



Wisconsin

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**2023**

**Adopted Budget**

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# **VILLAGE OF MENOMONEE FALLS**

## **2023 BUDGET**

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# **Chapter 1**

## **BUDGET OVERVIEW**

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## DIRECTORY OF VILLAGE OFFICIALS

<b>Village Board:</b>	<b>Title</b>	<b>Term Expiration</b>
Jeremy Walz	President	April 2024
Paul Tadda	Trustee	April 2025
Steve Taggart	Trustee	April 2025
Vacant	Trustee	April 2025
Katie Kress	Trustee	April 2023
Randy Van Alstyne	Trustee	April 2023
Tim Newman	Trustee	April 2023

**Administration:**

	<b>Title</b>
Mark Fitzgerald	Village Manager
Arlyn Johnson	Assistant Village Manager, Director of Public Works
Adam Koenings	Village Attorney
Amy Dishinger	Clerk
Julie Multhauf	Treasurer

**Certified Public Accountants:**

Reilly, Penner & Benton, LLP, Milwaukee, Wisconsin

**Bond Counsel:**

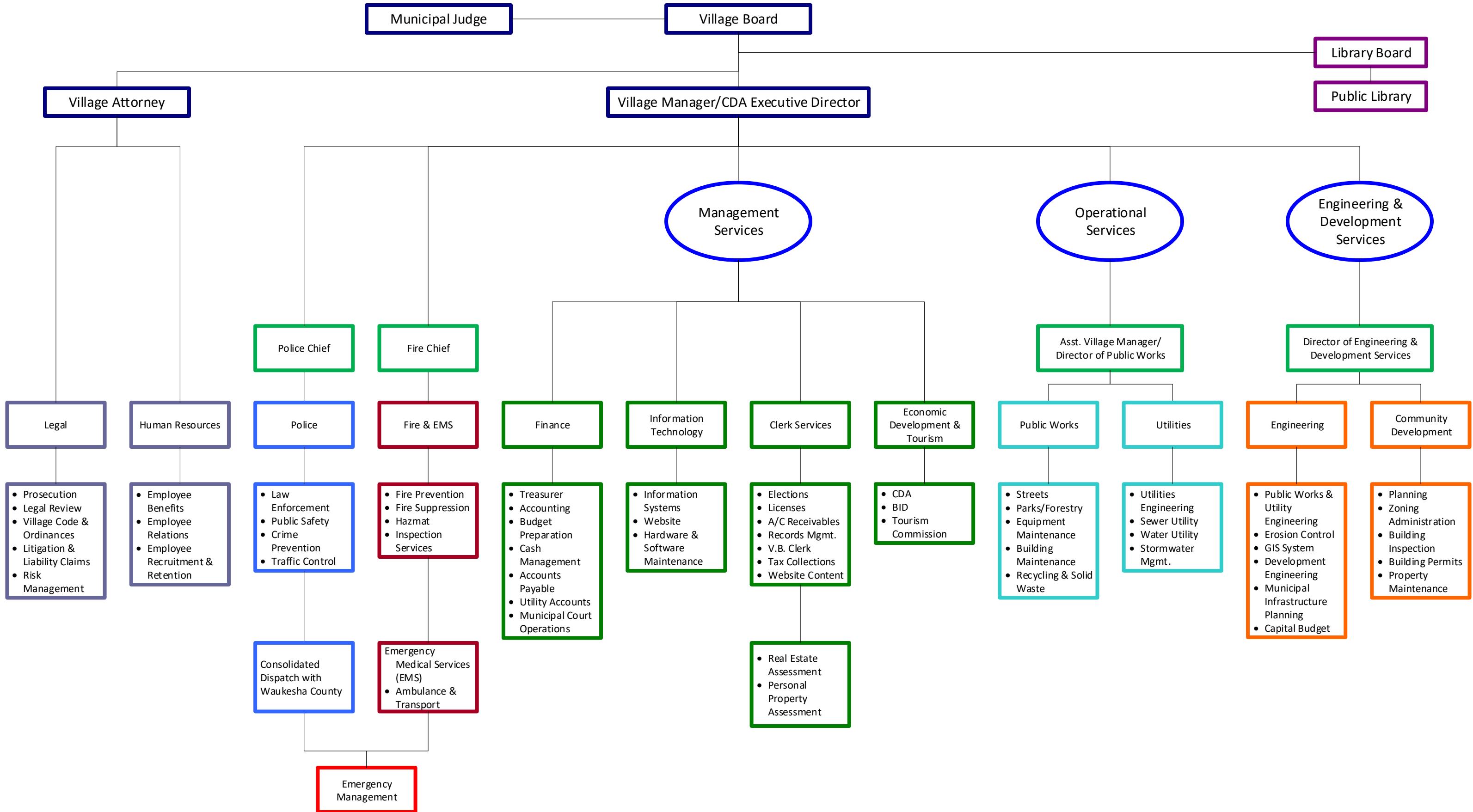
Quarles & Brady, Milwaukee, Wisconsin

**Financial Advisors:**

Ehlers, Waukesha, Wisconsin

# VILLAGE OF MENOMONEE FALLS

## Functional Organization Chart



# STRUCTURE OF VILLAGE FUNDS

The accounting records of the Village are organized into funds and account groups, each of which is treated like a separate entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute assets, liabilities, fund equity (reserves), revenues and expenditures/expenses.

## **GOVERNMENTAL FUNDS:**

### **GENERAL FUND**

Contains cost of providing police & fire protection, parks, street maintenance, community development, planning zoning, licenses and permits, engineering, assessing, tax billing and collections, financial services, clerk/treasurer requirements, elections, payroll and personnel, property and insurance, building and vehicle maintenance, and general administration.

### **SPECIAL REVENUE FUNDS**

Revenues with specific requirements for spending as a result of restricted donations or state/federal grants. Library Operations and Maintenance Fund, and the Solid Waste Collection Fund are included in Special Revenue Funds.

### **DEBT SERVICE FUND**

Annual principal and interest payments on debt not covered by utilities and risk management funds.

### **CAPITAL PROJECTS FUNDS**

Tracks revenues and expenditures related to:  
General capital projects and equipment  
Municipal Facilities and Equipment Fund  
Tax Incremental Districts  
Special Assessment Fund

## **PROPRIETARY FUNDS:**

### **WATER UTILITY**

Contains revenues, expenses and capital purchases relating to water pumping, treatment, supply, billing and administration.

### **SEWER UTILITY**

Contains revenues, expenses and capital purchases relating to sewerage treatment, processing, billing and administration.

### **STORM WATER UTILITY**

Contains revenues, expenses and capital purchases relating to storm water management

### **SOLID WASTE FUND**

Contains revenues and expenses relating to garbage & recycling collection.

### **RISK MANAGEMENT**

Contains revenues and expenses relating to property and liability insurance from CVMIC

## **FIDUCIARY FUNDS:**

Used to record assets held by the Village as an agent for other governmental units as a result of the tax collection process.



# **Chapter 2**

## **BUDGET SUMMARIES**

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## GENERAL OPERATING BUDGET SUMMARY

	<b>2020 ACTUAL</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2022 ESTIMATE</b>	<b>2023 BUDGET</b>	<b>% Change</b>
<b>REVENUES</b>						
Property taxes	19,534,920	19,508,882	19,671,000	19,671,000	<b>19,582,000</b>	-
Intergovernmental	4,859,053	3,965,072	4,279,646	4,279,646	<b>4,243,500</b>	(1%)
Public charges for services	1,681,079	1,914,787	1,776,000	1,776,000	<b>2,855,300</b>	61%
Water Utility payment in lieu of tax	1,233,360	1,152,198	1,330,000	1,330,000	<b>1,300,000</b>	(2%)
Debt proceeds	1,240,000	-	-	-	-	-
Licenses and permits	1,583,317	1,555,925	1,211,450	1,211,450	<b>1,205,000</b>	(1%)
Miscellaneous	376,902	373,748	633,000	633,000	<b>746,100</b>	18%
Fines and penalties	609,227	660,315	644,000	644,000	<b>669,900</b>	4%
Other taxes	90,787	175,731	336,000	336,000	<b>360,000</b>	7%
<b>Total revenues</b>	<b>31,208,645</b>	<b>29,306,658</b>	<b>29,881,096</b>	<b>29,881,096</b>	<b>30,961,800</b>	4%
<b>EXPENDITURES</b>						
Public Safety	17,948,983	17,717,632	18,384,460	18,384,460	<b>19,624,300</b>	7%
Public Works	3,974,082	3,507,035	4,590,778	4,590,778	<b>4,524,500</b>	(1%)
General Government	4,262,940	4,127,706	4,851,858	4,851,858	<b>4,738,600</b>	(2%)
Conservation and Development	965,300	917,469	892,300	892,300	<b>847,000</b>	(5%)
Culture & Recreation	907,943	1,029,653	1,161,700	1,161,700	<b>1,227,400</b>	6%
Transfer to other funds	2,749,391	2,007,163	-	-	-	-
<b>Total expenditures</b>	<b>30,808,639</b>	<b>29,306,658</b>	<b>29,881,096</b>	<b>29,881,096</b>	<b>30,961,800</b>	4%
Net revenue surplus (deficit)	400,006	-	-	-	-	-
<b>Fund Balance, beginning of year</b>	<b>10,114,234</b>	<b>10,514,240</b>	<b>10,514,240</b>	<b>10,514,240</b>	<b>10,514,240</b>	-
<b>Fund Balance, end of year</b>	<b>10,514,240</b>	<b>10,514,240</b>	<b>10,514,240</b>	<b>10,514,240</b>	<b>10,514,240</b>	-

# GENERAL FUND BALANCE & WORKING CAPITAL

## DEFINITIONS:

### Fund Balance

Assets less liabilities equal fund balance or net assets. Fund balances are the accumulated results of the Village's financial activities. An excess of revenues over expenditures increases fund balance and a deficit decreases the fund balance. Note that the fund balance is not the same as cash on hand.

### Nonspendable

Includes amounts that cannot be spent because they are either not in spendable form (i.e. convertible into cash) or, for legal or contractual reasons, must be kept intact. This classification includes inventories, prepaid amounts, assets held for sale and long-term receivables.

### Restricted

Constraints placed on the use of these resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors or other governments; or are imposed by law (through constitutional provisions or enabling legislation).

### Committed

Amounts that can only be used for specific purposes because of a formal action (resolution or ordinance) by the Village Board. The formal action must occur prior to the end of the year, but the amount of commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the Village that originally created the commitment.

### Assigned

Amounts that are constrained by the government's intent to be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body, another body or by an official to whom that authority has been given. With the exception of the General Fund, this is the residual fund balance classification for all governmental fund with positive balances.

### Unassigned

This is the residual classification of the General Fund. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification, as the result of overspending for specific purposes for which amounts had been restricted, committed or assigned.

### Working Capital

Alternative wording for unassigned fund balance.

### Number of Months of Working Capital

The Village Board is committed to maintaining around three months of budgetary expenditures in reserve. The decision, therefore, to use working capital to control the tax rate is weighed against the number of months of working capital remaining as a cushion in case of emergency.

	2020 Actual	2021 Actual	2022 Estimate	2023 Budget
<u>Fund Balance</u>				
Nonspendable	2,430,795	2,759,237	2,600,000	2,600,000
Unassigned	8,083,445	7,755,003	7,914,240	7,914,240
	<u>10,514,240</u>	<u>10,514,240</u>	<u>10,514,240</u>	<u>10,514,240</u>
<u>Expenditures</u>				
Total Expenditures	\$ 28,059,248	\$ 27,299,495	\$ 29,881,096	\$ 30,961,800
Amount needed per month	<u>2,338,271</u>	<u>2,274,958</u>	<u>2,490,091</u>	<u>2,580,150</u>
<u>Working Capital</u>				
Unassigned fund balance	\$ 8,083,445	\$ 7,755,003	\$ 7,914,240	\$ 7,914,240
Divided by monthly needs	<u>2,338,271</u>	<u>2,274,958</u>	<u>2,490,091</u>	<u>2,580,150</u>
<u>Months of working capital</u>	<u>3.5</u>	<u>3.4</u>	<u>3.2</u>	<u>3.1</u>

# PROPERTY TAX HISTORY

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## **TOTAL LEVY**

<b>2019 for 2020</b>	<b>2020 for 2021</b>	<b>2021 for 2022</b>	<b>Property taxes:</b>	<b>2022 for 2023</b>	<b>Change</b>
\$ 19,540,000	\$ 19,498,000	\$ 19,671,000	General Operations	\$ 19,582,000	(0.5%)
2,370,000	2,525,000	2,525,000	Debt Service	2,525,000	-
1,539,000	1,549,000	1,631,000	Library Operations	1,713,000	5.0%
255,000	272,000	288,000	Library Building Maintenance	295,000	2.4%
931,000	931,000	931,000	Storm Water Utility	931,000	-
<b>\$ 24,635,000</b>	<b>\$ 24,775,000</b>	<b>\$ 25,046,000</b>		<b>\$ 25,046,000</b>	-

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## **TAX RATES** *(per thousand of assessed value)*

<b>2019 for 2020</b>	<b>2020 for 2021</b>	<b>2021 for 2022</b>	<b>Property taxes:</b>	<b>2022 for 2023</b>	<b>Change</b>
\$ 4.16	\$ 4.15	\$ 4.15	General Operations	\$ 4.15	-
0.49	0.50	0.50	Debt Service	0.50	-
0.31	0.31	0.32	Library Operations	0.32	-
0.05	0.05	0.05	Library Building Maintenance	0.05	-
0.19	0.19	0.18	Storm Water Utility	0.18	-
<b>\$ 5.20</b>	<b>\$ 5.20</b>	<b>\$ 5.20</b>		<b>\$ 5.20</b>	-

The Village's total tax levy supports the General Fund, Debt Service, Library, Library Building Maintenance, and the Storm Water Utility.

Property taxes are levied to Village property owners at a calculated rate per \$1,000 of assessed property valuation as of January 1, after taking into consideration the effect of the tax incremental districts and the impact of the assessed to equalized value ratio.

# PROPERTY VALUATION SUMMARY

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## **EQUALIZED VALUE HISTORY**

	<b>01/01/19 2019 for 2020</b>	<b>01/01/20 2020 for 2021</b>	<b>01/01/21 2021 for 2022</b>	<b>01/01/22 2022 for 2023</b>
All valuation except TID Districts	5,118,611,700	5,367,307,000	5,829,023,100	6,534,279,000
TID #6 - Main Street Corridor	14,769,700	19,956,200	28,274,800	47,920,500
TID #7 - First Park	21,081,400	29,570,700	27,713,000	32,085,800
TID #8 - Falls Parkway	90,234,800	104,646,600	111,245,100	124,788,400
TID #9 - Village Centre/Appleton Ave	14,344,600	27,542,600	37,320,200	53,973,600
TID #10 - Woodland Prime	15,362,800	28,774,800	45,500,900	62,161,500
TID #11 - Wacker Neuson	3,114,600	3,745,100	3,302,900	3,261,300
TID #12 - Lilly Road Industrial	12,410,000	31,357,000	30,787,500	35,454,700
TID #13 - Flint Dr - DRS	-	8,006,500	31,154,500	38,124,000
TID #14 - Glenroy	-	114,900	5,924,600	7,223,300
	<b><u>5,289,929,600</u></b>	<b><u>5,621,021,400</u></b>	<b><u>6,150,246,600</u></b>	<b><u>6,939,272,100</u></b>

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## **EQUALIZED AND ASSESSED VALUES AND COMPARABLE TAX RATES**

<b>Valuation Yr for Budget Yr</b>	<b>Equalized Value</b>	<b>Assessed Value</b>	<b>Per \$1,000</b>	<b>\$ Change</b>	<b>% Change</b>
2022 for 2023	6,939,272,100	5,107,201,955	5.20	-	-
2021 for 2022	6,150,246,600	5,077,866,690	5.20	-	-
2020 for 2021	5,621,021,400	4,984,826,010	5.20	-	-
2019 for 2020	5,289,929,600	4,892,430,140	5.20	(0.03)	(0.6%)
2018 for 2019	5,097,458,000	4,846,847,760	5.23	-	-
2017 for 2018	4,962,647,400	4,826,340,390	5.23	0.06	1.2%
2016 for 2017	4,728,377,800	4,723,062,540	5.17	(0.03)	(0.6%)
2015 for 2016	4,583,053,600	4,586,133,140	5.20	-	-
2014 for 2015	4,493,874,800	4,542,092,210	5.20	-	-
2013 for 2014	4,245,013,600	4,519,090,960	5.20	-	-
2012 for 2013	4,315,491,900	4,420,276,480	5.20	0.01	0.2%

# LONG TERM DEBT SUMMARY

The Village of Menomonee Falls borrows funds for various purposes, and for various durations. The factors considered in structuring debt are project cost, useful life and funding source. Emphasis is put on stabilizing the tax rate or the user charge over the life of the bond. Depending on the purpose of the note or bond, principal and interest are charged to different Village functions: General Fund, Special Assessments, Municipal Facilities, Tax Incremental Districts and the Utilities.

## ***Remaining Allowable Debt Capacity***

Under Wisconsin State Statutes, the Village's general obligation debt may not exceed 5% of the equalized value of the taxable property located in the Village. The Village Board has traditionally followed a conservative guideline of not exceeding 60% of the legal debt limit. It is estimated that the Village will average \$2 to \$3 million in borrowing for capital projects each year. This estimate does not include the special needs of TID districts or borrowings for municipal facilities.

	<b>01/01/21 ACTUAL</b>	<b>01/01/22 ACTUAL</b>
Full Equalized Value	6,150,246,600	6,939,272,100
x Statutory limit %	5.00%	5.00%
Calculated debt limit	<u>\$307,512,330</u>	<u>\$346,963,605</u>
Less total general obligation debt	83,557,951	83,775,000
Remaining allowable debt under State Statute limitation	<u>223,954,379</u>	<u>263,188,605</u>
Conservative amount - 60% of allowable limit	184,507,398	208,178,163
Remaining allowable debt capacity using conservative limit	<u>100,949,447</u>	<u>124,403,163</u>

## ***Long-Term Debt Obligations by Funding Source***

	<b>12/31/19 ACTUAL</b>	<b>12/31/20 ACTUAL</b>	<b>12/31/21 ACTUAL</b>	<b>12/31/22 ESTIMATE</b>
<b>General Obligation Debt</b>				
Tax increment financing	48,305,000	48,305,000	46,205,000	47,130,000
Tax levy	16,530,904	15,385,904	16,237,951	15,070,000
Landfill tipping fees	12,015,000	12,015,000	8,890,000	7,230,000
Utility service charges	9,110,000	10,255,000	11,095,000	10,670,000
Impact Fees	1,120,000	1,120,000	1,120,000	2,965,000
Tourism	-	-	-	710,000
Special assessments	35,000	35,000	10,000	-
	<u>87,115,904</u>	<u>87,115,904</u>	<u>83,557,951</u>	<u>83,775,000</u>
<b>Other Village Debt:</b>				
Clean Water Fund Loans - Utility	797,926	797,926	692,355	584,094
	<u>797,926</u>	<u>797,926</u>	<u>692,355</u>	<u>584,094</u>
	<u>87,913,830</u>	<u>87,913,830</u>	<u>84,250,306</u>	<u>84,359,094</u>

## OUTSTANDING DEBT INFORMATION

Projected 12/31/22	Average Coupon Rate	Issue Amount	Final Maturity	First Callable	Issue Title	Purpose
<b><u>General Obligation Debt</u></b>						
200,000	2.28%	1,930,000	2023	No Call	WU Taxable GO Ref Bonds	Cur Ref 2000 Issuance, Adv Ref 2005 Issuance
2,540,000	2.91%	4,920,000	2024	06/01/22	GO Promissory Notes	2014 Capital Budget (Levy, WU, 605)
6,900,000	4.00%	8,450,000	2030	05/01/24	TID #6 GO Refunding Notes	Refinance portion 2010 Issuance (Hotel Debt)
3,100,000	3.11%	4,300,000	2025	03/01/23	GO Promissory Notes (series 2015B)	TID #8 funding
5,550,000	2.95%	7,850,000	2025	03/01/23	GO Promissory Notes (series 2015C)	TID #8 funding
2,325,000	2.86%	3,110,000	2025	05/01/23	GO Promissory Notes (series 2015D)	2015 Capital Budget (Levy, WU)
1,695,000	2.00%	3,190,000	2026	05/01/24	GO Promissory Notes (series 2016A)	2016 Capital Budget
1,350,000	2.00%	2,500,000	2026	06/01/24	GO Promissory Notes (series 2016D)	Public Infrastructure in TID #8
6,350,000	2.99%	7,425,000	2033	06/01/28	GO Promissory Bonds (series 2016E)	Refinance 2013 Issuance (TID #8)
8,125,000	2.64%	14,935,000	2027	06/01/25	GO Promissory Notes (series 2017B)	2017 Capital Budget (w/ DPW Facility)
2,370,000	3.00%	3,340,000	2028	06/01/26	GO Promissory Notes (series 2018A)	2018 Capital Budget (Levy, WU)
1,390,000	3.28%	2,030,000	2029	02/01/26	GO Promissory Notes (series 2019A)	2019 Capital Budget (Cap Proj)
3,870,000	2.88%	4,350,000	2039	02/01/27	GO Bonds (series 2019B)	2019 Cap Bud (Water), Refunds (TID 6, 12)
17,800,000	2.79%	18,435,000	2038	09/01/28	Taxable GO Bonds (series 2019C)	2019 DRS Elec (TID 13), Refunds (TID 6, 10, 11), Aerial platform fire truck
2,510,000	2.13%	3,270,000	2030	02/01/26	GO Promissory Notes (series 2020A)	2020 Capital Budget (Water)
1,310,000	2.00%	1,460,000	2040	02/01/29	GO Bonds (series 2020B)	2021 Capital Budget/Park Project
3,005,000	1.67%	3,150,000	2031	02/01/29	GO Promissory Notes (series 2021A)	2021 Water Proj/Ref 2013 Water/Storm Bonds
3,200,000	2.00%	3,400,000	2041	02/01/30	GO Bonds (series 2021B)	2022 Capital Budget/Park Project
6,190,000	2.00%	6,190,000	2032	02/01/30	GO Promissory Notes (series 2022A)	2022 Water Proj
1,350,000	2.00%	1,350,000	2035	02/01/31	GO Bonds (series 2022B)	2022 Comm Devel TID 8 & 10
2,645,000	3.55%	2,645,000	2039	02/01/39	Taxable GO Bonds (series 2022C)	
<b>83,775,000</b>						
<b><u>Utility Revenue Bonds</u></b>						
584,094	2.55%	1,877,778	2027	No Call	1995 Clean Water Fund Loan	For sewerage treatment plant capacity in Sussex
<b>\$ 84,359,094</b>						

**LONG-TERM DEBT  
PRINCIPAL MATURITIES**

**(ALL FUNDS)**

Year	General Fund	Special Revenue Fund	Tourism Fund	Special Assessments Fund	Debt Service	Municipal Facilities & Equipmt	TID #6	TID #8	TID #9	TID #10	TID #11	TID #12	TID #13	Water Utility	Sewer Utility	Storm Water Utility	Total
2023	-	295,000	70,000	-	2,800,000	1,465,000	650,000	1,415,000	50,000	155,000	40,000	215,000	100,000	865,000	111,018	50,000	8,281,018
2024	-	295,000	70,000	-	2,500,000	1,380,000	890,000	1,375,000	50,000	175,000	45,000	215,000	100,000	1,120,000	113,845	55,000	8,383,845
2025	-	300,000	70,000	-	1,915,000	1,315,000	940,000	8,175,000	50,000	540,000	50,000	215,000	100,000	1,185,000	116,745	55,000	15,026,745
2026	-	305,000	70,000	-	1,630,000	1,350,000	990,000	800,000	50,000	1,040,000	50,000	225,000	100,000	1,260,000	119,719	55,000	8,044,719
2027	-	310,000	70,000	-	1,505,000	1,370,000	1,015,000	775,000	50,000	1,240,000	50,000	235,000	100,000	1,165,000	122,768	55,000	8,062,768
2028	-	310,000	70,000	-	1,310,000	70,000	1,075,000	800,000	50,000	1,540,000	50,000	235,000	100,000	1,155,000	-	60,000	6,825,000
2029	-	315,000	70,000	-	1,115,000	70,000	1,145,000	825,000	50,000	2,040,000	50,000	235,000	100,000	400,000	-	60,000	6,475,000
2030	-	315,000	70,000	-	775,000	70,000	1,220,000	850,000	50,000	2,545,000	50,000	240,000	115,000	405,000	-	60,000	6,765,000
2031	-	320,000	75,000	-	585,000	70,000	255,000	875,000	50,000	2,595,000	55,000	130,000	125,000	405,000	-	60,000	5,600,000
2032	-	200,000	75,000	-	300,000	70,000	170,000	935,000	55,000	2,720,000	-	135,000	125,000	405,000	-	60,000	5,250,000
2033	-	-	-	-	-	-	190,000	945,000	-	45,000	-	140,000	125,000	400,000	-	65,000	1,910,000
2034	-	-	-	-	-	-	-	120,000	-	45,000	-	145,000	120,000	350,000	-	-	780,000
2035	-	-	-	-	-	-	-	120,000	-	45,000	-	150,000	140,000	345,000	-	-	800,000
2036	-	-	-	-	-	-	-	120,000	-	45,000	-	-	140,000	235,000	-	-	540,000
2037	-	-	-	-	-	-	-	120,000	-	-	-	-	140,000	235,000	-	-	495,000
2038	-	-	-	-	-	-	-	120,000	-	-	-	-	140,000	235,000	-	-	495,000
2039	-	-	-	-	-	-	-	120,000	-	-	-	-	-	225,000	-	-	345,000
2040	-	-	-	-	-	-	-	-	-	-	-	-	-	175,000	-	-	175,000
2041	-	-	-	-	-	-	-	-	-	-	-	-	-	105,000	-	-	105,000
2042	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	2,965,000	710,000	-	14,435,000	7,230,000	8,540,000	18,490,000	505,000	14,770,000	440,000	2,515,000	1,870,000	10,670,000	584,094	635,000	84,359,094
Primary Revenue Source	General Property Taxes	Special Revenue	Tourism Revenue	Special Assessments	General Property Taxes	Landfill Tipping Fees	TID Incremental Prop. Taxes	Utility User Charges	Utility User Charges	General Property Taxes							

**LONG-TERM DEBT  
INTEREST PAYMENTS**

**(ALL FUNDS)**

Year	General Fund	Special Revenue Fund	Tourism Fund	Special Assessments Fund	Debt Service	Municipal Facilities & Equipmnt	TID #6	TID #8	TID #9	TID #10	TID #11	TID #12	TID #13	Water Utility	Sewer Utility	Storm Water Utility	Total
2023	-	84,204	24,396	-	361,700	188,158	313,823	583,317	17,345	421,462	11,243	68,543	54,575	260,708	13,463	12,200	2,415,135
2024	-	64,060	17,800	-	264,860	129,540	283,748	521,029	12,650	410,268	10,383	62,570	52,425	224,685	10,599	11,150	2,075,765
2025	-	57,160	16,050	-	202,585	90,140	248,048	372,341	11,400	405,298	9,393	56,540	50,225	193,560	7,663	10,050	1,730,452
2026	-	49,185	13,950	-	154,940	60,870	210,323	231,823	9,900	391,798	8,243	50,308	47,925	164,131	4,652	8,950	1,406,996
2027	-	41,085	11,850	-	113,470	27,800	169,923	207,648	8,400	364,798	6,993	43,458	45,425	136,068	1,563	7,850	1,186,328
2028	-	32,935	9,750	-	77,720	9,450	127,666	182,566	6,900	331,598	5,693	36,888	42,825	105,948	-	6,700	976,638
2029	-	24,735	7,650	-	48,608	7,350	84,910	157,260	5,400	289,098	4,343	30,773	40,125	85,825	-	5,500	791,575
2030	-	17,025	5,550	-	28,783	5,250	40,535	130,541	3,900	231,973	2,968	24,535	37,375	76,925	-	4,300	609,659
2031	-	9,720	3,375	-	15,210	3,150	14,498	102,360	2,400	159,723	1,568	18,050	34,155	67,713	-	3,100	435,020
2032	-	3,000	1,125	-	4,500	1,050	7,825	73,143	825	85,124	-	14,738	30,593	58,238	-	1,900	282,059
2033	-	-	-	-	-	-	2,850	43,174	-	5,918	-	10,950	26,968	48,650	-	650	139,159
2034	-	-	-	-	-	-	-	25,740	-	4,253	-	6,675	22,780	29,450	-	-	88,898
2035	-	-	-	-	-	-	-	21,240	-	2,565	-	2,250	18,760	30,800	-	-	75,615
2036	-	-	-	-	-	-	-	16,680	-	855	-	-	14,070	23,850	-	-	55,455
2037	-	-	-	-	-	-	-	12,000	-	-	-	-	-	9,380	18,550	-	39,930
2038	-	-	-	-	-	-	-	7,200	-	-	-	-	-	4,690	13,250	-	25,140
2039	-	-	-	-	-	-	-	2,400	-	-	-	-	-	-	8,100	-	10,500
2040	-	-	-	-	-	-	-	-	-	-	-	-	-	3,850	-	-	3,850
2041	-	-	-	-	-	-	-	-	-	-	-	-	-	1,050	-	-	1,050
2042	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	383,109	111,496	-	1,272,375	522,758	1,504,146	2,690,461	79,120	3,104,726	60,823	426,275	532,295	1,551,349	37,940	72,350	12,349,222
Primary Revenue Source	General Property Taxes	Impact Fees	Tourism Revenue	Special Assessments	General Property Taxes	Landfill Tipping Fees	TID Incremental Prop. Taxes	Utility User Charges	Utility User Charges	General Property Taxes							

**LONG-TERM DEBT  
PRINCIPAL & INTEREST DUE**

**(ALL FUNDS)**

Year	General Fund	Special Revenue Fund	Tourism Fund	Special Assessments Fund	Debt Service	Municipal Facilities Fund	TID #6	TID #8	TID #9	TID #10	TID #11	TID #12	TID #13	Water Utility	Sewer Utility	Storm Water Utility	Total	
2023	-	379,204	94,396	-	3,161,700	1,653,158	963,823	1,998,317	67,345	576,462	51,243	283,543	154,575	1,125,708	124,481	62,200	10,696,152	
2024	-	359,060	87,800	-	2,764,860	1,509,540	1,173,748	1,896,029	62,650	585,268	55,383	277,570	152,425	1,344,685	124,444	66,150	10,459,611	
2025	-	357,160	86,050	-	2,117,585	1,405,140	1,188,048	8,547,341	61,400	945,298	59,393	271,540	150,225	1,378,560	124,408	65,050	16,757,197	
2026	-	354,185	83,950	-	1,784,940	1,410,870	1,200,323	1,031,823	59,900	1,431,798	58,243	275,308	147,925	1,424,131	124,371	63,950	9,451,714	
2027	-	351,085	81,850	-	1,618,470	1,397,800	1,184,923	982,648	58,400	1,604,798	56,993	278,458	145,425	1,301,068	124,331	62,850	9,249,096	
2028	-	342,935	79,750	-	1,387,720	79,450	1,202,666	982,566	56,900	1,871,598	55,693	271,888	142,825	1,260,948	-	66,700	7,801,638	
2029	-	339,735	77,650	-	1,163,608	77,350	1,229,910	982,260	55,400	2,329,098	54,343	265,773	140,125	485,825	-	65,500	7,266,575	
2030	-	332,025	75,550	-	803,783	75,250	1,260,535	980,541	53,900	2,776,973	52,968	264,535	152,375	481,925	-	64,300	7,374,659	
2031	-	329,720	78,375	-	600,210	73,150	269,498	977,360	52,400	2,754,723	56,568	148,050	159,155	472,713	-	63,100	6,035,020	
2032	-	203,000	76,125	-	304,500	71,050	177,825	1,008,143	55,825	2,805,124	-	149,738	155,593	463,238	-	61,900	5,532,059	
2033	-	-	-	-	-	-	192,850	988,174	-	50,918	-	150,950	151,968	448,650	-	65,650	2,049,159	
2034	-	-	-	-	-	-	-	145,740	-	49,253	-	151,675	142,780	379,450	-	-	868,898	
2035	-	-	-	-	-	-	-	-	141,240	-	47,565	-	152,250	158,760	375,800	-	-	875,615
2036	-	-	-	-	-	-	-	-	136,680	-	45,855	-	-	154,070	258,850	-	-	595,455
2037	-	-	-	-	-	-	-	-	132,000	-	-	-	-	149,380	253,550	-	-	534,930
2038	-	-	-	-	-	-	-	-	127,200	-	-	-	-	144,690	248,250	-	-	520,140
2039	-	-	-	-	-	-	-	-	122,400	-	-	-	-	-	233,100	-	-	355,500
2040	-	-	-	-	-	-	-	-	-	-	-	-	-	-	178,850	-	-	178,850
2041	-	-	-	-	-	-	-	-	-	-	-	-	-	-	106,050	-	-	106,050
2042	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	3,348,109	821,496	-	15,707,375	7,752,758	10,044,146	21,180,461	584,120	17,874,726	500,823	2,941,275	2,402,295	12,221,349	622,034	707,350	96,708,316	
Primary Revenue Source	General Property Taxes	Impact Fees	Tourism Revenue	Special Assessments	General Property Taxes	Landfill Tipping Fees	TID Incremental Taxes	Utility User Charges	Utility User Charges	General Property Taxes								



# **Chapter 3**

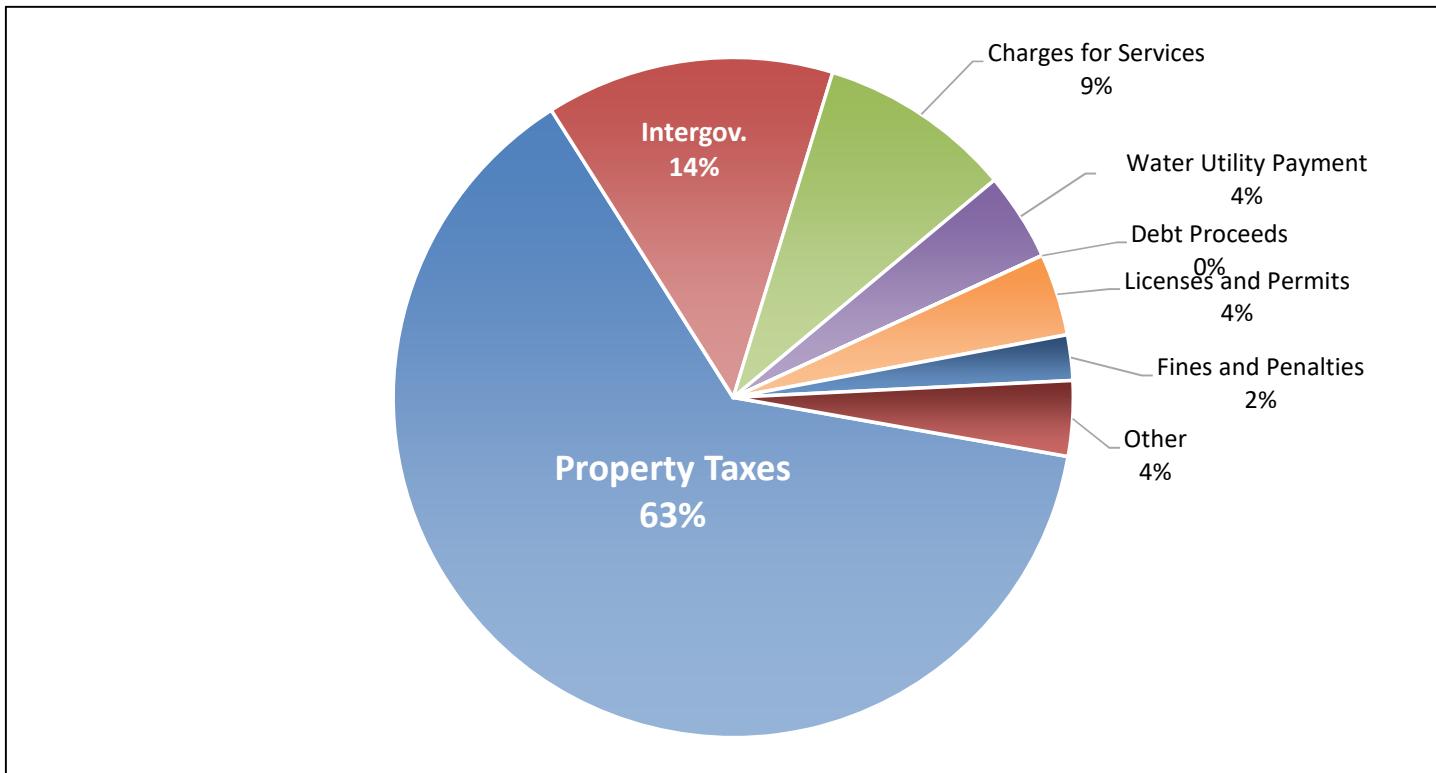
## **GENERAL FUND REVENUES**

<b>General Fund Revenues Summary</b>	<b>Page 3.1</b>
<b>Descriptions of Other General Fund Revenues</b>	<b>Page 3.2</b>



## GENERAL FUND REVENUES SUMMARY

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	REVENUES	2023 BUDGET	% Change
19,534,920	19,508,882	19,671,000	19,671,000	Property taxes	19,582,000	(0%)
4,859,053	3,965,072	4,279,646	4,279,646	Intergovernmental	4,243,500	(1%)
1,681,079	1,914,787	1,776,000	1,776,000	Public charges for services	2,855,300	61%
1,233,360	1,152,198	1,330,000	1,330,000	Water Utility payment in lieu of tax	1,300,000	(2%)
1,240,000	-	-	-	Debt proceeds	-	-
1,583,317	1,555,925	1,211,450	1,211,450	Licenses and permits	1,205,000	(1%)
376,902	373,748	633,000	633,000	Miscellaneous	746,100	18%
609,227	660,315	644,000	644,000	Fines and penalties	669,900	4%
90,787	175,731	336,000	336,000	Other taxes	360,000	7%
31,208,645	29,306,658	29,881,096	29,881,096	Total revenues	30,961,800	4%



## **INTERGOVERNMENTAL REVENUES**

Nearly all of the revenues in this category come from the state. Over half of that funding is transportation and highway aids and the remainder is mostly shared revenues. Estimates are provided from the state for budgeting.

State Transportation Aids are payments from the State of Wisconsin for street and road maintenance programs.

Connecting Highways are marked state trunk highways through the Village. Aids are payments from the State for maintenance of these roadways. Payments are calculated per lane mile.

Shared revenues were initially designed to make a municipality whole for loss of taxes on exempt property. This applies to computers and certain personal property; however, the state has removed annual inflationary adjustments. General shared revenues are based on the States ability to pay and are generally distributed proportionately the same as the prior year.

## **PAYMENT IN LIEU OF TAX - WATER UTILITY**

This revenue is a payment in lieu of real estate taxes. The calculation is prescribed by the Public Service Commission and is based on the assets of the Utility, adjusted for estimated additions and removals of plant, water mains and hydrants. The Village's tax rate, excluding the State and County portion, is used to calculate the tax. Fluctuations in the tax rate, the ratio of assessed to equalized value, and depreciation play a significant role in the amount of payment.

It should be noted that the Water Utility charges the General Fund for Public Fire Protection

## **LICENSES AND PERMITS**

Licenses and permits are issued by the Clerk's office and the Department of Community Development. The largest source of revenue in this area comes from permits; building, electrical, plumbing, and heating.

## **PUBLIC CHARGES FOR SERVICES**

The majority of revenues in this category are fees established to recover certain administrative expenses for services thought only to benefit certain individuals or developers, rather than all general taxpayers.

The bulk of the revenue in this category is from ambulance services. Ambulance fees are established by the Village Board for services performed by the EMS Department. These are billed and collected via an outside billing service.

## **MISCELLANEOUS REVENUES**

### **Interest Income**

The primary objectives of the Village's investment activities are safety of principal, liquidity, and return on investment. The Village invests its funds in accordance with State Statutes.

The primary investment vehicles used are:

1. State of Wisconsin Local Government Investment Pool (LGIP), which invests primarily in U. S. Government Treasury bills.
2. Time deposit accounts, such as money market accounts.
3. Certificates of deposit with local banks.

Cash is transferred to and from the State Pool as needed and investment earnings are recorded on a monthly basis.

The internal interest rate charged on advances is our investment rate plus 1%

### **Other Miscellaneous**

The largest revenues in this category are cable TV franchise fees and publication fees.

Publication fees are collected by the Department of Community Development for public notices which are required to be published in the newspaper.

## **FINES AND PENALTIES**

Court penalties and costs are collected by the Police Department as a result of judgment passed in Municipal Court for violations of various Village ordinances and payments received from defendants for court costs.

## **OTHER TAXES**

The two major revenues in this category are hotel/motel taxes and fire insurance taxes.

The Village collects an 8% hotel/motel tax. Per State Statutes, starting in 2017, 70% of this tax is remitted to the Tourism Commission.

2% Fire Dues increase (decrease) in direct proportion with an increase in assessed value and the tax rate.



# Chapter 4

## GENERAL FUND EXPENDITURES

<b>Personnel FTE Summary</b>	<b>Page 4.1</b>
<b>Comparative Expenditure Budgets</b>	<b>Page 4.2</b>
<b>General Fund Expenditures by Function and Classification</b>	<b>Page 4.3</b>

### Summary and Details of Expenditures:

<b>General Government Function Summary:</b>	<b>Page 4.4</b>
<u>Administration:</u> Village Board, Village Manager, Court and Village Attorney	
<u>Supportive Services</u> Clerk Services, Human Resources, Assessing, Building Maintenance, Insurance, Financial Services, and Information Technology	
<b>Public Safety Function Summary:</b> Emergency Dispatch, Police, Fire/EMS, Fire Protection, Weed Control, Emergency Government, and Other Protection Services	<b>Page 4.16</b>
<b>Public Works Function Summary:</b> Street Maintenance, Equipment Maintenance, and Municipal Garages	<b>Page 4.25</b>
<b>Culture, Recreation and Education:</b> Community Life, Old Falls Village, Parks	<b>Page 4.29</b>
<b>Conservation and Development Function Summary:</b> Community Development, Engineering, Zoning & Inspections, Planning	<b>Page 4.34</b>
<b>Other Financing Uses Summary:</b> Transfers to Other Funds	<b>Page 4.39</b>



# SUMMARY OF AUTHORIZED POSITIONS

(FULL TIME EQUIVALENTS)

2020 Budget	2021 Budget	2022 Budget	AUTHORIZED POSITIONS	2023 Part-time	2023 Full-time	2023 Budget	Change
			<b>General Government:</b>				
1.0	1.0	1.0	Village Manager	-	1.0	<b>1.0</b>	-
6.0	5.6	5.6	Clerk Services	0.6	4.0	<b>4.6</b>	<b>(1.0)</b>
1.4	1.4	1.4	Human Resources	0.4	1.0	<b>1.4</b>	-
1.6	1.6	1.6	Municipal Building Maintenance	0.6	1.0	<b>1.6</b>	-
2.0	2.0	2.0	Court	-	1.5	<b>1.5</b>	<b>(0.5)</b>
3.7	3.4	3.7	Village Attorney	0.7	3.0	<b>3.7</b>	-
5.0	5.0	5.0	Financial Services	-	5.0	<b>5.0</b>	-
4.0	4.6	4.0	IT	-	4.0	<b>4.0</b>	-
<b>24.7</b>	<b>24.6</b>	<b>24.3</b>	<b>Subtotal - General Government</b>	2.3	20.5	<b>22.8</b>	<b>(1.5)</b>
			<b>Public Safety:</b>				
2.5	1.9	1.9	Crossing Guards	1.9	-	<b>1.9</b>	-
34.6	34.4	35.4	Police	6.4	29.0	<b>35.4</b>	-
44.0	44.0	46.0	Police - Union	-	46.0	<b>46.0</b>	-
28.5	29.8	31.4	Fire/EMS	23.5	9.0	<b>32.5</b>	<b>1.1</b>
21.0	20.0	20.0	Fire/EMS - Union	-	21.0	<b>21.0</b>	<b>1.0</b>
<b>130.6</b>	<b>130.1</b>	<b>134.7</b>	<b>Subtotal - Public Safety</b>	31.8	105.0	<b>136.8</b>	<b>2.1</b>
			<b>Public Works:</b>				
16.4	16.7	16.7	Streets Maintenance	0.7	16.0	<b>16.7</b>	-
4.0	4.0	4.0	Equipment Maintenance	-	4.0	<b>4.0</b>	-
<b>20.4</b>	<b>20.7</b>	<b>20.7</b>	<b>Subtotal - Public Works</b>	0.7	20.0	<b>20.7</b>	-
			<b>Culture and Recreation</b>				
5.8	5.8	5.8	Parks Operations	1.8	4.0	<b>5.8</b>	-
			<b>Development:</b>				
6.4	6.4	6.4	Engineering	0.4	7.0	<b>7.4</b>	<b>1.0</b>
4.0	4.0	3.0	Zoning and Building Inspections		3.0	<b>3.0</b>	-
3.0	3.0	3.0	Planning		2.0	<b>2.0</b>	<b>(1.0)</b>
<b>13.4</b>	<b>13.4</b>	<b>12.4</b>	<b>Subtotal - Development</b>	0.4	12.0	<b>12.4</b>	-
<b>194.9</b>	<b>194.6</b>	<b>197.9</b>	<b>Total General Fund positions</b>	37.0	161.5	<b>198.5</b>	<b>0.6</b>
-	-	-	Tourism/Econ. Development	-	1.0	<b>1.0</b>	<b>1.0</b>
20.3	19.8	20.7	Library	8.7	12.0	<b>20.7</b>	-
14.6	14.6	14.6	Water Utility *	0.6	14.5	<b>15.1</b>	<b>0.5</b>
5.3	5.3	5.3	Sewer Utility *	0.3	5.0	<b>5.3</b>	-
<b>235.1</b>	<b>234.3</b>	<b>238.5</b>	<b>Grand total authorized positions</b>	<b>46.6</b>	<b>194.0</b>	<b>240.6</b>	<b>2.1</b>

\* Employees with duties split between the Water and Sewer utilities are counted in the Water Utility.

Note: Positions paid with a stipend (such as trustees and election workers) are not included above.

# GENERAL FUND

## COMPARATIVE EXPENDITURE BUDGETS

<b>Department</b>	<b>2023</b>	<b>2022</b>	<b>Amount Change</b>	<b>Percent Change</b>
Village Board	48,100	48,600	(500)	(1%)
Village Manager	93,200	87,400	5,800	7%
Clerk Services	551,700	667,700	(116,000)	(17%)
Human Resources	271,500	107,500	164,000	153%
Assessment of Property	280,900	253,200	27,700	11%
Building Maintenance	453,200	433,900	19,300	4%
Insurances	120,700	121,230	(530)	-
Judicial	195,000	248,200	(53,200)	(21%)
Village Attorney	415,700	448,700	(33,000)	(7%)
Financial Services	453,100	444,800	8,300	2%
CIS	<u>1,855,500</u>	<u>1,990,628</u>	<u>(135,128)</u>	<u>(7%)</u>
<b>Total General Government</b>	<b>4,738,600</b>	<b>4,851,858</b>	<b>(113,258)</b>	<b>(2%)</b>
Police	11,157,900	10,752,350	405,550	4%
Fire	6,791,200	5,980,200	811,000	14%
Fire Protection	1,574,000	1,574,000	-	-
Pest & Weed	38,300	45,700	(7,400)	(16%)
Emergency Government	41,800	11,110	30,690	276%
Other Protection	21,100	21,100	-	-
<b>Total Public Safety</b>	<b>19,624,300</b>	<b>18,384,460</b>	<b>1,239,840</b>	<b>7%</b>
Street Maintenance	3,706,500	3,836,778	(130,278)	(3%)
Equipment Maintenance	622,000	573,000	49,000	9%
Garages	196,000	181,000	15,000	8%
<b>Total Public Works</b>	<b>4,524,500</b>	<b>4,590,778</b>	<b>(66,278)</b>	<b>(1%)</b>
Community Quality of Life	187,400	186,800	600	-
Old Falls Village	29,700	29,700	-	-
Park Operations	988,000	921,800	66,200	7%
Park Projects	22,300	23,400	(1,100)	(5%)
<b>Total Culture &amp; Recreation</b>	<b>1,227,400</b>	<b>1,161,700</b>	<b>65,700</b>	<b>6%</b>
CDA	40,400	37,400	3,000	8%
Engineering	40,200	(21,800)	62,000	(284%)
Zoning & Inspection	535,500	527,500	8,000	2%
Planning	230,900	349,200	(118,300)	(34%)
<b>Total Development</b>	<b>847,000</b>	<b>892,300</b>	<b>(45,300)</b>	<b>(5%)</b>
<b>Total before Other Uses of Funds</b>	<b>30,961,800</b>	<b>29,881,096</b>	<b>1,080,704</b>	<b>4%</b>
Transfer to other funds	-	-	-	-
<b>Total Expenses</b>	<b><u>30,961,800</u></b>	<b><u>29,881,096</u></b>	<b><u>1,080,704</u></b>	<b><u>4%</u></b>

## GENERAL FUND EXPENDITURES

### by FUNCTION

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% Change
4,272,940	4,129,589	4,851,858	4,851,858	General Government	<b>4,738,600</b>	(2%)
18,493,937	18,146,492	18,384,460	18,384,460	Public Safety	<b>19,624,300</b>	7%
4,772,083	4,413,035	4,590,778	4,590,778	Public Works	<b>4,524,500</b>	(1%)
907,943	1,029,653	1,161,700	1,161,700	Culture & Recreation	<b>1,227,400</b>	6%
973,868	924,509	892,300	892,300	Conservation and Development	<b>847,000</b>	(5%)
29,420,771	28,643,278	29,881,096	29,881,096	<b>Total operating expenditures</b>	<b>30,961,800</b>	4%
1,302,893	-	-	-	Transfers Out	-	-
<b>30,723,664</b>	<b>28,643,278</b>	<b>29,881,096</b>	<b>29,881,096</b>	<b>Total Expenditures</b>	<b>30,961,800</b>	4%

### by CLASSIFICATION

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% Change
18,174,644	18,679,400	19,962,700	19,962,700	Personnel	<b>20,657,500</b>	3%
5,988,415	5,950,589	6,608,700	6,608,700	Other Operating	<b>6,899,100</b>	4%
1,676,807	1,869,225	2,141,415	2,141,415	Contractual Services	<b>2,299,700</b>	7%
3,580,905	2,144,064	1,168,281	1,168,281	Capital Outlay	<b>1,105,500</b>	(5%)
29,420,771	28,643,278	29,881,096	29,881,096	<b>Total operating expenditures</b>	<b>30,961,800</b>	4%
1,302,893	-	-	-	Transfers Out	-	-
<b>30,723,664</b>	<b>28,643,278</b>	<b>29,881,096</b>	<b>29,881,096</b>	<b>Total Expenditures</b>	<b>30,961,800</b>	4%

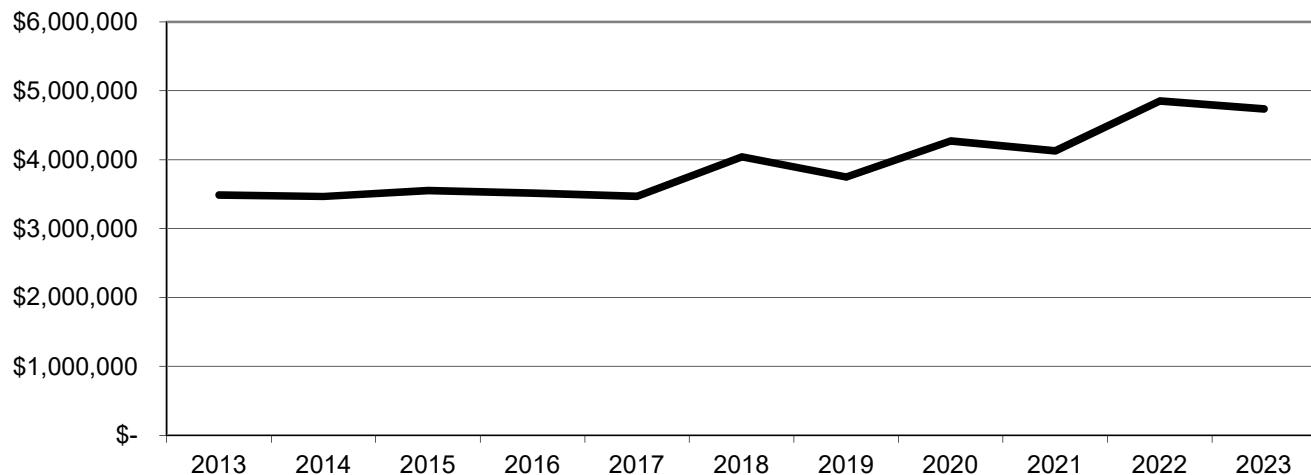
### by CLASSIFICATION (%)

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET
62%	65%	67%	67%	Personnel	<b>67%</b>
20%	21%	22%	22%	Other Operating	<b>22%</b>
6%	7%	7%	7%	Contractual Services	<b>7%</b>
12%	7%	4%	4%	Capital Outlay	<b>4%</b>

## [GENERAL GOVERNMENT FUNCTION SUMMARY]

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% Change
50,107	46,165	48,600	48,600	Village Board	<b>48,100</b>	(1%)
90,622	87,515	87,400	87,400	Village Manager	<b>93,200</b>	7%
745,475	635,785	667,700	667,700	Clerk Services	<b>551,700</b>	(17%)
103,440	114,774	107,500	107,500	Human Resources	<b>271,500</b>	153%
202,358	166,007	253,200	253,200	Assessing	<b>280,900</b>	11%
401,252	353,861	433,900	433,900	Municipal Building Maintenance	<b>453,200</b>	4%
99,755	107,268	121,230	121,230	Insurances	<b>120,700</b>	-
228,890	242,399	248,200	248,200	Municipal Court	<b>195,000</b>	(21%)
338,849	338,682	448,700	448,700	Village Attorney	<b>415,700</b>	(7%)
398,337	417,804	444,800	444,800	Financial Services	<b>453,100</b>	2%
1,613,855	1,619,329	1,990,628	1,990,628	Information Technology	<b>1,855,500</b>	(7%)
4,272,940	4,129,589	4,851,858	4,851,858	<b>Total Expenditures</b>	<b>4,738,600</b>	(2%)
15%	14%	16%	16%	% of total operating expenditures	15%	

**General Government Total Expenditures Trend**



## 100 (VILLAGE BOARD)

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% Change
44,157	43,825	44,100	44,100	Personnel	44,100	-
5,950	2,340	4,500	4,500	Other Operating	4,000	(11%)
-	-	-	-	Contracted services	-	-
50,107	46,165	48,600	48,600	<b>Total Expenditures</b>	<b>48,100</b>	<b>(1%)</b>

### **BUDGET HIGHLIGHTS:**

The Board consists of the Village Board President and six Trustees.

No significant changes from last year's budget.

### **RESPONSIBILITIES:**

- To establish local policy through the legislative process.
- To adopt ordinances and resolutions as a framework for implementation of these policies.
- To hold regular public board and committee meetings in accordance with the Village Code and the Wisconsin Open Meetings Law.
- To authorize all contracts entered into by the Village.
- To define clear, general guidelines used in directing the activities of the staff through the Village Manager's Office.
- To review and adopt annual budgets and tax levy for fiscal control of the Village's resources.
- To prioritize the use of the Village's resources.
- To review and approve all expenditures.
- To approve appointments to and oversee citizen boards, committees and commissions.

## 110 (VILLAGE MANAGER)

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% Change
148,375	147,772	144,100	144,100	Personnel*	157,200	9%
7,247	4,743	8,300	8,300	Other Operating	6,000	(28%)
(65,000)	(65,000)	(65,000)	(65,000)	Charged to TIDs	(70,000)	8%
90,622	87,515	87,400	87,400	<b>Total Expenditures</b>	93,200	7%

\* Certain personnel costs have also been allocated to the utilities and the CDA.

### **BUDGET HIGHLIGHTS:**

No significant changes from prior year's budget.

### **RESPONSIBILITIES:**

To exercise leadership in planning, coordinating, staffing, developing and controlling the activities of all municipal functions to accomplish Village goals and policies as established by the Village Board.

To provide comprehensive oversight, direction, and coordination of departmental functions and to ensure achievement of Village goals in an efficient and responsive manner.

To assure effective communication and coordination links among residents, municipal officers, employees, and other governmental and social agencies.

To anticipate future needs both in terms of service demands and resource allocation.

To maintain an internal management system that fosters internal improvement and effective problem solving.

To annually prepare and present proposed budgets to the Village Board.

To authorize purchase orders and review accounts payable invoices for payment.

To represent the Village at various intergovernmental committees and official meetings.

To act as intermediary between the Village Board and departments.

To foster economic development.

To negotiate labor agreements with employee unions.

Appointment authority for all Village employees excluding the Village Attorney, Library staff, and sworn police and fire personnel.

## 111 (CLERK SERVICES)

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% Change
558,337	466,074	496,500	496,500	Personnel*	368,300	(26%)
131,488	118,309	112,500	112,500	Other Operating	124,700	11%
55,650	51,402	58,700	58,700	Contracted services	58,700	-
745,475	635,785	667,700	667,700	<b>Total Expenditures</b>	<b>551,700</b>	(17%)

\* Certain personnel costs have also been allocated to the utilities.

### **BUDGET HIGHLIGHTS:**

Decrease in 2023 personnel costs due to decrease in number of elections as well as a decrease in full time staff.

### **RESPONSIBILITIES:**

Prepare and maintain custody for official documents of the Village and Village Board including, but not limited to, Village code, minutes, ordinances, resolutions, contracts, deeds, agreements, leases, bonds, annexations and other legal records.

Administer all election activities including but not limited to voter registration records, testing voting equipment, creation and security of voting processes, process absentee ballots and act as filing office for elected Village positions.

Manage park reservation software, including but not limited to making reservations, park fees, and coordinating special requests and reservation information with Parks Department staff.

Receive, review, accept, and file assessment roll from assessor, and manage annual Board of Review hearings. Arrange daily pick up and delivery of deposits and checks from bank.

Manage accounts receivable records and pursue collection of delinquent accounts.

Supervise and coordinate reception area, and mail systems.

Oversee agenda management software and preparation of agendas, statutory posting/publishing requirements and notification to media.

Handle citizen inquiries and complaints, and provide information and access to public records.

Oversee the process and issuance of licenses and permits for the following: special events, operators, beer and liquor, cigarette, transient merchant, amusement and dog.

## 120 (HUMAN RESOURCES)

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% Change
83,799	88,257	90,400	90,400	Personnel*	141,400	56%
19,641	26,517	17,100	17,100	Other Operating	130,100	661%
103,440	114,774	107,500	107,500	<b>Total Expenditures</b>	<b>271,500</b>	153%

\* Certain personnel costs have also been allocated to the library and the utilities.

### **BUDGET HIGHLIGHTS:**

Addition of Assistant Village Attorney/Director of Human Resources. Other Operating includes

### **RESPONSIBILITIES:**

Develop, administer, and maintain a centralized system of personnel policies, procedures and practices.  
Provide personnel recruiting, hiring, job descriptions, position evaluations and salary classifications.  
Administer payroll and employee benefits.  
Administer collective bargaining agreements including grievances/arbitrations, coordinate contract negotiation  
Administer and/or coordinate Worker's Compensation, Employee Assistance Program and Safety Program.  
Administer and coordinate Americans with Disabilities Act requirements.  
Manage general liability and property insurances including claims handling, risk management and loss control programs.

## 130 (ASSESSMENT OF PROPERTY)

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% Change
202,358	166,007	253,200	253,200	Contracted services	280,900	11%

### **BUDGET HIGHLIGHTS:**

The assessing function is a contracted service.

Contractual services includes the following:

Wisconsin Dept of Revenue for manufacturing assessment services	30,000
Waukesha County - Property data base (1/2) maintenance	13,000
Tyler Technologies, Inc. for assessment services	158,700
Tyler Technologies, Inc. for reassessment services	79,000
Board of Review	200
Total contractual services	<u><u>280,900</u></u>

### **RESPONSIBILITIES:**

Provide all legally required assessments functions.

Discover, list and value annually all taxable real and personal property within the Village.

Prepare the annual assessment roll.

Respond to requests for review of valuations and attend Board of Review meetings to defend contested values.

Keep record of, examine, and annually determine the status of exempt property.

Maintain legal records: process and record deeds, land contracts, mortgages, easements and other ownership changes; update and record changes in addresses, tax key numbers, and legal description.

Department of Revenue functions: process all transfer forms; comply with continuing education certification requirements; submit annual Assessor's report; attend mandatory meetings, prepare Tax Incremental District reports.

Real property functions: inspect, investigate and record all sales; organize and inspect all property altered or improved; prepare and mail assessment change notices.

Personal property functions: annually deliver and process reporting forms: create and deliver form supplements; perform occupancy checks; audit returned forms; calculate doomage assessments; prepare and mail assessment notices.

Develop, maintain and improve sales studies, ratio studies, etc, for the purposes of statistical analysis.

Provide information and records on ownership, assessed values, property characteristics, statistical data, etc. to other departments, realtors, appraisers, attorneys, and the general public.

Maintain property data base through CAMA system.

## 150 (MUNICIPAL BUILDING MAINTENANCE)

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% Change
92,314	94,572	95,400	95,400	Personnel*	97,400	2%
210,102	200,558	200,200	200,200	Other Operating	214,700	7%
98,836	58,731	138,300	138,300	Contracted services	141,100	2%
401,252	353,861	433,900	433,900	<b>Total Expenditures</b>	<b>453,200</b>	4%

\* Certain personnel costs have also been allocated to the library.

### **BUDGET HIGHLIGHTS:**

Contract amounts increased for 2023.

### **RESPONSIBILITIES:**

To maintain, repair and keep in proper working order the following:

- Heating, ventilating and air conditioning systems.
- Plumbing, pipes and fixtures
- Interior and exterior walls, roofs, floors, woodwork, cabinets, windows, doors & gutters.
- Furniture and fixtures, fountains, steps, stoops and railings.

Provide cleaning, sanitizing, recycling and trash removal daily for municipal buildings.

Insure adequate stock of cleaning, sanitizing and paper supplies for all facilities.

Move or modify furniture, partitions, shelving, etc. as required for municipal buildings.

Print stationary, forms, documents and information materials.

## 160 (INSURANCE AND BENEFITS)

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% Change
5,698	4,637	10,000	10,000	Personnel	10,000	-
94,057	102,631	111,230	111,230	Other Operating (Insurances)	110,700	-
99,755	107,268	121,230	121,230	<b>Total Expenditures</b>	<b>120,700</b>	-

### **BUDGET HIGHLIGHTS:**

Year over year change is based on estimates given by our providers.

### **RESPONSIBILITIES:**

This departmental budget contains miscellaneous costs which could otherwise be allocated directly to each municipal department. For ease in administration and reporting, they are combined and reported in this department. This budget contains the following:

- Unemployment and disability compensation.
- Property insurance premiums, except for coverages for Water and Sewer Utilities.  
Those are charged directly to the Utilities.

## 171 (MUNICIPAL COURT)

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% Change
216,098	230,166	241,500	241,500	Personnel	188,300	(22%)
2,792	4,233	6,700	6,700	Other Operating	6,700	-
10,000	8,000	-	-	Capital Outlay	-	-
228,890	242,399	248,200	248,200	<b>Total Expenditures</b>	<b>195,000</b>	(21%)

### BUDGET HIGHLIGHTS:

0.5 FTE decrease in Court Clerk personnel count for 2023.

### RESPONSIBILITIES:

Operating costs for Municipal Court.

The Municipal Court hears cases involving violations of state law and local ordinances, building code violations, and certain traffic offenses occurring within the Village.

## 172 (VILLAGE ATTORNEY)

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% Change
285,612	260,702	329,300	329,300	Personnel*	<b>299,300</b>	(9%)
7,832	12,819	17,200	17,200	Other Operating	<b>14,200</b>	(17%)
45,405	65,161	102,200	102,200	Contracted services	<b>102,200</b>	-
338,849	338,682	448,700	448,700	Total Expenditures	<b>415,700</b>	(7%)

### **BUDGET HIGHLIGHTS:**

No significant changes for 2023.

### **RESPONSIBILITIES:**

The Village Attorney provides or oversees the provision of all legal services to the Village Board and its committees, all Village boards and commissions, and to Village departments.

The Village Attorney also represents or oversees outside lawyers who represent the Village in all Village related litigation and in the prosecution of Village ordinance violations.

In addition to assisting the Village Attorney, the legal assistant also acts as the administrative assistant for the Village Manager, the Village President and the Board of Trustees; and assists Human Resources and Clerk Services as needed.

## 190 (FINANCIAL SERVICES)

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% Change
319,567	272,731	365,300	365,300	Personnel*	374,300	2%
4,243	4,477	6,000	6,000	Other Operating	5,000	(17%)
74,527	140,596	73,500	73,500	Contracted services	73,800	-
398,337	417,804	444,800	444,800	<b>Total Expenditures</b>	<b>453,100</b>	<b>2%</b>

### **BUDGET HIGHLIGHTS:**

No significant changes from last year's budget.

### **RESPONSIBILITIES:**

Insure the fiscal integrity of the Village by maintaining accurate and timely financial information.

Insure proper administration of accounts payable, billing, and collection.

Provide financial accounting services for the Village in accordance with Generally Accepted Accounting Principles (GAAP), in compliance with the guidelines for GAAFR, and in compliance with the regulations of the Wisconsin Public Service Commission (PSC) for the Water Utility.

Manage annual independent audit of Village fiscal activities. Prepare annual reports for State of Wisconsin and Public Service Commission.

Administer special assessments collection and reporting.

Administer payroll process, including benefits and State and Federal reporting.

Coordinate the preparation of annual budgets.

In conjunction with Clerk Services, prepare and administer tax reporting functions and settlements with other taxing jurisdictions.

Conduct internal audit of Village accounts and budgets.

Provide Waukesha County Treasurer with tax calculations for tax roll and settlement of same.

Perform daily cash management functions to maximize investment of idle funds in accordance with investment policies.

Maintain records for capital projects, including tax incremental districts (TIDs).

Provide information and access to records to the public.

## 195 (INFORMATION TECHNOLOGY)

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% Change
270,131	322,166	288,600	288,600	Personnel*	297,800	3%
288,156	315,435	402,432	402,432	Other Operating	448,700	11%
370,054	556,181	665,615	665,615	Contracted services	678,300	2%
685,514	425,547	633,981	633,981	Capital Outlay	430,700	(32%)
1,613,855	1,619,329	1,990,628	1,990,628	<b>Total Expenditures</b>	<b>1,855,500</b>	(7%)

### **BUDGET HIGHLIGHTS:**

The decrease in capital outlay is due to software implementation included in 2022.

### **RESPONSIBILITIES:**

The Information Technology Department strives to improve technology utilization throughout the Village by using proven and emerging strategies to reduce cost, improve citizen' services, and minimize security and system failure risks.

#### Primary Objectives:

- Focus on delivering services in alignment with organizational requirements.
- Deliver innovative solutions to operational requirements while minimizing expenses.
- Reduce cost of IT services by leveraging resources, streamlining processes, consolidating operations, and adopting new technology.

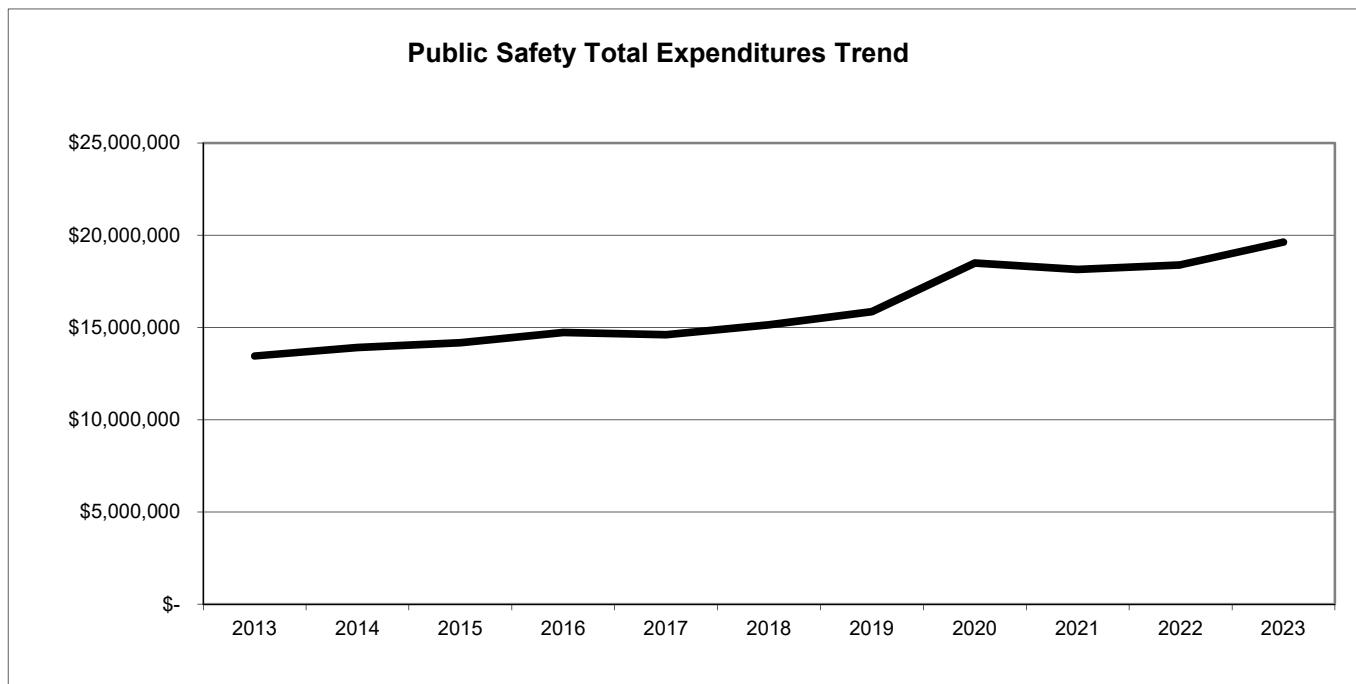
#### Primary Costs:

- Telephony Systems and Services
- Data Services
- Computer Systems
- Security Systems
- AV Systems
- Network Infrastructure
- Copier Equipment
- Consumables
- Maintenance and Support Agreements

## [PUBLIC SAFETY FUNCTION SUMMARY]

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% Change
9,568,407	9,701,059	10,752,350	10,752,350	Police	<b>11,157,900</b>	4%
7,297,691	6,818,361	5,980,200	5,980,200	Fire	<b>6,791,200</b>	14%
1,573,861	1,573,861	1,574,000	1,574,000	Public Fire Protection (Hydrant Rental)	<b>1,574,000</b>	-
40,055	39,760	45,700	45,700	Weed Control	<b>38,300</b>	(16%)
4,117	1,918	11,110	11,110	Emergency Government	<b>41,800</b>	276%
9,806	11,533	21,100	21,100	Other Protection Services	<b>21,100</b>	-
18,493,937	18,146,492	18,384,460	18,384,460	<b>Total Expenditures</b>	<b>19,624,300</b>	7%
63%	63%	62%	62%	% of total operating expenditures	63%	

This functional component provides public safety, security, protection and welfare of persons and property by the enforcement of appropriate state and local laws consistent with the provisions of the Constitution of the United States and the State of Wisconsin, within the confines of the Village of Menomonee Falls and surrounding mutual aid communities. It provides information and services to the public to foster prevention of crime and fires.



## 200 (POLICE )

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% Change
9,067,370	9,122,729	10,034,500	10,034,500	Personnel*	<b>10,423,000</b>	4%
258,254	260,597	333,850	333,850	Other Operating	<b>377,900</b>	13%
26,412	26,654	43,000	43,000	Contracted services	<b>30,000</b>	(30%)
216,371	291,079	341,000	341,000	Capital Outlay	<b>327,000</b>	(4%)
9,568,407	9,701,059	10,752,350	10,752,350	<b>Total Expenditures</b>	<b>11,157,900</b>	4%

### **BUDGET HIGHLIGHTS:**

Personnel costs increased due to budgeted increases and WRS increases.

### **RESPONSIBILITIES:**

#### **Field Operations:**

Provide response to the occurrence of crime and other requests for police service.  
 Enforcement of Criminal Code by investigation and arrest.  
 Enforce police provisions of the Code of Village Ordinances by investigation and citation.  
 Accident investigation and traffic enforcement.  
 Around the clock patrol of Village streets, alleys, and parking lots.  
 Service of warrants, and municipal court subpoenas.  
 Transport prisoners, mental patients and juvenile offenders to various county institutions.  
 Supervise parades and other special events.  
 Inspect licensed activities within the Village.  
 Approve and record special parking permissions.  
 Monitor street lights, obstructed signs, animal carcasses, street wastes and other impediments to Village throughways for Department of Public Works action.  
 Administer and monitor police aide and crossing guard programs to assist patrol

#### **Prevention and Community Education:**

Initiation and implementation of crime prevention programs.

#### **Criminal Investigation:**

To investigate major crimes.  
 Work undercover as assigned to the Waukesha County Metropolitan Drug Enforcement Unit.  
 Provide crime analysis, collection and preservation of physical evidence, intelligence gathering, fingerprint and photographic identification, control of inventoried property and monitoring of local "A TIP" crime information hot line.

#### **Support Services:**

Provides support services to all other departmental operations; business office, records, court services, municipal lock-up, fleet management and maintenance, department supplies, and equipment, custody of property and evidence, municipal warrants, and the issuance of private guard permits.  
 Initiate and maintain all records, forms, reports and documents relating to police services.  
 Ensure proper training and certification of officers  
 Maintain radio communications for the police department  
 Review and recommend approvals for permits and licenses.

Maintain accreditation, thus assuring the community that our operational practices conform to accepted standards.

Recommend review and revision of Village ordinance and codes relating to police services.

## 220 (FIRE)

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% Change
4,672,033	5,156,836	5,156,500	5,156,500	Personnel	<b>5,631,500</b>	9%
627,335	1,034,800	648,200	648,200	Other Operating	<b>856,700</b>	32%
134,251	121,551	92,000	92,000	Contracted services	<b>180,500</b>	96%
1,864,072	505,174	83,500	83,500	Capital Outlay	<b>122,500</b>	47%
7,297,691	6,818,361	5,980,200	5,980,200	<b>Total Expenditures</b>	<b>6,791,200</b>	14%

### **BUDGET HIGHLIGHTS:**

Personnel increase due to budgeted increases, WRS increases and PT staff increases.

### **RESPONSIBILITIES:**

#### **Fire Suppression:**

To protect the lives and property of the citizens of the Village of Menomonee Falls through the prevention and extinguishment of fires, and through salvage and rescue work in the event of public emergencies.

To investigate all fires of unknown nature in trying to determine a cause.

#### **Hazardous Materials Handling (Haz Mat):**

Provide direct support to firefighting and EMS operations by furnishing communications, command operations and other supporting services.

Provide hazardous material incident coverage for "Level B" incidents, and support regional teams for more severe incidents.

#### **Fire Prevention and Public Education:**

To conduct fire safety inspections at all businesses and industries quarterly, and more frequent inspections of licensed premises to update liquor licenses. (exceeds 4,500 annually)

Inspection, clearing and testing of hydrants and other fire suppression systems.

Develop and implement training programs and exercises for fire personnel.

Promote and provide community training in fire prevention and protection, medical safety and first aid programs.

Enforce laws and codes mandated by Federal, State and local regulations.

Initiate ordinance review and changes in local fire codes.

#### **Fire Administration:**

To coordinate and manage the above services of the fire department.

Review and approve licenses, permits, and certifications.

Provide information and access to records to the public.

#### **Fire Support Services -- Buildings and Vehicles:**

Maintain, clean and test all departmental vehicles and equipment.

Maintain the safety of buildings and grounds.

## 230 (FIRE PROTECTION SERVICES)

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 Budget	% Change
1,573,861	1,573,861	1,574,000	1,574,000	Public Fire Protection	1,574,000	-

**Purpose:**

This expenditure category contains the annual payment from the Village's General Operating budget to the Water Utility for rental of Utility owned hydrants and mains for fire fighting purposes. This annual payment is required by the Public Service Commission.

## 260 (PEST AND WEED CONTROL)

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 Budget	% Change
38,135	37,541	42,600	42,600	Personnel	35,300	(17%)
30	188	100	100	Other Operating	100	-
1,890	2,031	3,000	3,000	Contracted services	2,900	(3%)
40,055	39,760	45,700	45,700	<b>Total Expenditures</b>	<b>38,300</b>	(16%)

### BUDGET HIGHLIGHTS:

No significant changes from last year's budget.

### RESPONSIBILITIES:

Enforcement of Municipal Ordinances by investigation and citation.  
Service of legal notices of noxious weeds requiring expedient removal.  
Contract for weed cutting services for non-compliance with notices.  
Billing and collection of Village provided weed-cutting services (handled by Clerk Services Department).  
Fees for weed cutting are intended to fully reimburse our costs and are periodically reviewed.

## 280 (EMERGENCY GOVERNMENT)

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% Change
4,117	1,918	11,110	11,110	Other Operating	41,800	276%

### **BUDGET HIGHLIGHTS:**

Increase due to greater power draw from the new sirens leading to a higher expense.

### **RESPONSIBILITIES:**

To provide prompt emergency control service to all Village residents during times of severe weather conditions or disaster.

Maintain warning sirens in good working order.

The Village Manager is designated by ordinance as Director of Emergency Government; the Police Chief is the Deputy Director.

## 290 (OTHER PROTECTION SERVICES)

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% Change
236	1,963	11,500	11,500	Other Operating	11,500	-
9,570	9,570	9,600	9,600	Contracted services	9,600	-
9,806	11,533	21,100	21,100	<b>Total Expenditures</b>	<b>21,100</b>	<b>-</b>

### **BUDGET HIGHLIGHTS:**

No changes from last year's budget.

### **RESPONSIBILITIES:**

Contractual Services contains the Waukesha County Animal Welfare Society (HAWS) impounding service charges for stray dogs and cats.

Other operating expenditures includes Police and Fire Commission charges and Prisoner Board charges.

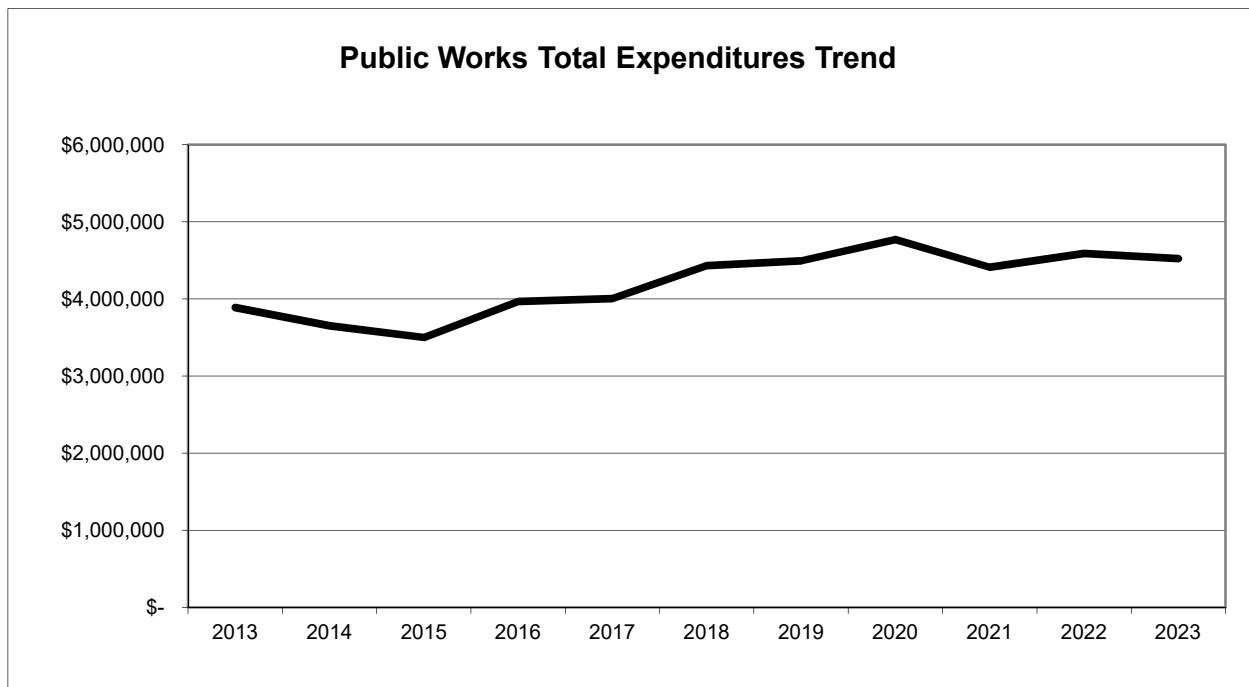
The Police and Fire Commission is organized under Wisconsin Statute 62.13, consisting of five (5) members appointed by the Village President.

The Commission appoints the Police Chief and the Fire Chief along with approving sworn subordinates of those departments. The primary duties of this commission are personnel functions relating to the hiring, merit promotion process, firing, and disciplinary actions of the Police and Fire departments.

## [PUBLIC WORKS FUNCTION SUMMARY]

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% Change
4,095,942	3,597,159	3,836,778	3,836,778	Street Maintenance	3,706,500	(3%)
515,166	638,678	573,000	573,000	Equipment Maintenance	622,000	9%
160,975	177,198	181,000	181,000	Municipal Garages	196,000	8%
4,772,083	4,413,035	4,590,778	4,590,778	<b>Total Expenditures</b>		4,524,500
16%	15%	15%	15%	% of total operating expenditures		15%

This functional component is responsible for the maintenance of public property, infrastructure and equipment. Public Works include street and road repairs, building and equipment maintenance, municipal garages, and park operations.



## 400 (STREET MAINTENANCE)

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% Change
1,439,724	1,488,188	1,547,000	1,547,000	Personnel*	1,542,000	-
2,173,817	1,444,081	2,347,278	2,347,278	Other Operating	2,127,500	(9%)
58,506	90,999	112,000	112,000	Contracted services	112,000	-
799,847	906,014	101,500	101,500	Capital Outlay	219,000	116%
(375,952)	(332,123)	(271,000)	(271,000)	Transfer to Storm Water Ut.	(294,000)	8%
4,095,942	3,597,159	3,836,778	3,836,778	<b>Total Expenditures</b>	<b>3,706,500</b>	(3%)

### **BUDGET HIGHLIGHTS:**

The decrease in Other Operating is due to 2022 including an additional \$310k for street maintenance. Capital Outlay increased due to 605 funding large purchases in 2023.

### **RESPONSIBILITIES:**

#### **Protect and maintain Village's infrastructure:**

##### **Street and Road maintenance and snow plowing:**

To maintain approximately 200 miles of Village streets, alleys and public parking lots. This work includes concrete and bituminous pavement repairs, patching, dust control, grading of gravel streets, crack filling, street oiling, curb and gutter replacements.

Keep all streets, alleys and public parking lots free from obstruction, debris and dead animals.

Roadside and easement ditching and maintenance.

Cutting grass and weeds on roadside, easements, and Village lots.

Replacing, resetting, and maintaining driveway culverts.

Light maintenance of all equipment (oil changes, grease, oil levels, body work, paint, etc.)

Tree cutting, tree and brush trimming.

Excavate and grade drainage and path construction in Village parklands.

Sweep urban streets clean of debris in areas where storm sewer systems are available.

Plow snow, spread salt and sand, and remove excess snow.

Locate, maintain and collect all ice control sand boxes.

##### **Traffic control:**

Maintain, repair and keep in proper working order all street lights, traffic lights, and traffic controllers.

Maintain and repair all street light and traffic light poles, pavement markings, warning, regulatory and

Fabricate warning, regulatory and street identification signs.

##### **Miscellaneous:**

Maintain and repair barricades and flashers.

Deliver and pick up barricades for block parties and all other public events.

Record, issue, and maintain park permits register and schedules.

## 420 (EQUIPMENT MAINTENANCE)

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% Change
301,502	325,847	334,000	334,000	Personnel*	357,000	7%
196,489	287,865	219,000	219,000	Other Operating	240,000	10%
17,175	24,966	20,000	20,000	Contracted services	25,000	25%
515,166	638,678	573,000	573,000	<b>Total Expenditures</b>	<b>622,000</b>	9%

\* Certain personnel costs have also been allocated to other departments and funds.

**BUDGET HIGHLIGHTS:**

No significant changes from last year's budget.

**RESPONSIBILITIES:**

- To maintain, repair and keep in proper running condition all Village vehicles and equipment (including Police, Fire and Parks departments and the Water and Sewer Utility vehicles).
- To modify equipment to meet departmental needs.
- To mount plows, spreaders, and other attachments to equipment when the need arises.
- Keep maintenance and fuel consumption records for all vehicles and required equipment.
- To maintain an adequate supply of gas, fuel, propane and oil.
- Maintain system of determining fuel usage charges to each chargeable department or utility.
- To design and build specialty equipment and tools.
- To rebuild certain older equipment.
- To keep all Village vehicles neat and orderly.

## 440 (MUNICIPAL GARAGES)

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% Change
134,646	147,094	143,000	143,000	Other Operating	156,000	9%
26,329	30,104	38,000	38,000	Contracted services	40,000	5%
160,975	177,198	181,000	181,000	<b>Total Expenditures</b>	<b>196,000</b>	8%

### **BUDGET HIGHLIGHTS:**

No significant changes from last year's budget.

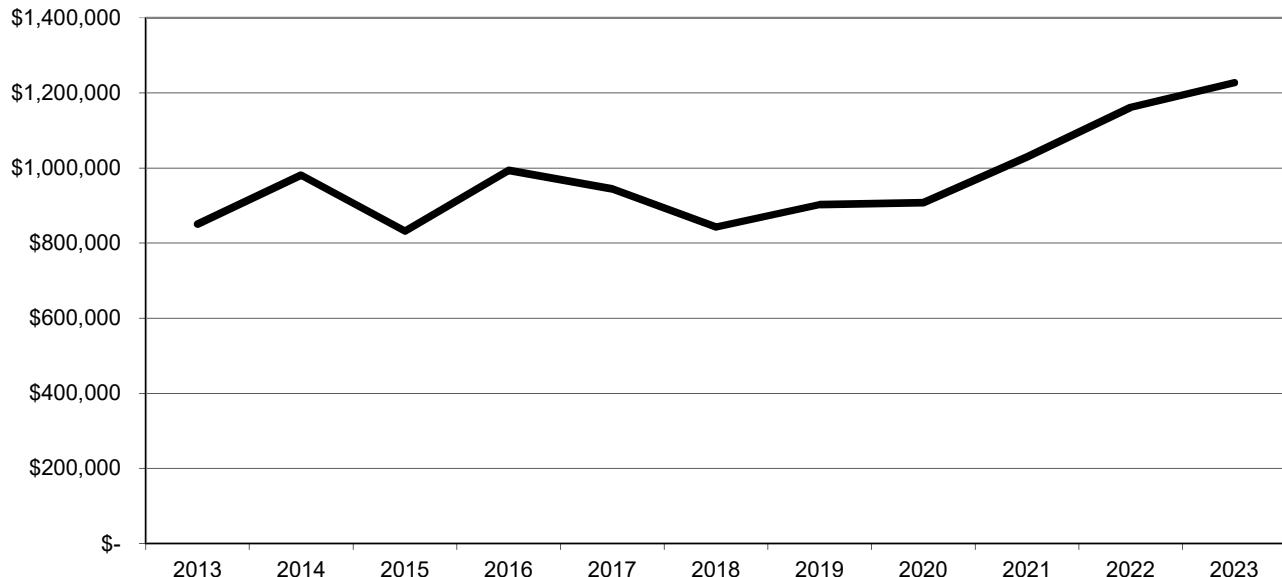
### **RESPONSIBILITIES:**

Contains the costs of maintaining the Public Works buildings and machine sheds  
The Good Hope Garage includes the Equipment Maintenance Department and equipment, and salt storage facilities.

## [CULTURE AND RECREATION]

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% Change
38,322	176,569	186,800	186,800	Community Life	187,400	-
26,055	31,025	29,700	29,700	Old Falls Village	29,700	-
829,317	808,179	921,800	921,800	Park Operations	988,000	7%
14,249	13,880	23,400	23,400	Park Projects	22,300	(5%)
907,943	1,029,653	1,161,700	1,161,700	<b>Total Expenditures</b>	<b>1,227,400</b>	<b>6%</b>
3%	4%	4%	4%	% of total operating expenditures	4%	

**Culture and Recreation  
Total Expenditure Trend**



## 180 (COMMUNITY LIFE)

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% Change
38,322	176,569	186,800	186,800	Other Operating	187,400	-

### **BUDGET HIGHLIGHTS:**

Cable Access Contract costs are included in Other Operating versus net revenue as it has been in prior years.

## 582 (HISTORICAL SOCIETY AND MUSEUM)

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% CHANGE
26,055	31,025	29,700	29,700	Other Operating	29,700	-

### BUDGET HIGHLIGHTS:

No significant changes from last year's budget.

### RESPONSIBILITIES:

Maintain buildings and grounds for the Old Falls Village, including the permit rental coordination, set-up and maintenance of the Public House meeting room located at the southwest corner of Pilgrim and County Line Roads.

This is coordinated within the Department of Public Works by the Parks Department staff.

## 620 (PARKS AND FORESTRY OPERATIONS)

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% Change
494,227	433,450	530,000	530,000	Personnel	<b>555,000</b>	5%
146,713	162,301	159,200	159,200	Other Operating	<b>173,000</b>	9%
188,377	212,428	232,600	232,600	Contracted services	<b>260,000</b>	12%
-	-	-	-	Capital Outlay	-	-
829,317	808,179	921,800	921,800	<b>Total Expenditures</b>	<b>988,000</b>	7%

### **BUDGET HIGHLIGHTS:**

Contract costs increased in 2023.

### **PARK RELATED RESPONSIBILITIES:**

Provide residents with a safe recreational environment throughout approximately 1,400 acres of parkland  
 Mow and maintain turf areas in the Village's parks, boulevards, and other Village owned properties  
 Maintain, reconstruct, and repair ball fields  
 Groom and set-up baseball and softball as needed  
 Organize, prepare site and coordinate use for permit system, including picnics and tournaments  
 Landscape and re-landscape Village owned lands as necessary  
 Maintain, improve and repair the buildings throughout Village park properties.  
 Maintain, construct and repair all site amenities in parks and parkways (including signing, fencing, tables, benches, grills, bubblers, etc.)  
 Construct, inspect, maintain and repair all children's play areas located in Village park areas  
 Create and maintain ice rinks and sledding areas  
 Maintain and repair all basketball, tennis, and volleyball courts and horse shoe pits in parks  
 Repair and maintain all small engines for the Village  
 Maintain all soccer fields located within Village parklands  
 Maintain detention ponds, bike trails and new subdivision boulevards and right of ways  
 To plant and maintain all Village flower and shrub beds.  
 To remove bee, wasp, hornet nests and diseased animals from public properties.  
 To hang public information banners, special event signs and decorations, and Christmas decorations  
 Plow and shovel snow at all public access parking lots, crosswalks and sidewalks around Village buildings

**Rec programs and activities are provided by Menomonee Falls School District.**

### **FORESTRY RELATED RESPONSIBILITIES:**

Provide a complete Forestry management plan for the Village of Menomonee Falls, including  
 Tree planting, pruning, and removal  
 Remove and repair storm damage  
 Establish a program of disease and insect control  
 Conduct tree hazard evaluations  
 Conduct tree appraisals  
 Establish a program of tree protection during construction  
 Work with contractors to prevent injury to trees  
 Eliminate invasive species such as wild mustard

## 640 (PARK PROJECTS)

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% Change
14,249	13,880	23,400	23,400	Other Operating	22,300	(5%)

### **BUDGET HIGHLIGHTS:**

No significant changes from last year's budget.

### **RESPONSIBILITIES:**

Major improvements follow the Comprehensive Outdoor Recreation Plan (CORP). Projects are funded through this department and the Capital Projects Fund.

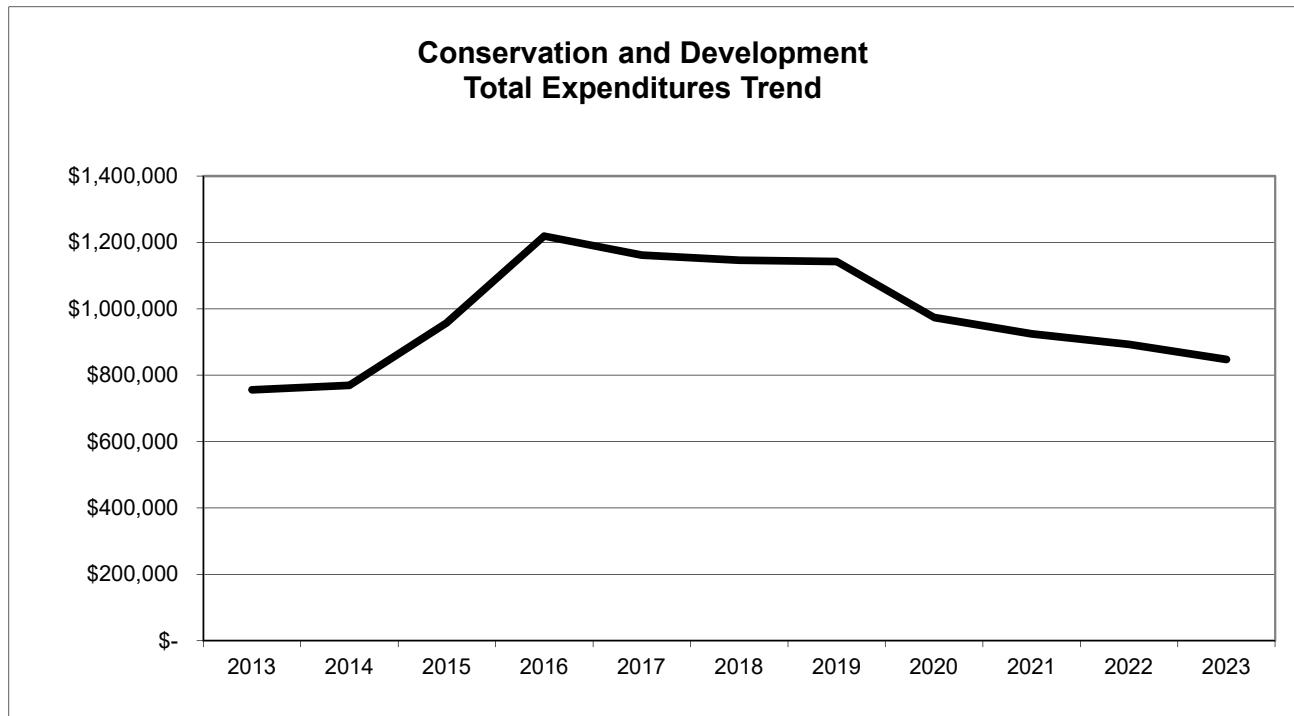
Responsibilities include maintenance of the following:

Village Park  
Rotary Park  
Willowood Park  
Mill Pond Park  
Lime Kiln  
Menomonee River Parkway  
Riverside Park  
Oakwood Park  
Old Falls  
Municipal Park  
Ball Diamonds  
Tennis Courts  
Improvements - Includes outlying or small areas:  
John Taylor  
Kiwanis Park  
Maple Road  
Tower Hill  
Com Forest  
Tamarack Swamp

## [CONSERVATION AND DEVELOPMENT]

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% Change
38,313	63,013	37,400	37,400	Community Dev Authority (CDA)	40,400	8%
(28,108)	(41,076)	(21,800)	(21,800)	Engineering Services	40,200	(284%)
606,479	543,859	527,500	527,500	Zoning and Building Inspections	535,500	2%
357,184	358,713	349,200	349,200	Planning	230,900	(34%)
973,868	924,509	892,300	892,300	<b>Total Expenditures</b>	<b>847,000</b>	(5%)
3%	3%	3%	3%	% of total operating expenditures	3%	

This functional component focuses on the conservation of the Village's natural resources by promoting maintenance of property values and quality of the physical environment through administration of zoning and building related codes and land use planning.



## 750 (COMMUNITY DEVELOPMENT AUTHORITY (CDA))

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% CHANGE
36,483	61,328	35,400	35,400	Personnel	38,400	8%
1,830	1,685	2,000	2,000	Other Operating	2,000	-
38,313	63,013	37,400	37,400	<b>Total Expenditures</b>	<b>40,400</b>	<b>8%</b>

### **BUDGET HIGHLIGHTS:**

No significant changes from last year's budget.

### **RESPONSIBILITIES:**

The Community Development Authority (CDA) consists of seven (7) Commissioners appointed by the Village Board President and confirmed by the Village Board.

Implement business development and retention activities as identified in the Village's Overall Economic Development Plan.

The CDA functions as the Housing Authority, and as a Redevelopment Authority.

Planning and development related to tax incremental financing districts.

Administration of the Economic Master Development and Revolving Loan programs.

Business attraction, expansion and retention.

Tourism promotion.

## 760 (ENGINEERING SERVICES)

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% CHANGE
596,682	577,869	487,000	487,000	Personnel*	<b>544,000</b>	12%
7,233	8,424	13,900	13,900	Other Operating	<b>14,900</b>	7%
16,401	17,931	10,000	10,000	Contracted services	<b>15,000</b>	50%
5,101	8,250	8,300	8,300	Capital Outlay	<b>6,300</b>	(24%)
(371,082)	(430,054)	(364,000)	(364,000)	Less charged to developers & projects	<b>(360,000)</b>	(1%)
(11,251)	(9,828)	(12,000)	(12,000)	Less charged to TIDs	<b>(10,000)</b>	(17%)
(271,192)	(213,668)	(165,000)	(165,000)	Less charged to utilities	<b>(170,000)</b>	3%
(28,108)	(41,076)	(21,800)	(21,800)	<b>Total Expenditures</b>	<b>40,200</b>	(284%)

### **BUDGET HIGHLIGHTS:**

Increase in personnel due to one new hire in Engineering for 2023.

### **RESPONSIBILITIES:**

To provide engineering support service to all other functions and departments of the Village.  
 To provide survey, drafting, and design work of public works projects.  
 Develop bid specifications for and administer award contracts for construction projects, including, but not limited to water and sewer extension (Village paid and developer reimbursed projects), street reconstruction and TID projects.  
 Prepare special assessment reports and bills.  
 Administer annual capital projects such as sidewalk, road program, and curb & gutter.  
 Review of proposed construction contracts, and new developments and subdivisions.  
 Management and supervision of construction projects for above.  
 Administration and development of capital improvement/restoration grant in aid programs.  
 Preparation of annual infrastructure reports for other public agencies.  
 Provide staff support to Village Board and Planning Commission,  
 Provide Geographic Information (GIS) mapping and support to all Village Departments.

## 770 (ZONING AND BUILDING INSPECTIONS)

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% CHANGE
247,182	240,661	229,000	229,000	Personnel*	237,000	3%
8,231	8,285	8,800	8,800	Other Operating	8,800	-
351,066	294,913	289,700	289,700	Contracted services	289,700	-
606,479	543,859	527,500	527,500	<b>Total Expenditures</b>	<b>535,500</b>	2%

### **BUDGET HIGHLIGHTS:**

No significant change from prior year.

### **RESPONSIBILITIES:**

To ensure that buildings are constructed and maintained in a manner which protects the health, safety and welfare of the Village residents, and are within the guidelines of the State and Village building codes.

Administration and enforcement of building and zoning codes by the issuance of permits, the collection of fees, and the checking of building plans of all structures and buildings within the Village. This includes building, electrical, plumbing, heating, occupancy, and other permits; electrical contractor licenses, and collection of impact fees.

Maintenance of building records and plans for individual properties.

The Inspections Department issues permits, reviews plans and performs inspections for new buildings, additions, alterations, electrical and heating systems, swimming pools, accessory buildings, signs, and moving or demolishing buildings.

Provide staff support to Zoning Board of Appeals, Village Board and various other committees.

Enforce the various ordinances which guide the use and development of private property.

Provide for the annual state inspection of weight and measuring devices.

Provide information and access to records to the public.

## 790 (PLANNING)

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% CHANGE
351,695	354,722	338,500	338,500	Personnel	220,200	(35%)
5,489	3,991	10,700	10,700	Other Operating	10,700	-
357,184	358,713	349,200	349,200	<b>Total Expenditures</b>	<b>230,900</b>	(34%)

### **BUDGET HIGHLIGHTS:**

Decrease in personnel is due to a re-allocation of an FTE in 2023.

### **RESPONSIBILITIES:**

The goal of the Department of Community Development is to administer the Municipal Code in a manner that encourages new development while protecting the interest of the public.

The Planning Department is involved in the development and implementation of the comprehensive Village land use plan, special projects, public relations and presentations.

Administration and collection of platting fees, which are used for parks and park acquisitions.

Administration and creation of tax incremental finance districts.

Administration of conditional use permits.

Provide staff support to Planning Commission, Architectural Control Board, CDA, Village Board and various other supporting committees.

Development of ordinances, preparation of various reports and gathering of information.

Provide information and access to records to the public.

## [OTHER FINANCING USES SUMMARY]

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% Change
1,302,893	-	-	-	Non-Operating Expenditures	-	-

## 910 (NON-OPERATING EXPENDITURES)

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% Change
-	-	-	-	Transfer to Garbage & Recycling Fund	-	-
-	-	-	-	Transfer to Capital Projects Fund	-	-
1,302,893	-	-	-	Transfer Surplus to Muni-Facilities Fund	-	-
1,302,893	-	-	-	<b>Total Expenditures</b>	-	-

### **BUDGET HIGHLIGHTS:**

The transfer to the Garbage & Recycling Fund accounts for the portion of service costs not covered by fees and other revenues. Starting in 2020, user fees are budgeted to cover all expenditures.

# **Chapter 5**

## **OTHER GOVERNMENTAL FUNDS**

**Library Operations and Maintenance** **Page 5.1**

**Debt Service Fund** **Page 5.4**

**Municipal Facilities & Equipment Fund** **Page 5.5**



## Funds 220 & 221

### LIBRARY OPERATIONS & BUILDING MAINTENANCE (Combined)

#### SUMMARY:

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	REVENUES	2023 BUDGET	% Change
1,794,000	1,821,000	1,919,000	1,919,000	Real estate/personnel prop taxes	<b>2,008,000</b>	5%
137,934	119,424	113,400	113,400	Other revenues	<b>113,500</b>	-
1,931,934	1,940,424	2,032,400	2,032,400	<b>Total Revenues</b>	<b>2,121,500</b>	4%

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% Change
2,105,609	1,725,806	1,744,400	1,744,400	Operating expenditures	<b>1,826,500</b>	5%
231,300	268,242	288,000	288,000	Building maintenance	<b>295,000</b>	2%
2,336,909	1,994,048	2,032,400	2,032,400	<b>Total Expenditures</b>	<b>2,121,500</b>	4%

(404,975)	(53,624)	-	-	<b>Revenues less expenditures</b>	-	
1,480,882	1,075,907	1,022,283	1,022,283	Fund balance, beginning	<b>1,022,283</b>	
1,075,907	1,022,283	1,022,283	1,022,283	<b>Fund balance, ending</b>	<b>1,022,283</b>	

The Menomonee Falls Library is budgeted as a separated cost center from general Village operations.

Primary funding for the Library comes from property taxes.

Note: Separate budgets for Operations and Maintenance are presented on the following pages.

## FUND 220 (LIBRARY OPERATIONS)

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	REVENUES	2023 BUDGET	% Change
1,539,000	1,549,000	1,631,000	1,631,000	Property taxes	1,713,000	5%
97,237	87,996	73,200	73,200	Intergovernmental	73,600	1%
8,027	9,554	14,000	14,000	Public charges for services	13,300	(5%)
7,801	709	1,000	1,000	Interest earnings	1,000	-
22,078	20,811	25,200	25,200	Other miscellaneous revenues	25,600	2%
1,674,143	1,668,070	1,744,400	1,744,400	<b>Total revenues</b>	<b>1,826,500</b>	5%

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% Change
1,236,092	1,294,835	1,395,000	1,395,000	Salaries/benefits	1,423,000	2%
203,546	210,117	216,000	216,000	Library Materials	221,300	2%
31,845	36,384	18,800	18,800	Public Services	26,900	43%
1,542	2,544	4,150	4,150	Training	5,600	35%
26,749	29,733	22,750	22,750	Materials and supplies	21,100	(7%)
16,146	5,880	3,050	3,050	Repairs/maintenance eq.	4,300	41%
3,596	3,539	4,150	4,150	Rentals	7,300	76%
503,568	43,139	17,700	17,700	Property and equipment	5,500	(69%)
1,628	3,309	-	-	Utilities	2,100	N/A
60,105	74,327	40,300	40,300	Contractual services	87,100	116%
20,792	21,999	22,500	22,500	Property insurance	22,300	(1%)
-	-	-	-	Other Operating	-	-
2,105,609	1,725,806	1,744,400	1,744,400	<b>Total expenditures</b>	<b>1,826,500</b>	5%

(431,466)	(57,736)	-	-	<b>Revenues less expenditures</b>	-
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1,014,400	582,934	525,198	525,198	Fund balance, beginning	525,198
582,934	525,198	525,198	525,198	<b>Fund balance, ending</b>	<b>525,198</b>

### **RESPONSIBILITIES:**

To enrich the community by providing a welcoming and dynamic environment where all can explore, learn, grow and connect.

To provide access to materials, services, facilities, technology, resources and programs to help meet the educational, informational, cultural, and recreational needs of the community.

To provide a system to circulate materials both efficiently and economically.

To provide resources, programs and services that are inclusive and contribute to the success of individuals and the community as a whole.

### **Budgetary Responsibilities Note:**

The Library Budget is controlled and monitored by the Library Board. The Library Board is the policy making body of the library. The Library Director is the Administrator of these policies, and of the library and its staff.

## FUND 221 (LIBRARY BUILDING MAINTENANCE)

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	REVENUES	2023 BUDGET	% Change
255,000	272,000	288,000	288,000	Property taxes	<b>295,000</b>	2%
2,791	354	-	-	Interest earnings	-	-
257,791	272,354	288,000	288,000	<b>Total revenues</b>	<b>295,000</b>	2%

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% Change
44,170	45,763	47,700	47,700	Salaries/benefits	<b>46,700</b>	(2%)
3,782	4,641	4,800	4,800	Materials and supplies	<b>5,000</b>	4%
22,988	37,356	23,500	23,500	Repairs/maintenance equipment	<b>30,000</b>	28%
99,491	111,790	110,000	110,000	Utilities	<b>117,500</b>	7%
60,869	69,052	102,000	102,000	Contractual services	<b>95,800</b>	(6%)
231,300	268,242	288,000	288,000	<b>Total expenditures</b>	<b>295,000</b>	2%

26,491	4,112	-	-	<b>Revenues less expenditures</b>	-
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466,482	492,973	497,085	497,085	<b>Fund balance, beginning</b>	<b>497,085</b>
492,973	497,085	497,085	497,085	<b>Fund balance, ending</b>	<b>497,085</b>

### **RESPONSIBILITIES:**

Maintain, repair, and keep in proper working order the following:

Heating, ventilating and air conditioning systems.

Plumbing, pipes and fixtures.

Interior and exterior walls, roof, floors, woodwork, cabinets, windows, doors & gutters.

Provide cleaning, sanitizing, recycling and trash removal daily.

Print stationary, forms, documents and other information materials.

### **BUDGET HIGHLIGHTS:**

## FUND 500 (DEBT SERVICE)

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	REVENUES	2023 BUDGET	% Change
2,370,000	2,525,000	2,525,000	2,525,000	Property Tax Levy for Debt Service	<b>2,525,000</b>	-
9,190	659	500	500	Interest earnings	<b>4,000</b>	700%
-	-	-	-	Proceeds From Bonds/Notes Issued	-	-
-	-	-	-	Bond Premium	<b>167,400</b>	N/A
<b>Transfers in from:</b>						
87,220	35,371	28,000	28,000	General Operating Budget	<b>22,300</b>	(20%)
-	-	400,000	400,000	Special Revenue - Impact Fees	<b>370,800</b>	(7%)
3,397,265	3,435,240	3,196,000	3,196,000	Municipal Facilities/Equipment	<b>2,236,000</b>	(30%)
45,807	25,706	10,200	10,200	Special Assessment Fund	-	(100%)
97,026	112,236	-	-	Capital Projects Fund	-	-
-	-	-	-	TID #5 Westbrook Corp Park	-	-
645,195	754,823	938,000	938,000	TID #6 Main Street	<b>963,800</b>	3%
1,713,813	1,691,822	1,688,000	1,688,000	TID #8 Richfield Way	<b>1,941,200</b>	15%
53,813	52,313	51,000	51,000	TID #9	<b>60,200</b>	18%
443,617	388,570	389,000	389,000	TID #10	<b>554,900</b>	43%
39,947	42,593	47,000	47,000	TID #11	<b>51,200</b>	9%
298,236	290,053	285,000	285,000	TID #12	<b>283,500</b>	(1%)
-	158,725	157,000	157,000	TID #13	<b>154,600</b>	(2%)
-	-	-	-	TID #14	-	-
9,201,129	9,513,111	9,714,700	9,714,700	<b>Total Revenues</b>	<b>9,334,900</b>	(4%)
2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% Change
(4,071)	-	-	-	Bond Issuance Expenses	-	-
6,947,953	7,547,953	7,708,000	7,708,000	Bond Principal payments	<b>7,255,000</b>	(6%)
2,359,897	2,138,429	1,987,000	1,987,000	Bond Interest payments	<b>2,128,800</b>	7%
-	-	-	-	Transfer to General Fund	-	-
9,303,779	9,686,382	9,695,000	9,695,000	<b>Total Expenditures</b>	<b>9,383,800</b>	(3%)
(102,650)	(173,271)	19,700	19,700	<b>Net increase (decrease)</b>	<b>(48,900)</b>	
674,140	571,490	398,219	398,219	<b>Fund Balance, beginning</b>	<b>417,919</b>	
571,490	398,219	417,919	417,919	<b>Fund Balance, end of year</b>	<b>369,019</b>	

### **BUDGET HIGHLIGHTS:**

The Debt Service Fund is the primary record of principal and interest payments made on behalf of all funds except for Utility debt. Because the utilities are proprietary funds, they carry their own debt.

Principal and interest schedules to maturity are shown on Pages 2.7 through 2.9.

## FUND 605 (MUNICIPAL FACILITIES & EQUIPMENT)

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	REVENUES	2023 BUDGET	% Change
2,405,116	2,710,110	2,500,000	2,500,000	Landfill tipping fees	<b>2,875,000</b>	15%
62,814	-	-	-	Intergovernmental Revenues	-	-
28,018	14,703	18,560	18,560	Interest earnings	<b>20,500</b>	10%
-	-	-	-	Bond proceeds	-	-
133,717	105,018	50,000	50,000	Miscellaneous	<b>50,000</b>	-
<b>2,629,665</b>	<b>2,829,831</b>	<b>2,568,560</b>	<b>2,568,560</b>	<b>Total Income</b>	<b>2,945,500</b>	15%

### EXPENDITURES:

153,744	16,410	-	-	Cap Outlay - General government	<b>500,000</b>	N/A
314,950	462,369	-	-	Cap Outlay - Public Safety	<b>1,150,000</b>	N/A
621,275	1,043,046	260,000	260,000	Cap Outlay - Public Works	<b>837,000</b>	222%
-	4,900	-	-	Cap Outlay - Development	-	-
<b>1,089,969</b>	<b>1,526,725</b>	<b>260,000</b>	<b>260,000</b>	<b>Total Capital Outlay</b>	<b>2,487,000</b>	857%

-	-	-	-	Contracted services	-	-
1,359	1,071	1,000	1,000	Contracted services	<b>1,000</b>	-
<b>1,091,328</b>	<b>1,527,796</b>	<b>261,000</b>	<b>261,000</b>	<b>Total Expenditures</b>	<b>2,488,000</b>	853%

1,538,337	1,302,035	2,307,560	2,307,560	<b>Net increase (decrease)</b>	<b>457,500</b>
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### TRANSFERS IN (OUT):

-	-	-	-	Fire Impact Fee Reimb (Fund 200)	<b>668,000</b>	N/A
1,330,000	1,459,000	240,000	240,000	Gen Fd equipment loan repayments	<b>382,000</b>	59%
1,302,893	-	-	-	Surplus Transfer from General Fund	-	-
-	-	-	-	To Capital Projects Fund	-	-
(3,397,265)	(3,435,240)	(3,196,000)	(3,196,000)	Transfer to Debt Service Fund	<b>(2,236,000)</b>	(30%)
773,965	(674,205)	(648,440)	(648,440)	<b>Net increase (decrease)</b>	<b>(728,500)</b>	
5,345,404	6,119,369	5,445,164	5,445,164	Fund Balance, beginning of year	<b>4,796,724</b>	
6,119,369	5,445,164	4,796,724	4,796,724	<b>Fund Balance, end of year</b>	<b>4,068,224</b>	

### **The 2023 Budget provides for the following capital outlay:**

Public Works	5-yard dump truck (w/plow)	250,000
Public Works	Badger Crus-Air (Trade & Grapple)	325,000
Public Works	Trackless MT5	175,000
Public Works	Mastic Melter	87,000
Fire Department	Ambulance	400,000
Fire Department	Station #3 Remodel	750,000
Village Hall & PD	Renovations	500,000
		<b>2,487,000</b>



# **Chapter 6**

## **ENTERPRISE FUND BUDGETS**

<b>RISK MANAGEMENT</b>	<b>Page 6.1</b>
<b>WATER UTILITY</b>	<b>Page 6.2</b>
<b>SEWER UTILITY</b>	<b>Page 6.3</b>
<b>STORM WATER UTILITY</b>	<b>Page 6.5</b>
<b>GARBAGE &amp; RECYCLING</b>	<b>Page 6.6</b>



## FUND 700 (RISK MANAGEMENT FUND)

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE		2023 BUDGET	% Change
<b>REVENUES:</b>						
2,762	266	500	500	Investment earnings	<b>2,200</b>	340%
18,413	21,751	22,000	22,000	Dividend on CVMIC investment	<b>22,000</b>	-
21,175	22,017	22,500	22,500	<b>Total operating revenues</b>	<b>24,200</b>	8%
<b>EXPENSES:</b>						
49,307	51,492	54,000	54,000	Insurance premiums	<b>56,000</b>	4%
(33,512)	116,795	15,000	15,000	Claims and deductibles paid	<b>15,000</b>	-
71,881	200,809	89,000	89,000	<b>Total operating expenses</b>	<b>91,000</b>	2%
(50,706)	(178,792)	(66,500)	(66,500)	<b>NET INCOME (LOSS)</b>	<b>(66,800)</b>	-
508,903	458,197	279,405	279,405	Net assets, beginning of year	<b>212,905</b>	
458,197	279,405	212,905	212,905	Net assets, end of year	<b>146,105</b>	

### General Information:

In 1991, the Village substantially reduced liability insurance costs by joining the Cities & Villages Mutual Insurance Company (CVMIC), which was created in 1987 to provide insurance for its members.

The Risk Management Fund includes annual premiums for all liability insurances, a self-insured retention from which lower end claims are paid, and service fees for third party claims administration and consultation.

Consulting services include actuarial calculations for GASB 45. The calculations are required every two years.

The primary revenue for this fund includes transfers from other funds.

Property and bonding insurances are budgeted in the General Fund, Department 160.

## FUND 720 (WATER UTILITY)

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE		2023 BUDGET	% Change
<b>OPERATING REVENUES:</b>						
5,202,718	5,212,311	5,081,200	5,081,200	Charges to customers for services	<b>5,189,900</b>	2%
1,573,861	1,573,861	1,574,000	1,574,000	Hydrant Rental charged to Village	<b>1,574,000</b>	-
262,179	242,152	250,000	250,000	Tower leases	<b>250,000</b>	-
2,800	5,705	6,000	6,000	Other Revenue	<b>6,000</b>	-
7,041,558	7,034,029	6,911,200	6,911,200	Subtotal operating revenues	<b>7,019,900</b>	2%
<b>OPERATING EXPENSES:</b>						
1,735,518	1,737,841	1,825,000	1,825,000	Source of Supply	<b>1,879,000</b>	3%
346,857	371,923	425,000	425,000	Pumping	<b>448,400</b>	6%
127,001	105,105	116,000	116,000	Water Treatment	<b>168,000</b>	45%
222,742	256,012	330,500	330,500	Transmission & Distribution	<b>329,500</b>	-
156,245	160,454	173,000	173,000	Billing & collections	<b>206,500</b>	19%
1,352,567	1,374,534	1,539,280	1,539,280	Administration & General	<b>1,517,700</b>	(1%)
1,856,725	1,899,055	1,950,000	1,950,000	Depreciation	<b>1,950,000</b>	-
1,233,360	1,152,198	1,330,000	1,330,000	Payment in-lieu of taxes	<b>1,300,000</b>	(2%)
7,031,015	7,057,122	7,688,780	7,688,780	Subtotal operating expenses	<b>7,799,100</b>	1%
10,543	(23,093)	(777,580)	(777,580)	<b>OPERATING INCOME / (LOSS)</b>	<b>(779,200)</b>	-
<b>NON-OPERATING ITEMS:</b>						
79,837	20,893	44,600	44,600	Interest earnings	<b>46,300</b>	4%
799,137	719,894	800,000	800,000	Impact fees	<b>750,000</b>	(6%)
244,017	59,252	19,700	19,700	Miscellaneous revenue	<b>7,500</b>	(62%)
(209,791)	(216,952)	(171,000)	(171,000)	Interest expense on long-term debt	<b>(220,000)</b>	29%
(2,563)	(2,685)	(2,600)	(2,600)	Other fiscal charges	<b>(2,700)</b>	4%
910,637	580,402	690,700	690,700	<b>NET NON-OPERATING ITEMS</b>	<b>581,100</b>	(16%)
810,233	968,164	-	-	Capital contributions	-	-
1,731,413	1,525,473	(86,880)	(86,880)	<b>NET INCOME / (LOSS)</b>	<b>(198,100)</b>	128%
68,758,958	70,490,371	72,015,844	72,015,844	<b>Net Assets, beginning of year</b>	<b>71,928,964</b>	-
70,490,371	72,015,844	71,928,964	71,928,964	<b>Net Assets, end of year</b>	<b>71,730,864</b>	-

### BUDGETED FIXED ASSET PURCHASES

Telecom Equip	\$ 218,000
Meters	146,000
Transportation Equipment	140,000
Other Pumping Equipment	90,000
Electric Pumping Equip	62,000
Radios	55,000
Computer Software	10,000
Office & Garage Equip	8,400
Hydrant replacements	8,000
Distribution Mains	7,500
Wells/Springs	5,000
	<b>\$ 749,900</b>

### MISSION:

To provide a sufficient supply of quality water with adequate water pressure to all customers under varying demands.  
To provide adequate water reserve capacity for fire fighting needs.

### COMPLIANCE WITH PSC RULES

The Village Water Utility is reviewed annually by the Public Service Commission and meets their compliance standards.

### INFRASTRUCTURE:

Over 234 miles of mains and approximately 2,984 hydrants  
7 wells ranging from 58 feet to 1,750 feet in depth.  
5 reservoirs with capacities ranging from 200,000 to 1,300,000 gallons.  
3 elevated tanks with capacities ranging from 250,000 to 1,000,000 gallons.  
1 standpipe with a capacity of 1,000,000 gallons.

## FUND 730 (SEWER UTILITY)

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE		2023 BUDGET	% Change
<b>OPERATING REVENUES:</b>						
9,510,525	9,514,146	9,782,500	9,782,500	Charges to customers for services	10,057,100	3%
<b>OPERATING EXPENSES:</b>						
1,680,243	1,723,924	1,875,845	1,875,845	VMF-Operations & Maintenance	2,024,300	8%
2,460,318	2,528,511	2,668,000	2,668,000	Sewage Treatment - User Charge	2,851,000	7%
4,832,837	4,864,541	5,107,950	5,107,950	Sewage Treatment - Capital Charge	4,857,800	(5%)
1,404,774	1,477,321	1,430,000	1,430,000	Depreciation	1,480,000	3%
10,378,172	10,594,297	11,081,795	11,081,795	Subtotal operating expenses	11,213,100	1%
(867,647)	(1,080,151)	(1,299,295)	(1,299,295)	<b>OPERATING INCOME / (LOSS)</b>	(1,156,000)	(11%)
<b>NON-OPERATING ITEMS:</b>						
44,698	4,883	19,700	19,700	Interest earnings	10,000	(49%)
703,420	522,091	625,000	625,000	Impact fees	500,000	(20%)
-	-	-	-	Grant revenues	-	-
-	(1)	-	-	Other revenues	-	-
(22,109)	(19,219)	(18,000)	(18,000)	Interest on long-term debt	(19,000)	6%
(372)	(271)	-	-	Other fiscal charges	(500)	N/A
-	-	-	-	Other expense	-	-
725,637	507,483	626,700	626,700	<b>NET NON-OPERATING ITEMS</b>	490,500	(22%)
721,803	799,370	-	-	Capital contributions	-	-
579,793	226,702	(672,595)	(672,595)	<b>NET INCOME / (LOSS)</b>	(665,500)	(1%)
61,626,406	62,206,199	62,432,901	62,432,901	<b>NET ASSETS, BEGINNING OF YEAR</b>	61,760,306	(1%)
62,206,199	62,432,901	61,760,306	61,760,306	<b>NET ASSETS, END OF YEAR</b>	61,094,806	(1%)

### BUDGETED CAPITAL OUTLAY

Mains	\$ 135,000
Vehicles	37,000
Radios	27,500
Computer Software	10,000
	<u>\$ 209,500</u>

### MISSION:

To provide for effective and efficient collection and conveyance of wastewater from residential, commercial and industrial customers served by the Utility to area treatment plants located in the Milwaukee Metropolitan Sewerage District, Village of Sussex, and the City of Brookfield. Both the Village of Sussex and the City of Brookfield are Fox River Water Pollution Control Centers.

Continuing infiltration and inflow (I/I) reduction efforts such as re-lining older sewers and manhole rehabilitation.

### INFRASTRUCTURE:

Over 225 miles of mains  
9 lift stations

## **FUND 730 (SEWER UTILITY)**

### **(continued)**

#### **WASTEWATER TREATMENT FACILITY -- CAPITAL CHARGES:**

Currently, Village wastewater is treated by three different facilities as follows:

1. Milwaukee Metropolitan Sewerage District (MMSD) services the eastern portion of the Village which is in the Menomonee River Watershed.
2. Brookfield Fox River Water Pollution Control Center plant services some southern areas of the Village which lie in the Fox River Watershed.
3. Sussex Fox River Water Pollution Control Center plant services some southern and western areas of the Village which lie in the Fox River Watershed.

Capital charges are passed on to the Village from treatment facilities outside the Village boundaries for construction and maintenance of facilities and additions to increase the capacity (size) and effectiveness of their facility.

Village of Menomonee Falls also purchases flow capacity for the interceptor sewers owned by the Village of Lannon and the City of Brookfield.

#### **WASTEWATER TREATMENT -- USER CHARGES:**

User Charges passed on to the Village from treatment facilities outside the Village boundaries for processing and treating the wastewater sent to each facility mentioned above.

## FUND 740 (STORM WATER UTILITY)

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE		2023 BUDGET	% Change
				<b>OPERATING REVENUES</b>		
931,000	931,000	931,000	931,000	RE/Personal property taxes	<b>931,000</b>	-
50,668	48,695	49,000	49,000	Licenses and permits	<b>49,000</b>	-
981,668	979,695	980,000	980,000	<b>Total operating revenues</b>	<b>980,000</b>	-

### OPERATING EXPENSES:

255,571	341,598	331,300	331,300	Salaries/Benefits	<b>346,300</b>	5%
375,952	332,123	271,000	271,000	Wage/Benefit Transfers - DPW	<b>288,000</b>	6%
99,592	140,710	168,360	168,360	Other operating expenses	<b>209,800</b>	25%
763,385	786,357	800,000	800,000	Depreciation	<b>800,000</b>	-
1,494,500	1,600,788	1,570,660	1,570,660	<b>Total operating expenses</b>	<b>1,644,100</b>	5%
(512,832)	(621,093)	(590,660)	(590,660)	<b>NET OPERATING LOSS</b>	<b>(664,100)</b>	12%

### NON-OPERATING ITEMS:

1,818	248	1,500	1,500	Interest earnings	<b>1,500</b>	-
501	500	500	500	Miscellaneous revenues	<b>500</b>	-
(629)	(551)	(500)	(500)	Bond expenses	<b>(500)</b>	-
(34,738)	(18,478)	(42,150)	(42,150)	Interest expense	<b>(24,000)</b>	(43%)
(33,048)	(18,281)	(40,650)	(40,650)	<b>NET NON-OPERATING ITEMS</b>	<b>(22,500)</b>	(45%)

1,831,530	1,097,424	-	-	Capital contributions	-	-
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1,285,650	458,050	(631,310)	(631,310)	<b>NET INCOME / (LOSS)</b>	<b>(686,600)</b>	9%
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28,153,010	29,438,660	29,896,710	29,896,710	Net assets, beginning of year	<b>29,265,400</b>
29,438,660	29,896,710	29,265,400	29,265,400	Net assets, end of year	<b>28,578,800</b>

#### **ITEMS OF NOTE:**

Salaries are allocated from the General Fund for various administrative functions, such as finance, tax collection, engineering, communications services, clerk services and general administration.

Charges for operational activities by public works employees are recorded in the utility via wage/benefit transfers from the General Fund.

Depreciation on infrastructure is based upon audited cost records.

#### **RESPONSIBILITIES:**

- Operation of over 150 miles of storm sewer mains
- Maintain and repair all storm sewers and catch basins
- Vacuum clean catch basins
- Locate and adjust catch basins to proper grade before road construction
- Locate storm sewers for Diggers Hotline and contractors
- Sweep urban streets clean of debris in areas where storm sewer systems are available
- Open drainage channels and roadside ditches
- Monthly reporting of salt applied to Village streets, alleys and public parking lots
- Monitor compliance with the Village's erosion control policies

## Fund 215 (Garbage & Recycling)

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	REVENUES	2023 BUDGET	% CHANGE
2,000,640	2,010,535	2,079,000	2,079,000	Refuse collection fee	2,169,500	4%
80,299	80,728	80,000	80,000	Recycling State aids	80,000	-
-	-	-	-	Recycling rebate	-	-
12,766	9,052	5,000	5,000	Sales of recycling carts	6,500	30%
5,318	585	600	600	Interest Earnings	600	-
<b>2,099,023</b>	<b>2,100,900</b>	<b>2,164,600</b>	<b>2,164,600</b>	<b>Total revenues</b>	<b>2,256,600</b>	<b>4%</b>

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	EXPENDITURES	2023 BUDGET	% CHANGE
1,449,083	1,465,175	1,506,000	1,506,000	Garbage collection contract	1,571,600	4%
-	-	-	-	Taxes - dumping	-	-
-	-	-	-	Municipal hazardous waste	-	-
<b>1,449,083</b>	<b>1,465,175</b>	<b>1,506,000</b>	<b>1,506,000</b>	<b>Sub-total garbage collection</b>	<b>1,571,600</b>	<b>4%</b>
550,396	553,899	573,000	573,000	Recycling collection contract	597,900	4%
18,430	8,000	28,000	28,000	Spring brush pick-up	28,000	-
4,348	6,655	4,000	4,000	Household hazardous materials	6,000	50%
14,385	29,331	13,800	13,800	General administrative expense	36,800	167%
<b>587,559</b>	<b>597,885</b>	<b>618,800</b>	<b>618,800</b>	<b>Sub-total recycling</b>	<b>668,700</b>	<b>8%</b>
2,036,642	2,063,060	2,124,800	2,124,800	<b>Total expenditures</b>	<b>2,240,300</b>	<b>5%</b>
62,381	37,840	39,800	39,800	<b>Net income (expense)</b>	<b>16,300</b>	
-	-	-	-	Transfer from General Fund	-	-
62,381	37,840	39,800	39,800	<b>Net income (expense)</b>	<b>16,300</b>	
79	62,460	100,300	100,300	<b>Fund balance, beginning</b>	<b>140,100</b>	
62,460	100,300	140,100	140,100	<b>Fund balance, ending</b>	<b>156,400</b>	

### BUDGET NOTES:

The Garbage & Recycling Fund accounts for garbage collection and recycling activities for residential properties up to four units. In order to obtain the most efficient and cost effective means of obtaining solid waste collection services, the Village negotiates with Waste Management on behalf of Village constituents. A special charge is placed on the tax bill annually to cover the cost of the garbage and recycling services. Commercial, industrial and residential properties with more than four units must contract privately for garbage and recycling service and are not assessed the special charge.

The special charge of **\$164.16** will be placed on the 2022 tax bill for 2023 purposes for each residential unit (up to four units).

# **Chapter 7**

## **BUDGET TERMINOLOGY**



## TERMINOLOGY

Accrual Basis	The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.
Adopted Budget	The budget amounts as originally approved by the Village Board.
Amended Budget	The adopted budget plus any changes authorized by the Village Board.
Appropriation	The legal authorization to incur financial obligations for goods and services
Assessed Value	A value set upon real estate and certain personal property by the municipal assessor as a basis for levying property taxes.
Assets	Resources owned or held by a municipality which have monetary value.
Balance Sheet	The basic financial statement which discloses what a government owns (assets), what it owes (liabilities), and its equity (net worth) at a specific point in time
Bond	A written promise to pay (debt) a specific sum of money (principal) at a specified future date (maturity dates), along with periodic interest.
Bond Anticipation Notes	Short-term interest-bearing notes issued by a municipality in anticipation of longer term bonds. Typically issued for construction purposes. The notes are retired from proceeds of the long-term bonds.
Budget	A municipality's plan of financial operations for a given period, including proposed expenditures and a proposed means of financing them.
Budgetary level of control	The level of accounts within the budget for which expenditures may not legally exceed appropriations. The Village's control level is at the fund and function level.
CAFR	Comprehensive Annual Financial Report
Callable Bond	Permits the issuer to pay the obligation before the state maturity date by giving notice of redemption in a manner specified in the bond document.
Capital Outlay	The cost of acquisition of large equipment and/or long-term construction projects
Capital Project	The largely one-time cost for construction, improvement, replacement or renovation of land, structures and equipment
CDA	Community Development Authority
CVMIC	Cities and Villages Mutual Insurance Company
Debt Service	Payment of principal and interest on outstanding debt
Debt Service Fund	A functional accounting element used to record all debt payments except for those accounted for in the Utilities.
Debt Limit	The maximum amount of debt which is legally permitted. Section 67.03(1) of State of Wisconsin Statutes provides that the amount of general obligation indebtedness of a municipality shall not exceed 5% of equalized valuation of the taxable property in the municipality. The Village follows a more conservative internal limit which equates to 60% of the maximum allowed by State Statute.
Depreciation	A portion of the cost of a fixed asset which is charged as an expense during a particular period. Depreciation expense is intended to match the useful life of an asset to its value to operations. Depreciation is recorded in the utilities. Fixed assets and their related depreciation is recorded for governmental funds only at the government-wide level of the financial statements.
Encumbrances	Commitments related to unperformed contracts for goods and services. A purchase order is the most common form of encumbrance.
Enterprise Funds	Used to account for operations that are financed and operated in a manner similar to a private business enterprise. The Village operates the Water, Sewer and Storm Water utilities as Enterprise Funds so that the costs of providing goods and services to the general public on a continuing basis are recovered primarily through user charges. The Storm Water Utility is funded primarily through property taxes.
Equalized Value	A full value determination set upon real estate and personal property by the Wisconsin Department of Revenue. Used as a basis for apportionment of tax levies and allocation of state aids.
Expenditures	Decreases in the financial resources of governmental funds.
Expenses	Decreases in the financial resources of enterprise funds (utilities).
Fiscal Period	Any period at the end of which the municipality determines its financial position and the results of operations. The Village's fiscal period is a calendar year, January 1 to December 31.
Fixed Assets	Assets of a long-term nature such as land, buildings and equipment.
Function	A reporting unit within a Fund. The function represents the Village's budgetary level of control. An example of a function is Public Safety within the General Fund. Appropriations and amendments for a function require approval by the Village Board.
Fund	A fiscal and accounting entity with a self-balancing set of accounts. Examples are the General Operating and Capital Projects Funds
Fund Balance	The fund equity of a governmental fund derived from the excess of assets and resources over liabilities.
GAAP	Generally Accepted Accounting Principles: Standards for financial accounting and reporting

## TERMINOLOGY

General Fund	The fund used to account for all financial transactions except for those required to be recorded in another fund.
General Obligation Debt	Debt issues, the payment of which is backed by the full faith and credit of the issuing municipality. This type of debt counts against the Village's debt limit.
Infrastructure Assets	Roads, streets, bridges, curb and gutter, sidewalks, drainage systems, and lighting systems installed for the common good of the public.
Levy	(Verb) To impose taxes, special assessments, or service charges for the support of municipal activities. (Noun) The total amount of taxes, special assessments, or service charges imposed.
Liabilities	Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.
Modified Accrual Basis	The accrual basis of accounting adapted to the government fund type spending measurement focus. Revenues are recognized when they become both "measurable and available" to finance expenditures of the current period. Expenditures are recognized when the goods and services are performed or delivered.
Pay-As-You-Go	A term used to describe the financial policy of a municipality which finances all of its capital outlay from current revenues <u>rather than</u> by issuing debt.
PSC	Public Service Commission: A state utility regulating body, through which accounting and reporting requirements are imposed and rate increases for the Water Utility are approved.
Refunding Bonds	Debt issued to retire (pay-off) bonds already outstanding.
Reserve	An account used to earmark a portion of fund equity as segregated for a specific use.
Revenue Bonds	Bonds whose principal and interest are payable exclusively from earnings of the Enterprise Fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the Enterprise Fund's property (Mortgage Revenue Bonds).
Revenues	Financial resources of governmental and enterprise funds used for operations.
Risk Management Fund	A fund established to record the Village's property insurance payments and self-insurance reserve balance.
Sewer Utility	An enterprise fund established in 1990 to record all transactions relating to providing sanitary sewerage treatment, transmission, operations, maintenance and billing to Village sewer customers.
Shared revenue	Revenues levied by one government but shared on a predetermined basis, often in proportion to the amount collected at the local level.
Special Assessment	A compulsory levy made against certain properties to defray part of all of the cost of an improvement <u>or service deemed to primarily benefit specific properties</u>
Special Assessment Bonds	Bonds payable from the proceeds of special assessments. The special assessments must be levied before borrowing for these bonds can take place, which means that the property owner is billed before the construction has started.
Special Revenue Fund	A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or capital projects). Revenues are typically restricted for special purposes.
Storm Water Utility	An Enterprise Fund containing all financial transaction dedicated to storm water management. The Storm Water Utility is funded primarily by property taxes.
Tax Levy	The total amount to be raised by general property taxes for the purposes stated in the budget. Property taxes are levied in the current year for subsequent year appropriations. For example, taxes levied in December 2010 would be used in 2011. In this example, taxes are based upon the assessed valuation as of January 1, 2010.
Tax Rate	The amount of tax stated in terms of a unit of the tax base (dollars per 1,000 of assessed valuation). Due to changes in the total assessed valuation of the Village, the percentages in the tax levy and the tax rate will not be the same.
Taxes	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.
TID	Tax Incremental Financing District: A contiguous geographic area within the Village defined and created by resolution of the local legislative body, consisting solely of whole unit of property as assessed for general property tax purposes.
Tax Increment	The tax value on the equalized valuation in excess of the base amount established the year the TID district was created.
Tourism Commission	On April 4, 2016 the Village Board approved an ordinance creating a new Tourism Commission to oversee spending of the Hotel-Motel tax collected.
Water Utility	An enterprise fund containing all transactions relating to providing water pumping, transmission, treatment, operations, maintenance and billing to Village water customers.
Working Capital	Another term for the unreserved fund balance of the General Fund. The Village attempts to maintain a working capital balance equal to three months of general operating expenditures.

## **Chapter 8**

# **DETAILED BUDGET WORKSHEETS**



GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET
Dept 000-010 - REVENUES GENERAL REVENUES							
PROPERTY TAXES							
100-000-010-7000-0000	RE/PP TAXES	18,493,000	18,437,000	19,527,400	19,498,100	19,671,000	19,582,000
NET OF REVENUES/APPROPRIATIONS - Property Taxes		18,493,000	18,437,000	19,527,400	19,498,100	19,671,000	19,582,000
OTHER TAXES							
100-000-010-7001-0000	AGRI USE VALUE PENALTY	17,100	0	0	0	0	0
100-000-010-7003-0000	OMITTED TAXES	1,100	9,300	(3,400)	10,700	0	0
100-000-010-7012-0000	INT-DELINQUENT TAXES	3,200	1,700	1,000	1,700	1,000	2,000
100-000-010-7020-0000	TRAILER TAX	2,500	2,700	2,400	2,900	3,000	3,000
100-000-010-7030-0000	HOTEL/MOTEL ROOM TAX	124,600	110,700	63,200	119,700	80,000	95,000
NET OF REVENUES/APPROPRIATIONS - Other Taxes		148,500	124,400	63,200	135,000	84,000	100,000
INTERGOVERNMENTAL							
100-000-010-7100-0000	SHARED REVENUES	447,600	447,800	495,000	503,800	500,000	507,500
100-000-010-7100-0001	COMPUTER AID	196,500	201,300	659,500	659,500	659,500	659,500
100-000-010-7100-0003	PERSONAL PROPERTY AID	0	326,400	299,700	273,000	375,000	324,800
100-000-010-7100-0005	CABLE PROVIDER AID	0	0	50,500	100,700	100,700	100,700
100-000-010-7103-0000	GRANT REVENUES	7,000	7,700	639,600	7,000	7,000	7,000
100-000-010-7110-0000	MANAGED FOREST LAND (MFL) AID	500	100	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - Intergovernmental		651,600	983,300	2,144,300	1,544,000	1,642,200	1,599,500
LICENSES AND PERMITS							
100-000-010-7200-0000	LIQUOR/MALT LICENSES	57,500	60,700	42,500	64,200	60,000	60,000
100-000-010-7202-0000	OPERATOR LICENSES	17,100	24,000	8,900	9,100	11,000	10,000
100-000-010-7204-0000	CIGARETTE LICENSE	2,700	3,100	3,000	3,300	3,000	3,000
100-000-010-7206-0000	DOG LIC-VMF SHARE	6,900	7,000	10,900	15,600	10,000	15,000
100-000-010-7214-0000	THEATER LICENSES	200	200	0	500	200	200
100-000-010-7218-0000	TRAILER PARK LICENSES	100	100	100	100	0	100
100-000-010-7220-0000	TAXI/AUCT/MISC.LICENSES	1,700	2,100	1,900	2,500	2,000	2,000
100-000-010-7222-0000	AMUSEMENT DEVICE LICENSES	11,300	11,200	11,200	11,900	11,000	12,000
100-000-010-7266-0000	ITINERANT PEDDLERS LICENS	1,200	1,200	800	1,100	1,200	2,000
100-000-010-7272-0000	PARK USE PERMITS	26,400	24,800	17,700	27,000	25,000	25,000
NET OF REVENUES/APPROPRIATIONS - Licenses And Permits		125,100	134,400	97,000	135,300	123,400	129,300
PUBLIC CHARGE FOR SERVICE							
100-000-010-7400-0000	ACCTG SERV FEE	0	200	100	100	0	0
100-000-010-7490-0000	MATL.SALES&SERVICES	25,800	25,000	28,400	26,600	30,000	25,000
100-000-010-7499-0000	OPEN RECORDS REQUEST	100	400	400	500	0	0
NET OF REVENUES/APPROPRIATIONS - Public Charge For Service		25,900	25,600	28,900	27,200	30,000	25,000
INTEREST INCOME							
100-000-010-7600-0000	INTEREST-STATE POOL	48,400	145,700	114,000	10,400	15,000	90,000
100-000-010-7600-0618	INTEREST ON ADVANCE - TID #6	46,500	42,500	13,100	7,400	13,000	13,000
100-000-010-7600-0619	INTEREST ON ADVANCE - TID #7	5,200	5,000	1,900	1,100	2,000	1,900
100-000-010-7600-0621	INTEREST ON ADVANCE - TID #9	13,100	12,800	4,800	2,700	5,000	4,800
100-000-010-7600-0730	INTEREST ON ADVANCE - SEWER	0	2,900	0	0	0	0
100-000-010-7600-0900	INTEREST EARNINGS - OTHER	260,500	234,800	31,100	1,000	2,000	4,900
100-000-010-7610-0000	INT-PAST DUE INVOICES	7,700	7,400	8,300	8,200	7,000	7,000
NET OF REVENUES/APPROPRIATIONS - Interest Income		381,400	451,100	173,200	30,800	44,000	121,600
MISCELLANEOUS							
100-000-010-7700-0000	MISC REVENUE	62,100	42,700	3,400	42,500	20,000	40,000
100-000-010-7705-0000	MISC DONATIONS	0	1,100	4,000	300	0	0
100-000-010-7707-0000	MENO FALLS SCHOOL DIST RENTAL INCOME	32,800	40,400	44,200	44,200	44,000	44,200
100-000-010-7710-0000	CABLE TV REVENUES	401,900	400,500	362,700	382,700	380,000	390,000
100-000-010-7711-0000	BILLBOARD AGREEMENT	0	0	0	0	30,000	30,000
100-000-010-7712-0000	PROPERTY RENTAL	6,800	6,900	7,100	7,300	7,000	7,500
100-000-010-7713-0000	TOWER LEASE AGREEMENTS	80,100	69,000	71,600	74,400	74,000	78,000
100-000-010-7713-0010	SODA AGREEMENT	700	600	800	1,200	1,000	800
100-000-010-7720-0000	SALE OF VILLAGE PROPERTY	371,500	4,700	0	(2,300)	0	0
100-000-010-7750-0000	MISC RENTALS	3,500	7,100	6,200	8,200	6,000	5,000
100-000-010-7770-0000	INS.DIVIDENDS/AWARDS	0	0	0	105,600	0	0
100-000-010-7780-0000	SETTLEMENTS-CLAIMS MISC.	0	2,500	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - Miscellaneous		959,400	575,500	500,000	664,100	562,000	595,500
NET OF REVENUES/APPROPRIATIONS - 000-010 - REVENUES GENERAL REVENUES		20,784,900	20,731,300	22,534,000	22,034,500	22,156,600	22,152,900
Dept 000-090 - REVENUES TRANSFERS IN							
OTHER TAXES							
100-000-090-7692-0000	PILOT ON EXEMPT PROPERTY	52,100	49,800	24,200	51,500	52,000	50,000
NET OF REVENUES/APPROPRIATIONS - Other Taxes		52,100	49,800	24,200	51,500	52,000	50,000
CHARGES TO WATER UTILITY							
100-000-090-7690-0000	WU TAXES TO GF	1,266,500	1,190,000	1,233,400	1,152,200	1,330,000	1,300,000
NET OF REVENUES/APPROPRIATIONS - Charges To Water Utility		1,266,500	1,190,000	1,233,400	1,152,200	1,330,000	1,300,000
NET OF REVENUES/APPROPRIATIONS - 000-090 - REVENUES TRANSFERS IN		1,318,600	1,239,800	1,257,600	1,203,700	1,382,000	1,350,000

100-000-150-7780-0000	SETTLEMENTS-CLAIMS MISC.	0	0	0	21,200	0	0
NET OF REVENUES/APPROPRIATIONS - Miscellaneous		0	0	0	21,200	0	0
NET OF REVENUES/APPROPRIATIONS - 000-150 - REVENUES MUNI BLDG MAINTENANC		0	0	0	21,200	0	0
Dept 000-195 - REVENUES COMMUNICATION & INFO SERV							
MISCELLANEOUS							
100-000-195-7780-0000	SETTLEMENTS-CLAIMS MISC.	0	0	0	21,700	0	0
NET OF REVENUES/APPROPRIATIONS - Miscellaneous		0	0	0	21,700	0	0
NET OF REVENUES/APPROPRIATIONS - 000-195 - REVENUES COMMUNICATION & INFO		0	0	0	21,700	0	0
Dept 000-200 - REVENUES POLICE UNION							
INTERGOVERNMENTAL							
100-000-200-7130-0000	GRANTS - POLICE	17,700	17,700	8,400	12,400	18,000	14,000
NET OF REVENUES/APPROPRIATIONS - Intergovernmental		17,700	17,700	8,400	12,400	18,000	14,000
LICENSES AND PERMITS							
100-000-200-7268-0000	PARKING PERMITS	12,000	13,100	11,500	12,700	12,000	12,000
100-000-200-7276-0000	ALARM PERMITS	14,000	14,900	14,800	15,200	14,000	15,000
NET OF REVENUES/APPROPRIATIONS - Licenses And Permits		26,000	28,000	26,300	27,900	26,000	27,000
PUBLIC CHARGE FOR SERVICE							
100-000-200-7420-0000	ACCIDENT&THEFT REPORTS	3,600	4,300	3,300	2,300	3,500	2,500
100-000-200-7421-2000	TAX REF INTERCEPT	200	0	0	0	0	0
100-000-200-7421-3000	SCHOOL LIAISON OFFICER	130,700	136,600	138,600	143,800	140,000	145,000
100-000-200-7422-0000	MISC PD REVENUES	5,800	400	3,200	5,400	2,000	5,000
100-000-200-7422-0001	FINGERPRINTS	2,700	3,200	1,700	2,900	3,000	2,500
100-000-200-7740-0000	HUNTING PROCESSING CHG	500	400	300	300	0	0
NET OF REVENUES/APPROPRIATIONS - Public Charge For Service		143,500	144,900	147,100	154,700	148,500	155,000
FINES AND PENALTIES							
100-000-200-7300-0000	COURT RECEIPTS	409,000	419,000	542,200	588,000	570,000	595,000
100-000-200-7310-0000	PARKING VIOLATIONS	43,300	57,800	47,600	53,700	55,000	55,000
100-000-200-7320-0000	IMPOUNDED DOGS	0	9,400	5,100	5,300	5,000	5,500
100-000-200-7330-0000	FALSE ALARMS PENALTIES	12,600	13,000	14,300	13,400	12,000	13,000
100-000-200-7422-0008	BLOOD ANALYSIS FEE	1,200	900	600	600	1,000	1,000
100-000-200-7422-0010	WARRANT FEES	1,100	600	100	400	1,000	400
NET OF REVENUES/APPROPRIATIONS - Fines And Penalties		467,200	500,700	609,900	661,400	644,000	669,900
NET OF REVENUES/APPROPRIATIONS - 000-200 - REVENUES POLICE UNION		654,400	691,300	791,700	856,400	836,500	865,900
Dept 000-210 - REVENUES							
INTERGOVERNMENTAL							
100-000-210-7130-0000	GRANTS - EMS	0	0	23,000	0	0	0
NET OF REVENUES/APPROPRIATIONS - Intergovernmental		0	0	23,000	0	0	0
PUBLIC CHARGE FOR SERVICE							
100-000-210-7435-0000	AMBULANCE FEES	1,981,700	2,450,800	2,203,900	0	0	0
100-000-210-7435-0001	AMBUL-NON COLLECTIBLE	(193,900)	(233,100)	(143,900)	0	0	0
100-000-210-7435-0003	AMBUL-INSUR. ADJUST	(840,700)	(957,100)	(892,900)	0	0	0
NET OF REVENUES/APPROPRIATIONS - Public Charge For Service		947,100	1,260,600	1,167,100	0	0	0
MISCELLANEOUS							
100-000-210-7705-0000	MISC EMS DONATIONS	7,700	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - Miscellaneous		7,700	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 000-210 - REVENUES		954,800	1,260,600	1,190,100	0	0	0
Dept 000-220 - REVENUES VOLUNTEER FIRE							
OTHER TAXES							
100-000-220-7050-0000	2% FIRE DUES	0	199,200	198,500	211,400	200,000	210,000
NET OF REVENUES/APPROPRIATIONS - Other Taxes		0	199,200	198,500	211,400	200,000	210,000
PUBLIC CHARGE FOR SERVICE							
100-000-220-7330-0001	FD PLAN REVIEW FEES	7,100	9,100	7,000	8,400	7,500	6,000
100-000-220-7433-0000	FD TANK INSPECTIONS REVENUE	100	0	0	0	0	0
100-000-220-7435-0000	AMBULANCE FEES	0	0	0	2,475,600	2,250,000	4,100,000
100-000-220-7435-0001	AMBUL-NON COLLECTIBLE	0	0	0	(123,200)	(120,000)	(200,000)
100-000-220-7435-0003	AMBUL-INSUR. ADJUST	0	0	0	(1,020,500)	(900,000)	(1,620,400)
100-000-220-7436-0005	CONTRACTED FIRE DEPT SERVICES	204,000	211,800	254,000	275,500	292,000	331,000
NET OF REVENUES/APPROPRIATIONS - Public Charge For Service		211,200	220,900	261,000	1,615,800	1,529,500	2,616,600
FINES AND PENALTIES							
100-000-220-7330-0000	FALSE ALARMS PENALTIES	500	200	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - Fines And Penalties		500	200	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 000-220 - REVENUES VOLUNTEER FIRE		211,700	420,300	459,500	1,827,200	1,729,500	2,826,600
Dept 000-260 - REVENUES PEST & WEED CONTROL							
PUBLIC CHARGE FOR SERVICE							
100-000-260-7411-0000	WEED CUT REPAYMENTS	3,400	2,900	1,200	1,600	3,000	2,900
100-000-260-7412-0000	WEED CUT ADMIN. FEES	1,000	1,300	800	800	1,000	800
NET OF REVENUES/APPROPRIATIONS - Public Charge For Service		4,400	4,200	2,000	2,400	4,000	3,700
NET OF REVENUES/APPROPRIATIONS - 000-260 - REVENUES PEST & WEED CONTROL		4,400	4,200	2,000	2,400	4,000	3,700

Dept 000-350 - REVENUES RECYCLING						
MISCELLANEOUS						
100-000-350-7725-0000 SCRAP METAL SALES 3,600 1,800 3,500 3,500 2,000 4,000						
100-000-350-7726-0000 SCRAP OIL SALES 0 400 0 0 0 0						
NET OF REVENUES/APPROPRIATIONS - Miscellaneous 3,600 2,200 3,500 3,500 2,000 4,000						
NET OF REVENUES/APPROPRIATIONS - 000-350 - REVENUES RECYCLING 3,600 2,200 3,500 3,500 2,000 4,000						
Dept 000-400 - REVENUES STREET MAINT - ADMIN						
INTERGOVERNMENTAL						
100-000-400-7120-0000 CONNECT,ST/HWY AIDS 156,000 155,900 155,500 156,200 156,500 158,000						
100-000-400-7122-0000 TRANSPORTATION AIDS 1,999,500 2,299,500 2,379,900 2,141,900 2,463,000 2,472,000						
NET OF REVENUES/APPROPRIATIONS - Intergovernmental 2,155,500 2,455,400 2,535,400 2,298,100 2,619,500 2,630,000						
PUBLIC CHARGE FOR SERVICE						
100-000-400-7115-0000 LANNON-SNOW SERVICES 0 0 0 0 10,000 0						
100-000-400-7441-0000 DPW LABOR REIMB 23,500 19,300 23,700 19,700 22,000 21,000						
NET OF REVENUES/APPROPRIATIONS - Public Charge For Service 23,500 19,300 23,700 19,700 32,000 21,000						
MISCELLANEOUS						
100-000-400-7700-0000 MISC REVENUE 0 400 0 0 0 0						
NET OF REVENUES/APPROPRIATIONS - Miscellaneous 0 400 0 0 0 0						
NET OF REVENUES/APPROPRIATIONS - 000-400 - REVENUES STREET MAINT - ADMIN 2,179,000 2,475,100 2,559,100 2,317,800 2,651,500 2,651,000						
Dept 000-620 - REVENUES PARKS						
INTERGOVERNMENTAL						
100-000-620-7130-0000 GRANTS - PARKS 0 26,500 0 0 0 0						
NET OF REVENUES/APPROPRIATIONS - Intergovernmental 0 26,500 0 0 0 0						
PUBLIC CHARGE FOR SERVICE						
100-000-620-7461-0000 PARK VANDALISM RESTITUTION 100 0 0 0 0 0						
NET OF REVENUES/APPROPRIATIONS - Public Charge For Service 100 0 0 0 0 0						
MISCELLANEOUS						
100-000-620-7705-0000 PARK DONATIONS 0 0 1,000 4,000 0 0						
NET OF REVENUES/APPROPRIATIONS - Miscellaneous 0 0 1,000 4,000 0 0						
NET OF REVENUES/APPROPRIATIONS - 000-620 - REVENUES PARKS 100 26,500 1,000 4,000 0 0						
Dept 000-770 - REVENUES BUILDING INSPECTION						
LICENSES AND PERMITS						
100-000-770-7250-0000 BUILDING PERMITS 540,700 609,500 600,200 477,500 600,000 520,000						
100-000-770-7252-0000 ELECTRICAL PERMITS 139,200 152,200 142,400 146,400 160,000 205,000						
100-000-770-7254-0000 PLUMBING PERMITS 135,700 138,400 140,800 117,600 140,000 145,000						
100-000-770-7256-0000 HEATING PERMITS 102,400 102,700 104,600 110,500 110,000 120,000						
100-000-770-7260-0000 CURB CUTS 4,100 4,500 5,900 4,900 4,000 4,500						
100-000-770-7262-0000 STREET EXCAVATION 3,700 4,600 1,500 1,600 2,000 2,000						
100-000-770-7264-0000 SIGN PERMITS 12,800 14,200 13,600 15,100 15,000 15,000						
100-000-770-7270-0000 OCCUPANCY PERMITS 30,400 20,300 21,400 21,900 20,000 25,000						
NET OF REVENUES/APPROPRIATIONS - Licenses And Permits 969,000 1,046,400 1,030,400 895,500 1,051,000 1,036,500						
PUBLIC CHARGE FOR SERVICE						
100-000-770-7493-0000 HOUSE NUMBERS 19,300 2,700 2,700 2,300 2,000 500						
100-000-770-7738-0000 CERTIF COMMITY REVIEW FEE 8,800 14,200 5,400 10,600 6,000 8,500						
100-000-770-7742-0000 CODE COMPLIANCE INSPECTIONS 0 400 1,200 700 0 500						
NET OF REVENUES/APPROPRIATIONS - Public Charge For Service 28,100 17,300 9,300 13,600 8,000 9,500						
NET OF REVENUES/APPROPRIATIONS - 000-770 - REVENUES BUILDING INSPECTION 997,100 1,063,700 1,039,700 909,100 1,059,000 1,046,000						
Dept 000-790 - REVENUES COMMUNITY DEVELOPMENT						
LICENSES AND PERMITS						
100-000-790-7496-0000 ZONING PERMIT 12,300 10,000 15,900 13,300 11,000 12,000						
NET OF REVENUES/APPROPRIATIONS - Licenses And Permits 12,300 10,000 15,900 13,300 11,000 12,000						
PUBLIC CHARGE FOR SERVICE						
100-000-790-7495-0000 OVC APPLICATION FEE 0 1,000 0 0 0 0						
100-000-790-7497-0000 OUTDOOR CAFE PERMIT 500 500 700 500 0 200						
100-000-790-7735-0000 SPECIAL APPEARANCE 3,800 3,100 2,100 4,900 3,000 3,000						
100-000-790-7736-0000 SUBDIVISION REVIEW FEES 10,000 9,100 10,500 6,800 9,000 9,500						
100-000-790-7737-0000 PROJECT REVIEW FEES 12,800 10,800 8,500 50,900 12,000 12,000						
NET OF REVENUES/APPROPRIATIONS - Public Charge For Service 27,100 24,500 21,800 63,100 24,000 24,700						
MISCELLANEOUS						
100-000-790-7730-0000 PUBLICATION FEES 34,700 26,100 21,800 19,100 25,000 25,000						
NET OF REVENUES/APPROPRIATIONS - Miscellaneous 34,700 26,100 21,800 19,100 25,000 25,000						
NET OF REVENUES/APPROPRIATIONS - 000-790 - REVENUES COMMUNITY DEVELOPM 74,100 60,600 59,500 95,500 60,000 61,700						
Dept 000-800 - REVENUES DEBT SERVICE - PRINCIPAL						
OTHER FINANCING SOURCES						
100-000-800-7800-0000 PROCEEDS - DEBT ISSUE 0 0 1,240,000 0 0 0						
100-000-800-7800-0004 DEBT PREMIUM 0 0 66,500 7,400 0 0						
NET OF REVENUES/APPROPRIATIONS - Other Financing Sources 0 0 1,306,500 7,400 0 0						

NET OF REVENUES/APPROPRIATIONS - 000-800 - REVENUES DEBT SERVICE - PRINCIPAL	0	0	1,306,500	7,400	0	0
<b>Dept 100-000 - VILLAGE BOARD</b>						
<b>SALARIES &amp; WAGES</b>						
100-100-000-8000-0000	SALARIES	36,700	38,900	41,000	40,700	41,000
NET OF REVENUES/APPROPRIATIONS - Salaries & Wages		(36,700)	(38,900)	(41,000)	(40,700)	(41,000)
<b>FRINGE BENEFITS</b>						
100-100-000-8010-0000	FICA	2,800	3,000	3,100	3,100	3,000
100-100-000-8016-0000	WORKER'S COMP INSURANCE	0	0	100	100	100
NET OF REVENUES/APPROPRIATIONS - Fringe Benefits		(2,800)	(3,000)	(3,200)	(3,200)	(3,100)
<b>EMPLOYEE TRAINING/EXPENSE</b>						
100-100-000-8070-0000	TRAINING & EDUCATION	0	100	0	0	0
NET OF REVENUES/APPROPRIATIONS - Employee Training/Expense		0	(100)	0	0	0
<b>OTHER OPERATING</b>						
100-100-000-8490-0000	VB GENERAL EXPENSE	2,600	5,400	5,900	2,300	4,500
NET OF REVENUES/APPROPRIATIONS - Other Operating		(2,600)	(5,400)	(5,900)	(2,300)	(4,500)
NET OF REVENUES/APPROPRIATIONS - 100-000 - VILLAGE BOARD		(42,100)	(47,400)	(50,100)	(46,200)	(48,600)
<b>Dept 110-000 - VILLAGE MANAGER</b>						
<b>SALARIES &amp; WAGES</b>						
100-110-000-8000-0000	SALARIES	103,900	105,800	111,200	109,900	111,000
100-110-000-8001-2000	VACATION PAYOUT	8,400	0	6,100	5,400	0
NET OF REVENUES/APPROPRIATIONS - Salaries & Wages		(112,300)	(105,800)	(117,300)	(115,300)	(111,000)
<b>FRINGE BENEFITS</b>						
100-110-000-8010-0000	FICA	6,400	6,700	6,800	7,300	9,000
100-110-000-8011-0000	PENSION-VMF	7,400	7,000	7,600	8,000	7,000
100-110-000-8013-0000	HEALTH INSURANCE	12,400	13,100	15,100	15,700	15,000
100-110-000-8014-0000	DENTAL INSURANCE	600	600	600	600	1,000
100-110-000-8015-0000	LIFE INSURANCE	800	800	800	800	1,000
100-110-000-8016-0000	WORKER'S COMP INSURANCE	100	100	100	200	100
100-110-000-8030-0615	WAGE/BENEFIT TRANSFER TID 4	(5,000)	0	0	0	0
100-110-000-8030-0616	WAGE/BENEFIT TRANSFER TID 5	(5,000)	(5,000)	0	0	0
100-110-000-8030-0618	WAGE/BENE TID 6 TRANSFERS	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
100-110-000-8030-0619	WAGE/BENEFIT TRANSFER TID 7	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
100-110-000-8030-0620	WAGE/BENEFIT TRANSFERS TID 8	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
100-110-000-8030-0621	WAGE/BENEFIT TRANSFERS TID 9	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
100-110-000-8030-0630	WAGE/BENEFIT TRANSFER TO TID #10	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
100-110-000-8030-0631	WAGE/BENEFIT TRANSFER TO TID #11	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
100-110-000-8030-0632	WAGE/BENEFIT TRANSFER TO TID #12	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
100-110-000-8030-0633	WAGE/BENEFIT TRANSFER TO TID #13	0	(5,000)	(5,000)	(5,000)	(5,000)
100-110-000-8030-0634	WAGE/BENEFIT TRANSFER TO TID #14	0	(5,000)	(5,000)	(5,000)	(5,000)
100-110-000-8030-0635	WAGE/BENEFIT TRANSFER TO TID #15	0	0	0	0	(5,000)
NET OF REVENUES/APPROPRIATIONS - Fringe Benefits		37,300	41,700	34,000	32,400	31,900
EMPLOYEE TRAINING/EXPENSE						
100-110-000-8070-0000	TRAINING & EDUCATION	0	0	700	0	1,000
100-110-000-8080-0000	TRAVEL EXPENSES	0	0	0	0	500
NET OF REVENUES/APPROPRIATIONS - Employee Training/Expense		0	0	(700)	0	(1,500)
<b>MATERIALS AND SUPPLIES</b>						
100-110-000-8100-0000	OFFICE SUPPLIES	2,900	1,400	2,600	2,800	3,000
100-110-000-8100-0210	MEMBERSHIP/PUBLICATIONS	2,500	1,400	1,400	1,400	2,000
100-110-000-8170-4000	GAS & DIESEL FUEL	500	500	300	500	800
NET OF REVENUES/APPROPRIATIONS - Materials And Supplies		(5,900)	(3,300)	(4,300)	(4,700)	(5,800)
REPAIR/MAINTENANCE						
100-110-000-8162-4000	RM-VEHICLES	200	0	2,200	0	1,000
NET OF REVENUES/APPROPRIATIONS - Repair/Maintenance		(200)	0	(2,200)	0	(1,000)
NET OF REVENUES/APPROPRIATIONS - 110-000 - VILLAGE MANAGER		(81,100)	(67,400)	(90,500)	(87,600)	(87,400)
<b>Dept 111-000 - CLERK SERVICES</b>						
<b>SALARIES &amp; WAGES</b>						
100-111-000-8000-0000	SALARIES	248,600	268,800	298,500	269,000	269,000
100-111-000-8001-0000	OVERTIME	1,100	300	1,300	0	0
100-111-000-8001-2000	VACATION PAYOUT	1,000	1,000	100	0	0
100-111-000-8001-2002	COMP-TIME PAYOUT	0	0	0	400	0
100-111-000-8002-0000	PART TIME WAGES	40,400	35,700	23,500	21,100	21,000
100-111-000-8003-1110	ELECTION WORKERS WAGES	86,200	19,900	95,400	28,500	90,000
100-111-000-8008-0000	RETIREMENT/SEVERANCE	0	18,700	5,700	0	0
NET OF REVENUES/APPROPRIATIONS - Salaries & Wages		(377,300)	(344,400)	(424,500)	(319,000)	(380,000)
FRINGE BENEFITS						
100-111-000-8010-0000	FICA	21,500	24,300	24,500	21,500	22,000
100-111-000-8011-0000	PENSION-VMF	18,700	19,800	22,200	19,700	19,000
100-111-000-8013-0000	HEALTH INSURANCE	64,100	70,400	81,900	100,500	71,000
100-111-000-8014-0000	DENTAL INSURANCE	3,400	3,500	3,500	4,100	3,000
100-111-000-8015-0000	LIFE INSURANCE	1,400	1,500	1,300	1,300	1,000
100-111-000-8016-0000	WORKER'S COMP INSURANCE	400	400	500	500	300
NET OF REVENUES/APPROPRIATIONS - Fringe Benefits		(109,500)	(119,900)	(133,900)	(147,600)	(116,500)
						(112,300)

EMPLOYEE TRAINING/EXPENSE						
100-111-000-8070-0000	TRAINING & EDUCATION	1,600	1,800	700	3,200	2,500
100-111-000-8080-0000	TRAVEL EXPENSES	2,000	3,200	(100)	300	2,000
100-111-000-8100-0200	DUES & SUBSCRIPTIONS	11,100	12,800	12,200	12,600	13,000
NET OF REVENUES/APPROPRIATIONS - Employee Training/Expense		(14,700)	(17,800)	(12,800)	(16,100)	(17,500)
OTHER OPERATING						
100-111-000-8440-0000	ERRONEOUS TAXES	3,900	58,800	(35,100)	12,700	0
100-111-000-8440-1000	TAX CHARGEBACKS	0	14,400	0	0	0
100-111-000-8440-2000	COLLECTION FEES	17,300	5,700	3,400	3,800	500
100-111-000-8440-7010	UNCOLL.DEL.PP TAXES	(3,400)	(1,600)	0	19,100	3,000
NET OF REVENUES/APPROPRIATIONS - Other Operating		(17,800)	(77,300)	31,700	(35,600)	(3,500)
MATERIALS AND SUPPLIES						
100-111-000-8100-0000	OFFICE SUPPLIES	2,100	1,800	2,500	2,300	2,500
100-111-000-8100-0010	POSTAGE/SHIPPING	16,500	24,900	34,700	18,200	25,000
100-111-000-8100-0030	COPIER SUPPLIES	0	0	0	1,100	0
100-111-000-8100-0110	ELECT EXPENSES	23,700	13,100	107,800	40,300	60,000
100-111-000-8100-0220	NOTICES & PUBLICATIONS	400	500	1,000	800	0
100-111-000-8100-0230	RECORDS SEARCH	5,200	6,100	4,400	5,100	4,000
NET OF REVENUES/APPROPRIATIONS - Materials And Supplies		(47,900)	(46,400)	(150,400)	(67,800)	(91,500)
PROPERTY & EQUIPMENT						
100-111-000-8190-9000	REVOLVING LOAN FUND PAYMENT	10,900	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - Property & Equipment		(10,900)	0	0	0	0
CONTRACTUAL SERVICES						
100-111-000-8300-1300	TAX COLLECTION SERVICES	76,800	200	35,100	35,600	38,000
100-111-000-8300-1301	PARCEL LIST MAINTENANCE	12,300	12,600	13,000	13,300	13,700
100-111-000-8300-1303	MUNICIPAL CODE	0	0	900	2,100	0
100-111-000-8300-1304	MUNI CODE SUPPLEMENTS	7,200	7,700	6,600	400	7,000
NET OF REVENUES/APPROPRIATIONS - Contractual Services		(96,300)	(20,500)	(55,600)	(51,400)	(58,700)
NET OF REVENUES/APPROPRIATIONS - 111-000 - CLERK SERVICES						
		(674,400)	(626,300)	(745,500)	(637,500)	(667,700)
Dept 120-000 - HUMAN RESOURCES						
SALARIES & WAGES						
100-120-000-8000-0000	SALARIES	51,000	52,400	50,700	53,200	55,000
100-120-000-8001-2000	VACATION PAYOUT	400	900	1,700	1,000	0
100-120-000-8002-0000	PART TIME WAGES	15,400	14,600	14,000	14,700	17,000
NET OF REVENUES/APPROPRIATIONS - Salaries & Wages		(66,800)	(67,900)	(66,400)	(68,900)	(72,000)
FRINGE BENEFITS						
100-120-000-8010-0000	FICA	4,800	4,800	5,000	5,300	5,000
100-120-000-8011-0000	PENSION-VMF	4,500	4,400	4,600	4,700	5,000
100-120-000-8013-0000	HEALTH INSURANCE	14,900	15,800	6,600	8,200	7,000
100-120-000-8014-0000	DENTAL INSURANCE	800	800	800	800	1,000
100-120-000-8015-0000	LIFE INSURANCE	100	200	300	300	300
100-120-000-8016-0000	WORKER'S COMP INSURANCE	100	100	100	100	100
NET OF REVENUES/APPROPRIATIONS - Fringe Benefits		(25,200)	(26,100)	(17,400)	(19,400)	(18,400)
EMPLOYEE TRAINING/EXPENSE						
100-120-000-8075-0000	RECRUITMENT & PERSONNEL	1,800	1,300	200	2,200	2,500
100-120-000-8076-0000	EMPLOYEE EXAMS/EVALUATIONS	4,400	3,600	11,500	16,700	5,000
100-120-000-8088-0000	RELATIONS/RECOGNITION	2,900	2,200	1,600	1,300	2,300
100-120-000-8089-0000	EMPLOYEE ASSIST.PROGRAM	7,200	6,100	6,000	6,200	7,300
100-120-000-8096-0000	WELLNESS PROGRAM	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - Employee Training/Expense		(16,300)	(13,200)	(19,300)	(26,400)	(17,100)
MATERIALS AND SUPPLIES						
100-120-000-8100-0000	OFFICE SUPPLIES	0	0	400	0	0
NET OF REVENUES/APPROPRIATIONS - Materials And Supplies		0	0	(400)	0	0
NET OF REVENUES/APPROPRIATIONS - 120-000 - HUMAN RESOURCES						
		(108,300)	(107,200)	(103,500)	(114,700)	(107,500)
Dept 130-000 - ASSESSING						
CONTRACTUAL SERVICES						
100-130-000-8300-1301	PARCEL LIST MAINTENANCE	12,300	12,600	13,000	13,300	13,500
100-130-000-8300-1302	REVALUATION	0	0	15,800	0	60,000
100-130-000-8300-1305	DOR MANUFACTG ASSESSMT	24,300	23,600	23,000	0	25,000
100-130-000-8310-1301	BOARD OF REVIEW	200	200	100	200	200
100-130-000-8310-1302	ASSESSING SERVICES	146,000	148,500	150,500	152,500	154,500
NET OF REVENUES/APPROPRIATIONS - Contractual Services		(182,800)	(184,900)	(202,400)	(166,000)	(253,200)
NET OF REVENUES/APPROPRIATIONS - 130-000 - ASSESSING						
		(182,800)	(184,900)	(202,400)	(166,000)	(253,200)
Dept 150-000 - BUILDING MAINTENANCE						
SALARIES & WAGES						
100-150-000-8000-0000	SALARIES	40,900	41,600	42,900	43,800	44,000
100-150-000-8002-0000	PART TIME WAGES	20,300	20,500	21,400	21,800	22,000
NET OF REVENUES/APPROPRIATIONS - Salaries & Wages		(61,200)	(62,100)	(64,300)	(65,600)	(66,000)
FRINGE BENEFITS						
100-150-000-8010-0000	FICA	4,300	4,500	4,700	4,800	5,000
100-150-000-8011-0000	PENSION-VMF	4,000	4,100	4,400	4,400	4,000
100-150-000-8013-0000	HEALTH INSURANCE	12,800	13,600	15,700	16,200	17,000

100-150-000-8014-0000	DENTAL INSURANCE	700	700	700	1,000	1,000
100-150-000-8015-0000	LIFE INSURANCE	200	200	300	400	400
100-150-000-8016-0000	WORKER'S COMP INSURANCE	1,900	2,100	2,400	2,600	2,000
NET OF REVENUES/APPROPRIATIONS - Fringe Benefits		(23,900)	(25,200)	(28,100)	(29,000)	(29,400)
EMPLOYEE TRAINING/EXPENSE						
100-150-000-8070-0000	TRAINING & EDUCATION	0	1,100	0	200	1,000
NET OF REVENUES/APPROPRIATIONS - Employee Training/Expense		0	(1,100)	0	(200)	(1,000)
MATERIALS AND SUPPLIES						
100-150-000-8100-0020	PAPER/PRINTING	6,900	7,100	10,300	7,900	9,500
100-150-000-8110-0000	DEPARTMENT SUPPLIES	1,000	900	800	1,000	1,000
100-150-000-8110-0100	SMALL EQUIP./TOOLS	0	200	100	0	200
100-150-000-8110-1501	CUSTODIAL SUPPLIES	10,100	9,100	9,400	8,700	12,500
NET OF REVENUES/APPROPRIATIONS - Materials And Supplies		(18,000)	(17,300)	(20,600)	(17,600)	(23,200)
REPAIR/MAINTENANCE						
100-150-000-8162-2000	RM-BUILDING & GROUNDS	33,600	31,300	62,100	40,200	33,000
100-150-000-8162-4000	RM-VEHICLES	200	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - Repair/Maintenance		(33,800)	(31,300)	(62,100)	(40,200)	(33,000)
CONTRACTUAL SERVICES						
100-150-000-8300-0000	CONTRACTS	41,600	42,000	61,000	21,800	94,500
100-150-000-8300-1501	MECHANICALS CONTRACT	34,200	10,300	13,800	15,100	15,800
100-150-000-8300-1502	CUSTODIAL CONTRACT	25,900	24,100	24,100	21,800	28,000
NET OF REVENUES/APPROPRIATIONS - Contractual Services		(101,700)	(76,400)	(98,900)	(58,700)	(138,300)
UTILITIES						
100-150-000-8200-0010	LIGHT/POWER	110,200	103,800	100,700	102,800	100,000
100-150-000-8200-0020	HEAT (GAS & OIL)	28,000	26,000	21,800	33,100	35,000
100-150-000-8200-0030	WATER/SEWER VMF	7,900	8,000	4,800	6,600	8,000
NET OF REVENUES/APPROPRIATIONS - Utilities		(146,100)	(137,800)	(127,300)	(142,500)	(143,000)
NET OF REVENUES/APPROPRIATIONS - 150-000 - BUILDING MAINTENANCE		(384,700)	(351,200)	(401,300)	(353,800)	(433,900)
Dept 160-000 - INSURANCES						
FRINGE BENEFITS						
100-160-000-8018-0000	UNEMPLOYMENT COMPENSATION	5,600	500	5,700	4,600	10,000
NET OF REVENUES/APPROPRIATIONS - Fringe Benefits		(5,600)	(500)	(5,700)	(4,600)	(10,000)
INSURANCES						
100-160-000-8610-0010	PUBLIC OFFICIALS INSURANCE	6,400	6,300	6,300	5,400	6,300
100-160-000-8610-0011	EMPLOYMENT PRACTICE LIABILITY	5,200	5,000	5,100	5,600	6,300
100-160-000-8610-0012	CRIME POLICY	2,100	2,500	1,900	1,600	2,300
100-160-000-8610-0030	BOILER & MACHINERY	1,100	1,000	2,400	2,800	3,200
100-160-000-8610-0040	VOLUNTEER INSURANCES	300	200	200	100	100
100-160-000-8610-0050	PROP DAMAGE INSURANCE	24,600	30,900	37,500	42,100	42,000
100-160-000-8610-0060	PROP DAMAGE-VEHICLES	25,900	27,000	34,100	40,200	45,000
100-160-000-8610-0500	FITNESS REIMB - FIRE	200	200	100	0	0
100-160-000-8610-0700	EFLIX FSA	3,400	3,800	6,300	4,800	6,000
100-160-000-8612-0000	CLAIMS SETTLED	0	43,700	200	0	0
NET OF REVENUES/APPROPRIATIONS - Insurances		(69,200)	(120,600)	(94,100)	(102,600)	(111,200)
NET OF REVENUES/APPROPRIATIONS - 160-000 - INSURANCES		(74,800)	(121,100)	(99,800)	(107,200)	(121,200)
Dept 170-171 - MUNICIPAL COURT						
SALARIES & WAGES						
100-170-171-8000-0000	SALARIES	161,800	170,100	174,800	171,200	175,000
100-170-171-8001-2000	VACATION PAYOUT	300	300	0	0	0
100-170-171-8001-2002	COMP-TIME PAYOUT	0	0	0	100	0
NET OF REVENUES/APPROPRIATIONS - Salaries & Wages		(162,100)	(170,400)	(174,800)	(171,300)	(175,000)
FRINGE BENEFITS						
100-170-171-8010-0000	FICA	11,800	12,200	12,800	13,200	13,000
100-170-171-8011-0000	PENSION-VMF	8,700	9,100	9,700	9,600	9,000
100-170-171-8013-0000	HEALTH INSURANCE	44,100	47,600	15,900	33,200	42,000
100-170-171-8014-0000	DENTAL INSURANCE	2,400	2,400	2,400	2,400	2,000
100-170-171-8015-0000	LIFE INSURANCE	200	300	300	300	300
100-170-171-8016-0000	WORKER'S COMP INSURANCE	200	200	200	300	200
NET OF REVENUES/APPROPRIATIONS - Fringe Benefits		(67,400)	(71,800)	(41,300)	(59,000)	(66,500)
EMPLOYEE TRAINING/EXPENSE						
100-170-171-8070-0000	TRAINING & EDUCATION	1,300	2,300	1,300	1,800	4,000
100-170-171-8080-0000	TRAVEL EXPENSES	200	100	0	200	500
100-170-171-8082-0000	CLERICAL ALLOWANCE	500	400	200	900	1,000
NET OF REVENUES/APPROPRIATIONS - Employee Training/Expense		(2,000)	(2,800)	(1,500)	(2,900)	(5,500)
MATERIALS AND SUPPLIES						
100-170-171-8100-0000	OFFICE SUPPLIES	800	1,300	1,200	1,300	1,200
NET OF REVENUES/APPROPRIATIONS - Materials And Supplies		(800)	(1,300)	(1,200)	(1,300)	(1,200)
PROPERTY & EQUIPMENT						
100-170-171-8190-9000	REV CAPITAL FUND PAYMENT	10,000	10,000	10,000	8,000	0
NET OF REVENUES/APPROPRIATIONS - Property & Equipment		(10,000)	(10,000)	(10,000)	(8,000)	0
NET OF REVENUES/APPROPRIATIONS - 170-171 - MUNICIPAL COURT		(242,300)	(256,300)	(228,800)	(242,500)	(248,200)
						(195,000)

Dept 170-172 - VILLAGE ATTORNEY						
SALARIES & WAGES						
100-170-172-8000-0000	SALARIES	224,100	227,100	150,600	162,900	222,000
100-170-172-8001-2000	VACATION PAYOUT	0	0	9,600	0	0
100-170-172-8002-0000	PART TIME WAGES	0	0	10,700	900	0
100-170-172-8004-0000	TEMPORARY HELP P/T WAGES	12,900	19,800	1,700	23,200	20,000
100-170-172-8008-0000	RETIREMENT/SEVERANCE	0	0	44,700	0	0
NET OF REVENUES/APPROPRIATIONS - Salaries & Wages		(237,000)	(246,900)	(217,300)	(187,000)	(242,000)
FRINGE BENEFITS						
100-170-172-8010-0000	FICA	17,100	18,200	17,900	13,500	19,000
100-170-172-8011-0000	PENSION-VMF	14,800	14,900	11,200	10,600	14,000
100-170-172-8013-0000	HEALTH INSURANCE	50,200	53,200	36,100	47,200	51,000
100-170-172-8014-0000	DENTAL INSURANCE	2,700	2,700	2,100	1,900	2,000
100-170-172-8015-0000	LIFE INSURANCE	1,100	1,100	600	400	1,000
100-170-172-8016-0000	WORKER'S COMP INSURANCE	300	300	300	300	300
NET OF REVENUES/APPROPRIATIONS - Fringe Benefits		(86,200)	(90,400)	(68,200)	(73,900)	(87,300)
EMPLOYEE TRAINING/EXPENSE						
100-170-172-8070-0000	TRAINING & EDUCATION	2,500	2,300	1,600	3,900	4,000
100-170-172-8080-0000	TRAVEL EXPENSES	400	300	0	0	1,000
NET OF REVENUES/APPROPRIATIONS - Employee Training/Expense		(2,900)	(2,600)	(1,600)	(3,900)	(5,000)
MATERIALS AND SUPPLIES						
100-170-172-8100-0205	LEGAL RESOURCES	8,700	8,600	5,700	8,300	11,000
100-170-172-8100-0210	MEMBERSHIP/PUBLICATIONS	1,100	1,100	500	600	1,200
NET OF REVENUES/APPROPRIATIONS - Materials And Supplies		(9,800)	(9,700)	(6,200)	(8,900)	(12,200)
CONTRACTUAL SERVICES						
100-170-172-8310-0000	LEGAL SERVICES	135,700	150,000	45,400	64,900	100,000
100-170-172-8310-0007	REAL ESTATE FEES	300	400	0	100	700
100-170-172-8310-0008	COURT FEES	200	100	0	200	1,500
NET OF REVENUES/APPROPRIATIONS - Contractual Services		(136,200)	(150,500)	(45,400)	(65,200)	(102,200)
NET OF REVENUES/APPROPRIATIONS - 170-172 - VILLAGE ATTORNEY						
(472,100)	(500,100)	(338,700)	(338,900)	(448,700)	(415,700)	
Dept 180-000 - COMMUNITY LIFE						
CONTRACTUAL SERVICES						
100-180-000-8300-1910	CABLE ACCESS CONTRACT	0	0	10,000	130,000	140,000
NET OF REVENUES/APPROPRIATIONS - Contractual Services		0	0	(10,000)	(130,000)	(140,000)
COMMUNITY EVENTS						
100-180-000-8110-7401	COMMUNITY EVENTS	200	200	200	600	400
100-180-000-8110-7403	SENIOR TRANSPORTATION	52,500	48,900	27,800	44,600	45,000
100-180-000-8110-7404	PARADES/CELEBRATIONS	10,000	10,000	0	0	0
100-180-000-8110-7412	ASCAP MUSIC	400	400	400	400	400
NET OF REVENUES/APPROPRIATIONS - Community Events		(63,100)	(59,500)	(28,400)	(45,600)	(45,800)
VILLAGE CENTRE						
100-180-000-8110-7408	VC-FISHING CLINIC	1,000	1,000	0	1,000	1,000
100-180-000-8110-7410	VC-CONCERTS	3,900	5,000	0	0	0
NET OF REVENUES/APPROPRIATIONS - Village Centre		(4,900)	(6,000)	0	(1,000)	(1,000)
NET OF REVENUES/APPROPRIATIONS - 180-000 - COMMUNITY LIFE						
(68,000)	(65,500)	(38,400)	(176,600)	(186,800)	(187,400)	
Dept 190-000 - FINANCIAL SERVICES						
SALARIES & WAGES						
100-190-000-8000-0000	SALARIES	234,500	240,200	226,000	201,800	255,000
100-190-000-8001-0000	OVERTIME	0	0	300	200	0
100-190-000-8001-2000	VACATION PAYOUT	0	1,000	6,400	5,300	0
NET OF REVENUES/APPROPRIATIONS - Salaries & Wages		(234,500)	(241,200)	(232,700)	(207,300)	(255,000)
FRINGE BENEFITS						
100-190-000-8010-0000	FICA	16,800	17,300	17,300	15,300	20,000
100-190-000-8011-0000	PENSION-VMF	15,700	15,900	15,800	13,600	17,000
100-190-000-8013-0000	HEALTH INSURANCE	62,400	66,200	50,500	33,000	69,000
100-190-000-8014-0000	DENTAL INSURANCE	3,300	3,300	2,500	2,700	3,000
100-190-000-8015-0000	LIFE INSURANCE	400	400	500	500	1,000
100-190-000-8016-0000	WORKER'S COMP INSURANCE	300	300	300	400	300
NET OF REVENUES/APPROPRIATIONS - Fringe Benefits		(98,900)	(103,400)	(86,900)	(65,500)	(110,300)
EMPLOYEE TRAINING/EXPENSE						
100-190-000-8070-0000	TRAINING & EDUCATION	300	300	0	100	1,000
NET OF REVENUES/APPROPRIATIONS - Employee Training/Expense		(300)	(300)	0	(100)	(1,000)
OTHER OPERATING						
100-190-000-8450-0000	PENALTIES & INTEREST	300	700	0	0	0
NET OF REVENUES/APPROPRIATIONS - Other Operating		(300)	(700)	0	0	0
MATERIALS AND SUPPLIES						
100-190-000-8100-0000	OFFICE SUPPLIES	1,000	1,100	1,100	700	2,000
100-190-000-8100-0210	MEMBERSHIP/PUBLICATIONS	600	700	600	1,100	1,000
100-190-000-8110-0200	SMALL EQUIPMENT	0	0	0	0	500
100-190-000-8110-1901	BUDGET PREPARATION	200	200	0	0	0
NET OF REVENUES/APPROPRIATIONS - Materials And Supplies		(1,800)	(2,000)	(1,700)	(1,800)	(3,500)
						(2,500)

CONTRACTUAL SERVICES						
100-190-000-8300-1901	AUDIT/ACCTG. SERV.	51,500	47,800	56,200	67,000	65,000
100-190-000-8300-1902	MANAGEMENT SERVICES	0	0	16,600	74,300	0
100-190-000-8300-1920	BANK CHARGES & FEES	8,500	5,700	1,400	(1,100)	5,000
100-190-000-8315-0000	OPEB APPRAISAL	0	4,100	0	500	3,500
NET OF REVENUES/APPROPRIATIONS - Contractual Services		(60,000)	(57,600)	(74,200)	(140,700)	(73,500)
UTILITIES						
100-190-000-8210-0000	TELEPHONE SERVICE	0	0	300	0	0
NET OF REVENUES/APPROPRIATIONS - Utilities		0	0	(300)	0	0
BOND ISSUE EXPENDITURES						
100-190-000-8800-0000	BOND EXPENSES	2,600	2,800	2,600	2,500	1,500
NET OF REVENUES/APPROPRIATIONS - Bond Issue Expenditures		(2,600)	(2,800)	(2,600)	(2,500)	(1,500)
NET OF REVENUES/APPROPRIATIONS - 190-000 - FINANCIAL SERVICES		(398,400)	(408,000)	(398,400)	(417,900)	(444,800)
Dept 195-000 - IT						
SALARIES & WAGES						
100-195-000-8000-0000	SALARIES	207,000	200,300	191,100	229,000	203,000
100-195-000-8001-0000	OVERTIME	600	0	0	0	1,000
100-195-000-8001-2000	VACATION PAYOUT	0	700	1,500	0	0
100-195-000-8008-0000	RETIREMENT/SEVERANCE	0	22,100	0	0	0
NET OF REVENUES/APPROPRIATIONS - Salaries & Wages		(207,600)	(223,100)	(192,600)	(229,000)	(204,000)
FRINGE BENEFITS						
100-195-000-8010-0000	FICA	15,100	17,100	14,100	19,500	16,000
100-195-000-8011-0000	PENSION-VMF	13,700	13,500	13,100	15,200	13,000
100-195-000-8013-0000	HEALTH INSURANCE	49,900	46,100	47,400	55,000	53,000
100-195-000-8014-0000	DENTAL INSURANCE	2,700	2,300	2,000	2,300	2,000
100-195-000-8015-0000	LIFE INSURANCE	800	700	700	800	400
100-195-000-8016-0000	WORKER'S COMP INSURANCE	200	300	300	400	200
NET OF REVENUES/APPROPRIATIONS - Fringe Benefits		(82,400)	(80,000)	(77,600)	(93,200)	(84,600)
EMPLOYEE TRAINING/EXPENSE						
100-195-000-8070-0000	TRAINING & EDUCATION	2,700	4,200	9,000	7,700	10,000
100-195-000-8070-0020	EDUCATION REIMBURSEMENT	0	0	0	0	500
100-195-000-8080-0000	TRAVEL EXPENSES	0	0	0	0	2,000
NET OF REVENUES/APPROPRIATIONS - Employee Training/Expense		(2,700)	(4,200)	(9,000)	(7,700)	(12,500)
MATERIALS AND SUPPLIES						
100-195-000-8100-0000	OFFICE SUPPLIES	300	200	500	100	1,000
100-195-000-8100-0150	CABLING SUPPLIES	0	100	500	0	1,000
100-195-000-8100-0155	SECURITY SUPPLIES	2,000	2,800	1,500	1,100	1,000
100-195-000-8100-0195	A/V - SUPPLIES	0	0	0	0	500
100-195-000-8100-0210	MEMBERSHIP/PUBLICATIONS	0	0	0	0	500
100-195-000-8110-0000	DEPARTMENT SUPPLIES	300	400	0	0	1,000
100-195-000-8110-0200	SMALL EQUIPMENT	300	0	0	100	500
100-195-000-8130-0000	COMPUTER SUPPLIES	35,900	37,400	41,800	29,800	43,500
NET OF REVENUES/APPROPRIATIONS - Materials And Supplies		(38,800)	(40,900)	(44,300)	(31,100)	(49,000)
REPAIR/MAINTENANCE						
100-195-000-8160-0195	RM-AV SYSTEM	0	1,600	2,800	8,200	5,000
100-195-000-8160-0200	RM - SECURITY SYSTEM	5,700	1,600	2,900	5,700	11,700
100-195-000-8160-8002	RM-CABLING	2,700	5,500	0	18,400	9,500
100-195-000-8162-8000	RM-COMPUTER HARDWARE	4,600	5,100	8,900	20,000	28,600
100-195-000-8162-9000	RM-TELEPHONE SYSTEM	3,300	0	0	0	2,000
NET OF REVENUES/APPROPRIATIONS - Repair/Maintenance		(16,300)	(13,800)	(14,600)	(52,300)	(56,800)
PROPERTY & EQUIPMENT						
100-195-000-8190-4000	SECURITY SYSTEM	0	2,900	167,900	49,600	36,500
100-195-000-8190-5000	TELEPHONE SYSTEM	125,600	3,400	0	8,700	1,500
100-195-000-8190-6000	FURNISHINGS	0	0	0	0	200
100-195-000-8190-8000	COMPUTER HARDWARE	174,800	84,200	342,100	133,500	289,800
100-195-000-8190-8095	A/V SYSTEM	0	0	169,800	25,000	21,400
100-195-000-8190-8100	COMPUTER SOFTWARE	400	5,300	5,800	208,800	284,500
NET OF REVENUES/APPROPRIATIONS - Property & Equipment		(300,800)	(95,800)	(685,600)	(425,600)	(633,900)
CONTRACTUAL SERVICES						
100-195-000-8160-5000	MICROSOFT ENTERPRISE AGREEMENT	62,100	62,100	46,600	86,800	55,400
100-195-000-8213-0002	WEBSITE HOSTING SERVICE	25,000	19,600	27,600	29,500	34,100
100-195-000-8213-0004	WEBSITE DEVELOPMENT	6,600	4,100	4,600	4,500	7,200
100-195-000-8301-0000	IT MAINT/SUPPORT	302,300	266,300	272,000	297,800	347,300
100-195-000-8302-0000	CONSULTING	70,900	25,500	19,200	137,500	221,600
NET OF REVENUES/APPROPRIATIONS - Contractual Services		(466,900)	(377,600)	(370,000)	(556,100)	(665,600)
UTILITIES						
100-195-000-8210-0000	TELEPHONE SERVICE	46,500	33,500	20,000	19,900	46,500
100-195-000-8211-0000	EMERGENCY NOTIFICATION SERVICE	100	0	0	0	0
100-195-000-8211-0001	ALARM MONITORING SERVICE	2,700	2,700	2,700	3,700	4,600
100-195-000-8212-0000	TELETYPE	3,100	3,100	3,300	3,600	3,900
100-195-000-8212-0001	CELLULAR DATA SERVICE	23,000	27,100	24,900	27,500	28,600
100-195-000-8212-0003	CELLULAR TELEPHONE SERVICE	8,900	8,600	7,600	7,900	11,900
100-195-000-8212-0004	INTERNET SERVICE	26,700	28,700	21,200	23,100	25,400
100-195-000-8212-0005	WAN SERVICE	98,700	81,700	85,400	82,500	102,900
						94,400

100-195-000-8212-0010	CABLE TV SERVICE	2,900	3,400	4,700	4,500	6,600	7,800
NET OF REVENUES/APPROPRIATIONS - Utilities		(212,600)	(188,800)	(169,800)	(172,700)	(230,400)	(270,800)
LEASE/RENT EXPENSE							
100-195-000-8152-6000	RENT-OFF.EQ.	31,600	31,200	28,800	32,900	34,800	42,000
100-195-000-8152-6005	RENT - DATACENTER	18,400	20,100	21,700	18,400	18,900	16,800
NET OF REVENUES/APPROPRIATIONS - Lease/Rent Expense		(50,000)	(51,300)	(50,500)	(51,300)	(53,700)	(58,800)
NET OF REVENUES/APPROPRIATIONS - 195-000 - IT		(1,378,100)	(1,075,500)	(1,614,000)	(1,619,000)	(1,990,500)	(1,855,500)
Dept 200-000 - POLICE DEPARTMENT							
SALARIES & WAGES							
100-200-000-8004-0000	TEMPORARY HELP P/T WAGES	0	39,400	37,300	52,100	47,000	47,000
NET OF REVENUES/APPROPRIATIONS - Salaries & Wages		0	(39,400)	(37,300)	(52,100)	(47,000)	(47,000)
FRINGE BENEFITS							
100-200-000-8010-0000	FICA	0	3,000	2,800	4,000	4,000	4,000
100-200-000-8013-0000	HEALTH INSURANCE	0	0	0	100	0	10,000
100-200-000-8013-0020	HEALTH INSURANCE RETIREE	100	0	0	0	0	0
100-200-000-8016-0000	WORKER'S COMP INSURANCE	99,200	99,200	118,000	144,200	119,000	138,000
100-200-000-8020-0000	VEBA	2,200	1,600	1,700	1,800	0	0
NET OF REVENUES/APPROPRIATIONS - Fringe Benefits		(101,500)	(103,800)	(122,500)	(150,100)	(123,000)	(152,000)
EMPLOYEE TRAINING/EXPENSE							
100-200-000-8070-0000	TRAINING & EDUCATION	71,500	45,800	41,800	46,900	62,000	62,000
100-200-000-8070-0020	EDUCATION REIMBURSEMENT	5,700	10,000	1,500	1,500	1,500	1,500
100-200-000-8075-0000	RECRUITMENT & PERSONNEL	4,600	2,200	2,300	2,400	2,000	2,000
100-200-000-8076-0000	EMPLOYEE EXAMS/EVALUATIONS	11,500	9,200	7,700	5,900	2,500	5,000
100-200-000-8080-0000	TRAVEL EXPENSES	300	600	300	300	400	400
100-200-000-8090-0000	UNIFORMS/PROTECTIVE EQUIPMENT	39,400	45,900	40,600	37,300	42,000	42,000
100-200-000-8090-0005	ARMORED VESTS	7,800	16,500	9,200	9,900	13,200	13,200
NET OF REVENUES/APPROPRIATIONS - Employee Training/Expense		(140,800)	(130,200)	(103,400)	(104,200)	(123,600)	(126,100)
MATERIALS AND SUPPLIES							
100-200-000-8100-0000	OFFICE SUPPLIES	2,800	3,500	3,200	2,200	3,000	3,000
100-200-000-8100-0010	POSTAGE/SHIPPING	2,900	3,600	3,200	3,500	3,000	3,000
100-200-000-8100-0025	PRINTING	4,100	1,500	1,600	2,100	2,500	2,500
100-200-000-8100-0170	CHARGE CARD FEES	400	0	100	0	500	200
100-200-000-8110-0000	DEPARTMENT SUPPLIES	4,800	6,800	9,300	7,700	8,000	8,000
100-200-000-8110-0001	TOWING & STORAGE	1,000	0	0	0	100	100
100-200-000-8110-0200	SMALL EQUIPMENT	14,700	1,200	3,900	4,000	4,000	4,000
100-200-000-8110-2001	INVESTIGATIVE EXPENSES	5,500	5,000	4,000	4,900	18,500	44,000
100-200-000-8150-0000	ACCREDITATION EXPENSES	600	600	1,400	600	600	2,000
100-200-000-8170-4000	GAS & DIESEL FUEL	73,100	71,800	55,500	89,900	110,000	125,000
100-200-000-8170-4020	SUPPLIES-VEHICLES	2,200	2,200	1,800	2,100	2,500	2,500
NET OF REVENUES/APPROPRIATIONS - Materials And Supplies		(112,100)	(96,200)	(84,000)	(117,000)	(152,700)	(194,300)
REPAIR/MAINTENANCE							
100-200-000-8162-3000	R&M - EQUIPMENT	1,300	2,800	3,400	2,100	2,000	2,000
100-200-000-8162-4000	RM-VEHICLES	49,700	56,200	62,100	32,400	50,000	50,000
100-200-000-8162-4100	RM-RADIO EQUIP.	900	700	1,400	1,400	2,000	2,000
NET OF REVENUES/APPROPRIATIONS - Repair/Maintenance		(51,900)	(59,700)	(66,900)	(35,900)	(54,000)	(54,000)
PROPERTY & EQUIPMENT							
100-200-000-8188-4000	VEHICLE PURCHASES	187,500	27,500	132,600	197,700	252,000	252,000
100-200-000-8188-4100	RADIO HARDWARE	3,300	2,100	1,100	2,000	2,000	2,000
100-200-000-8190-6000	FURNISHINGS	300	1,200	1,000	5,500	1,000	1,000
100-200-000-8190-6400	PD FIXED ASSETS	2,800	6,300	7,700	11,900	12,000	12,000
100-200-000-8190-9000	REV CAPITAL FUND PAYMENT	26,000	57,000	60,000	60,000	60,000	60,000
NET OF REVENUES/APPROPRIATIONS - Property & Equipment		(219,900)	(94,100)	(202,400)	(277,100)	(327,000)	(327,000)
CONTRACTUAL SERVICES							
100-200-000-8160-4200	EMS 800 MHZ RADIO	28,100	24,600	26,400	26,700	43,000	30,000
100-200-000-8304-0000	CROSSING GUARD CONTRACT	87,800	44,100	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - Contractual Services		(115,900)	(68,700)	(26,400)	(26,700)	(43,000)	(30,000)
UTILITIES							
100-200-000-8200-0010	LIGHT/POWER	3,500	4,100	3,200	2,400	3,000	3,000
100-200-000-8200-0020	HEAT (GAS & OIL)	0	0	600	1,000	500	500
NET OF REVENUES/APPROPRIATIONS - Utilities		(3,500)	(4,100)	(3,800)	(3,400)	(3,500)	(3,500)
TRANSFERS OUT							
100-200-000-8901-0500	TRANSFER TO DEBT SERVICE	14,000	14,000	14,000	14,000	14,000	0
NET OF REVENUES/APPROPRIATIONS - Transfers Out		(14,000)	(14,000)	(14,000)	(14,000)	(14,000)	0
NET OF REVENUES/APPROPRIATIONS - 200-000 - POLICE DEPARTMENT		(759,600)	(610,200)	(660,700)	(780,500)	(887,800)	(933,900)
Dept 200-200 - POLICE UNION							
SALARIES & WAGES							
100-200-200-8000-0000	SALARIES	3,109,100	3,290,400	3,506,200	3,630,100	3,997,000	4,125,000
100-200-200-8001-0000	OVERTIME	109,300	99,800	122,200	95,100	112,000	140,000
100-200-200-8001-2000	VACATION PAYOUT	22,000	14,900	26,400	3,100	7,000	7,000
100-200-200-8001-2001	HOLIDAY PAYOUT	15,000	8,800	7,000	7,200	12,000	11,000
100-200-200-8001-2002	COMP-TIME PAYOUT	209,300	136,100	169,100	110,100	112,000	135,000
100-200-200-8008-0000	RETIREMENT/SEVERANCE	111,100	59,000	53,600	0	0	0
NET OF REVENUES/APPROPRIATIONS - Salaries & Wages		(3,575,800)	(3,609,000)	(3,884,500)	(3,845,600)	(4,240,000)	(4,418,000)

FRINGE BENEFITS						
100-200-200-8010-0000	FICA	261,100	262,800	287,000	286,400	323,000
100-200-200-8011-0000	PENSION-VMF	384,400	383,600	444,100	454,900	511,000
100-200-200-8012-0000	PENSION-EE (VMF PAID)	166,000	134,400	123,500	120,900	119,000
100-200-200-8013-0000	HEALTH INSURANCE	578,600	655,300	670,200	715,500	841,000
100-200-200-8014-0000	DENTAL INSURANCE	35,100	40,800	37,200	38,300	42,000
100-200-200-8015-0000	LIFE INSURANCE	4,300	3,800	4,000	4,600	5,000
NET OF REVENUES/APPROPRIATIONS - Fringe Benefits		(1,429,500)	(1,480,700)	(1,566,000)	(1,620,600)	(1,841,000)
NET OF REVENUES/APPROPRIATIONS - 200-200 - POLICE UNION		(5,005,300)	(5,089,700)	(5,450,500)	(5,466,200)	(6,081,000)
Dept 200-202 - POLICE CLERKS						
SALARIES & WAGES						
100-200-202-8000-0000	SALARIES	510,100	461,700	490,500	512,800	540,000
100-200-202-8001-0000	OVERTIME	3,100	23,800	13,600	7,000	4,000
100-200-202-8001-2000	VACATION PAYOUT	600	2,900	1,300	1,500	0
100-200-202-8001-2002	COMP-TIME PAYOUT	15,700	6,900	3,900	2,200	0
100-200-202-8008-0000	RETIREMENT/SEVERANCE	300	21,500	0	(400)	0
NET OF REVENUES/APPROPRIATIONS - Salaries & Wages		(529,800)	(516,800)	(509,300)	(523,100)	(544,000)
FRINGE BENEFITS						
100-200-202-8010-0000	FICA	38,400	38,800	36,500	38,100	42,000
100-200-202-8011-0000	PENSION-VMF	35,300	32,900	34,000	35,000	35,000
100-200-202-8013-0000	HEALTH INSURANCE	164,000	144,200	150,900	173,600	225,000
100-200-202-8014-0000	DENTAL INSURANCE	8,700	7,200	6,500	7,300	9,000
100-200-202-8015-0000	LIFE INSURANCE	1,500	1,000	900	1,000	2,000
NET OF REVENUES/APPROPRIATIONS - Fringe Benefits		(247,900)	(224,100)	(228,800)	(255,000)	(313,000)
NET OF REVENUES/APPROPRIATIONS - 200-202 - POLICE CLERKS		(777,700)	(740,900)	(738,100)	(778,100)	(857,000)
Dept 200-203 - POLICE AIDES						
SALARIES & WAGES						
100-200-203-8001-0000	OVERTIME	100	0	100	0	0
100-200-203-8002-0000	PART TIME WAGES	138,300	153,300	163,700	124,400	192,000
NET OF REVENUES/APPROPRIATIONS - Salaries & Wages		(138,400)	(153,300)	(163,800)	(124,400)	(192,000)
FRINGE BENEFITS						
100-200-203-8010-0000	FICA	10,600	11,700	12,400	9,400	15,000
100-200-203-8011-0000	PENSION-VMF	100	200	0	0	0
NET OF REVENUES/APPROPRIATIONS - Fringe Benefits		(10,700)	(11,900)	(12,400)	(9,400)	(15,000)
NET OF REVENUES/APPROPRIATIONS - 200-203 - POLICE AIDES		(149,100)	(165,200)	(176,200)	(133,800)	(207,000)
Dept 200-205 - POLICE COMMAND						
SALARIES & WAGES						
100-200-205-8000-0000	SALARIES	1,272,600	1,391,000	1,495,700	1,517,100	1,680,000
100-200-205-8001-2000	VACATION PAYOUT	37,400	12,800	35,200	26,100	22,000
100-200-205-8001-2001	HOLIDAY PAYOUT	34,000	34,400	32,100	34,700	44,000
100-200-205-8008-0000	RETIREMENT/SEVERANCE	48,400	0	47,300	55,900	0
NET OF REVENUES/APPROPRIATIONS - Salaries & Wages		(1,392,400)	(1,438,200)	(1,610,300)	(1,633,800)	(1,746,000)
FRINGE BENEFITS						
100-200-205-8010-0000	FICA	101,000	102,000	117,500	121,300	133,000
100-200-205-8011-0000	PENSION-VMF	149,700	155,300	183,300	186,100	212,000
100-200-205-8012-0000	PENSION-EE (VMF PAID)	84,000	87,500	95,800	87,200	87,000
100-200-205-8013-0000	HEALTH INSURANCE	172,000	219,000	219,700	198,700	219,000
100-200-205-8014-0000	DENTAL INSURANCE	13,000	13,400	14,000	14,000	15,000
100-200-205-8015-0000	LIFE INSURANCE	2,600	3,000	3,700	3,300	4,000
100-200-205-8021-0000	NATIONWIDE - VMF	5,400	9,000	9,000	0	0
NET OF REVENUES/APPROPRIATIONS - Fringe Benefits		(527,700)	(589,200)	(643,000)	(610,600)	(670,000)
NET OF REVENUES/APPROPRIATIONS - 200-205 - POLICE COMMAND		(1,920,100)	(2,027,400)	(2,253,300)	(2,244,400)	(2,416,000)
Dept 200-206 - POLICE BUSINESS OFFICE						
SALARIES & WAGES						
100-200-206-8000-0000	SALARIES	206,700	206,700	211,600	214,400	218,000
100-200-206-8001-0000	OVERTIME	0	300	400	0	0
100-200-206-8001-2000	VACATION PAYOUT	2,400	2,200	1,100	1,200	1,000
100-200-206-8001-2002	COMP-TIME PAYOUT	0	0	600	0	0
100-200-206-8008-0000	RETIREMENT/SEVERANCE	0	27,200	0	0	0
NET OF REVENUES/APPROPRIATIONS - Salaries & Wages		(209,100)	(236,400)	(213,700)	(215,600)	(219,000)
FRINGE BENEFITS						
100-200-206-8010-0000	FICA	15,500	17,700	15,900	16,200	17,000
100-200-206-8011-0000	PENSION-VMF	13,900	13,700	14,200	14,500	14,000
100-200-206-8013-0000	HEALTH INSURANCE	36,500	52,500	42,600	48,500	50,000
100-200-206-8014-0000	DENTAL INSURANCE	1,900	2,600	2,700	2,700	3,000
100-200-206-8015-0000	LIFE INSURANCE	700	500	400	400	500
NET OF REVENUES/APPROPRIATIONS - Fringe Benefits		(68,500)	(87,000)	(75,800)	(82,300)	(84,500)
NET OF REVENUES/APPROPRIATIONS - 200-206 - POLICE BUSINESS OFFICE		(277,600)	(323,400)	(289,500)	(297,900)	(303,500)
Dept 210-000 - EMS						
SALARIES & WAGES						
100-210-000-8000-0000	SALARIES	1,550,700	1,558,300	1,447,400	0	0

100-210-000-8001-0000	OVERTIME	175,300	326,300	468,100	0	0	0
100-210-000-8001-2000	VACATION PAYOUT	13,200	7,800	42,500	0	0	0
100-210-000-8001-2001	HOLIDAY PAYOUT	1,400	0	0	0	0	0
100-210-000-8002-0000	PART TIME WAGES	839,700	801,800	720,400	1,500	0	0
100-210-000-8008-0000	RETIREMENT/SEVERANCE	0	0	52,200	0	0	0
NET OF REVENUES/APPROPRIATIONS - Salaries & Wages		(2,580,300)	(2,694,200)	(2,730,600)	(1,500)	0	0
FRINGE BENEFITS							
100-210-000-8010-0000	FICA	189,800	201,600	219,100	100	0	0
100-210-000-8011-0000	PENSION-VMF	250,800	268,300	307,200	0	0	0
100-210-000-8012-0000	PENSION-EE (VMF PAID)	5,200	3,800	0	0	0	0
100-210-000-8013-0000	HEALTH INSURANCE	367,900	397,100	426,900	0	0	0
100-210-000-8014-0000	DENTAL INSURANCE	19,400	19,600	18,800	0	0	0
100-210-000-8015-0000	LIFE INSURANCE	3,100	3,400	2,700	0	0	0
100-210-000-8016-0000	WORKER'S COMP INSURANCE	55,600	60,300	80,400	0	0	0
100-210-000-8021-0000	NATIONWIDE - VMF	1,800	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - Fringe Benefits		(893,600)	(954,100)	(1,055,100)	(100)	0	0
EMPLOYEE TRAINING/EXPENSE							
100-210-000-8070-0003	TRAINING-EMS	5,300	10,300	6,200	0	0	0
100-210-000-8075-0000	RECRUITMENT & PERSONNEL	0	4,200	20,700	0	0	0
NET OF REVENUES/APPROPRIATIONS - Employee Training/Expense		(5,300)	(14,500)	(26,900)	0	0	0
MATERIALS AND SUPPLIES							
100-210-000-8110-2201	TECH SUPPLIES & EXPENSES	10,200	7,000	35,000	0	0	0
100-210-000-8110-2202	AMBULANCE SUPPLIES	55,600	61,300	95,300	0	0	0
100-210-000-8170-4000	GAS & DIESEL FUEL	17,600	18,700	13,100	0	0	0
NET OF REVENUES/APPROPRIATIONS - Materials And Supplies		(83,400)	(87,000)	(143,400)	0	0	0
REPAIR/MAINTENANCE							
100-210-000-8162-4000	RM-VEHICLES	12,800	47,800	29,400	0	0	0
NET OF REVENUES/APPROPRIATIONS - Repair/Maintenance		(12,800)	(47,800)	(29,400)	0	0	0
PROPERTY & EQUIPMENT							
100-210-000-8190-9000	REV CAPITAL FUND PAYMENT	123,000	138,000	127,000	0	0	0
NET OF REVENUES/APPROPRIATIONS - Property & Equipment		(123,000)	(138,000)	(127,000)	0	0	0
CONTRACTUAL SERVICES							
100-210-000-8110-2204	AMBULANCE ADMIN EXP	80,900	89,500	79,200	0	0	0
100-210-000-8160-4200	EMS 800 MHZ RADIO	11,200	9,100	10,900	0	0	0
100-210-000-8300-1902	MANAGEMENT SERVICES	0	0	32,800	0	0	0
NET OF REVENUES/APPROPRIATIONS - Contractual Services		(92,100)	(98,600)	(122,900)	0	0	0
TRANSFERS OUT							
100-210-000-8901-0500	TRANSFER TO DEBT SERVICE	10,500	10,500	10,500	0	0	0
NET OF REVENUES/APPROPRIATIONS - Transfers Out		(10,500)	(10,500)	(10,500)	0	0	0
NET OF REVENUES/APPROPRIATIONS - 210-000 - EMS		(3,801,000)	(4,044,700)	(4,245,800)	(1,600)	0	0
Dept 220-000 - FIRE DEPARTMENT							
SALARIES & WAGES							
100-220-000-8000-0000	SALARIES	0	0	0	3,000	0	0
100-220-000-8001-0000	OVERTIME	0	0	0	2,000	0	0
100-220-000-8002-0000	PART TIME WAGES	0	0	0	91,700	0	0
NET OF REVENUES/APPROPRIATIONS - Salaries & Wages		0	0	0	(96,700)	0	0
FRINGE BENEFITS							
100-220-000-8010-0000	FICA	0	0	0	7,400	0	0
100-220-000-8011-0000	PENSION-VMF	0	0	0	300	0	0
100-220-000-8013-0000	HEALTH INSURANCE	0	0	0	32,400	0	0
100-220-000-8014-0000	DENTAL INSURANCE	0	0	0	200	0	0
100-220-000-8016-0000	WORKER'S COMP INSURANCE	6,500	6,800	9,100	93,500	81,000	96,000
NET OF REVENUES/APPROPRIATIONS - Fringe Benefits		(6,500)	(6,800)	(9,100)	(133,800)	(81,000)	(96,000)
EMPLOYEE TRAINING/EXPENSE							
100-220-000-8070-0000	TRAINING & EDUCATION	100	0	0	8,200	15,000	30,000
100-220-000-8070-0002	TRAINING-ADMIN	800	200	1,200	6,600	5,000	10,000
100-220-000-8070-0003	TRAINING-EMS	200	1,000	0	31,800	15,000	20,000
100-220-000-8070-0004	TRAINING-FIRE	5,900	3,400	4,900	30,000	15,000	20,000
100-220-000-8070-0006	TRAINING-PREV	0	0	0	0	5,000	5,000
100-220-000-8070-0020	EDUCATION REIMBURSEMENT	2,700	1,800	1,100	6,900	25,000	26,500
100-220-000-8075-0000	RECRUITMENT & PERSONNEL	3,200	2,600	6,500	2,200	25,000	15,000
100-220-000-8076-0000	EMPLOYEE EXAMS/EVALUATIONS	9,600	1,400	15,900	21,000	15,000	20,000
100-220-000-8080-0000	TRAVEL EXPENSES	0	0	100	0	2,500	5,000
100-220-000-8090-0000	UNIFORMS/PROTECTIVE EQUIPMENT	21,700	62,600	111,000	331,200	30,000	50,000
100-220-000-8100-0200	DUES & SUBSCRIPTIONS	2,400	2,500	2,200	2,800	35,000	15,000
NET OF REVENUES/APPROPRIATIONS - Employee Training/Expense		(46,600)	(75,500)	(142,900)	(440,700)	(187,500)	(216,500)
MATERIALS AND SUPPLIES							
100-220-000-8100-0000	OFFICE SUPPLIES	1,100	1,000	1,400	2,800	2,500	2,500
100-220-000-8100-0010	POSTAGE/SHIPPING	1,400	900	1,300	800	1,200	1,200
100-220-000-8110-0000	DEPARTMENT SUPPLIES	1,800	1,500	3,000	4,600	5,000	5,000
100-220-000-8110-2201	TECH SUPPLIES & EXPENSES	15,400	18,100	25,700	70,600	50,000	50,000
100-220-000-8110-2202	AMBULANCE SUPPLIES	0	0	0	112,200	60,000	120,000
100-220-000-8110-2203	FIRE PREVENTION	1,400	1,200	1,100	4,000	2,500	5,000
100-220-000-8110-2205	HAZARD MATERIAL	0	0	500	0	500	1,000

100-220-000-8170-2000	SUPPLIES-BUILDING	8,500	7,500	8,200	12,500	10,000	15,000
100-220-000-8170-4000	GAS & DIESEL FUEL	31,300	24,600	21,700	69,700	45,000	80,000
NET OF REVENUES/APPROPRIATIONS - Materials And Supplies		(60,900)	(54,800)	(62,900)	(277,200)	(176,700)	(279,700)
REPAIR/MAINTENANCE							
100-220-000-8160-4100	MCONT-RADOS	2,900	400	400	0	0	0
100-220-000-8162-2000	RM-BUILDING & GROUNDS	29,100	49,300	34,400	54,600	30,000	50,000
100-220-000-8162-4000	RM-VEHICLES	67,500	132,600	102,200	158,400	150,000	200,000
NET OF REVENUES/APPROPRIATIONS - Repair/Maintenance		(99,500)	(182,300)	(137,000)	(213,000)	(180,000)	(250,000)
PROPERTY & EQUIPMENT							
100-220-000-8188-4000	VEHICLE PURCHASES	0	4,500	1,391,500	4,500	0	0
100-220-000-8188-4100	RADIO HARDWARE	500	700	1,100	5,700	1,000	10,000
100-220-000-8190-6000	FURNISHINGS	500	0	500	2,900	500	2,500
100-220-000-8190-9000	REV CAPITAL FUND PAYMENT	115,300	260,000	330,000	478,000	78,000	110,000
NET OF REVENUES/APPROPRIATIONS - Property & Equipment		(116,300)	(265,200)	(1,723,100)	(491,100)	(79,500)	(122,500)
CONTRACTUAL SERVICES							
100-220-000-8110-2204	AMBULANCE ADMIN EXP	0	0	0	97,800	92,000	150,000
100-220-000-8160-4200	EMS 800 MHZ RADIO	5,200	6,500	7,600	23,800	0	30,500
100-220-000-8300-1902	MANAGEMENT SERVICES	0	0	3,600	0	0	0
NET OF REVENUES/APPROPRIATIONS - Contractual Services		(5,200)	(6,500)	(11,200)	(121,600)	(92,000)	(180,500)
UTILITIES							
100-220-000-8200-0010	LIGHT/POWER	60,700	66,400	58,600	70,100	65,000	65,000
100-220-000-8200-0020	HEAT (GAS & OIL)	36,600	30,600	21,300	27,800	33,000	40,000
100-220-000-8200-0030	WATER/SEWER VMF	5,600	5,500	4,900	5,800	6,000	5,500
NET OF REVENUES/APPROPRIATIONS - Utilities		(102,900)	(102,500)	(84,800)	(103,700)	(104,000)	(110,500)
TRANSFERS OUT							
100-220-000-8901-0500	TRANSFER TO DEBT SERVICE	3,500	3,500	3,500	14,000	4,000	0
NET OF REVENUES/APPROPRIATIONS - Transfers Out		(3,500)	(3,500)	(3,500)	(14,000)	(4,000)	0
NET OF REVENUES/APPROPRIATIONS - 220-000 - FIRE DEPARTMENT		(441,400)	(697,100)	(2,174,500)	(1,891,800)	(904,700)	(1,255,700)
Dept 220-221 - PART-TIME FIRE							
SALARIES & WAGES							
100-220-221-8000-0000	SALARIES	0	0	0	7,200	0	0
100-220-221-8001-0000	OVERTIME	1,100	5,800	7,100	56,000	70,000	100,000
100-220-221-8001-2000	VACATION PAYOUT	100	0	500	400	0	0
100-220-221-8002-0000	PART TIME WAGES	81,400	143,600	116,100	915,000	930,000	1,107,000
NET OF REVENUES/APPROPRIATIONS - Salaries & Wages		(82,600)	(149,400)	(123,700)	(978,600)	(1,000,000)	(1,207,000)
FRINGE BENEFITS							
100-220-221-8010-0000	FICA	6,900	11,400	8,900	74,400	77,000	92,000
100-220-221-8011-0000	PENSION-VMF	7,000	10,400	9,100	46,700	61,000	84,000
100-220-221-8013-0000	HEALTH INSURANCE	0	0	100	0	0	0
100-220-221-8015-0000	LIFE INSURANCE	100	100	100	600	1,000	2,000
NET OF REVENUES/APPROPRIATIONS - Fringe Benefits		(14,000)	(21,900)	(18,200)	(121,700)	(139,000)	(178,000)
NET OF REVENUES/APPROPRIATIONS - 220-221 - PART-TIME FIRE		(96,600)	(171,300)	(141,900)	(1,100,300)	(1,139,000)	(1,385,000)
Dept 220-222 - FIRE UNION							
SALARIES & WAGES							
100-220-222-8000-0000	SALARIES	96,800	130,100	304,200	1,518,900	1,561,000	1,650,000
100-220-222-8001-0000	OVERTIME	19,000	35,900	62,600	619,600	350,000	413,000
100-220-222-8001-2000	VACATION PAYOUT	600	0	2,400	0	0	0
NET OF REVENUES/APPROPRIATIONS - Salaries & Wages		(116,400)	(166,000)	(369,200)	(2,138,500)	(1,911,000)	(2,063,000)
FRINGE BENEFITS							
100-220-222-8010-0000	FICA	9,400	12,900	17,800	158,500	146,000	158,000
100-220-222-8011-0000	PENSION-VMF	14,300	17,300	28,300	254,800	233,000	274,000
100-220-222-8013-0000	HEALTH INSURANCE	35,800	32,700	38,100	380,600	384,000	341,000
100-220-222-8014-0000	DENTAL INSURANCE	1,700	1,400	1,500	15,800	15,000	18,000
100-220-222-8015-0000	LIFE INSURANCE	100	100	100	1,600	2,000	2,000
NET OF REVENUES/APPROPRIATIONS - Fringe Benefits		(61,300)	(64,400)	(85,800)	(811,300)	(780,000)	(793,000)
NET OF REVENUES/APPROPRIATIONS - 220-222 - FIRE UNION		(177,700)	(230,400)	(455,000)	(2,949,800)	(2,691,000)	(2,856,000)
Dept 220-225 - FIRE COMMAND							
SALARIES & WAGES							
100-220-225-8000-0000	SALARIES	73,700	72,300	224,400	684,800	856,000	888,000
100-220-225-8001-2000	VACATION PAYOUT	1,300	800	5,400	10,700	0	0
100-220-225-8008-0000	RETIREMENT/SEVERANCE	0	0	3,300	0	0	0
NET OF REVENUES/APPROPRIATIONS - Salaries & Wages		(75,000)	(73,100)	(233,100)	(695,500)	(856,000)	(888,000)
FRINGE BENEFITS							
100-220-225-8010-0000	FICA	5,600	5,700	9,500	56,700	65,000	68,000
100-220-225-8011-0000	PENSION-VMF	8,200	8,300	14,300	88,800	104,000	118,000
100-220-225-8012-0000	PENSION-EE (VMF PAID)	1,700	1,300	0	0	0	0
100-220-225-8013-0000	HEALTH INSURANCE	1,900	11,300	8,000	92,500	137,000	135,000
100-220-225-8014-0000	DENTAL INSURANCE	400	900	500	4,900	6,000	6,000
100-220-225-8015-0000	LIFE INSURANCE	200	300	300	1,700	3,000	3,000
100-220-225-8021-0000	NATIONWIDE - VMF	1,800	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - Fringe Benefits		(19,800)	(27,800)	(32,600)	(244,600)	(315,000)	(330,000)

NET OF REVENUES/APPROPRIATIONS - 220-225 - FIRE COMMAND	(94,800)	(100,900)	(265,700)	(940,100)	(1,171,000)	(1,218,000)
Dept 220-230 - FIRE BUSINESS OFFICE						
SALARIES & WAGES						
100-220-230-8000-0000 SALARIES	5,800	6,000	8,600	53,900	56,000	58,000
100-220-230-8001-2000 VACATION PAYOUT	0	0	900	0	0	0
100-220-230-8002-0000 PART TIME WAGES	800	700	200	0	0	0
100-220-230-8008-0000 RETIREMENT/SEVERANCE	0	0	2,500	0	0	0
NET OF REVENUES/APPROPRIATIONS - Salaries & Wages	(6,600)	(6,700)	(12,200)	(53,900)	(56,000)	(58,000)
FRINGE BENEFITS						
100-220-230-8010-0000 FICA	500	500	800	4,000	4,000	4,000
100-220-230-8011-0000 PENSION-VMF	400	400	500	3,600	4,000	4,000
100-220-230-8013-0000 HEALTH INSURANCE	2,100	2,300	1,300	9,600	10,000	10,000
100-220-230-8014-0000 DENTAL INSURANCE	100	100	100	400	400	400
100-220-230-8015-0000 LIFE INSURANCE	0	0	0	0	100	100
NET OF REVENUES/APPROPRIATIONS - Fringe Benefits	(3,100)	(3,300)	(2,700)	(17,600)	(18,500)	(18,500)
NET OF REVENUES/APPROPRIATIONS - 220-230 - FIRE BUSINESS OFFICE	(9,700)	(10,000)	(14,900)	(71,500)	(74,500)	(76,500)
Dept 230-000 - PUBLIC FIRE PROTECTION						
OTHER OPERATING						
100-230-000-8430-0000 PUBLIC FIRE PROTECTION (PAID TO WU)	1,573,900	1,573,900	1,573,900	1,573,900	1,574,000	1,574,000
NET OF REVENUES/APPROPRIATIONS - Other Operating	(1,573,900)	(1,573,900)	(1,573,900)	(1,573,900)	(1,574,000)	(1,574,000)
NET OF REVENUES/APPROPRIATIONS - 230-000 - PUBLIC FIRE PROTECTION	(1,573,900)	(1,573,900)	(1,573,900)	(1,573,900)	(1,574,000)	(1,574,000)
Dept 260-000 - WEED CONTROL						
SALARIES & WAGES						
100-260-000-8000-0000 SALARIES	17,000	27,700	26,000	25,500	25,000	26,000
100-260-000-8008-0000 RETIREMENT/SEVERANCE	0	1,500	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - Salaries & Wages	(17,000)	(29,200)	(26,000)	(25,500)	(25,000)	(26,000)
FRINGE BENEFITS						
100-260-000-8010-0000 FICA	1,200	2,200	1,900	1,900	2,000	2,000
100-260-000-8011-0000 PENSION-VMF	1,100	1,800	1,800	1,700	2,000	2,000
100-260-000-8013-0000 HEALTH INSURANCE	2,900	6,500	7,100	7,000	12,000	4,000
100-260-000-8014-0000 DENTAL INSURANCE	200	300	300	300	500	200
100-260-000-8015-0000 LIFE INSURANCE	100	100	100	100	100	100
100-260-000-8016-0000 WORKER'S COMP INSURANCE	700	1,000	1,000	1,000	1,000	1,000
NET OF REVENUES/APPROPRIATIONS - Fringe Benefits	(6,200)	(11,900)	(12,200)	(12,000)	(17,600)	(9,300)
MATERIALS AND SUPPLIES						
100-260-000-8100-0000 OFFICE SUPPLIES	0	0	0	200	0	0
100-260-000-8100-0220 NOTICES & PUBLICATIONS	0	0	0	0	100	100
NET OF REVENUES/APPROPRIATIONS - Materials And Supplies	0	0	0	(200)	(100)	(100)
CONTRACTUAL SERVICES						
100-260-000-8300-0000 CONTRACTS	3,700	3,800	1,900	2,000	3,000	2,900
NET OF REVENUES/APPROPRIATIONS - Contractual Services	(3,700)	(3,800)	(1,900)	(2,000)	(3,000)	(2,900)
NET OF REVENUES/APPROPRIATIONS - 260-000 - WEED CONTROL	(26,900)	(44,900)	(40,100)	(39,700)	(45,700)	(38,300)
Dept 280-000 - EMERGENCY GOVERNMENT						
MATERIALS AND SUPPLIES						
100-280-000-8110-0000 DEPARTMENT SUPPLIES	0	600	600	600	700	700
NET OF REVENUES/APPROPRIATIONS - Materials And Supplies	0	(600)	(600)	(600)	(700)	(700)
REPAIR/MAINTENANCE						
100-280-000-8162-3000 R&M - EQUIPMENT	0	0	0	0	800	800
100-280-000-8162-4300 RM-SIRENS	11,800	0	0	1,000	2,000	32,700
NET OF REVENUES/APPROPRIATIONS - Repair/Maintenance	(11,800)	0	0	(1,000)	(2,800)	(33,500)
UTILITIES						
100-280-000-8200-2801 RECURRING CHARGES	0	0	3,500	400	7,600	7,600
NET OF REVENUES/APPROPRIATIONS - Utilities	0	0	(3,500)	(400)	(7,600)	(7,600)
NET OF REVENUES/APPROPRIATIONS - 280-000 - EMERGENCY GOVERNMENT	(11,800)	(600)	(4,100)	(2,000)	(11,100)	(41,800)
Dept 290-000 - PUBLIC SAFETY COMMISSION						
EMPLOYEE TRAINING/EXPENSE						
100-290-000-8075-0000 RECRUITMENT & PERSONNEL	300	100	100	300	500	500
NET OF REVENUES/APPROPRIATIONS - Employee Training/Expense	(300)	(100)	(100)	(300)	(500)	(500)
MATERIALS AND SUPPLIES						
100-290-000-8110-2901 POLICE & FIRE COMMISSION	0	0	0	200	0	0
100-290-000-8110-2902 PRISONER BOARD	11,300	12,200	200	1,500	11,000	11,000
NET OF REVENUES/APPROPRIATIONS - Materials And Supplies	(11,300)	(12,200)	(200)	(1,700)	(11,000)	(11,000)
CONTRACTUAL SERVICES						
100-290-000-8300-2901 HAWS CONTRACT	9,600	9,600	9,600	9,600	9,600	9,600
NET OF REVENUES/APPROPRIATIONS - Contractual Services	(9,600)	(9,600)	(9,600)	(9,600)	(9,600)	(9,600)
NET OF REVENUES/APPROPRIATIONS - 290-000 - PUBLIC SAFETY COMMISSION	(21,200)	(21,900)	(9,900)	(11,600)	(21,100)	(21,100)
Dept 400-000 - STREET MAINTENANCE						

<b>SALARIES &amp; WAGES</b>						
100-400-000-8000-0000	SALARIES	923,100	895,300	956,500	991,900	1,015,000
100-400-000-8001-0000	OVERTIME	60,800	61,700	39,500	48,600	60,000
100-400-000-8001-2000	VACATION PAYOUT	3,500	800	1,900	2,400	0
100-400-000-8001-2002	COMP-TIME PAYOUT	2,200	4,500	4,400	5,400	0
100-400-000-8004-0000	TEMPORARY HELP P/T WAGES	20,700	11,100	14,800	8,800	17,000
100-400-000-8008-0000	RETIREMENT/SEVERANCE	40,000	52,900	10,800	500	23,000
NET OF REVENUES/APPROPRIATIONS - Salaries & Wages		(1,050,300)	(1,026,300)	(1,027,900)	(1,057,600)	(1,115,000)
<b>FRINGE BENEFITS</b>						
100-400-000-8010-0000	FICA	78,400	76,800	75,300	78,400	85,000
100-400-000-8011-0000	PENSION-VMF	68,800	63,300	67,500	69,500	71,000
100-400-000-8013-0000	HEALTH INSURANCE	234,100	201,800	231,100	238,900	238,000
100-400-000-8014-0000	DENTAL INSURANCE	12,100	8,700	9,300	9,700	9,000
100-400-000-8015-0000	LIFE INSURANCE	3,300	3,100	2,500	2,500	3,000
100-400-000-8016-0000	WORKER'S COMP INSURANCE	27,600	30,800	35,700	38,800	34,000
100-400-000-8030-0000	WAGE/BENEFIT TRANSFERS	(8,000)	(7,600)	(9,700)	(7,100)	(8,000)
100-400-000-8030-0740	WAGE/BENE STORM WATER UT	(226,700)	(276,200)	(376,000)	(332,100)	(271,000)
NET OF REVENUES/APPROPRIATIONS - Fringe Benefits		(189,600)	(100,700)	(35,700)	(98,600)	(161,000)
<b>EMPLOYEE TRAINING/EXPENSE</b>						
100-400-000-8070-0000	TRAINING & EDUCATION	1,800	1,400	300	1,600	500
100-400-000-8070-0020	EDUCATION REIMBURSEMENT	0	0	0	0	4,000
100-400-000-8090-0000	UNIFORMS/PROTECTIVE EQUIPMENT	18,400	18,300	22,100	19,700	20,000
NET OF REVENUES/APPROPRIATIONS - Employee Training/Expense		(20,200)	(19,700)	(22,400)	(21,300)	(20,500)
<b>OTHER OPERATING</b>						
100-400-000-8209-0000	DIGGERS HOT LINE	9,000	11,500	12,000	12,700	12,000
NET OF REVENUES/APPROPRIATIONS - Other Operating		(9,000)	(11,500)	(12,000)	(12,700)	(12,000)
<b>MATERIALS AND SUPPLIES</b>						
100-400-000-8100-0000	OFFICE SUPPLIES	1,200	2,800	500	800	500
100-400-000-8100-0210	MEMBERSHIP/PUBLICATIONS	900	700	1,500	1,400	500
100-400-000-8110-0000	DEPARTMENT SUPPLIES	11,500	6,800	8,600	6,600	8,000
100-400-000-8110-1201	SAFETY SUPPLIES	200	800	0	0	0
100-400-000-8170-4000	GAS & DIESEL FUEL	112,500	132,300	96,700	122,800	140,000
100-400-000-8182-1400	STREET LIGHT PROJECTS	30,900	700	(10,200)	15,400	20,000
100-400-000-8182-1401	TRAFFIC SIGNALS	32,500	7,700	18,100	400	15,000
100-400-000-8182-1402	SIGNS & MARKINGS	12,700	16,100	20,300	17,600	17,000
100-400-000-8182-1403	STREET REPAIRS - SMALL	8,200	8,200	6,900	3,300	8,000
100-400-000-8182-1404	STREET/ROAD MAINT/REPAIR	697,700	701,000	777,000	699,300	1,008,800
100-400-000-8182-1407	PRIV.DRIV.CULVERT REPAIR	2,600	3,200	2,100	6,600	3,000
100-400-000-8182-1410	PAVEMENT MARKING	29,600	5,300	32,000	35,800	38,000
NET OF REVENUES/APPROPRIATIONS - Materials And Supplies		(940,500)	(885,600)	(953,500)	(910,000)	(1,258,800)
<b>REPAIR/MAINTENANCE</b>						
100-400-000-8162-1400	RM-ST.LIGHTS	(32,200)	5,800	700	22,900	13,000
100-400-000-8162-4001	RM-FUEL SYSTEM	200	700	700	700	2,000
100-400-000-8162-4100	RM-RADIO EQUIP.	1,100	1,000	0	2,900	4,000
NET OF REVENUES/APPROPRIATIONS - Repair/Maintenance		30,900	(7,500)	(1,400)	(26,500)	(19,000)
<b>PROPERTY &amp; EQUIPMENT</b>						
100-400-000-8110-0150	MEDIUM EQUIP/TOOLS	6,100	3,100	1,800	0	6,000
100-400-000-8188-4100	RADIO HARDWARE	0	0	0	0	500
100-400-000-8190-9000	REV CAPITAL FUND PAYMENT	626,000	636,000	798,000	906,000	95,000
NET OF REVENUES/APPROPRIATIONS - Property & Equipment		(632,100)	(639,100)	(799,800)	(906,000)	(101,500)
<b>CONTRACTUAL SERVICES</b>						
100-400-000-8300-0000	CONTRACTS	77,800	103,900	54,400	83,200	104,000
100-400-000-8300-3403	TAXES - DUMPING	0	0	4,100	7,800	8,000
NET OF REVENUES/APPROPRIATIONS - Contractual Services		(77,800)	(103,900)	(58,500)	(91,000)	(112,000)
<b>UTILITIES</b>						
100-400-000-8200-4001	STREET LIGHT POWER	510,800	535,200	460,300	516,500	525,000
100-400-000-8200-4002	TRAFFIC SIGNAL POWER	18,700	22,200	18,500	16,700	20,000
NET OF REVENUES/APPROPRIATIONS - Utilities		(529,500)	(557,400)	(478,800)	(533,200)	(545,000)
<b>LEASE/RENT EXPENSE</b>						
100-400-000-8152-3000	RENT - EQUIPMENT	5,500	300	4,100	5,300	5,000
NET OF REVENUES/APPROPRIATIONS - Lease/Rent Expense		(5,500)	(300)	(4,100)	(5,300)	(4,000)
<b>DPW ACTIVITIES</b>						
100-400-000-8110-4000	MAIL BOX REPAIR/REPLCMNT	400	1,000	0	1,000	2,000
100-400-000-8110-4001	SAND/SALT/CALCIUMCHLORIDE	384,700	449,300	676,600	(92,600)	460,000
100-400-000-8110-4002	WELDING SUPPLIES	9,300	7,400	8,700	10,800	8,000
100-400-000-8110-4007	ALTERNATIVE FUEL SUPPLIES	2,600	600	2,400	1,500	2,000
100-400-000-8110-4012	CURBSIDE BRUSH PICK-UP	0	100	0	0	0
100-400-000-8110-4100	ABANDONED HAZ.MAT.DISPOSAL	0	100	13,800	14,500	15,000
NET OF REVENUES/APPROPRIATIONS - DPW Activities		(397,000)	(458,500)	(701,500)	64,800	(487,000)
<b>NET OF REVENUES/APPROPRIATIONS - 400-000 - STREET MAINTENANCE</b>						
Dept 420-000 - EQUIPMENT MAINTENANCE		(3,820,600)	(3,810,500)	(4,095,600)	(3,597,400)	(3,836,800)
<b>SALARIES &amp; WAGES</b>						
100-420-000-8000-0000	SALARIES	195,500	200,600	211,600	216,400	215,000
100-420-000-8001-0000	OVERTIME	10,800	16,900	10,100	15,700	15,000

100-420-000-8001-2000	VACATION PAYOUT	300	200	400	200	0	0
100-420-000-8001-2002	COMP-TIME PAYOUT	200	0	1,300	1,000	0	0
100-420-000-8008-0000	RETIREMENT/SEVERANCE	0	0	2,500	0	5,000	0
NET OF REVENUES/APPROPRIATIONS - Salaries & Wages		(206,800)	(217,700)	(225,900)	(233,300)	(235,000)	(240,000)
FRINGE BENEFITS							
100-420-000-8010-0000	FICA	15,400	16,300	16,600	17,300	18,000	18,000
100-420-000-8011-0000	PENSION-VMF	13,800	14,200	15,000	15,400	15,000	16,000
100-420-000-8013-0000	HEALTH INSURANCE	36,300	38,500	33,300	47,700	55,000	71,000
100-420-000-8014-0000	DENTAL INSURANCE	1,900	1,900	2,100	2,500	3,000	3,000
100-420-000-8015-0000	LIFE INSURANCE	600	700	700	900	1,000	1,000
100-420-000-8016-0000	WORKER'S COMP INSURANCE	5,900	6,700	7,900	8,700	7,000	8,000
NET OF REVENUES/APPROPRIATIONS - Fringe Benefits		(73,900)	(78,300)	(75,600)	(92,500)	(99,000)	(117,000)
EMPLOYEE TRAINING/EXPENSE							
100-420-000-8070-0000	TRAINING & EDUCATION	1,300	1,300	0	1,000	2,000	2,000
100-420-000-8090-0000	UNIFORMS/PROTECTIVE EQUIPMENT	7,800	8,800	7,200	10,900	9,500	10,500
NET OF REVENUES/APPROPRIATIONS - Employee Training/Expense		(9,100)	(10,100)	(7,200)	(11,900)	(11,500)	(12,500)
MATERIALS AND SUPPLIES							
100-420-000-8100-0000	OFFICE SUPPLIES	300	0	(100)	0	0	0
100-420-000-8100-0210	MEMBERSHIP/PUBLICATIONS	3,600	2,100	3,800	3,600	3,500	3,500
100-420-000-8110-0000	DEPARTMENT SUPPLIES	164,900	153,200	154,300	193,700	175,000	195,000
100-420-000-8110-0009	PLOW BLADE COSTS	14,300	23,100	26,600	77,600	25,000	25,000
100-420-000-8110-0100	SMALL EQUIP./TOOLS	3,100	2,000	800	1,100	3,000	3,000
NET OF REVENUES/APPROPRIATIONS - Materials And Supplies		(186,200)	(180,400)	(185,400)	(276,000)	(206,500)	(226,500)
REPAIR/MAINTENANCE							
100-420-000-8162-3000	R&M - EQUIPMENT	700	300	1,300	0	1,000	1,000
100-420-000-8162-4000	RM-VEHICLES	600	4,100	2,700	0	0	0
NET OF REVENUES/APPROPRIATIONS - Repair/Maintenance		(1,300)	(4,400)	(4,000)	0	(1,000)	(1,000)
CONTRACTUAL SERVICES							
100-420-000-8300-0420	CONTRACT R&M EQUIPMENT	15,300	32,900	17,200	25,000	20,000	25,000
NET OF REVENUES/APPROPRIATIONS - Contractual Services		(15,300)	(32,900)	(17,200)	(25,000)	(20,000)	(25,000)
DPW ACTIVITIES							
100-420-000-8110-4002	WELDING SUPPLIES	200	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - DPW Activities		(200)	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 420-000 - EQUIPMENT MAINTENANCE		(492,800)	(523,800)	(515,300)	(638,700)	(573,000)	(622,000)
Dept 440-000 - GARAGES							
MATERIALS AND SUPPLIES							
100-440-000-8110-0000	DEPARTMENT SUPPLIES	100	100	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - Materials And Supplies		(100)	(100)	0	0	0	0
REPAIR/MAINTENANCE							
100-440-000-8162-2000	RM-BUILDING & GROUNDS	8,400	20,900	35,000	36,100	35,000	40,000
NET OF REVENUES/APPROPRIATIONS - Repair/Maintenance		(8,400)	(20,900)	(35,000)	(36,100)	(35,000)	(40,000)
CONTRACTUAL SERVICES							
100-440-000-8300-0620	CONTRACT LANDSCAPE MAINTENANCE SER'	13,100	39,200	26,300	30,100	38,000	40,000
NET OF REVENUES/APPROPRIATIONS - Contractual Services		(13,100)	(39,200)	(26,300)	(30,100)	(38,000)	(40,000)
UTILITIES							
100-440-000-8200-0010	LIGHT/POWER	50,500	54,200	56,000	44,900	55,000	60,000
100-440-000-8200-0020	HEAT (GAS & OIL)	45,600	41,000	38,600	61,000	45,000	48,000
100-440-000-8200-0030	WATER/SEWER VMF	3,300	5,000	5,000	5,000	8,000	8,000
NET OF REVENUES/APPROPRIATIONS - Utilities		(99,400)	(100,200)	(99,600)	(110,900)	(108,000)	(116,000)
NET OF REVENUES/APPROPRIATIONS - 440-000 - GARAGES		(121,000)	(160,400)	(160,900)	(177,100)	(181,000)	(196,000)
Dept 580-582 - HISTORICAL SOC.&MUSEUM OLD FALLS VILLAGE							
REPAIR/MAINTENANCE							
100-580-582-8162-2000	RM-BUILDING & GROUNDS	15,600	6,700	13,800	19,500	15,000	15,000
NET OF REVENUES/APPROPRIATIONS - Repair/Maintenance		(15,600)	(6,700)	(13,800)	(19,500)	(15,000)	(15,000)
UTILITIES							
100-580-582-8200-0010	LIGHT/POWER	7,400	7,600	6,700	5,700	8,000	8,000
100-580-582-8200-0020	HEAT (GAS & OIL)	3,300	3,000	2,700	3,200	4,000	4,000
100-580-582-8200-0030	WATER/SEWER VMF	2,200	1,700	1,600	1,800	2,000	2,000
100-580-582-8200-2201	ALARM SYSTEM	0	0	1,200	700	700	700
NET OF REVENUES/APPROPRIATIONS - Utilities		(12,900)	(12,300)	(12,200)	(11,400)	(14,700)	(14,700)
NET OF REVENUES/APPROPRIATIONS - 580-582 - HISTORICAL SOC.&MUSEUM OLD FAL		(28,500)	(19,000)	(26,000)	(30,900)	(29,700)	(29,700)
Dept 620-000 - PARK OPERATIONS							
SALARIES & WAGES							
100-620-000-8000-0000	SALARIES	237,200	301,200	303,600	263,300	295,000	323,000
100-620-000-8001-0000	OVERTIME	12,600	17,000	11,900	12,700	18,000	18,000
100-620-000-8001-2000	VACATION PAYOUT	2,700	700	1,500	900	0	0
100-620-000-8001-2002	COMP-TIME PAYOUT	0	700	1,300	2,800	0	0
100-620-000-8004-0000	TEMPORARY HELP P/T WAGES	10,300	17,600	24,900	21,400	46,000	58,000
100-620-000-8008-0000	RETIREMENT/SEVERANCE	14,600	0	3,300	0	18,000	0
NET OF REVENUES/APPROPRIATIONS - Salaries & Wages		(277,400)	(337,200)	(346,500)	(301,100)	(377,000)	(399,000)

FRINGE BENEFITS						
100-620-000-8010-0000	FICA	20,800	25,100	25,300	23,800	29,000
100-620-000-8011-0000	PENSION-VMF	17,000	21,100	21,300	20,200	22,000
100-620-000-8013-0000	HEALTH INSURANCE	63,800	105,000	81,400	70,000	86,000
100-620-000-8014-0000	DENTAL INSURANCE	3,400	5,300	4,500	2,700	3,000
100-620-000-8015-0000	LIFE INSURANCE	1,200	1,300	1,300	1,100	1,000
100-620-000-8016-0000	WORKER'S COMP INSURANCE	10,700	12,000	14,100	14,400	12,000
NET OF REVENUES/APPROPRIATIONS - Fringe Benefits		(116,900)	(169,800)	(147,900)	(132,200)	(153,000)
EMPLOYEE TRAINING/EXPENSE						
100-620-000-8070-0000	TRAINING & EDUCATION	0	0	200	0	1,000
NET OF REVENUES/APPROPRIATIONS - Employee Training/Expense		0	0	(200)	0	(1,000)
MATERIALS AND SUPPLIES						
100-620-000-8110-0000	DEPARTMENT SUPPLIES	9,900	16,100	18,400	20,900	18,000
100-620-000-8110-1501	CUSTODIAL SUPPLIES	2,600	2,900	3,100	3,900	4,000
100-620-000-8110-6203	CHEMICALS	2,400	1,600	2,500	3,300	2,500
100-620-000-8170-4000	GAS & DIESEL FUEL	10,400	7,200	7,400	5,000	14,000
100-620-000-8182-1402	SIGNS & MARKINGS	7,100	5,200	1,100	800	5,000
100-620-000-8182-1620	MISC PARK IMPROVEMENTS	2,400	0	2,400	5,000	1,000
100-620-000-8182-1623	PARK VANDALISM	(200)	600	0	0	1,000
NET OF REVENUES/APPROPRIATIONS - Materials And Supplies		(34,600)	(33,600)	(34,900)	(38,900)	(45,500)
REPAIR/MAINTENANCE						
100-620-000-8162-2000	RM-BUILDING & GROUNDS	1,500	2,800	7,900	2,700	8,000
100-620-000-8162-4000	RM-VEHICLES	27,400	26,200	34,300	45,500	28,000
NET OF REVENUES/APPROPRIATIONS - Repair/Maintenance		(28,900)	(29,000)	(42,200)	(48,200)	(36,000)
CONTRACTUAL SERVICES						
100-620-000-8300-0620	CONTRACT LANDSCAPE MAINTENANCE SER'	140,900	140,300	175,300	196,500	189,600
100-620-000-8300-0621	CONTRACT TREE MAINTENANCE	62,300	12,200	13,100	15,900	43,000
NET OF REVENUES/APPROPRIATIONS - Contractual Services		(203,200)	(152,500)	(188,400)	(212,400)	(232,600)
UTILITIES						
100-620-000-8200-0010	LIGHT/POWER	33,400	32,700	29,600	36,300	36,000
100-620-000-8200-0020	HEAT (GAS & OIL)	3,800	2,400	1,100	2,300	3,500
100-620-000-8200-0030	WATER/SEWER VMF	6,600	7,700	8,200	10,900	9,000
NET OF REVENUES/APPROPRIATIONS - Utilities		(43,800)	(42,800)	(38,900)	(49,500)	(48,500)
FORESTRY						
100-620-000-8110-6202	FORESTRY SUPPLIES	600	0	0	0	500
100-620-000-8110-6205	FORESTRY CHEMICALS	0	0	0	0	200
100-620-000-8182-1621	PLANTS AND SHRUBS	600	0	0	0	500
100-620-000-8182-1624	INSECT & DISEASE CONTROL	0	1,200	1,500	0	500
100-620-000-8182-1625	TREES	600	10,300	4,000	800	1,500
100-620-000-8182-1626	INVASIVE SPECIES CONTROL	26,300	25,000	25,000	24,900	25,000
NET OF REVENUES/APPROPRIATIONS - Forestry		(28,100)	(36,500)	(30,500)	(25,700)	(28,700)
NET OF REVENUES/APPROPRIATIONS - 620-000 - PARK OPERATIONS		(732,900)	(801,400)	(829,500)	(808,000)	(921,800)
Dept 640-000 - PARK PROJECTS						
PARK PROJECTS						
100-640-000-8110-6401	PORTABLE TOILET RENTAL	3,900	3,700	700	2,400	4,000
100-640-000-8110-6402	CHRISTMAS DECORATIONS	1,000	0	700	0	800
100-640-000-8182-1641	BALL DIAMONDS	3,800	7,100	2,800	6,100	7,000
100-640-000-8182-1642	IMPR-LIME KILN PARK	100	200	1,000	0	500
100-640-000-8182-1643	MENO RIVER PKWY	0	100	0	0	500
100-640-000-8182-1644	RIVERSIDE PARK	0	0	0	0	500
100-640-000-8182-1645	ROTARY PARK	0	0	4,400	700	800
100-640-000-8182-1646	TENNIS CT MAINTENANCE	0	100	200	0	1,000
100-640-000-8182-1647	VILLAGE PARK	200	200	400	1,600	1,000
100-640-000-8182-1649	WILLOWOOD PARK	1,700	1,200	900	400	1,000
100-640-000-8182-1651	PARKLAND MISC.	100	1,500	0	0	1,000
100-640-000-8182-1652	OAKWOOD PARK	300	1,600	1,800	2,000	3,800
100-640-000-8182-1653	MILL POND PARK	900	600	800	700	500
100-640-000-8182-1659	RIVER'S EDGE PARK	1,400	300	600	0	1,000
NET OF REVENUES/APPROPRIATIONS - Park Projects		(13,400)	(16,600)	(14,300)	(13,900)	(23,400)
NET OF REVENUES/APPROPRIATIONS - 640-000 - PARK PROJECTS		(13,400)	(16,600)	(14,300)	(13,900)	(22,300)
Dept 750-000 - CDA						
SALARIES & WAGES						
100-750-000-8000-0000	SALARIES	25,600	26,000	27,300	27,000	27,000
100-750-000-8001-2000	VACATION PAYOUT	2,100	0	1,500	1,300	0
NET OF REVENUES/APPROPRIATIONS - Salaries & Wages		(27,700)	(26,000)	(28,800)	(28,300)	(30,000)
FRINGE BENEFITS						
100-750-000-8010-0000	FICA	1,600	1,600	1,700	1,800	2,000
100-750-000-8011-0000	PENSION-VMF	1,800	1,700	1,900	2,000	2,000
100-750-000-8013-0000	HEALTH INSURANCE	3,000	3,200	3,700	3,900	4,000
100-750-000-8014-0000	DENTAL INSURANCE	100	100	100	100	200
100-750-000-8015-0000	LIFE INSURANCE	200	200	200	200	200
100-750-000-8016-0000	WORKER'S COMP INSURANCE	0	0	0	25,000	0
NET OF REVENUES/APPROPRIATIONS - Fringe Benefits		(6,700)	(6,800)	(7,600)	(33,000)	(8,400)

COMM DEVELOPMENT						
100-750-000-8110-7504	LOCAL TOURISM	100	0	0	200	0
100-750-000-8110-7901	CHAMBER OF COMMERCE	1,600	1,600	1,800	1,800	2,000
NET OF REVENUES/APPROPRIATIONS - Comm Development		(1,700)	(1,600)	(1,800)	(1,700)	(2,000)
NET OF REVENUES/APPROPRIATIONS - 750-000 - CDA		(36,100)	(34,400)	(38,200)	(63,000)	(37,400)
Dept 760-000 - ENGINEERING						
SALARIES & WAGES						
100-760-000-8000-0000	SALARIES	485,800	417,200	419,600	383,000	329,000
100-760-000-8001-0000	OVERTIME	1,800	5,200	2,600	2,300	7,000
100-760-000-8001-2000	VACATION PAYOUT	1,900	1,000	1,000	1,000	0
100-760-000-8001-2002	COMP-TIME PAYOUT	0	0	900	0	0
100-760-000-8004-0000	TEMPORARY HELP P/T WAGES	11,800	7,000	0	3,300	13,000
NET OF REVENUES/APPROPRIATIONS - Salaries & Wages		(501,300)	(430,400)	(424,100)	(389,600)	(349,000)
FRINGE BENEFITS						
100-760-000-8010-0000	FICA	38,000	31,500	31,100	29,500	27,000
100-760-000-8011-0000	PENSION-VMF	33,400	27,600	28,500	26,700	22,000
100-760-000-8013-0000	HEALTH INSURANCE	100,800	103,100	92,600	102,300	74,000
100-760-000-8014-0000	DENTAL INSURANCE	5,500	5,200	4,400	12,600	3,000
100-760-000-8015-0000	LIFE INSURANCE	900	800	800	1,000	1,000
100-760-000-8016-0000	WORKER'S COMP INSURANCE	14,000	13,300	15,200	16,000	11,000
100-760-000-8030-0605	WAGE/BENE MUNI FAC TRANSFERS	(100)	0	0	0	0
100-760-000-8030-0610	WAGE/BENE CP TRANSFERS	(398,900)	(353,600)	(371,100)	(430,100)	(364,000)
100-760-000-8030-0615	WAGE/BENEFIT TRANSFER TID 4	(1,200)	0	0	0	0
100-760-000-8030-0616	WAGE/BENEFIT TRANSFER TID 5	(900)	0	0	0	0
100-760-000-8030-0618	WAGE/BENE TID 6 TRANSFERS	0	0	(2,100)	(700)	0
100-760-000-8030-0620	WAGE/BENEFIT TRANSFERS TID 8	(4,000)	(1,100)	0	0	(10,000)
100-760-000-8030-0630	WAGE/BENEFIT TRANSFER TO TID #10	(2,800)	(3,800)	(9,100)	(9,100)	(2,000)
100-760-000-8030-0632	WAGE/BENEFIT TRANSFER TO TID #12	(46,500)	0	0	0	0
100-760-000-8030-0633	WAGE/BENEFIT TRANSFER TO TID #13	0	(2,900)	0	0	0
100-760-000-8030-0634	WAGE/BENEFIT TRANSFER TO TID #14	0	0	(3,600)	0	0
100-760-000-8030-0635	WAGE/BENEFIT TRANSFER TO TID #15	0	0	0	0	(2,000)
100-760-000-8030-0720	WAGE/BENE WU TRANSFERS	(36,400)	(110,500)	(152,900)	(73,500)	(80,000)
100-760-000-8030-0730	WAGE/BENE SU TRANSFERS	(14,400)	(4,900)	(7,900)	(15,400)	(5,000)
100-760-000-8030-0740	WAGE/BENE STORM WATER UT	(86,500)	(121,500)	(110,400)	(124,800)	(80,000)
NET OF REVENUES/APPROPRIATIONS - Fringe Benefits		399,100	416,800	484,500	465,500	403,000
EMPLOYEE TRAINING/EXPENSE						
100-760-000-8070-0000	TRAINING & EDUCATION	1,500	3,600	500	500	5,000
100-760-000-8070-0001	TRAINING-DATA BASE GIS	0	400	0	0	1,000
NET OF REVENUES/APPROPRIATIONS - Employee Training/Expense		(1,500)	(4,000)	(500)	(500)	(6,000)
MATERIALS AND SUPPLIES						
100-760-000-8100-0000	OFFICE SUPPLIES	500	500	700	500	500
100-760-000-8100-0010	POSTAGE/SHIPPING	0	0	400	600	200
100-760-000-8100-0210	MEMBERSHIP/PUBLICATIONS	0	0	500	100	100
100-760-000-8100-0220	NOTICES & PUBLICATIONS	500	200	300	0	200
100-760-000-8110-0000	DEPARTMENT SUPPLIES	100	0	400	0	500
100-760-000-8170-4000	GAS & DIESEL FUEL	2,900	2,400	1,400	2,700	2,500
NET OF REVENUES/APPROPRIATIONS - Materials And Supplies		(4,000)	(3,100)	(3,700)	(3,900)	(4,000)
REPAIR/MAINTENANCE						
100-760-000-8162-4000	RM-VEHICLES	3,300	1,700	3,200	4,000	3,400
100-760-000-8162-4100	RM-RADIO EQUIP.	300	0	0	0	300
100-760-000-8162-6000	RM-OFF.EQUIP	0	0	0	0	200
NET OF REVENUES/APPROPRIATIONS - Repair/Maintenance		(3,600)	(1,700)	(3,200)	(4,000)	(3,900)
PROPERTY & EQUIPMENT						
100-760-000-8188-3001	EQUIPMENT	300	1,300	100	1,200	1,300
100-760-000-8190-9000	REV CAPITAL FUND PAYMENT	8,000	8,000	5,000	7,000	5,000
NET OF REVENUES/APPROPRIATIONS - Property & Equipment		(8,300)	(9,300)	(5,100)	(8,200)	(8,300)
CONTRACTUAL SERVICES						
100-760-000-8300-0000	CONTRACTS	23,500	20,900	16,400	17,900	10,000
NET OF REVENUES/APPROPRIATIONS - Contractual Services		(23,500)	(20,900)	(16,400)	(17,900)	(10,000)
NET OF REVENUES/APPROPRIATIONS - 760-000 - ENGINEERING		(143,100)	(52,600)	31,500	41,400	21,800
Dept 770-000 - ZONING/INSPECTIONS						
SALARIES & WAGES						
100-770-000-8000-0000	SALARIES	156,800	175,400	174,000	170,600	164,000
100-770-000-8001-0000	OVERTIME	100	100	200	0	0
100-770-000-8001-2000	VACATION PAYOUT	100	200	0	500	0
100-770-000-8004-0000	TEMPORARY HELP P/T WAGES	26,600	12,200	3,600	0	0
100-770-000-8008-0000	RETIREMENT/SEVERANCE	0	30,600	0	0	0
NET OF REVENUES/APPROPRIATIONS - Salaries & Wages		(183,600)	(218,500)	(177,800)	(171,100)	(164,000)
FRINGE BENEFITS						
100-770-000-8010-0000	FICA	13,300	16,600	13,300	12,900	13,000
100-770-000-8011-0000	PENSION-VMF	10,100	11,800	11,700	11,500	11,000
100-770-000-8013-0000	HEALTH INSURANCE	36,900	46,200	37,900	37,800	34,000
100-770-000-8014-0000	DENTAL INSURANCE	1,900	2,300	2,200	2,000	2,000
100-770-000-8015-0000	LIFE INSURANCE	800	500	300	400	1,000
100-770-000-8016-0000	WORKER'S COMP INSURANCE	3,000	4,200	4,000	4,900	4,000

NET OF REVENUES/APPROPRIATIONS - Fringe Benefits		(66,000)	(81,600)	(69,400)	(69,500)	(65,000)	(75,000)
EMPLOYEE TRAINING/EXPENSE							
100-770-000-8070-0000	TRAINING & EDUCATION	0	800	400	100	1,000	1,000
NET OF REVENUES/APPROPRIATIONS - Employee Training/Expense		0	(800)	(400)	(100)	(1,000)	(1,000)
MATERIALS AND SUPPLIES							
100-770-000-8100-0000	OFFICE SUPPLIES	100	200	0	0	500	500
100-770-000-8100-0210	MEMBERSHIP/PUBLICATIONS	0	200	0	0	200	200
100-770-000-8100-0220	NOTICES & PUBLICATIONS	1,500	1,300	1,100	700	1,000	1,000
100-770-000-8110-0000	DEPARTMENT SUPPLIES	100	200	0	0	1,300	1,300
100-770-000-8110-7701	BUILDING SEALS	2,800	3,800	3,300	3,800	2,500	2,500
100-770-000-8110-7702	HOUSE NUMBERS	2,300	700	2,900	3,000	2,000	2,000
100-770-000-8170-4000	GAS & DIESEL FUEL	400	600	400	700	300	300
NET OF REVENUES/APPROPRIATIONS - Materials And Supplies		(7,200)	(7,000)	(7,700)	(8,200)	(7,800)	(7,800)
CONTRACTUAL SERVICES							
100-770-000-8300-2401	BUILDING INSPECTOR	345,000	376,800	341,800	284,900	280,000	280,000
100-770-000-8300-2402	WEIGHTS/MEASURES CONTRACT	9,200	9,200	9,200	10,000	9,700	9,700
100-770-000-8300-2405	PROCESS SERVICES	100	100	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - Contractual Services		(354,300)	(386,100)	(351,000)	(294,900)	(289,700)	(289,700)
NET OF REVENUES/APPROPRIATIONS - 770-000 - ZONING/INSPECTIONS		(611,100)	(694,000)	(606,300)	(543,800)	(527,500)	(535,500)
Dept 790-000 - PLANNING							
SALARIES & WAGES							
100-790-000-8000-0000	SALARIES	236,900	240,400	262,400	260,100	248,000	157,000
100-790-000-8001-2000	VACATION PAYOUT	4,100	2,100	2,100	2,200	0	0
NET OF REVENUES/APPROPRIATIONS - Salaries & Wages		(241,000)	(242,500)	(264,500)	(262,300)	(248,000)	(157,000)
FRINGE BENEFITS							
100-790-000-8010-0000	FICA	17,500	17,500	19,500	20,200	19,000	12,000
100-790-000-8011-0000	PENSION-VMF	16,200	15,900	17,700	17,800	16,000	11,000
100-790-000-8013-0000	HEALTH INSURANCE	66,600	69,400	41,800	50,700	48,000	37,000
100-790-000-8014-0000	DENTAL INSURANCE	3,600	3,500	3,400	3,300	3,000	2,000
100-790-000-8015-0000	LIFE INSURANCE	300	300	400	500	500	200
100-790-000-8016-0000	WORKER'S COMP INSURANCE	3,500	3,900	4,500	0	4,000	1,000
NET OF REVENUES/APPROPRIATIONS - Fringe Benefits		(107,700)	(110,500)	(87,300)	(92,500)	(90,500)	(63,200)
EMPLOYEE TRAINING/EXPENSE							
100-790-000-8070-0000	TRAINING & EDUCATION	1,000	900	300	700	2,500	2,500
100-790-000-8080-0000	TRAVEL EXPENSES	600	700	300	0	400	400
NET OF REVENUES/APPROPRIATIONS - Employee Training/Expense		(1,600)	(1,600)	(600)	(700)	(2,900)	(2,900)
MATERIALS AND SUPPLIES							
100-790-000-8100-0000	OFFICE SUPPLIES	300	900	300	0	500	500
100-790-000-8100-0050	RECORDS MANAGEMENT	200	300	300	0	2,000	2,000
100-790-000-8100-0210	MEMBERSHIP/PUBLICATIONS	1,400	1,100	1,400	1,000	800	800
100-790-000-8100-0220	NOTICES & PUBLICATIONS	2,900	3,900	800	1,900	3,500	3,500
100-790-000-8100-0225	RECORDING FEES	900	500	2,000	300	1,000	1,000
100-790-000-8110-0000	DEPARTMENT SUPPLIES	0	100	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - Materials And Supplies		(5,700)	(6,800)	(4,800)	(3,200)	(7,800)	(7,800)
NET OF REVENUES/APPROPRIATIONS - 790-000 - PLANNING		(356,000)	(361,400)	(357,200)	(358,700)	(349,200)	(230,900)
Dept 800-000 - DEBT SERVICE							
BOND ISSUE EXPENDITURES							
100-800-000-8800-0003	BOND ISSUANCE EXPENSES	0	0	29,300	1,000	0	0
NET OF REVENUES/APPROPRIATIONS - Bond Issue Expenditures		0	0	(29,300)	(1,000)	0	0
TRANSFERS OUT							
100-800-000-8901-0500	TRANSFER TO DEBT SERVICE	0	0	59,300	7,400	0	0
NET OF REVENUES/APPROPRIATIONS - Transfers Out		0	0	(59,300)	(7,400)	0	0
NET OF REVENUES/APPROPRIATIONS - 800-000 - DEBT SERVICE		0	0	(88,600)	(8,400)	0	0
Dept 910-000 - OTHER USES OF FUNDS							
TRANSFERS OUT							
100-910-000-8901-0215	TRANSFER TO SOLID WASTE COLLECTION FU	718,600	780,200	0	0	0	0
100-910-000-8901-0610	TFR TO CAPITAL PROJECTS	375,100	0	0	0	0	0
100-910-000-8901-1605	SURPLUS TRANSFER TO MUNI FAC	210,500	900,000	1,302,900	0	0	0
NET OF REVENUES/APPROPRIATIONS - Transfers Out		(1,304,200)	(1,680,200)	(1,302,900)	0	0	0
NET OF REVENUES/APPROPRIATIONS - 910-000 - OTHER USES OF FUNDS		(1,304,200)	(1,680,200)	(1,302,900)	0	0	0

Fund 215 - SOLID WASTE COLLECTION						
Dept 000-000 - REVENUES						
INTEREST INCOME						
215-000-000-7600-0000	INTEREST EARNINGS	7,700	10,100	5,300	600	600
NET OF REVENUES/APPROPRIATIONS - Interest Income		7,700	10,100	5,300	600	600
TRANSFERS IN						
215-000-000-7801-0100	TRANSFER FROM GENERAL FUND	718,600	780,200	0	0	0
NET OF REVENUES/APPROPRIATIONS - Transfers In		718,600	780,200	0	0	0
NET OF REVENUES/APPROPRIATIONS - 000-000 - REVENUES		726,300	790,300	5,300	600	600
Dept 000-340 - REVENUES						
PUBLIC CHARGE FOR SERVICE						
215-000-340-7723-0050	REFUSE COLLECTION FEE	1,266,800	1,275,700	2,000,600	2,010,500	2,079,000
NET OF REVENUES/APPROPRIATIONS - Public Charge For Service		1,266,800	1,275,700	2,000,600	2,010,500	2,079,000
NET OF REVENUES/APPROPRIATIONS - 000-340 - REVENUES		1,266,800	1,275,700	2,000,600	2,010,500	2,079,000
Dept 000-350 - REVENUES RECYCLING						
INTERGOVERNMENTAL						
215-000-350-7145-0000	RECYCLING GRANT	80,000	80,000	80,300	80,700	80,000
NET OF REVENUES/APPROPRIATIONS - Intergovernmental		80,000	80,000	80,300	80,700	80,000
PUBLIC CHARGE FOR SERVICE						
215-000-350-7727-0000	RECYCLING CARTS	6,200	9,000	12,800	9,100	5,000
NET OF REVENUES/APPROPRIATIONS - Public Charge For Service		6,200	9,000	12,800	9,100	5,000
NET OF REVENUES/APPROPRIATIONS - 000-350 - REVENUES RECYCLING		86,200	89,000	93,100	89,800	85,000
Dept 340-000 - GARBAGE						
OTHER OPERATING						
215-340-000-8300-3405	ERRONEOUS GARBAGE FEES	0	100	0	0	0
NET OF REVENUES/APPROPRIATIONS - Other Operating		0	(100)	0	0	0
CONTRACTUAL SERVICES						
215-340-000-8300-3401	GARBAGE COLLECTION	1,377,600	1,411,900	1,449,100	1,465,200	1,506,000
215-340-000-8300-3402	STATE GENERATOR FEE	118,600	119,500	0	0	0
215-340-000-8300-3403	TAXES - DUMPING	12,900	13,400	0	0	0
NET OF REVENUES/APPROPRIATIONS - Contractual Services		(1,509,100)	(1,544,800)	(1,449,100)	(1,465,200)	(1,506,000)
DPW ACTIVITIES						
215-340-000-8310-4100	ABANDONED HAZ.MAT.DISPOSAL	0	700	0	0	0
NET OF REVENUES/APPROPRIATIONS - DPW Activities		0	(700)	0	0	0
NET OF REVENUES/APPROPRIATIONS - 340-000 - GARBAGE		(1,509,100)	(1,545,600)	(1,449,100)	(1,465,200)	(1,506,000)
Dept 350-000 - RECYCLING						
FRINGE BENEFITS						
215-350-000-8030-0000	WAGE/BENEFIT TRANSFERS	8,000	7,600	9,700	7,100	8,000
NET OF REVENUES/APPROPRIATIONS - Fringe Benefits		(8,000)	(7,600)	(9,700)	(7,100)	(8,000)
MATERIALS AND SUPPLIES						
215-350-000-8100-0010	POSTAGE/SHIPPING	2,600	2,700	1,800	0	2,500
215-350-000-8100-0025	PRINTING	2,000	1,400	2,800	2,300	3,000
215-350-000-8110-2206	RECYCLING BINS	0	17,100	0	19,900	0
NET OF REVENUES/APPROPRIATIONS - Materials And Supplies		(4,600)	(21,200)	(4,600)	(22,200)	(5,500)
CONTRACTUAL SERVICES						
215-350-000-8300-1901	AUDIT/ACCTG. SERV.	0	0	0	0	300
215-350-000-8300-3500	CURBSIDE RECYCLING	518,100	536,800	550,400	553,900	573,000
NET OF REVENUES/APPROPRIATIONS - Contractual Services		(518,100)	(536,800)	(550,400)	(553,900)	(573,300)
DPW ACTIVITIES						
215-350-000-8110-4012	CURBSIDE BRUSH PICK-UP	11,800	11,600	18,400	8,000	28,000
215-350-000-8110-4101	HOUSEHOLD HAZARDOUS MATER	29,300	23,000	4,300	6,700	4,000
NET OF REVENUES/APPROPRIATIONS - DPW Activities		(41,100)	(34,600)	(22,700)	(14,700)	(32,000)
NET OF REVENUES/APPROPRIATIONS - 350-000 - RECYCLING		(571,800)	(600,200)	(587,400)	(597,900)	(618,800)

## Fund 220 - LIBRARY OPERATIONS FUND

## Dept 000-000 - REVENUES

## PROPERTY TAXES

220-000-000-7000-0000	RE/PP TAXES	1,450,000	1,462,000	1,539,000	1,549,000	1,631,000	1,713,000
NET OF REVENUES/APPROPRIATIONS - Property Taxes		1,450,000	1,462,000	1,539,000	1,549,000	1,631,000	1,713,000

## INTERGOVERNMENTAL

220-000-000-5005-0000	GRANTS	1,900	13,700	0	0	0	0
220-000-000-7103-0000	GRANT REVENUES	0	0	25,100	16,900	3,900	4,700
220-000-000-7452-0000	CO LIBR SUPPLEMENT	27,300	33,200	31,600	30,000	31,300	32,100
220-000-000-7459-0000	CROSS COUNTY BORDER REIMB	34,400	31,600	40,500	41,000	38,000	36,800
NET OF REVENUES/APPROPRIATIONS - Intergovernmental		63,600	78,500	97,200	87,900	73,200	73,600

## PUBLIC CHARGE FOR SERVICE

220-000-000-7451-0000	COPY MACH REV. LIBRARY	7,100	6,600	3,000	3,100	6,500	6,000
220-000-000-7455-0000	NONRESIDENT CARDS	900	800	900	700	900	900
220-000-000-7456-0000	VENDING MACHINE REIMB.	400	400	300	200	600	400
220-000-000-7457-0000	USED BOOKS - ADULTS	5,800	5,300	3,800	5,600	6,000	6,000
NET OF REVENUES/APPROPRIATIONS - Public Charge For Service		14,200	13,100	8,000	9,600	14,000	13,300

## INTEREST INCOME

220-000-000-7600-0000	INTEREST EARNINGS	28,700	34,500	7,800	700	1,000	1,000
NET OF REVENUES/APPROPRIATIONS - Interest Income		28,700	34,500	7,800	700	1,000	1,000

## MISCELLANEOUS

220-000-000-7700-0000	MISC REVENUE	1,200	200	10,400	600	0	0
220-000-000-7705-0000	MISC DONATIONS	2,800	4,700	3,600	5,300	6,200	7,000
220-000-000-7705-0001	FRIENDS DONATIONS	0	0	0	0	0	3,900
NET OF REVENUES/APPROPRIATIONS - Miscellaneous		4,000	4,900	14,000	5,900	6,200	10,900

## FINES AND PENALTIES

220-000-000-7340-0000	COLLECTIONS FEE	1,100	1,000	300	900	1,000	700
220-000-000-7450-0000	LIB.FINES&RECEIPTS	18,400	18,200	7,800	14,000	18,000	14,000
NET OF REVENUES/APPROPRIATIONS - Fines And Penalties		19,500	19,200	8,100	14,900	19,000	14,700

## NET OF REVENUES/APPROPRIATIONS - 000-000 - REVENUES

1,580,000	1,612,200	1,674,100	1,668,000	1,744,400	1,826,500
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## Dept 500-000 - LIBRARY OPERATION

## SALARIES &amp; WAGES

220-500-000-8000-0000	SALARIES	689,300	713,700	721,400	766,000	792,000	804,000
220-500-000-8001-0000	OVERTIME	100	0	0	0	0	0
220-500-000-8001-2000	VACATION PAYOUT	0	1,700	6,800	300	0	0
220-500-000-8002-0000	PART TIME WAGES	190,400	205,200	200,100	207,900	262,000	278,000
220-500-000-8004-0000	TEMPORARY HELP P/T WAGES	0	0	0	2,900	0	0
220-500-000-8008-0000	RETIREMENT/SEVERANCE	0	13,300	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - Salaries & Wages		(879,800)	(933,900)	(928,300)	(977,100)	(1,054,000)	(1,082,000)

## FRINGE BENEFITS

220-500-000-8010-0000	FICA	65,200	69,400	68,200	72,700	81,000	83,000
220-500-000-8011-0000	PENSION-VMF	50,100	52,000	52,900	54,800	55,000	55,000
220-500-000-8013-0000	HEALTH INSURANCE	170,200	171,400	174,200	177,800	193,000	190,000
220-500-000-8014-0000	DENTAL INSURANCE	10,100	9,700	8,600	8,600	9,000	9,000
220-500-000-8015-0000	LIFE INSURANCE	2,600	2,800	2,600	2,300	2,000	3,000
220-500-000-8016-0000	WORKER'S COMP INSURANCE	1,500	1,200	1,300	1,500	1,000	1,000
NET OF REVENUES/APPROPRIATIONS - Fringe Benefits		(299,700)	(306,500)	(307,800)	(317,700)	(341,000)	(341,000)

## EMPLOYEE TRAINING/EXPENSE

220-500-000-8070-0000	TRAINING & EDUCATION	1,800	1,200	300	300	800	1,200
220-500-000-8075-0000	RECRUITMENT & PERSONNEL	0	0	200	100	100	500
220-500-000-8080-0000	TRAVEL EXPENSES	2,200	3,300	200	0	700	1,300
220-500-000-8100-0200	DUES & SUBSCRIPTIONS	2,400	1,900	900	2,100	2,500	2,600
NET OF REVENUES/APPROPRIATIONS - Employee Training/Expense		(6,400)	(6,400)	(1,600)	(2,500)	(4,100)	(5,600)

## MATERIALS AND SUPPLIES

220-500-000-8100-0000	OFFICE SUPPLIES	2,500	1,400	6,300	5,200	2,000	2,300
220-500-000-8100-0010	POSTAGE/SHIPPING	600	700	500	500	400	200
220-500-000-8100-0020	PAPER/PRINTING	4,400	4,300	3,200	4,600	4,200	2,000
220-500-000-8100-0100	PROCESSING/CIRC SUPPLIES	13,200	11,700	7,200	12,600	11,500	11,800
220-500-000-8130-0000	COMPUTER SUPPLIES	900	1,500	2,300	1,500	500	500
220-500-000-8152-8100	SUBSCRIPT-COMP SOFTWARE	600	6,800	7,200	5,300	4,100	4,300
NET OF REVENUES/APPROPRIATIONS - Materials And Supplies		(22,200)	(26,400)	(26,700)	(29,700)	(22,700)	(21,100)

## REPAIR/MAINTENANCE

220-500-000-8162-6000	RM-OFF.EQUIP	12,100	11,100	10,400	1,100	1,000	1,000
220-500-000-8162-6005	RM-FURNISHINGS	300	300	4,700	2,900	500	500
220-500-000-8162-8000	RM-COMPUTER HARDWARE	1,100	700	400	1,800	1,000	2,300
220-500-000-8162-9990	RM-MISC	1,400	900	600	0	500	500
NET OF REVENUES/APPROPRIATIONS - Repair/Maintenance		(14,900)	(13,000)	(16,100)	(5,800)	(3,000)	(4,300)

## PROPERTY &amp; EQUIPMENT

220-500-000-8186-9500-50007-00	CAPOUT-BLDG IMPROVEMENTS	0	0	431,900	5,700	0	0
220-500-000-8190-4000	SECURITY SYSTEM	0	0	1,800	100	0	0
220-500-000-8190-5000	TELEPHONE SYSTEM	0	13,300	0	0	0	0
220-500-000-8190-6000	FURNISHINGS	0	6,900	55,400	30,800	0	1,000
220-500-000-8190-8000	COMPUTER HARDWARE	25,900	15,500	14,500	6,600	17,700	4,500

NET OF REVENUES/APPROPRIATIONS - Property & Equipment		(25,900)	(35,700)	(503,600)	(43,200)	(17,700)	(5,500)
CONTRACTUAL SERVICES							
220-500-000-8160-5000	MICROSOFT ENTERPRISE AGREEMENT	0	0	16,400	21,500	2,000	23,000
220-500-000-8300-1901	AUDIT/ACCTG. SERV.	400	800	800	800	900	
220-500-000-8300-5005	LIBRARY SYSTEM FEES	30,300	30,000	31,000	33,200	34,800	36,400
220-500-000-8301-0000	IT MAINT/SUPPORT	7,400	1,600	11,500	18,100	1,600	26,100
220-500-000-8310-0050	MATERIALS RECOVERY FEE	800	700	300	700	1,000	700
NET OF REVENUES/APPROPRIATIONS - Contractual Services		(38,900)	(33,100)	(60,000)	(74,300)	(40,200)	(87,100)
UTILITIES							
220-500-000-8210-0000	TELEPHONE SERVICE	3,400	1,800	1,200	1,300	0	0
220-500-000-8211-0001	ALARM MONITORING SERVICE	0	400	400	800	0	800
220-500-000-8212-0004	INTERNET SERVICE	1,600	1,600	6,100	5,500	1,600	7,100
220-500-000-8212-0005	WAN SERVICE	0	0	0	1,300	0	1,300
NET OF REVENUES/APPROPRIATIONS - Utilities		(5,000)	(3,800)	(7,700)	(8,900)	(1,600)	(9,200)
INSURANCES							
220-500-000-8610-0000	LIABILITY INSURANCE	9,200	9,200	9,800	9,700	10,400	10,000
220-500-000-8610-0030	BOILER & MACHINERY	300	300	700	800	700	800
220-500-000-8610-0050	PROP DAMAGE INSURANCE	6,700	8,500	10,300	11,500	11,400	11,500
NET OF REVENUES/APPROPRIATIONS - Insurances		(16,200)	(18,000)	(20,800)	(22,000)	(22,500)	(22,300)
LEASE/RENT EXPENSE							
220-500-000-8152-6005	RENT - DATACENTER	0	0	0	0	0	2,000
220-500-000-8152-6100	RENT-COPIER	4,000	3,600	3,600	3,500	4,100	5,300
NET OF REVENUES/APPROPRIATIONS - Lease/Rent Expense		(4,000)	(3,600)	(3,600)	(3,500)	(4,100)	(7,300)
LIBRARY PUBLIC SERVICES							
220-500-000-8110-5002	PUBLICITY/PROGRAMS	900	2,400	2,600	2,900	2,200	2,800
220-500-000-8130-1000	PROGRAMMING	11,300	28,700	15,000	21,600	7,900	10,000
220-500-000-8140-1015	DATABASE PRODUCTS	8,600	9,300	8,200	6,400	7,100	7,000
NET OF REVENUES/APPROPRIATIONS - Library Public Services		(20,800)	(40,400)	(25,800)	(30,900)	(17,200)	(19,800)
LIBRARY MATERIALS/BOOKS							
220-500-000-8140-1020	E MATERIALS	9,400	10,800	12,800	15,600	20,500	24,300
220-500-000-8140-1110	ADULT MATERIALS	138,800	139,600	136,200	142,300	138,000	138,500
220-500-000-8140-1120	YOUNG ADULT MATERIALS	10,900	10,600	12,000	10,500	11,200	11,700
220-500-000-8140-1130	CHILD MATERIALS	42,700	45,000	42,600	41,700	46,300	46,800
NET OF REVENUES/APPROPRIATIONS - Library Materials/Books		(201,800)	(206,000)	(203,600)	(210,100)	(216,000)	(221,300)
CO-MISC./RETAINAGE/MF ENG							
220-500-000-9800-0000	MISC COSTS/VMF ENG.	0	0	1,100	0	0	0
NET OF REVENUES/APPROPRIATIONS - Co-Misc./Retainage/Mf Eng		0	0	(1,100)	0	0	0
NET OF REVENUES/APPROPRIATIONS - 500-000 - REVENUES		(1,535,600)	(1,626,800)	(2,106,700)	(1,725,700)	(1,744,100)	(1,826,500)

## Fund 221 - LIBRARY MAINTENANCE FUND

## Dept 000-000 - REVENUES

## PROPERTY TAXES

221-000-000-7000-0000	RE/PP TAXES	282,000	270,000	255,000	272,000	288,000	295,000
NET OF REVENUES/APPROPRIATIONS - Property Taxes		282,000	270,000	255,000	272,000	288,000	295,000

## INTEREST INCOME

221-000-000-7600-0000	INTEREST EARNINGS	9,700	12,100	2,800	400	0	0
NET OF REVENUES/APPROPRIATIONS - Interest Income		9,700	12,100	2,800	400	0	0

## NET OF REVENUES/APPROPRIATIONS - 000-000 - REVENUES

291,700	282,100	257,800	272,400	288,000	295,000
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## Dept 520-000 - LIBRARY BUILDING MAINT

## SALARIES &amp; WAGES

221-520-000-8000-0000	SALARIES	27,700	27,700	28,200	29,200	30,000	30,000
NET OF REVENUES/APPROPRIATIONS - Salaries & Wages		(27,700)	(27,700)	(28,200)	(29,200)	(30,000)	(30,000)

## FRINGE BENEFITS

221-520-000-8010-0000	FICA	1,900	1,900	2,000	2,100	2,000	2,000
221-520-000-8011-0000	PENSION-VMF	1,800	1,800	1,900	2,000	2,000	2,000
221-520-000-8013-0000	HEALTH INSURANCE	8,500	9,000	10,400	10,800	12,000	11,000
221-520-000-8014-0000	DENTAL INSURANCE	500	500	500	500	500	500
221-520-000-8015-0000	LIFE INSURANCE	100	100	100	100	200	200
221-520-000-8016-0000	WORKER'S COMP INSURANCE	1,200	900	1,100	1,200	1,000	1,000
NET OF REVENUES/APPROPRIATIONS - Fringe Benefits		(14,000)	(14,200)	(16,000)	(16,700)	(17,700)	(16,700)

## MATERIALS AND SUPPLIES

221-520-000-8100-0020	PAPER/PRINTING	100	900	600	600	800	800
221-520-000-8110-0100	SMALL EQUIP./TOOLS	100	0	0	100	4,000	0
221-520-000-8110-1501	CUSTODIAL SUPPLIES	3,700	3,500	3,200	4,000	0	4,200
NET OF REVENUES/APPROPRIATIONS - Materials And Supplies		(3,900)	(4,400)	(3,800)	(4,700)	(4,800)	(5,000)

## REPAIR/MAINTENANCE

221-520-000-8162-2000	RM-BUILDING & GROUNDS	17,300	20,800	23,000	37,400	23,500	30,000
NET OF REVENUES/APPROPRIATIONS - Repair/Maintenance		(17,300)	(20,800)	(23,000)	(37,400)	(23,500)	(30,000)

## CONTRACTUAL SERVICES

221-520-000-8300-0000	CONTRACTS	23,000	28,100	18,700	15,700	41,300	31,600
221-520-000-8300-1501	MECHANICALS CONTRACT	11,900	14,000	10,600	11,600	17,100	17,800
221-520-000-8300-1502	CUSTODIAL CONTRACT	40,500	38,500	30,700	41,000	43,000	45,600
221-520-000-8300-1901	AUDIT/ACCTG. SERV.	400	800	800	800	600	800
NET OF REVENUES/APPROPRIATIONS - Contractual Services		(75,800)	(81,400)	(60,800)	(69,100)	(102,000)	(95,800)

## UTILITIES

221-520-000-8200-0010	LIGHT/POWER	88,500	84,500	77,400	79,500	75,000	80,000
221-520-000-8200-0020	HEAT (GAS & OIL)	23,200	20,400	17,700	27,400	28,000	30,000
221-520-000-8200-0030	WATER/SEWER VMF	6,200	6,900	4,400	4,900	7,000	7,500
NET OF REVENUES/APPROPRIATIONS - Utilities		(117,900)	(111,800)	(99,500)	(111,800)	(110,000)	(117,500)

## LEASE/RENT EXPENSE

221-520-000-8152-3000	RENT - EQUIPMENT	0	0	0	(400)	0	0
NET OF REVENUES/APPROPRIATIONS - Lease/Rent Expense		0	0	0	400	0	0

## NET OF REVENUES/APPROPRIATIONS - 520-000 - LIBRARY BUILDING MAINT

(256,600)	(260,300)	(231,300)	(268,500)	(288,000)	(295,000)
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Fund 500 - DEBT SERVICE FUND						
Dept 000-000 - REVENUES						
PROPERTY TAXES						
500-000-000-7000-0000	RE/PP TAXES	2,357,000	2,375,000	2,370,000	2,525,000	2,525,000
NET OF REVENUES/APPROPRIATIONS - Property Taxes		2,357,000	2,375,000	2,370,000	2,525,000	2,525,000
INTEREST INCOME						
500-000-000-7600-0000	INTEREST EARNINGS	16,100	52,700	9,200	700	500
NET OF REVENUES/APPROPRIATIONS - Interest Income		16,100	52,700	9,200	700	500
OTHER FINANCING SOURCES						
500-000-000-7800-0000	PROCEEDS - DEBT ISSUE	0	19,470,000	0	0	0
500-000-000-7800-0004	DEBT PREMIUM	0	142,500	0	0	167,400
NET OF REVENUES/APPROPRIATIONS - Other Financing Sources		0	19,612,500	0	0	167,400
TRANSFERS IN						
500-000-000-7801-0100	TRANSFER FROM GENERAL FUND	28,000	28,000	87,200	35,400	28,000
500-000-000-7801-0200	TFR FROM SR	0	0	0	0	400,000
500-000-000-7801-0204	TFR FROM TOURISM	0	0	0	0	75,100
500-000-000-7801-0400	TFR FROM SA	116,900	60,100	45,800	25,700	10,200
500-000-000-7801-0605	TFR FROM MUNICIPAL FACILITIES	3,263,800	3,440,800	3,397,300	3,435,200	3,196,000
500-000-000-7801-0610	TFR FROM CAP PROJ	0	108,100	97,000	112,200	0
500-000-000-7801-0616	TFR FROM TIF#5	1,534,900	1,587,200	0	0	0
500-000-000-7801-0618	TRANSFER FROM TID 6	474,900	974,500	645,200	754,800	938,000
500-000-000-7801-0620	TRANSFER FROM TID 8	3,078,000	3,429,400	1,713,800	1,691,800	1,688,000
500-000-000-7801-0621	TRANSFER FROM TID 9	56,200	55,100	53,800	52,300	51,000
500-000-000-7801-0630	TFR FROM TID #10	336,500	321,800	443,600	388,600	389,000
500-000-000-7801-0631	TFR FROM TID #11	11,200	10,000	39,900	42,600	47,000
500-000-000-7801-0632	TFR FROM TID #12	43,200	115,800	298,200	290,100	285,000
500-000-000-7801-0633	TFR FROM TID 13	0	67,000	0	158,700	157,000
NET OF REVENUES/APPROPRIATIONS - Transfers In		8,943,600	10,197,800	6,821,800	6,987,400	7,189,200
NET OF REVENUES/APPROPRIATIONS - 000-000 - REVENUES		11,316,700	32,238,000	9,201,000	9,513,100	9,714,700
Dept 800-000 - DEBT SERVICE						
BOND ISSUE EXPENDITURES						
500-800-000-8800-0003	BOND ISSUANCE EXPENSES	70,500	160,100	(4,100)	0	0
500-800-000-8800-0004	DEBT DISCOUNT	(76,400)	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - Bond Issue Expenditures		5,900	(160,100)	4,100	0	0
DEBT - PRINCIPAL PAYMENTS						
500-800-000-8810-0000	PRINCIPAL PAYMENTS ON LONG-TERM DEBT	8,895,900	9,572,000	6,948,000	7,548,000	7,708,000
500-800-000-8810-0003	CURRENT REFUNDING PAYMENTS	0	19,435,000	0	0	0
NET OF REVENUES/APPROPRIATIONS - Debt - Principal Payments		(8,895,900)	(29,007,000)	(6,948,000)	(7,548,000)	(7,708,000)
NET OF REVENUES/APPROPRIATIONS - Debt - Interest Payments		2,684,700	2,421,700	2,359,900	2,138,400	1,987,000
NET OF REVENUES/APPROPRIATIONS - Debt - Interest Payments		(2,684,700)	(2,421,700)	(2,359,900)	(2,138,400)	(1,987,000)
NET OF REVENUES/APPROPRIATIONS - 800-000 - DEBT SERVICE		(11,574,700)	(31,588,800)	(9,303,800)	(9,686,400)	(9,695,000)
Fund 605 - MUNICIPAL FACILITIES AND EQUIP						
Dept 000-210 - REVENUES						
INTEREST INCOME						
605-000-210-7600-0610	INTEREST ON ADV TO CAP PROJECTS	0	0	0	2,600	0
NET OF REVENUES/APPROPRIATIONS - Interest Income		0	0	0	2,600	0
MISCELLANEOUS						
605-000-210-7708-0000	HILLSIDE FARMS RENTAL INCOME	5,600	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - Miscellaneous		5,600	0	0	0	0
TRANSFERS IN						
605-000-210-7801-0200	TFR FROM SR	385,600	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - Transfers In		385,600	0	0	0	668,000
CHARGES FOR SERVICES						
605-000-210-7716-0000	TIPPING FEES - LANDFILL	3,188,800	2,163,300	2,405,100	2,710,100	2,500,000
NET OF REVENUES/APPROPRIATIONS - Charges for Services		3,188,800	2,163,300	2,405,100	2,710,100	2,500,000
NET OF REVENUES/APPROPRIATIONS - 000-210 - REVENUES		3,580,000	2,163,300	2,405,100	2,712,700	2,500,000
Dept 001-000 - GENERAL						
INTERGOVERNMENTAL						
605-001-000-7103-0000	GRANT REVENUES	100	0	62,800	0	0
NET OF REVENUES/APPROPRIATIONS - Intergovernmental		100	0	62,800	0	0
INTEREST INCOME						
605-001-000-7600-0000	INTEREST EARNINGS	60,900	47,400	16,100	1,300	500
605-001-000-7600-0204	INTEREST EARNED ON FUND 204 ADV	900	0	0	0	0
605-001-000-7600-0618	INTEREST ON ADVANCE - TID #6	600	5,700	5,200	5,000	9,100
605-001-000-7600-0621	INTEREST ON ADVANCE - TID #9	0	7,600	2,900	1,600	2,900
605-001-000-7600-0630	INTEREST EARNED ON TID 10 ADV	0	0	3,400	3,200	5,700
605-001-000-7600-0632	INTEREST ON ADVANCE TO TID #12	3,800	0	0	300	0
605-001-000-7600-0633	INTEREST EARNED ON TID #13 ADV	0	500	200	800	600
605-001-000-7600-0634	INTEREST EARNED ON TID #14 ADV	0	500	400	300	400

605-001-000-7600-0730	INTEREST EARNINGS SU ADVANCE	1,800	0	0	500	0	500
605-001-000-7600-0740	INTEREST EARNINGS STM ADVANCE	49,400	29,600	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - Interest Income		117,400	91,300	28,200	13,000	19,200	21,000
<b>MISCELLANEOUS</b>							
605-001-000-7720-0000	SALE OF VILLAGE PROPERTY	44,200	36,400	133,700	120,000	50,000	50,000
605-001-000-7770-0001	INSURANCE RECOVERIES	0	180,400	0	(15,000)	0	0
NET OF REVENUES/APPROPRIATIONS - Miscellaneous		44,200	216,800	133,700	105,000	50,000	50,000
<b>PROPERTY &amp; EQUIPMENT</b>							
605-001-000-8188-1000	CAPOUT-ADMINISTRATION	6,000	0	0	0	0	0
605-001-000-8188-9200	CAPOUT-EQ.POLICE	250,100	0	0	0	0	0
605-001-000-8188-9210	CAPOUT-EQ.EMS	210,700	0	281,800	0	0	0
605-001-000-8188-9220	CAPOUT-EQ.FIRE	58,100	624,000	33,100	462,400	0	400,000
605-001-000-8188-9400	CAPOUT-EQ.PUBLIC WORKS	390,400	466,100	609,600	1,043,000	260,000	837,000
605-001-000-8188-9625	CAPOUT-EQ.DEVELOPMENT	27,300	0	0	4,900	0	0
NET OF REVENUES/APPROPRIATIONS - Property & Equipment		(942,600)	(1,090,100)	(924,500)	(1,510,300)	(260,000)	(1,237,000)
<b>TRANSFERS IN</b>							
605-001-000-7801-0100	TRANSFER FROM GENERAL FUND	1,100,900	1,109,000	1,330,000	1,459,000	240,000	382,000
605-001-000-7801-1100	SURPLUS TRANSFER FROM GENERAL FUND	210,500	900,000	1,302,900	0	0	0
NET OF REVENUES/APPROPRIATIONS - Transfers In		1,311,400	2,009,000	2,632,900	1,459,000	240,000	382,000
NET OF REVENUES/APPROPRIATIONS - 001-000 - GENERAL		530,500	1,227,000	1,933,100	66,700	49,200	(784,000)
<b>Dept 210-000 - EMS</b>							
<b>PROPERTY &amp; EQUIPMENT</b>							
605-210-000-8186-9100	CAPOUT-BLDG IMP (GEN GOV)	12,400	61,800	153,700	16,400	0	750,000
605-210-000-8186-9200	CAPOUT-BLDG IMP (POLICE)	73,300	0	0	0	0	0
605-210-000-8186-9220-22035-00	CAPOUT-BLDG IMP (FIRE)	300	0	0	0	0	0
605-210-000-8186-9400	CAPOUT-BLDG IMP (PUBLIC WORKS)	4,611,100	96,800	11,600	0	0	0
605-210-000-8190-4000	SECURITY SYSTEM	7,800	0	0	0	0	0
605-210-000-8190-5000	TELEPHONE SYSTEM	3,400	0	0	0	0	0
605-210-000-8190-8000	COMPUTER HARDWARE	29,600	0	0	0	0	0
605-210-000-8190-8095	A/V SYSTEM	6,100	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - Property & Equipment		(4,744,000)	(158,600)	(165,300)	(16,400)	0	(750,000)
NET OF REVENUES/APPROPRIATIONS - 210-000 - EMS		(4,744,000)	(158,600)	(165,300)	(16,400)	0	(750,000)
<b>Dept 220-000 - FIRE DEPARTMENT</b>							
<b>PROPERTY &amp; EQUIPMENT</b>							
605-220-000-8186-2503	STATION #3	0	0	0	0	0	750,000
NET OF REVENUES/APPROPRIATIONS - Property & Equipment		0	0	0	0	0	(750,000)
NET OF REVENUES/APPROPRIATIONS - 220-000 - FIRE DEPARTMENT		0	0	0	0	0	(750,000)
<b>Dept 800-000 - DEBT SERVICE</b>							
<b>BOND ISSUE EXPENDITURES</b>							
605-800-000-8800-0000	BOND EXPENSES	1,600	1,900	1,400	1,100	1,000	1,000
NET OF REVENUES/APPROPRIATIONS - Bond Issue Expenditures		(1,600)	(1,900)	(1,400)	(1,100)	(1,000)	(1,000)
<b>TRANSFERS OUT</b>							
605-800-000-8901-0500	TRANSFER TO DEBT SERVICE	3,263,800	3,440,800	3,397,300	3,435,200	3,196,000	2,236,000
NET OF REVENUES/APPROPRIATIONS - Transfers Out		(3,263,800)	(3,440,800)	(3,397,300)	(3,435,200)	(3,196,000)	(2,236,000)
NET OF REVENUES/APPROPRIATIONS - 800-000 - DEBT SERVICE		(3,265,400)	(3,442,700)	(3,398,700)	(3,436,300)	(3,197,000)	(2,237,000)

## Fund 700 - RISK MANAGEMENT FUND

## Dept 001-000 - GENERAL

## INTEREST INCOME

700-001-000-7600-0000	INTEREST EARNINGS	12,300	13,800	2,800	300	500	2,200
700-001-000-7630-0000	DIVIDEND ON INVESTMENT	18,600	19,800	18,400	21,800	22,000	22,000
NET OF REVENUES/APPROPRIATIONS - Interest Income		30,900	33,600	21,200	22,100	22,500	24,200

## CONTRACTUAL SERVICES

700-001-000-8310-0000	LEGAL SERVICES	0	22,400	56,100	32,500	20,000	20,000
NET OF REVENUES/APPROPRIATIONS - Contractual Services		0	(22,400)	(56,100)	(32,500)	(20,000)	(20,000)

## INSURANCES

700-001-000-8610-0000	LIABILITY INSURANCE	46,900	48,300	49,300	51,500	54,000	56,000
700-001-000-8610-0001	IBNR ADJUSTMENT	0	142,500	(48,500)	116,800	0	0
700-001-000-8612-0000	CLAIMS SETTLED	18,100	23,800	15,000	0	15,000	15,000
NET OF REVENUES/APPROPRIATIONS - Insurances		(65,000)	(214,600)	(15,800)	(168,300)	(69,000)	(71,000)

NET OF REVENUES/APPROPRIATIONS - 001-000 - GENERAL		(34,100)	(203,400)	(50,700)	(178,700)	(66,500)	(66,800)
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Fund 720 - WATER UTILITY						
Dept 000-000 - REVENUES						
INTERGOVERNMENTAL						
720-000-000-0421-7103	GRANT REVENUES	0	0	5,000	0	0
NET OF REVENUES/APPROPRIATIONS - Intergovernmental		0	0	5,000	0	0
RESIDUAL TRANSFER						
720-000-000-7999-0000	PROJECT ACCOUNT TRANSFER	0	0	0	666,500	0
NET OF REVENUES/APPROPRIATIONS - Residual Transfer		0	0	0	666,500	0
NET OF REVENUES/APPROPRIATIONS - 000-000 - REVENUES		0	0	5,000	666,500	0
Dept 001-000 - GENERAL						
LICENSES AND PERMITS						
720-001-000-0474-0050	PERMIT REVENUE	4,800	9,500	2,800	5,700	6,000
NET OF REVENUES/APPROPRIATIONS - Licenses And Permits		4,800	9,500	2,800	5,700	6,000
INTEREST INCOME						
720-001-000-0419-0002	INT-WATER IMPACT FEES PRE 4/10/06	3,000	3,600	800	100	600
720-001-000-0419-0003	INT-WATER IMPACT FEES EFFECT 4/10/06	58,500	70,800	13,000	1,500	6,000
720-001-000-0419-0022	INT-WATER IMPACT FEES EFFECT 4/5/18	3,000	17,600	6,300	1,300	4,000
720-001-000-7600-0740	INTEREST ON ADVANCE - STM WTR	0	26,600	22,400	13,500	24,000
NET OF REVENUES/APPROPRIATIONS - Interest Income		64,500	118,600	42,500	16,400	34,600
MISCELLANEOUS						
720-001-000-0421-0002	SCRAP METAL SALES	2,100	100	0	2,800	2,000
720-001-000-0430-0000	GAIN/LOSS ON SALE	3,500	3,700	18,000	12,800	0
720-001-000-0499-0000	SPEC ASSESSMENTS COLLECT	0	0	209,800	0	0
NET OF REVENUES/APPROPRIATIONS - Miscellaneous		5,600	3,800	227,800	15,600	2,000
SALARIES & WAGES						
720-001-000-8000-0000	SALARIES	946,500	924,200	854,400	957,500	1,042,000
720-001-000-8001-0000	OVERTIME	78,000	68,500	55,600	61,100	76,000
720-001-000-8001-2000	VACATION PAYOUT	4,200	7,500	13,800	3,600	0
720-001-000-8001-2002	COMP-TIME PAYOUT	2,300	4,400	6,600	6,200	0
720-001-000-8002-0000	PART TIME WAGES	1,300	700	0	0	2,000
720-001-000-8004-0000	TEMPORARY HELP P/T WAGES	0	5,700	11,900	3,800	15,000
720-001-000-8008-0000	RETIREMENT/SEVERANCE	0	29,800	50,400	0	0
720-001-000-8009-9000	PAYROLL ALLOC - CLEARING	(1,032,400)	(1,040,900)	(983,000)	(1,032,200)	(1,133,000)
NET OF REVENUES/APPROPRIATIONS - Salaries & Wages		100	100	(9,700)	0	0
FRINGE BENEFITS						
720-001-000-8010-0000	FICA	73,700	79,400	74,700	74,400	87,000
720-001-000-8011-0000	PENSION-VMF	83,100	68,600	65,800	67,100	73,000
720-001-000-8011-0001	PENSION OPEB	0	72,700	21,300	(90,400)	0
720-001-000-8013-0000	HEALTH INSURANCE	282,100	294,000	266,200	241,700	303,000
720-001-000-8013-0001	HEALTH INSURANCE OPEB	0	4,800	0	0	0
720-001-000-8014-0000	DENTAL INSURANCE	15,100	14,900	12,300	12,400	14,000
720-001-000-8015-0000	LIFE INSURANCE	13,700	4,100	3,300	3,800	4,000
720-001-000-8015-0001	LIFE INSURANCE OPEB	0	14,400	(1,400)	21,600	0
NET OF REVENUES/APPROPRIATIONS - Fringe Benefits		(467,700)	(552,900)	(442,200)	(330,600)	(481,000)
MATERIALS AND SUPPLIES						
720-001-000-0921-0020	PAPER/PRINTING SUPPLIES	0	0	0	0	200
720-001-000-0921-8100	COMPUTER SOFTWARE	0	800	5,300	6,400	30,900
NET OF REVENUES/APPROPRIATIONS - Materials And Supplies		0	(800)	(5,300)	(6,400)	(31,100)
REPAIR/MAINTENANCE						
720-001-000-8160-0200	RM - SECURITY SYSTEM	0	0	0	0	1,000
720-001-000-8162-2000	RM-BUILDING & GROUNDS	0	1,600	0	200	0
NET OF REVENUES/APPROPRIATIONS - Repair/Maintenance		0	(1,600)	0	(200)	(1,000)
PROPERTY & EQUIPMENT						
720-001-000-8190-4000	SECURITY SYSTEM	0	0	71,000	27,100	38,200
720-001-000-8190-5000	TELEPHONE SYSTEM	0	0	3,100	0	3,200
NET OF REVENUES/APPROPRIATIONS - Property & Equipment		0	0	(74,100)	(27,100)	(41,400)
UTILITIES						
720-001-000-8211-0001	ALARM MONITORING SERVICE	0	0	0	300	2,700
NET OF REVENUES/APPROPRIATIONS - Utilities		0	0	0	(300)	(2,700)
LEASE/RENT EXPENSE						
720-001-000-8152-6005	RENT - DATACENTER	0	0	0	0	1,000
NET OF REVENUES/APPROPRIATIONS - Lease/Rent Expense		0	0	0	0	(1,000)
TRANSFERS OUT						
720-001-000-8901-0740	TFR TO STORM UTILITY	0	0	76,300	0	0
NET OF REVENUES/APPROPRIATIONS - Transfers Out		0	0	(76,300)	0	0
DEBT - INTEREST PAYMENTS						
720-001-000-0930-4270	INTEREST ON LONG-TERM DEBT	210,000	229,200	237,900	250,900	200,000
NET OF REVENUES/APPROPRIATIONS - Debt - Interest Payments		(210,000)	(229,200)	(237,900)	(250,900)	(200,000)
CHARGES FOR SERVICES						
720-001-000-0416-0000	HYDRANT RENTAL REVENUE	1,000	1,300	1,600	1,500	2,500
						3,000

720-001-000-0416-0001	SPRINKLING METER INSTALL.	3,500	3,200	7,400	5,300	6,200	6,200
720-001-000-0421-0000	PROPERTY RENTAL	238,000	252,200	262,200	242,200	250,000	250,000
720-001-000-0460-0000	UNMETERED SALES GEN CUST	5,800	8,800	8,900	5,500	6,000	5,700
720-001-000-0461-0000	RES-METER SALES	2,740,800	2,806,900	3,143,500	3,061,100	2,900,000	3,000,000
720-001-000-0461-0001	BUS-METER SALES	1,252,700	1,321,000	1,197,000	1,203,900	1,250,000	1,250,000
720-001-000-0461-0002	INDUS-METER SALES	484,900	450,100	363,400	429,500	400,000	400,000
720-001-000-0462-0000	PRIVATE FIRE PROTECTION	194,600	197,400	199,500	201,600	200,000	200,000
720-001-000-0463-0000	PUBLIC FIRE PROTECTION CHARGE (TO VMF	1,573,900	1,573,900	1,573,900	1,573,900	1,574,000	1,574,000
720-001-000-0464-0000	PUBLIC-METER SALES	32,600	35,300	28,000	32,300	35,000	35,000
720-001-000-0464-0001	MUNI-METER SALES	16,700	19,200	19,900	21,100	18,000	18,000
720-001-000-0470-0000	PENALTIES	42,400	39,600	4,600	20,600	43,000	40,000
720-001-000-0471-0000	SERVICES CALLS	2,500	1,900	2,200	1,500	2,500	6,500
720-001-000-0471-0001	SERVICE CALLS - LANNON	2,000	1,600	5,700	13,200	7,500	0
720-001-000-0472-0000	RENT-METERS	159,200	161,600	165,000	168,300	155,000	170,000
720-001-000-0473-0000	ROI-METERS	65,000	60,000	56,200	54,700	60,000	60,000
720-001-000-0474-0000	REFUNDS	(1,100)	(7,100)	(200)	(7,800)	(4,500)	(4,500)
NET OF REVENUES/APPROPRIATIONS - Charges for Services		6,814,500	6,926,900	7,038,800	7,028,400	6,905,200	7,013,900
RESIDUAL TRANSFER							
720-001-000-7999-0000	PROJECT ACCOUNT TRANSFER	0	0	0	(666,500)	0	0
NET OF REVENUES/APPROPRIATIONS - Residual Transfer		0	0	0	(666,500)	0	0
OTHER INCOME (WATER UTIL)							
720-001-000-0415-0000	MERCH SALES, INSTALLS, TAPPING	1,100	1,000	1,100	1,300	700	0
720-001-000-0415-0001	SALE OF METERS, HYDRANTS - LANNON	12,200	2,000	8,000	37,200	14,000	0
720-001-000-0419-0000	INTEREST EARNINGS	0	100	0	800	0	800
720-001-000-0419-0004	INTEREST-STATE POOL	161,500	190,300	37,400	3,700	10,000	11,000
720-001-000-0474-0002	WATER TEST KITS	3,900	6,500	2,100	5,200	7,000	6,500
720-001-000-0474-0009	OTHER REVENUES	(500)	1,300	(100)	0	0	0
NET OF REVENUES/APPROPRIATIONS - Other Income (Water Util)		178,200	201,200	48,500	48,200	31,700	18,300
IMPACT FEES							
720-001-000-0422-0010	WATER IMPACT FEES EFFECT 4/10/06	39,800	0	0	0	0	0
720-001-000-0422-0022	WATER IMPACT FEES EFFECT 4/5/18	540,000	551,600	799,100	719,900	800,000	750,000
NET OF REVENUES/APPROPRIATIONS - Impact Fees		579,800	551,600	799,100	719,900	800,000	750,000
CAPITAL CONTRIBUTIONS							
720-001-000-0499-0001	CIAOC - DEVELOPERS	1,372,400	1,125,700	771,900	968,200	0	0
720-001-000-0499-0002	CIAOC - MUNI	1,121,500	0	38,300	0	0	0
NET OF REVENUES/APPROPRIATIONS - Capital Contributions		2,493,900	1,125,700	810,200	968,200	0	0
OPERATING EXPENSE							
720-001-000-0602-0000	SOS MILWAUKEE WATER	1,635,900	1,733,700	1,723,500	1,729,000	1,800,000	1,854,000
720-001-000-0614-0000	SOS MAINT-WELLS/SPRINGS	9,800	17,200	12,000	8,800	25,000	25,000
720-001-000-0623-0000	PUMPING POWER PURCHASED	173,500	184,600	176,100	212,600	214,000	248,400
720-001-000-0624-0001	L-PUMPING OPERATIONS	147,400	97,300	111,600	128,400	102,000	148,000
720-001-000-0626-0000	PUMPING SUPPLIES & EXP	15,700	15,000	18,100	11,100	20,000	20,000
720-001-000-0633-0000	PUMPING MAINT EQUIPMENT	0	0	7,500	0	10,000	10,000
720-001-000-0633-0001	L-PUMP.EQ.MAINT.	52,700	75,300	33,500	19,800	79,000	22,000
720-001-000-0641-0000	WATER TREAT-CHEMICALS	15,900	16,400	12,200	19,900	25,000	35,000
720-001-000-0642-0000	WATR TREAT-OPER EXPENSES	12,500	16,900	30,100	14,000	20,000	54,000
720-001-000-0642-0001	L-TREATMENT OPERATION	51,300	63,900	81,900	70,000	67,000	77,000
720-001-000-0652-0000	WATER TREAT-MAINT EQUIP	0	0	0	0	1,000	1,000
720-001-000-0652-0001	L-TREAT.EQ.MAINT.	3,300	2,700	2,700	1,100	3,000	1,000
720-001-000-0661-0001	L-TD-OPER-STORAGE FACILITIES	1,800	1,600	1,900	3,200	2,000	4,000
720-001-000-0662-0001	L-T&D OPERATIONS	36,000	41,200	46,300	31,400	43,000	36,000
720-001-000-0663-0000	TD-METER EXPENSES	0	0	0	100	0	0
720-001-000-0663-0001	L-METERS T&D	7,400	7,100	4,500	5,400	7,000	6,000
720-001-000-0664-0001	L-CUST INSTALLATIONS	2,000	1,100	200	600	1,000	1,000
720-001-000-0671-0000	TD-MAINT-STRUC/IMPROVMTS	16,500	18,400	23,100	20,900	35,000	25,000
720-001-000-0671-0001	L-STRUC/IMPR.MAINT.	0	0	0	0	1,000	2,000
720-001-000-0672-0000	TD-MAINT-RESERVOIRS	8,100	2,800	6,700	9,400	3,500	3,500
720-001-000-0672-0001	L-RESERVOIR MAINT	5,400	1,700	4,900	1,700	2,000	2,000
720-001-000-0673-0000	TD-MAINT-MAINS	83,000	83,000	63,400	81,100	95,000	95,000
720-001-000-0673-0001	L-MAINS MAINTENANCE	65,100	47,100	17,100	52,000	52,000	51,000
720-001-000-0675-0000	TD-MAINT-LATERALS	6,300	5,000	6,000	(200)	10,000	10,000
720-001-000-0675-0001	L-T&D LATERALS	3,700	4,600	13,700	10,300	8,000	14,000
720-001-000-0676-0000	TD-MAINT-METERS	23,500	15,900	12,300	10,800	20,000	20,000
720-001-000-0676-0001	L-METER MAINTENANCE	11,200	1,500	1,600	8,200	2,000	10,000
720-001-000-0677-0000	TD-MAINT-HYDRANTS	(3,400)	24,000	7,100	9,100	25,000	30,000
720-001-000-0677-0001	L-HYDRANT MAINTENANCE	11,200	21,200	14,000	12,200	24,000	20,000
720-001-000-0901-0000	L-SUPV.CUST.ACCTG.	16,700	17,100	15,300	0	18,000	18,000
720-001-000-0902-0000	METER READING	8,200	5,900	2,800	2,900	6,000	9,000
720-001-000-0902-0001	L-METER READING	0	0	5,800	7,900	6,000	6,000
720-001-000-0903-0000	L-ACCTG&COLLECTION	100,300	105,600	98,300	115,800	111,000	129,000
720-001-000-0903-0010	POSTAGE	14,700	14,800	9,700	11,100	12,000	20,000
720-001-000-0903-0020	PAYMENT PROCESSING SERVICE FEES	14,700	14,200	13,200	13,300	10,000	13,500
720-001-000-0904-0000	UNCOLLECTIBLE ACCOUNTS	(800)	1,400	(300)	500	2,000	1,000
720-001-000-0905-0000	MISC CUST ACCT SUPPL&EXP	10,700	11,900	11,500	8,700	8,000	10,000
NET OF REVENUES/APPROPRIATIONS - Operating Expense		(2,560,300)	(2,670,100)	(2,588,300)	(2,631,100)	(2,869,500)	(3,031,400)
WU - ADMIN. & GENERAL							
720-001-000-0920-0000	L-ADMIN & GENERAL	456,900	497,400	439,900	518,500	567,000	537,000
720-001-000-0921-0000	OFFICE SUPPLIES/EXPENSES	4,600	1,100	3,800	900	3,000	3,000
720-001-000-0921-8000	COMPUTER HARDWARE	0	4,200	18,100	1,700	29,000	29,500
720-001-000-0921-8002	RM-CABLING	700	0	0	0	5,000	5,000

720-001-000-0921-8130	COMPUTER SUPPLIES	500	500	600	600	0	0
720-001-000-0921-8152	RENT-OFF. EQ.	0	0	0	0	400	600
720-001-000-0921-8162	RM-COMPUTER HARDWARE	0	0	0	0	1,000	1,000
720-001-000-0921-8165	MICROSOFT ENTERPRISE AGREEMENT	3,300	3,300	4,000	8,000	8,200	8,500
720-001-000-0921-8209	DIGGERS HOT LINE	28,300	36,300	39,600	37,500	36,000	38,000
720-001-000-0921-8210	TELEPHONE SERVICE	4,300	3,500	3,300	3,100	3,500	4,000
720-001-000-0921-8211	CELLULAR DATA SERVICE	3,200	3,600	4,200	5,100	5,900	6,000
720-001-000-0921-8213	CELLULAR TELEPHONE SERVICE	800	800	700	700	1,200	1,500
720-001-000-0921-8214	INTERNET SERVICE	1,000	1,000	4,500	3,900	3,200	5,000
720-001-000-0921-8215	WAN SERVICE	0	0	0	1,300	1,600	1,600
720-001-000-0921-8219	CABLE TV SERVICE	400	400	500	500	500	500
720-001-000-0921-8301	MAINTENANCE AND SUPPORT	27,100	28,000	37,900	35,700	36,200	32,000
720-001-000-0921-8302	CONSULTING	36,000	10,600	7,500	0	0	0
720-001-000-0923-0000	PROFESSIONAL SERVICES	39,400	55,200	114,100	121,900	100,000	130,000
720-001-000-0923-0003	AUDIT AND FINANCIAL SERVICES	15,600	16,000	20,400	15,900	18,000	18,000
720-001-000-0923-0011	INSPECTION SERVICES	14,000	8,200	59,400	72,600	65,000	65,000
720-001-000-0923-0020	RATE STUDY	0	0	0	0	0	13,000
720-001-000-0924-0000	PROPERTY AND LIABILITY INSURANCE	27,900	30,800	46,900	38,300	40,000	40,000
720-001-000-0925-0000	WORKERS COMPENSATION INS	27,200	22,100	23,100	12,700	20,000	22,000
720-001-000-0925-0001	INJURIES AND DAMAGES	0	0	9,000	0	0	0
720-001-000-0926-8016	HEALTH INSURANCE OPEB	2,700	13,300	5,300	9,200	20,000	20,000
720-001-000-0928-0000	REGULATORY COMMISSION EXP	0	0	0	0	600	600
720-001-000-0928-0001	EMER.PLANNING NOTIF.FEES	0	0	0	0	0	500
720-001-000-0928-0002	HAZARDOUS WASTE FEES	400	400	0	400	600	600
720-001-000-0930-0000	MISC GENERAL EXPENSES	4,700	3,800	2,700	14,900	10,000	12,500
720-001-000-0930-0001	TRAINING - OPERATIONS	5,300	5,900	2,200	7,700	200	0
720-001-000-0930-0235	REFUNDS	400	0	500	300	800	800
720-001-000-0930-4030	DEPRECIATION	1,709,700	1,793,000	1,856,700	1,899,100	1,950,000	1,950,000
720-001-000-0930-4081	REAL ESTATE TAXES	1,266,500	1,190,000	1,233,400	1,152,200	1,330,000	1,300,000
720-001-000-0930-4082	PSC REMAINDER ASSESSMENT	6,900	6,600	7,300	8,200	7,300	7,300
720-001-000-0932-0000	TRANSPORTATION EXPENSE	0	33,100	25,500	56,400	40,000	45,000
720-001-000-0932-0001	TRANSPORTATION EXPENSE - CLEARING	0	(33,100)	(25,500)	(56,400)	(40,000)	(45,000)
720-001-000-0932-0390	MAINT OF GEN.PLANT	200	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - Wu - Admin. & General		(3,688,000)	(3,736,000)	(3,945,600)	(3,970,900)	(4,264,200)	(4,253,500)

DEBT SERVICE

720-001-000-0930-4271	BOND EXPENSES	2,900	3,600	2,600	2,700	2,600	2,700
720-001-000-0930-4280	AMORT OF DISCOUNT/(PREMIUM)	(22,500)	(25,300)	(28,100)	(33,900)	(29,000)	(30,000)
720-001-000-0930-4281	BOND ISSUANCE COSTS	24,700	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - Debt Service		(5,100)	21,700	25,500	31,200	26,400	27,300

NET OF REVENUES/APPROPRIATIONS - 001-000 - GENERAL

3,210,300 1,768,500 1,615,800 949,600 (86,000) (198,100)

Dept 800-000 - DEBT SERVICE

BOND ISSUE EXPENDITURES		0	25,800	56,100	69,300	0	0
720-800-000-8800-0003	BOND ISSUANCE EXPENSES	0	(25,800)	(56,100)	(69,300)	0	0
NET OF REVENUES/APPROPRIATIONS - Bond Issue Expenditures		0	(25,800)	(56,100)	(69,300)	0	0

NET OF REVENUES/APPROPRIATIONS - 800-000 - DEBT SERVICE

0 (25,800) (56,100) (69,300) 0 0

Fund 730 - SEWER UTILITY						
Dept 000-000 - REVENUES						
MISCELLANEOUS						
730-000-000-7720-0002	GAIN/LOSS ON DISPOSAL	(35,800)	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - Miscellaneous		(35,800)	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 000-000 - REVENUES		(35,800)	0	0	0	0
Dept 000-090 - REVENUES TRANSFERS IN						
INTERGOVERNMENTAL						
730-000-090-7103-0000	GRANT REVENUES	472,700	(21,400)	0	0	0
NET OF REVENUES/APPROPRIATIONS - Intergovernmental		472,700	(21,400)	0	0	0
INTEREST INCOME						
730-000-090-7600-0000	INTEREST EARNINGS	37,300	44,600	15,200	1,000	2,000
730-000-090-7610-0000	INT-PAST DUE INVOICES	0	0	100	0	0
730-000-090-7621-0000	INT-INTERCEPTOR SEWER RS	30,400	37,000	8,100	900	1,700
730-000-090-7621-0001	INT-SEWER IMPACT FEES	8,200	10,000	2,200	300	2,000
730-000-090-7621-0003	INT-SEWER IMPACT FEES EFFECT 4/10/06	53,200	63,200	13,400	1,500	10,000
730-000-090-7621-0022	INT-SEWER IMPACT FEES EFFECT 4/5/18	2,500	16,400	5,700	1,200	4,000
NET OF REVENUES/APPROPRIATIONS - Interest Income		131,600	171,200	44,700	4,900	19,700
						10,000
MISCELLANEOUS						
730-000-090-7445-0001	REFUNDS	0	21,400	0	0	0
730-000-090-7720-0000	SALE OF VILLAGE PROPERTY	2,700	0	0	0	0
730-000-090-7725-0000	SCRAP METAL SALES	400	0	0	0	0
730-000-090-7750-0000	MISC RENTALS	18,000	0	0	0	0
730-000-090-7785-0000	SA-COLLECTED	4,800	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - Miscellaneous		25,900	21,400	0	0	0
IMPACT FEES						
730-000-090-7560-0010	SEWER IMPACT FEE EFFECT 4/10/06	64,800	0	0	0	0
730-000-090-7560-0022	SEWER IMPACT FEES EFFECT 4/5/18	504,600	509,700	703,400	522,100	625,000
NET OF REVENUES/APPROPRIATIONS - Impact Fees		569,400	509,700	703,400	522,100	625,000
						500,000
CAPITAL CONTRIBUTIONS						
730-000-090-7785-0002	CIAOC - DEVELOPERS	1,444,400	1,198,600	638,100	799,400	0
730-000-090-7785-0003	CIAOC - MUNI	134,700	0	83,700	0	0
NET OF REVENUES/APPROPRIATIONS - Capital Contributions		1,579,100	1,198,600	721,800	799,400	0
NET OF REVENUES/APPROPRIATIONS - 000-090 - REVENUES TRANSFERS IN		2,778,700	1,879,500	1,469,900	1,326,400	644,700
						510,000
Dept 000-300 - REVENUES SANITARY SEWER-VMF						
CHARGES FOR SERVICES						
730-000-300-7550-0000	PENALTIES-SEWER	80,900	79,400	9,400	41,600	80,000
730-000-300-7551-0000	LANNON SERVICES	14,800	59,100	56,200	49,900	50,000
NET OF REVENUES/APPROPRIATIONS - Charges for Services		95,700	138,500	65,600	91,500	130,000
						85,000
VMF - OPERATIONS & MAINT.						
730-000-300-7520-0100	VMF USER CHG-RES	843,600	893,800	903,300	922,100	924,000
730-000-300-7520-0200	VMF USER CHG-NCC	129,400	146,400	134,500	138,300	146,000
730-000-300-7520-0300	VMF USER CHG DCC	3,100	3,200	2,900	900	3,500
730-000-300-7520-0400	VMF USER CHG-NCI	700	1,300	800	900	1,000
730-000-300-7520-0500	VMF USER CHG-DCI	18,400	16,900	14,600	16,000	16,000
730-000-300-7520-0600	VMF USER CHG-WCI	6,000	5,400	1,700	3,600	3,000
730-000-300-7520-0700	VMF USER CHG-WCC	55,300	75,900	72,800	63,400	75,000
730-000-300-7520-1100	VMF BKFD RES.USER CHARGE	46,900	49,300	50,200	49,900	52,000
730-000-300-7520-1200	VMF BKFD NCC USER CHARGE	600	700	600	600	600
730-000-300-7520-2100	VMF SUSSEX RESIDENTAL	69,000	77,000	83,800	89,300	84,000
730-000-300-7520-2200	VMF SUSSEX NCC	3,600	4,400	2,800	3,000	3,000
NET OF REVENUES/APPROPRIATIONS - Vmf - Operations & Maint.		1,176,600	1,274,300	1,268,000	1,288,000	1,308,500
						1,338,200
NET OF REVENUES/APPROPRIATIONS - 000-300 - REVENUES SANITARY SEWER-VMF		1,272,300	1,412,800	1,333,600	1,379,500	1,438,500
						1,423,200
Dept 000-320 - REVENUES SEWAGE TREATMENT-OTHER						
SEWAGE TREATMENT USER CHG						
730-000-320-7500-0100	MMSD-RESIDENTIAL	1,139,100	1,222,600	1,304,200	1,270,100	1,310,000
730-000-320-7500-0200	MMSD-NCC	646,900	717,200	653,300	673,200	670,000
730-000-320-7500-0300	MMSD-DCC	16,300	17,900	15,800	5,800	18,000
730-000-320-7500-0400	MMSD-NCI	1,800	6,200	1,700	2,000	2,000
730-000-320-7500-0500	MMSD-DCI	92,300	88,700	79,100	98,100	85,000
730-000-320-7500-0600	MMSD-WCI	40,000	36,700	12,900	19,400	15,000
730-000-320-7500-0700	MMSD-WCC	96,600	115,300	108,100	53,800	130,000
730-000-320-7500-1100	BKFD USER CHG-RES	75,200	80,600	84,700	82,100	85,000
730-000-320-7500-1200	BKFD USER CHG-NCC	2,700	3,400	2,400	2,700	3,000
730-000-320-7500-2100	SUSSEX USER CHG -RES	106,600	122,900	141,200	147,200	145,000
730-000-320-7500-2200	SUSSEX USER CHG-NCC	57,700	33,400	21,600	18,900	23,000
NET OF REVENUES/APPROPRIATIONS - Sewage Treatment User Chg		2,275,200	2,444,900	2,425,000	2,373,300	2,486,000
						2,569,100
SEWAGE TREATMENT CAP.CHG.						
730-000-320-7510-0100	MMSD-RES CAP.RECOVERY	3,400,400	3,631,000	3,756,700	3,725,900	3,800,000
730-000-320-7510-0200	MMSD-NCC CAP.RECOVERY	1,064,800	1,171,900	1,087,400	1,119,500	1,100,000
730-000-320-7510-0300	MMSD-DCC CAP.RECOVERY	29,900	30,400	26,800	9,500	30,000
730-000-320-7510-0400	MMSD-NCI CAP.RECOVERY	3,400	9,800	3,500	4,400	5,000
730-000-320-7510-0500	MMSD-DCI CAP.RECOVERY	211,700	146,300	165,100	193,100	180,000
						199,000

730-000-320-7510-0600	MMSD-WCI CAP.RECOVERY	78,300	71,900	21,500	48,000	25,000	49,000
730-000-320-7510-0700	MMSD-WCC CAP.RECOVERY	71,400	76,400	69,200	21,500	78,000	75,000
730-000-320-7510-1100	BKFD RES.CAP RECOVERY	201,500	213,200	220,700	217,400	225,000	225,000
730-000-320-7510-1200	BKFD NCC CAP.RECOVERY	4,500	5,600	4,200	4,600	5,000	4,800
730-000-320-7510-2100	SUSSEX RES CAP RECOVERY	293,300	329,400	369,400	389,700	380,000	401,000
730-000-320-7510-2200	SUSSEX NCC CAP RECOVERY	44,700	47,600	27,100	27,600	30,000	28,500
NET OF REVENUES/APPROPRIATIONS - Sewage Treatment Cap.Chg.		5,403,900	5,733,500	5,751,600	5,761,200	5,858,000	6,064,800
NET OF REVENUES/APPROPRIATIONS - 000-320 - REVENUES SEWAGE TREATMENT-OTH		7,679,100	8,178,400	8,176,600	8,134,500	8,344,000	8,633,900
Dept 300-000 - SANITARY SEWER & MAINT.							
SALARIES & WAGES							
730-300-000-8000-0000	SALARIES	492,200	467,600	528,300	562,400	620,000	719,000
730-300-000-8001-0000	OVERTIME	12,100	14,600	20,200	19,700	22,000	27,000
730-300-000-8001-2000	VACATION PAYOUT	4,200	12,800	5,200	7,000	0	0
730-300-000-8001-2002	COMP-TIME PAYOUT	0	100	200	1,300	0	0
730-300-000-8002-0000	PART TIME WAGES	1,300	700	0	0	0	2,000
730-300-000-8004-0000	TEMPORARY HELP P/T WAGES	0	2,200	0	2,700	8,000	10,000
730-300-000-8008-0000	RETIREMENT/SEVERANCE	0	41,100	23,300	0	0	0
NET OF REVENUES/APPROPRIATIONS - Salaries & Wages		(509,800)	(539,100)	(577,200)	(593,100)	(650,000)	(758,000)
FRINGE BENEFITS							
730-300-000-8010-0000	FICA	39,300	40,700	42,100	43,000	50,000	58,000
730-300-000-8011-0000	PENSION-VMF	44,800	33,000	38,300	38,800	42,000	51,000
730-300-000-8011-0001	PENSION OPEB	0	38,800	5,100	(53,300)	0	0
730-300-000-8013-0000	HEALTH INSURANCE	132,000	143,000	152,600	165,200	193,000	201,000
730-300-000-8013-0001	HEALTH INSURANCE OPEB	600	23,300	4,200	0	0	0
730-300-000-8014-0000	DENTAL INSURANCE	7,000	7,300	7,200	7,800	8,000	10,000
730-300-000-8015-0000	LIFE INSURANCE	8,300	1,900	1,700	1,800	2,000	2,000
730-300-000-8015-0001	LIFE INSURANCE OPEB	0	(6,300)	3,700	12,600	0	0
730-300-000-8016-0000	WORKER'S COMP INSURANCE	18,300	14,000	14,400	5,000	13,000	16,000
730-300-000-8030-0140	WAGE/BENE GF TRANSFERS	14,400	4,900	2,700	7,300	0	0
730-300-000-8030-0720	WAGE/BENE WU TRANSFERS	36,400	23,500	25,300	35,400	25,000	39,000
NET OF REVENUES/APPROPRIATIONS - Fringe Benefits		(301,100)	(324,100)	(297,300)	(263,600)	(333,000)	(377,000)
EMPLOYEE TRAINING/EXPENSE							
730-300-000-8070-0000	TRAINING & EDUCATION	600	100	2,600	1,400	3,000	4,000
NET OF REVENUES/APPROPRIATIONS - Employee Training/Expense		(600)	(100)	(2,600)	(1,400)	(3,000)	(4,000)
OTHER OPERATING							
730-300-000-8110-3022	METER DEPR.FROM WU 50%	89,900	90,100	91,500	95,000	95,000	95,000
730-300-000-8110-3024	R.O.I. METERS-WU 50%	65,000	60,000	56,200	54,700	60,000	60,000
730-300-000-8110-3025	SUSSEX RESERVE CAP ASSESS	17,400	9,300	0	40,100	18,000	20,000
730-300-000-8209-0000	DIGGERS HOT LINE	28,500	34,000	38,200	43,800	35,000	35,000
730-300-000-8436-0000	UNCOLLECTIBLE ACCOUNTS	(400)	2,300	0	1,600	3,000	2,000
730-300-000-8950-0000	DEPRECIATION EXPENSE	1,364,700	1,387,700	1,404,800	1,477,300	1,430,000	1,480,000
730-300-000-8950-0050	AMORTIZATION - CWF	252,200	252,200	252,200	252,200	252,000	253,000
NET OF REVENUES/APPROPRIATIONS - Other Operating		(1,817,300)	(1,835,600)	(1,842,900)	(1,964,700)	(1,893,000)	(1,945,000)
MATERIALS AND SUPPLIES							
730-300-000-8100-0000	OFFICE SUPPLIES	300	500	100	400	500	500
730-300-000-8100-0010	POSTAGE/SHIPPING	21,200	19,500	20,600	16,800	19,000	20,000
730-300-000-8110-0000	DEPARTMENT SUPPLIES	3,100	5,300	5,200	6,600	7,500	10,000
730-300-000-8110-0100	SMALL EQUIP./TOOLS	1,300	1,400	1,500	1,000	2,000	2,500
730-300-000-8110-1111	PAYMENT PROCESSING SERVICE FEES	13,800	11,800	13,200	13,300	15,000	15,000
730-300-000-8110-3002	MAINLINE CONS/REPAIR	5,000	0	1,400	1,000	5,000	5,000
730-300-000-8110-3005	MONITORING EQUIPMENT	10,200	3,700	3,200	7,800	7,500	7,500
730-300-000-8110-3020	SUPPLIES SHARED WU	100	(700)	6,000	6,800	10,000	15,000
730-300-000-8130-0000	COMPUTER SUPPLIES	600	500	600	700	700	700
730-300-000-8170-4000	GAS & DIESEL FUEL	8,600	6,700	8,300	12,100	15,000	15,000
730-300-000-8182-1300	MANHOLE REPAIR VMF	5,200	200	2,500	4,900	6,000	1,000
730-300-000-8182-1310	MAIN REPAIR	4,200	(100)	2,000	400	12,000	6,000
NET OF REVENUES/APPROPRIATIONS - Materials And Supplies		(73,600)	(48,800)	(64,600)	(71,800)	(100,200)	(98,200)
REPAIR/MAINTENANCE							
730-300-000-8160-0200	RM - SECURITY SYSTEM	0	0	0	0	0	1,000
730-300-000-8160-8002	RM-CABLING	700	0	0	0	5,000	5,000
730-300-000-8162-2000	RM-BUILDING & GROUNDS	300	0	0	200	2,500	1,000
730-300-000-8162-2530	RM-LIFT STATION	36,600	35,500	35,600	35,500	35,000	40,000
730-300-000-8162-3000	R&M - EQUIPMENT	14,900	5,600	5,600	9,200	8,000	8,500
730-300-000-8162-4000	RM-VEHICLES	5,000	1,300	16,200	(2,100)	3,000	6,000
730-300-000-8162-7000	RM-TV MONITORING	0	0	200	300	5,000	5,000
730-300-000-8162-8000	RM-COMPUTER HARDWARE	0	0	100	0	1,000	1,000
730-300-000-8182-1303	PRIVATE LATERAL REPAIRS	465,400	0	0	0	0	0
730-300-000-8300-3001	SANITARY SEWER & MAINTENANCE	0	0	0	100	0	0
NET OF REVENUES/APPROPRIATIONS - Repair/Maintenance		(522,900)	(42,400)	(57,700)	(43,200)	(59,500)	(67,500)
PROPERTY & EQUIPMENT							
730-300-000-8190-4000	SECURITY SYSTEM	0	0	64,100	0	14,800	15,000
730-300-000-8190-5000	TELEPHONE SYSTEM	0	0	4,500	0	0	0
730-300-000-8190-8000	COMPUTER HARDWARE	1,300	4,200	6,800	1,700	1,000	2,000
730-300-000-8190-8001	GIS	0	500	0	0	1,000	0
730-300-000-8190-8100	COMPUTER SOFTWARE	0	500	9,000	800	30,000	1,000
NET OF REVENUES/APPROPRIATIONS - Property & Equipment		(1,300)	(5,200)	(84,400)	(2,500)	(46,800)	(18,000)

CONTRACTUAL SERVICES

730-300-000-8160-5000	MICROSOFT ENTERPRISE AGREEMENT	1,100	1,100	2,900	5,600	5,900	8,000
730-300-000-8182-1301	MANHOLE REPAIR CONTRACTOR	17,100	2,500	0	0	0	6,000
730-300-000-8182-1305	INTERCEPTOR MAINT - LANNON	14,400	14,100	34,800	52,900	62,000	65,000
730-300-000-8182-1315	INTERCEPTOR MAINT - BROOKFIELD	12,100	13,300	13,500	10,100	16,000	16,000
730-300-000-8300-1401	ENGINEERING SERVICES	1,800	4,600	7,100	1,400	8,000	8,000
730-300-000-8300-1901	AUDIT/ACCTG. SERV.	6,800	7,000	9,700	17,900	10,000	10,000
730-300-000-8300-5001	CONSULTING SERVICES	0	0	6,000	13,300	10,000	10,000
730-300-000-8301-0000	IT MAINT/SUPPORT	28,300	29,400	41,800	41,100	38,900	35,000
730-300-000-8302-0000	CONSULTING	55,100	10,600	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - Contractual Services		(136,700)	(82,600)	(115,800)	(142,300)	(150,800)	(158,000)
UTILITIES							
730-300-000-8200-0010	LIGHT/POWER	1,500	2,400	8,100	10,300	10,000	12,000
730-300-000-8200-0020	HEAT (GAS & OIL)	7,300	6,400	8,300	6,500	10,000	12,000
730-300-000-8200-0030	WATER/SEWER VMF	200	200	900	2,400	3,500	4,500
730-300-000-8200-3001	LIFT STATION POWER	28,300	24,500	18,000	21,600	28,000	30,000
730-300-000-8210-0000	TELEPHONE SERVICE	900	300	100	100	200	200
730-300-000-8211-0001	ALARM MONITORING SERVICE	0	0	0	300	2,700	2,800
730-300-000-8212-0001	CELLULAR DATA SERVICE	1,600	1,400	600	1,000	1,000	1,100
730-300-000-8212-0003	CELLULAR TELEPHONE SERVICE	300	300	200	200	400	400
730-300-000-8212-0004	INTERNET SERVICE	400	400	4,500	3,900	3,200	4,700
730-300-000-8212-0005	WAN SERVICE	0	0	0	1,300	1,600	1,600
730-300-000-8212-0010	CABLE TV SERVICE	400	400	500	500	500	300
NET OF REVENUES/APPROPRIATIONS - Utilities		(40,900)	(36,300)	(41,200)	(48,100)	(61,100)	(69,600)
INSURANCES							
730-300-000-8610-0000	LIABILITY INSURANCE	5,000	5,500	6,500	7,100	7,000	7,200
730-300-000-8612-0000	CLAIMS SETTLED	0	0	0	10,200	0	0
NET OF REVENUES/APPROPRIATIONS - Insurances		(5,000)	(5,500)	(6,500)	(17,300)	(7,000)	(7,200)
LEASE/RENT EXPENSE							
730-300-000-8152-6000	RENT-OFF.EQ.	0	0	0	0	400	700
730-300-000-8152-6005	RENT - DATACENTER	0	0	0	0	1,000	1,100
NET OF REVENUES/APPROPRIATIONS - Lease/Rent Expense		0	0	0	0	(1,400)	(1,800)
OTHER NON-OPERATING							
730-300-000-8152-1001	RENT-501(C)(3)	18,000	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - Other Non-Operating		(18,000)	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 300-000 - SANITARY SEWER & MAINT.		(3,427,200)	(2,919,700)	(3,090,200)	(3,148,000)	(3,305,800)	(3,504,300)
Dept 320-000 - SEWAGE TREATMENT							
SEWAGE TREATMENT USER CHG							
730-320-000-8320-0000	MMSD-USER CHARGE	2,147,100	2,213,300	2,320,800	2,343,100	2,445,000	2,606,000
730-320-000-8330-0000	BKFD USER CHARGE	45,300	38,900	60,000	50,700	73,000	85,000
730-320-000-8340-0000	SUSSEX USER CHARGE	154,400	186,600	79,500	134,700	150,000	160,000
NET OF REVENUES/APPROPRIATIONS - Sewage Treatment User Chg		(2,346,800)	(2,438,800)	(2,460,300)	(2,528,500)	(2,668,000)	(2,851,000)
SEWAGE TREATMENT CAP.CHG.							
730-320-000-8325-0000	MMSD-CAPITAL CHARGE	5,636,100	5,502,400	4,705,200	4,828,300	5,070,000	4,800,000
730-320-000-8335-0000	BKFD CAPITAL CHARGE	12,700	32,400	127,600	36,200	37,900	57,800
NET OF REVENUES/APPROPRIATIONS - Sewage Treatment Cap.Chg.		(5,648,800)	(5,534,800)	(4,832,800)	(4,864,500)	(5,107,900)	(4,857,800)
NET OF REVENUES/APPROPRIATIONS - 320-000 - SEWAGE TREATMENT		(7,995,600)	(7,973,600)	(7,293,100)	(7,393,000)	(7,775,900)	(7,708,800)
Dept 910-000 - OTHER USES OF FUNDS							
BOND ISSUE EXPENDITURES							
730-910-000-8800-0000	BOND EXPENSES	300	500	400	300	0	500
NET OF REVENUES/APPROPRIATIONS - Bond Issue Expenditures		(300)	(500)	(400)	(300)	0	(500)
DEBT - INTEREST PAYMENTS							
730-910-000-8850-0000	INTEREST PAYMENTS ON LONG-TERM DEBT	30,200	25,800	22,100	18,700	18,000	19,000
730-910-000-8899-0000	INT ON MUNI ADVANCE	1,800	2,900	0	500	0	0
NET OF REVENUES/APPROPRIATIONS - Debt - Interest Payments		(32,000)	(28,700)	(22,100)	(19,200)	(18,000)	(19,000)
CAPITAL IN PROGRESS							
730-910-000-8905-0000	SEWER UTILITY PROJECT EXPENSES	0	0	15,000	(15,000)	0	0
NET OF REVENUES/APPROPRIATIONS - Capital In Progress		0	0	(15,000)	15,000	0	0
NET OF REVENUES/APPROPRIATIONS - 910-000 - OTHER USES OF FUNDS		(32,300)	(29,200)	(37,500)	(4,500)	(18,000)	(19,500)

Fund 740 - STORM WATER UTILITY						
Dept 000-000 - REVENUES						
PROPERTY TAXES						
740-000-000-7000-0000 RE/PP TAXES	931,000	931,000	931,000	931,000	931,000	931,000
NET OF REVENUES/APPROPRIATIONS - Property Taxes	931,000	931,000	931,000	931,000	931,000	931,000
INTERGOVERNMENTAL						
740-000-000-7103-0000 GRANT REVENUES	0	126,300	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - Intergovernmental	0	126,300	0	0	0	0
LICENSES AND PERMITS						
740-000-000-7240-0000 EROSION CONTROL PERMITS	42,000	48,400	47,400	45,500	45,000	45,000
740-000-000-7240-0020 STORM WATER PERMIT FEES	3,800	5,400	3,300	3,200	4,000	4,000
NET OF REVENUES/APPROPRIATIONS - Licenses And Permits	45,800	53,800	50,700	48,700	49,000	49,000
INTEREST INCOME						
740-000-000-7600-0000 INTEREST EARNINGS	14,600	13,300	1,800	200	1,500	1,500
NET OF REVENUES/APPROPRIATIONS - Interest Income	14,600	13,300	1,800	200	1,500	1,500
MISCELLANEOUS						
740-000-000-7720-0002 GAIN/LOSS ON DISPOSAL	(2,300)	(600)	0	0	0	0
740-000-000-7776-0000 RIVER CLEAN-UP REVENUE	0	400	500	500	500	500
NET OF REVENUES/APPROPRIATIONS - Miscellaneous	(2,300)	(200)	500	500	500	500
TRANSFERS IN						
740-000-000-7801-0720 TFR FROM WU	0	0	76,300	0	0	0
NET OF REVENUES/APPROPRIATIONS - Transfers In	0	0	76,300	0	0	0
CAPITAL CONTRIBUTIONS						
740-000-000-7785-0002 CIAOC - DEVELOPERS	1,301,400	556,400	392,100	610,300	0	0
740-000-000-7785-0003 CIAOC - MUNI	1,259,400	803,800	1,439,400	487,100	0	0
NET OF REVENUES/APPROPRIATIONS - Capital Contributions	2,560,800	1,360,200	1,831,500	1,097,400	0	0
NET OF REVENUES/APPROPRIATIONS - 000-000 - REVENUES	3,549,900	2,484,400	2,891,800	2,077,800	982,000	982,000
Dept 330-000 - OPERATIONS & MAINTENANCE						
SALARIES & WAGES						
740-330-000-8000-0000 SALARIES	145,100	126,900	106,700	162,200	181,000	185,000
740-330-000-8001-0000 OVERTIME	100	0	0	0	300	300
740-330-000-8001-2000 VACATION PAYOUT	2,000	800	1,800	1,600	0	0
740-330-000-8004-0000 TEMPORARY HELP P/T WAGES	0	1,100	0	0	0	0
740-330-000-8008-0000 RETIREMENT/SEVERANCE	0	4,400	8,900	0	0	0
NET OF REVENUES/APPROPRIATIONS - Salaries & Wages	(147,200)	(133,200)	(117,400)	(163,800)	(181,300)	(185,300)
FRINGE BENEFITS						
740-330-000-8010-0000 FICA	10,200	10,900	8,600	10,200	14,000	14,000
740-330-000-8011-0000 PENSION-VMF	12,000	9,200	7,900	9,100	12,000	13,000
740-330-000-8011-0001 PENSION OPEB	0	9,700	3,100	(11,600)	0	0
740-330-000-8013-0000 HEALTH INSURANCE	29,500	32,100	14,400	18,400	37,000	37,000
740-330-000-8013-0001 HEALTH INSURANCE OPEB	200	11,400	(200)	5,900	0	0
740-330-000-8014-0000 DENTAL INSURANCE	1,600	1,600	1,000	1,200	2,000	2,000
740-330-000-8015-0000 LIFE INSURANCE	1,700	500	300	400	1,000	1,000
740-330-000-8015-0001 LIFE INSURANCE OPEB	0	1,900	(3,300)	3,500	0	0
740-330-000-8016-0000 WORKER'S COMP INSURANCE	3,500	2,600	2,200	4,600	4,000	4,000
740-330-000-8030-0140 WAGE/BENE GF TRANSFERS	77,600	114,400	107,500	124,400	80,000	90,000
NET OF REVENUES/APPROPRIATIONS - Fringe Benefits	(136,300)	(194,300)	(141,500)	(166,100)	(150,000)	(161,000)
EMPLOYEE TRAINING/EXPENSE						
740-330-000-8070-0000 TRAINING & EDUCATION	200	300	0	0	200	200
NET OF REVENUES/APPROPRIATIONS - Employee Training/Expense	(200)	(300)	0	0	(200)	(200)
OTHER OPERATING						
740-330-000-8209-0000 DIGGERS HOT LINE	4,400	5,100	6,000	6,000	6,000	6,000
740-330-000-8950-0000 DEPRECIATION EXPENSE	700,100	721,600	763,400	786,400	800,000	800,000
NET OF REVENUES/APPROPRIATIONS - Other Operating	(704,500)	(726,700)	(769,400)	(792,400)	(806,000)	(806,000)
MATERIALS AND SUPPLIES						
740-330-000-8100-0225 RECORDING FEES	0	100	100	100	100	100
740-330-000-8110-0000 DEPARTMENT SUPPLIES	0	0	0	0	100	100
740-330-000-8110-3500 RIVER CLEANUP EXPENSE	800	200	0	100	300	300
740-330-000-8170-4000 GAS & DIESEL FUEL	3,000	4,100	2,800	4,500	5,000	5,000
740-330-000-8182-1405 STORM SEWER MAINTENANCE	600	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - Materials And Supplies	(4,400)	(4,400)	(2,900)	(4,700)	(5,500)	(5,500)
REPAIR/MAINTENANCE						
740-330-000-8162-3000 R&M - EQUIPMENT	300	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - Repair/Maintenance	(300)	0	0	0	0	0
CONTRACTUAL SERVICES						
740-330-000-8300-1401 ENGINEERING SERVICES	0	1,300	0	5,400	5,000	5,000
740-330-000-8300-1901 AUDIT/ACCTG. SERV.	2,700	3,800	5,200	9,300	5,000	5,000
740-330-000-8300-5001 CONSULTING SERVICES	(5,000)	0	0	32,800	15,000	69,000
NET OF REVENUES/APPROPRIATIONS - Contractual Services	2,300	(5,100)	(5,200)	(47,500)	(25,000)	(79,000)
UTILITIES						

740-330-000-8212-0001	CELLULAR DATA SERVICE	400	500	300	100	500	500
NET OF REVENUES/APPROPRIATIONS - Utilities		(400)	(500)	(300)	(100)	(500)	(500)
DPW ACTIVITIES							
740-330-000-8110-4006	STORM WATR.DISCHG.PERMIT	6,500	6,500	6,500	6,500	6,500	6,500
NET OF REVENUES/APPROPRIATIONS - DPW Activities		(6,500)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)
NET OF REVENUES/APPROPRIATIONS - 330-000 - OPERATIONS & MAINTENANCE		(997,500)	(1,071,000)	(1,043,200)	(1,181,100)	(1,175,000)	(1,244,000)
Dept 335-000 - PUBLIC WORKS ACTIVITIES							
MATERIALS AND SUPPLIES							
740-335-000-8700-0000	LEAF COLLECTION	4,700	0	12,000	6,300	13,000	10,000
740-335-000-8705-0000	SWEEPING	17,800	5,700	7,500	13,500	8,500	10,000
740-335-000-8715-0000	CB & MH REPAIR	3,100	3,500	6,500	6,300	8,000	8,000
740-335-000-8720-0000	CURB & GUTTER	2,400	500	1,000	1,700	500	1,200
740-335-000-8725-0000	FROZEN CULVERTS	0	0	0	0	200	200
740-335-000-8735-0000	CULVERTS/DITCHING	8,100	4,400	12,200	8,700	10,000	10,000
740-335-000-8740-0000	EROSION CONTROL	3,600	4,200	5,800	7,400	6,000	6,000
740-335-000-8745-0000	DETENTION BASIN MAINT.	1,900	200	1,200	0	1,000	1,000
740-335-000-8760-0000	ILICIT DISCHARGE	0	0	0	400	500	500
740-335-000-8770-0000	PUBLIC EDUCATION	2,900	2,400	5,700	11,100	12,000	12,000
740-335-000-8775-0000	STORM SEWER MONITORING/SAMPLING	0	0	0	9,900	10,000	13,200
NET OF REVENUES/APPROPRIATIONS - Materials And Supplies		(44,500)	(20,900)	(51,900)	(65,300)	(69,700)	(72,100)
LEASE/RENT EXPENSE							
740-335-000-8152-3000	RENT - EQUIPMENT	42,000	36,600	27,000	10,600	55,000	40,000
NET OF REVENUES/APPROPRIATIONS - Lease/Rent Expense		(42,000)	(36,600)	(27,000)	(10,600)	(55,000)	(40,000)
DPW ACTIVITIES							
740-335-000-8700-0001	LEAF COLLECTION LABOR	77,400	62,700	72,500	91,300	75,000	75,000
740-335-000-8705-0001	SWEEPING LABOR	24,700	40,700	49,900	43,600	45,000	45,000
740-335-000-8710-0001	CATCH BASIN CLEAN LABOR	12,400	18,400	18,900	7,000	16,000	16,000
740-335-000-8715-0001	CB & MH REPAIR LABOR	25,100	42,500	65,000	51,200	30,000	40,000
740-335-000-8725-0001	FROZEN CULVERTS LABOR	500	2,000	0	0	0	2,000
740-335-000-8730-0001	ROADSIDE DEBRIS LABOR	0	2,800	0	600	0	0
740-335-000-8735-0001	CULVERTS/DITCHING LABOR	52,700	66,700	124,000	99,100	70,000	70,000
740-335-000-8736-0001	DITCH/DENTENTION POND MOWING	33,900	38,700	45,700	39,300	35,000	40,000
740-335-000-8740-0001	EROSION CONTROL LABOR	0	1,400	0	0	0	0
740-335-000-8745-0001	DETENTION BASIN M. LABOR	0	100	0	0	0	0
740-335-000-8755-0001	HAZ WASTE DISPOSAL LABOR	0	100	0	0	0	0
740-335-000-8765-0001	INVEST/ELIMIN. LABOR	0	100	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - DPW Activities		(226,700)	(276,200)	(376,000)	(332,100)	(271,000)	(288,000)
NET OF REVENUES/APPROPRIATIONS - 335-000 - PUBLIC WORKS ACTIVITIES		(313,200)	(333,700)	(454,900)	(408,000)	(395,700)	(400,100)
Dept 800-000 - DEBT SERVICE							
BOND ISSUE EXPENDITURES							
740-800-000-8800-0003	BOND ISSUANCE EXPENSES	0	0	0	17,500	0	0
NET OF REVENUES/APPROPRIATIONS - Bond Issue Expenditures		0	0	0	(17,500)	0	0
NET OF REVENUES/APPROPRIATIONS - 800-000 - DEBT SERVICE		0	0	0	(17,500)	0	0
Dept 910-000 - OTHER USES OF FUNDS							
BOND ISSUE EXPENDITURES							
740-910-000-8800-0000	BOND EXPENSES	1,000	1,200	600	600	500	500
NET OF REVENUES/APPROPRIATIONS - Bond Issue Expenditures		(1,000)	(1,200)	(600)	(600)	(500)	(500)
DEBT - INTEREST PAYMENTS							
740-910-000-8801-0000	INTEREST ON LONG-TERM DEBT	69,400	53,200	40,500	26,600	24,100	0
740-910-000-8801-0605	INT ON MUNI ADVANCE	49,400	29,600	0	0	24,000	24,000
740-910-000-8801-0720	INT ON WU ADVANCE	0	26,600	22,400	13,500	0	0
NET OF REVENUES/APPROPRIATIONS - Debt - Interest Payments		(118,800)	(109,400)	(62,900)	(40,100)	(48,100)	(24,000)
DEBT SERVICE							
740-910-000-8850-0004	AMORT OF DISCOUNT/(PREMIUM)	(5,800)	(5,800)	(5,800)	(8,100)	(6,000)	0
NET OF REVENUES/APPROPRIATIONS - Debt Service		5,800	5,800	5,800	8,100	6,000	0
NET OF REVENUES/APPROPRIATIONS - 910-000 - OTHER USES OF FUNDS		(114,000)	(104,800)	(57,700)	(32,600)	(42,600)	(24,500)