Total	**$ 27,245,446**	**$ 27,364,370**	**$ 28,108,625**	**$ 28,858,450**	**$ 29,693,168**	**$ 29,482,287**	**$ 29,591,679**	0.4%

Public Works Expenditures	*2008*	*2009*	*2010*	*2011*	*2012*	*2013**	*2014***	
Engineering Division	$ 2,701,128	$ 2,704,291	$ 2,627,802	$ 2,714,239	$ 2,584,762	$ 2,586,924	$ 2,497,288	-3.5%
Street Maintenance	5,975,390	5,469,359	5,579,529	5,700,200	5,391,111	5,448,997	5,723,805	5.0%
Total	**$ 8,676,518**	**$ 8,173,650**	**$ 8,207,331**	**$ 8,414,439**	**$ 7,975,873**	**$ 8,035,921**	**$ 8,221,093**	2.3%

Culture and Recreation Expenditures	*2008*	*2009*	*2010*	*2011*	*2012*	*2013**	*2014***	
Library	$ 3,718,377	$ 3,618,279	$ 3,622,666	$ 3,704,063	$ 3,618,133	$ 3,609,435	$ 3,681,916	2.0%
Parks, Recreation and Forestry	5,216,520	5,030,709	5,220,691	5,326,369	5,072,721	5,114,193	5,237,406	2.4%
Total	**$ 8,934,897**	**$ 8,648,988**	**$ 8,843,357**	**$ 9,030,432**	**$ 8,690,854**	**$ 8,723,628**	**$ 8,919,322**	2.2%

Solid Waste Management Expenditures	*2008*	*2009*	*2010*	*2011*	*2012*	*2013**	*2014***	
Garbage Collecting	$ 112,915	$ 1,717,145	$ 1,933,805	$ 2,050,796	$ 2,144,530	$ 2,230,099	$ 2,294,302	2.9%
Composting	34,395	54,023	54,746	63,811	31,183	63,309	25,499	-59.7%
West Ave Landfill	4,560	6,907	132,890	931,293	65,945	109,278	76,765	-29.8%
Recycling	695,039	699,674	723,674	770,243	813,305	861,454	908,346	5.4%
Total	**$ 846,909**	**$ 2,477,749**	**$ 2,845,115**	**$ 3,816,143**	**$ 3,054,963**	**$ 3,264,140**	**$ 3,304,912**	1.2%

Miscellaneous Expenditures	*2008*	*2009*	*2010*	*2011*	*2012*	*2013**	*2014***	
Property and Liability Insurance	$ 820,862	$ 859,590	$ 809,944	$ 824,056	$ 969,332	$ 962,497	$ 1,176,711	22.3%
Unallocated Employee Benefits	468,711	419,542	468,600	583,184	714,248	673,323	835,390	24.1%
Assessment Refunds	7,304	236,097	55,977	180,763	25,000	25,000	25,000	0.0%
Bad Debt Expense	32,736	12,607	11,535	1,059	20,000	20,000	20,000	0.0%
Contingency	125,000	125,000	125,000	125,000	125,000	125,000	163,800	31.0%
Transfer to Special Revenue	15,000	15,000	15,000	15,000	15,000	15,000	15,000	0.0%
Transfer to Enterprise	-	210,704	206,490	206,490	194,961	151,911	112,000	-26.3%
Total	**$ 1,469,613**	**$ 1,878,540**	**$ 1,692,546**	**$ 1,935,552**	**$ 2,063,541**	**$ 1,972,731**	**$ 2,347,901**	19.0%

Total Expenditures								
	$ 53,321,084	**$ 54,632,099**	**$ 56,099,422**	**$ 58,363,952**	**$ 57,640,087**	**$ 58,120,228**	**$ 59,247,865**	1.9%

Other Funds receiving Levy Support

Debt - Fund 300	*2008*	*2009*	*2010*	*2011*	*2012*	*2013**	*2014***	
Levy						$ 10,028,587	$ 9,950,000	-0.8%
Non-Levy Revenues						32,000	145,357	354.2%
Expenditures						10,060,587	10,095,357	0.3%
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!

Equipment Revolving (CIP) - Fund 430	*2008*	*2009*	*2010*	*2011*	*2012*	*2013**	*2014***	
Levy						$ 362,365	$ 447,565	23.5%
Non-Levy Revenues						1,260,005	1,559,600	23.8%
Expenditures						1,622,370	2,007,165	23.7%
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!

Transit - Fund 607	*2008*	*2009*	*2010*	*2011*	*2012*	*2013**	*2014***	
Levy						$ 1,406,095	$ 1,406,095	0.0%
Non-Levy Revenues						8,400,580	8,161,112	-2.9%
Expenditures						10,906,675	10,542,207	-3.3%
Total (should be depreciation)	$ -	$ -	$ -	$ -	$ -	$ **1,100,000**	$ **975,000**	-11.4%

Levy Summary								
General - Fund 100						$ 40,679,396	$ 42,125,938	
Less: Other Taxes						(795,745)	(830,771)	
General - Fund 100 - Levy only						39,883,651	41,295,167	3.54%
Debt Service - Fund 300						10,028,587	9,950,000	-0.78%
Equipment Revolving (CIP) - Fund 430						362,365	447,565	23.51%
Transit - Fund 607						1,406,095	1,406,095	0.00%
Total Levy	$ -	$ -	$ -	$ -	$ -	$ **51,680,698**	$ **53,098,827**	2.74%

**2013 Adopted Budget*
*** 2014 Adopted Budget*

As of 11-19-2013