



SUMMARY OF THE VILLAGE OF MCFARLAND BUDGET FOR 2015

NOTICE IS HEREBY GIVEN that on *Thursday, October 23, 2015 at 6:30 p.m. in the Community Room of the Municipal Center, a public hearing will be held on the proposed 2015 budgets for the Village of McFarland. The proposed budgets, in detail, are available for inspection at the Village Administration office from 8:00 a.m to 4:30 p.m., Monday through Friday. The following is a summary of the proposed 2015 budgets.*

**2015 PROPOSED BUDGET
GENERAL FUND**

	2013 ACTUAL	2014 BUDGET	2014 ESTIMATED ACTUAL	2015 PROPOSED	PERCENT CHANGE INCREASE (DECREASE)
REVENUES					
Taxes (other than property taxes)	90,174	93,035	93,035	96,000	
Intergovernmental Revenues	674,831	679,655	691,419	722,134	
Licenses and Permits	112,054	100,300	100,905	99,905	
Fines and Forfeitures	64,358	72,000	72,000	72,000	
Public Charges for Services	251,467	258,750	254,150	253,850	
Intergovernmental Charges for Services	248,736	258,530	258,530	275,576	
Investment Income	1,953	4,000	4,000	4,000	
Miscellaneous & Other Financing Source	370,599	179,646	180,872	184,111	
Transfers from Other Funds	230,185	218,000	236,000	230,000	
TOTAL REVENUES:	2,044,357	1,863,916	1,890,911	1,937,576	73,660 4.8%
EXPENDITURES					
General Government	789,259	962,058	1,001,424	917,174	
Public Safety	2,826,964	2,847,712	2,806,748	3,014,705	
Public Works	902,912	729,579	668,728	739,326	
Health and Social Services	185,496	194,590	187,833	186,465	
Leisure Activities	214,392	238,029	198,801	225,621	
Conservation and Development	74,417	79,257	77,703	79,981	
Other Financing Uses	0	0	0	0	
Operating Contingencies	0	59,000	59,000	50,000	103,047
TOTAL EXPENDITURES:	4,993,440	5,110,225	5,000,237	5,213,272	2.0%
Excess (Deficiency) of Revenues over Expenditures	(2,949,083)	(3,246,309)	(3,109,326)	(3,275,696)	3.95%
Fund Balance Applied	0	22,700	22,700	30,000	
Local Property Taxes	3,256,233	3,246,309	3,246,309	3,275,696	3.6%
NET SURPLUS (DEFICIT)	307,150	0	136,983	0	
Fund Balance - January 1	1,298,533	1,364,877	1,283,528	1,399,811	2.6%
Fund Balance - December 31 (Estimate)	1,283,528	1,334,677	1,399,811	1,369,811	2.6%

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Intergovernmental Revenues	674,831	679,655	691,419	722,134	
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Fines and Forfeitures	64,358	72,000	72,000	72,000	
Public Charges for Services	251,467	258,750	254,150	253,850	
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Investment Income	1,953	4,000	4,000	4,000	
Miscellaneous & Other Financing Source	370,599	179,646	180,872	184,111	
Transfers from Other Funds	230,185	218,000	236,000	230,000	73,160
TOTAL REVENUES:	2,044,357	1,863,916	1,890,911	1,937,076	4.8%
EXPENDITURES					
General Government	789,259	962,058	1,001,424	917,174	
Public Safety	2,826,964	2,847,712	2,806,748	3,008,888	
Public Works	902,912	729,579	668,728	739,326	
Health and Social Services	185,496	194,590	187,833	186,465	
Leisure Activities	214,392	238,029	198,801	231,739	
Conservation and Development	74,417	79,257	77,703	79,981	
Other Financing Uses	0	0	0	0	
Operating Contingencies	0	59,000	59,000	50,000	103,348
TOTAL EXPENDITURES:	4,993,440	5,110,225	5,000,237	5,213,573	2.0%
Excess (Deficiency) of Revenues over Expenditures	(2,949,083)	(3,246,309)	(3,109,326)	(3,276,497)	3.95%
Fund Balance Applied	0	22,700	22,700	30,000	
Local Property Taxes	3,256,233	3,246,309	3,246,309	3,276,497	3.6%
NET SURPLUS (DEFICIT)	307,150	0	136,983	0	
Fund Balance - January 1	1,298,533	1,364,877	1,283,528	1,399,811	2.6%
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****GENERAL FUND****

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REVENUES					
Taxes (other than property taxes)	90,174	93,035	93,035	96,000	
Intergovernmental Revenues	674,831	679,655	691,419	705,921	
Licenses and Permits	112,054	100,300	100,905	99,405	
Fines and Forfeitures	64,358	72,000	72,000	72,000	
Public Charges for Services	251,467	258,750	254,150	253,850	
Intergovernmental Charges for Services	248,736	258,530	258,530	275,576	
Investment Income	1,953	4,000	4,000	4,000	
Miscellaneous & Other Financing Sources	370,599	179,646	180,872	184,111	
Transfers from Other Funds	230,185	218,000	236,000	230,000	
TOTAL REVENUES:	2,044,357	1,863,916	1,890,911	1,920,863	4.8%
EXPENDITURES					
General Government	789,259	962,058	1,001,424	892,198	
Public Safety	2,826,964	2,847,712	2,806,748	3,042,979	
Public Works	902,912	729,579	668,728	747,838	
Health and Social Services	185,496	194,590	187,833	194,495	
Leisure Activities	214,392	238,029	198,801	247,596	
Conservation and Development	74,417	79,257	77,703	81,174	
Other Financing Uses	0	0	0	0	
Operating Contingencies	0	50,000	59,000	80,000	
TOTAL EXPENDITURES:	4,993,440	5,101,225	5,000,237	5,286,280	3.8%
Excess (Deficiency) of Revenues over Expenditures	(2,949,083)	(3,237,309)	(3,109,326)	(3,365,417)	3.95%
Fund Balance Applied	0	22,700	22,700	30,000	
Local Property Taxes	3,256,233	3,246,309	3,246,309	3,365,417	3.6%
NET SURPLUS (DEFICIT)	307,150	0	136,983	0	
Fund Balance - January 1	1,298,533	1,364,877	1,283,528	1,399,811	2.6%
Fund Balance - December 31 (Estimate)	1,283,528	1,334,677	1,399,811	1,369,811	2.6%

FUND BALANCE SUMMARY (as of December 31, 2013)

<u>FUND</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
General Fund (Minimum 20% Maximum 25%) *[\$261,483 / \$5,972]	\$1,283,528 (25.1%)	\$1,298,533 (25.9%)	\$1,082,786 (21.5%)	\$ 962,916	\$1,015,422
Library Fund (Minimum 10%)	71,826 (11.9%) *[\$11,306]	56,822 (9.7%)	44,800 (7.8%)	65,313	77,322
Solid Waste Fund (Minimum 10%)	17,651 (5.3%) *[-\$15,513]	-2,126 (-0.4%)	9,746 (2.2%)	30,678	107,205
Cable / Website Fund (Minimum 50%)	111,311 (132.7%) *[\$69,361]	112,861 (140.9%)	116,736 (164.6%)	102,609	87,102
Debt Service (No Minimum)	490,068	499,007	490,528	436,890	467,860
TID#3 (No Minimum)	1,335,719 **855,602	1,334,097 **923,889	1,279,105 **941,237	1,004,835 **713,198	852,642 **615,349
TID #4 (No Minimum)	(480,117)	(410,208)	(337,868)	(291,637)	(237,293)

* Amount over or under the required minimum or maximum.

** Available for use after deducting the advance to TID #4.



**GENERAL
FUND
REVENUES**

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested DEPT	2015 Admin Requested Budget	2015 Board
GENERAL FUND									
INTERGOVERNMENTAL AID (Cont.)									
100-4244	DOT: TRANSPORTATION AIDS	360,682	362,672	365,823	274,308	365,823	382,033	382,033	_____
100-4245	DOA: ST PYMNT FOR MUNIC SEI	319	353	353	336	336	336	336	_____
100-4248	DNR: STATE "IN LIEU OF TAXES"	118	118	118	118	118	118	118	_____
100-4255	COUNTY PAYMENT FOR OUTRE	41,815	41,815	42,168	31,628	42,168	43,252	43,252	_____
100-4256	COUNTY GRANT - NUTRITION PI	22,051	22,051	21,266	16,538	22,044	20,450	20,450	_____
100-4270	FIRE PROTECTION SERVICE - TI	105,127	106,154	107,240	99,165	107,240	108,000	108,000	_____
100-4272	AMBULANCE SERVICES - TOWN	50,180	50,681	51,190	51,187	51,190	52,000	52,000	_____
100-4274	NUTRITION SERVICES - CAMBRI	0	0	0	0	0	0	0	_____
100-4276	OUTREACH SERVICES - TOWNS	24,000	29,800	25,000	19,650	25,000	25,250	25,250	_____
100-4278	SCHOOL PORTION: POLICE/SCI	20,500	20,813	32,200	10,560	32,200	43,479	43,479	_____
100-4279	MONONA PORTION: BLDG INSP	39,500	41,288	42,900	24,585	42,900	46,847	46,847	_____
100-4280	FEMA GRANT	0	0	0	0	0	0	0	_____
100-4286	LRIP GRANT	0	0	0	0	0	0	0	_____
100-4287	POLICE DEPT GRANTS	59,339	999	0	3,908	4,000	4,000	4,000	_____
100-4288	LIBRARY PROGRAM GRANT	0	701	0	26	0	0	0	_____

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested DEPT	2015 Admin Requested Budget	2015 Board
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GENERAL FUND

INTERGOVERNMENTAL AID (Cont.)

INTERGOVERNMENTAL AID Totals:	974,132	923,567	938,185	695,135	949,949	997,710	997,710	
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LICENSES & PERMITS

100-4311	BEVERAGES	10,350	11,998	10,500	9,095	10,500	10,500	10,500	
100-4313	BUSINESS	1,700	1,700	1,700	3,575	3,500	2,000	2,000	
100-4315	OPERATOR'S LICENSES	5,800	5,847	5,500	4,969	5,000	5,000	5,500	
100-4317	BICYCLE	120	80	100	0	0	0	0	
100-4318	PET LICENSES:100% CAT & VILL	3,500	4,180	3,700	3,186	3,300	3,500	3,500	
100-4319	MISCELLANEOUS LICENSES RE'	200	235	200	20	200	200	200	
100-4320	DOG PARK PERMITS	6,000	5,306	5,500	5,360	5,200	5,000	5,000	
100-4321	BUILDING	20,400	34,536	32,000	25,665	32,000	32,000	32,000	
100-4322	HVAC (HEATING/VENTILATION/A	6,500	10,528	9,500	6,188	9,500	9,500	9,500	
100-4323	PLUMBING	6,300	11,851	9,500	6,992	9,500	9,500	9,500	
100-4324	ELECTRICAL	11,200	17,119	15,000	10,667	15,000	15,000	15,000	
100-4325	SPRINKLER FEES	1,100	1,245	500	605	605	605	605	
100-4326	FIRE ALARM FEES	500	0	500	110	500	500	500	

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested DEPT	2015 Admin Requested Budget	2015 Board
GENERAL FUND									
LICENSES & PERMITS (Cont.)									
100-4327	FD OCCUPANCY INSPECTION FI	2,000	2,600	2,000	1,300	2,000	2,000	2,000	_____
100-4328	MISC APPLIANCES FEE	100	0	100	0	100	100	100	_____
100-4329	MISC CD PERMITS, FEES	3,500	4,829	4,000	3,465	4,000	4,000	4,000	_____
	LICENSES & PERMITS Totals:	79,270	112,054	100,300	81,197	100,905	99,405	99,905	_____
FINES & FORFEITURES									
100-4411	COURT FINES/COST	64,000	57,013	64,000	54,668	64,000	64,000	64,000	_____
100-4412	PARKING VIOLATIONS	8,000	7,345	8,000	5,360	8,000	8,000	8,000	_____
	FINES & FORFEITURES Totals:	72,000	64,358	72,000	60,028	72,000	72,000	72,000	_____
PUBLIC CHARGES FOR SERVICES									
100-4511	CLERK'S FEES	3,600	4,343	3,000	3,724	3,300	3,000	3,000	_____
100-4520	POLICE DEPT TRAINING	0	0	0	0	0	0	0	_____
100-4521	POLICE DEPT FEES	3,000	2,138	3,000	1,488	3,000	3,000	3,000	_____
100-4522	FIRE DEPT FEES	200	10	0	0	0	0	0	_____
100-4523	AMBULANCE FEES	180,000	201,900	205,000	138,815	205,000	205,000	205,000	_____
100-4524	EMS CLASSES	750	1,117	750	250	750	750	750	_____

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested DEPT	2015 Admin Requested Budget	2015 Board
GENERAL FUND									
PUBLIC CHARGES FOR SERVICES (Cont.)									
100-4525	FIRE DEPT HWY CLAIMS	100	0	0	0	0	0	0	_____
100-4526	McFARLAND FD CLAIMS	1,000	0	500	0	500	500	500	_____
100-4541	PUBLIC WORKS FEES	2,500	1,180	1,000	781	1,000	1,000	1,000	_____
100-4563	VILLAGE FACILITIES RENTALS	19,400	18,065	23,200	15,783	20,000	20,000	20,000	_____
100-4564	PARK USER FEES	4,200	4,965	4,000	4,010	4,000	4,000	4,000	_____
100-4566	SPECIAL SERVICES NEWSLETTI	1,192	1,193	1,200	920	1,200	1,200	1,200	_____
100-4567	OUTLOOK ADVERTISING SALES	4,000	3,520	3,200	700	1,500	1,500	1,500	_____
100-4579	MISCELLANEOUS PUB CHRGS F	6,200	1	100	75	100	100	100	_____
100-4580	CHARGEBACK STAFF TIME	0	0	0	0	0	0	0	_____
100-4581	DEVELOPERS FEES	8,000	5,578	6,000	3,073	6,000	6,000	6,000	_____
100-4582	PLANNING FEES (Prev Platting)	5,200	7,457	5,000	4,898	5,000	5,000	5,000	_____
100-4583	STREET SIGNS CHARGES	0	0	0	0	0	0	0	_____
100-4584	WEIGHTS/MEASURES FEES	0	0	2,800	0	2,800	2,800	2,800	_____
PUBLIC CHARGES FOR SERVICES Totals:		239,342	251,467	258,750	174,497	254,150	253,850	253,850	_____

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested DEPT	2015 Admin Requested Budget	2015 Board
GENERAL FUND									
SPECIAL ASSESSMENTS									
100-4643	STREET ASSESSMENTS	0	0	0	0	0	0	0	_____
	SPECIAL ASSESSMENTS Totals:	0	0	0	0	0	0	0	_____
MISCELLANEOUS REVENUE									
100-4800	LEASE PROCEEDS	0	0	0	0	0	0	0	_____
100-4801	W/S SHARE: RENT	60,555	61,765	63,000	47,250	63,000	64,300	64,300	_____
100-4802	STW SHARE: RENT	10,920	11,140	11,360	8,519	11,360	11,580	11,580	_____
100-4803	CABLE SHARE: RENT	7,100	6,970	6,620	4,965	6,620	6,750	6,750	_____
100-4805	W/S EQUIPMENT CO	18,395	18,765	19,140	14,355	19,140	19,520	19,520	_____
100-4806	STW EQUIP	9,195	9,380	9,570	7,178	9,570	9,761	9,761	_____
100-4811	INTEREST EARNINGS ON TEMP	8,000	6,700	9,000	4,576	6,500	7,000	7,000	_____
100-4814	DEBT PROCEEDS	0	200,000	0	0	0	0	0	_____
100-4815	INTEREST ON TIF ADVANCE	0	0	0	0	0	0	0	_____
100-4824	DONATIONS TO OUTREACH PRG	1,200	1,838	1,500	1,637	1,650	1,500	1,500	_____
100-4825	SPECIAL SERVICES FUNDRAISIN	1,100	340	500	449	500	500	500	_____
100-4831	SALE OF PROPERTY	1,500	14,587	3,000	4,300	3,000	3,000	3,000	_____

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested DEPT	2015 Admin Requested Budget	2015 Board
GENERAL FUND									
MISCELLANEOUS REVENUE (Cont.)									
100-4832	PD SEIZURE FORFEITURE PROC	4,257	0	0	0	0	0	0	
100-4835	INSURANCE REFUNDS & RECOV	18,028	17,919	18,000	17,675	17,650	15,000	15,000	
100-4837	FUEL TAX REFUND	0	648	500	648	648	500	500	
100-4839	MISCELLANEOUS REVENUES	500	293	2,256	2,750	3,000	2,200	2,200	
MISCELLANEOUS REVENUE Totals:		140,750	350,321	144,446	114,500	142,838	141,611	141,611	
OTHER FINANCING SOURCES									
100-4910	APPLY FUND BALANCE	4,167	0	22,700	0	22,700	30,000	30,000	
100-4915	LEASE PROCEEDS	0	0	0	0	0	0	0	
100-4920	DONATIONS-PD K9 UNIT	0	15,214	0	11,225	2,836	0	0	
100-4970	TRANSFER IN	0	0	0	0	0	0	0	
100-4975	SINKING FUNDS	36,000	0	7,500	0	7,500	7,500	7,500	
SEGREGATED REVENUES									
100-4981	STATE AIDS FOR EMS	0	5,064	5,000	5,207	5,000	5,000	5,000	
OTHER FINANCING SOURCES Totals:		40,167	20,278	35,200	16,432	38,036	42,500	42,500	
GENERAL FUND Totals:		5,076,406	5,300,590	5,110,225	4,566,249	5,137,220	5,265,456	5,213,271	

TAXES

100-4111 – General Property Taxes **\$3,275,695**

Taxes collected on real and personal property for municipal purposes. The 2014 tax levy (2015 budget year) for Village purposes is 28.8% of the total property tax bill which also includes the amounts levied by the McFarland School District, MATC, Dane County, and the State Forestry tax.

100-4121 – In Lieu of Taxes to Municipality **\$96,000**

Payments received from tax exempt properties for municipal services provided. By negotiated agreement, the amount of the annual payment is roughly equivalent to the Village portion of the total property tax bill. At the present time, Skaalen Village is the only entity making a PILOT payment. Increased 3% per the PILOT agreement.

100-4131 – In Lieu of Taxes from Utility **\$230,000**

Revenue from municipally owned utilities for tax equivalents computed in accordance with rules established by the Public Service Commission.

100-4199 – Interest on Taxes **\$4,000**

Interest and penalties due on delinquent real and personal property tax.

INTERGOVERNMENTAL

100-4220 – State Ambulance Payment **\$4,100**

The portion of the Shared Revenue payment that goes to reimburse EMS services for care provided Medicaid patients. It is deducted from the State Shared Revenue payment.

100-4221 – State Shared Revenues **\$105,126**

Aids received from State for general operations. Based on annual estimate provided by Department of Revenue. We receive 15% in late July, 85% in late November. The amount for 2015 is unchanged from 2014 when revenues remained unchanged.

100-4222 – Expenditure Restraint Payment **\$127,219**

State payments to municipalities that hold their spending within prescribed limits for the previous budget year. McFarland qualifies for a payment in 2015 because the 2014 budget was within the allowable limit on increase. The amount for 2015 has increased \$19,000 from the previous year.

100-4223 – State Fire Insurance Dues	\$27,500
2% of all fire insurance dues are paid to the Village to offset the cost of fire inspection programs.	
100-4225 – State Personal Property Tax Exemption	\$6,000
Beginning in 1999 the State exempted computer equipment from taxation as a personal problem. This payment from the State is to compensate the Village for the loss of property tax base that resulted from the exemption. This amount is unchanged from 2013.	
100-4230 – State Tank Inspection Payments	\$2,000
State payments for Village inspection of underground and above ground fuel storage tanks.	
100-4243 – State Grants – Law Enforcement	0
No grants are anticipated in 2014.	
100-4244 – State Transportation Aids	\$382,033
Aids received from D.O.T. in Jan., Apr., Jul., and Oct. for maintenance and repair of local roads. The 2015 amount is an increase of \$16,210 over 2014.	
100-4245 – State Payment of Municipal Service	\$353
Payments for providing municipal services to State facilities.	
100-4248 – State In-Lieu Payments	\$118
Payments for tax exempt lands owned by the DNR.	
100-4255 – County Payment for Outreach	\$43,252
County aids offset about half of the cost of outreach programs. The funding amount is increased from the prior year.	
100-4256 – County Grants – Nutrition Program	\$20,450
Grants cover the majority of the cost of the nutrition program. The funding amount is decreased from the prior year.	
100-4270 – Fire Protection Service – Towns	\$108,000
Cost sharing by Dunn and Pleasant Springs for portions of their Towns that receive the services of the Village's Fire Department. The operating and debt service costs are apportioned on the basis of population. Revenues are up slightly from the previous year as the Village has capped the maximum cost at a 1% increase from 2014.	

100-4272 – Ambulance Service – Towns **\$52,000**

Cost sharing by Dunn and Pleasant Springs for portions of their Towns that receive services from the Village's EMS Department. The operating revenues and operating and debt service costs are apportioned on the basis of population. Revenues are up slightly from the prior year as the Village has capped the maximum cost at a 1% increase from 2014.

100-4276 – Outreach Services – Towns **\$25,250**

Voluntary contributions from townships served by outreach programs. These are used to supplement the County grant funding. Funding is expected to increase \$1,000 from 2013.

100-4278 – Police School Resource Officer **\$43,479**

School District share of local costs of School Resource Officer position wages and benefits. In 2015 the cost of the PSL position will be split between the Village and the School District on a 50% basis.

100-4279 – Building Inspector Contract **\$46,847**

The city of Monona is expected to pay 50% of the wage and fringe benefit costs of the shared Building Inspector position in 2015 plus 3 hours per week of the Community Development Clerk position.

LICENSES

100-4311 – Beverages **\$10,500**

Licenses for businesses and occupations that must be obtained prior to the sale of liquor and fermented malt beverages.

100-4313 – Business **\$2,000**

Licenses and permits for businesses and occupations which must be licensed before Operating within the municipality such as Direct Sellers and Solicitors.

100-4315 – Operator's Licenses **\$5,500**

Mandatory licenses for bartenders, including re-application fees. Increased \$500 from 2013.

100-4317 – Bicycle **\$100**

Fees for lifetime bicycle licenses.

100-4318 – Pet Licenses: 100% Cat & Village’s % Dogs **\$3,500**
 Village revenue from annual licensing of dogs and cats in the Village.
 Cats: \$18.00 for male/female - Village retains 100%
 \$13.00 for neutered/spayed - Village retains 100%
 Dogs: \$18.00 for male/female - Village \$4.25 County \$13.75
 \$13.00 for neutered/spayed, Village \$4.25 County \$8.75

100-4319 – Miscellaneous Licenses Revenue **\$200**
 All other licenses not covered in this section.

100-4320 – Dog Park Permits **\$5,000**
 Revenue from sales of annual dog park permits and daily usage fees. Decreased \$500 based on actual experience.

CONSTRUCTION PERMITS

100-4321 – Building **\$32,000**
 Fees required for plan review and inspection of new construction or for additions/alterations to structures. Increased from \$21,000 in 2013 due to higher construction activity.

100-4222 – Heating / AC **\$9,500**
 Fees required for plan review and inspection of installation or replacement of heating, air conditioning, and/or ventilation units. Increased \$2,500 from 2013.

100-4323 – Plumbing **\$9,500**
 Fees required for plan review and inspection of installation or replacement of plumbing fixtures or for sewer and water service laterals. Increased \$2,500 from 2013.

100-4324 – Electrical **\$15,000**
 Fees required for installation of new/replacement electrical wiring, fixtures, or services. Increased \$3,000 from 2013.

100-4325 – Sprinkler Fees **\$605**
 Fees charged by the Fire Department to review and approve sprinkler construction plans and to inspect/test new sprinkler system installations.

100-4326 – Alarm Fees **\$500**
 Fees charged to business for false security alarms

100-4327 – Occupancy Inspection Fees **\$2,000**

Fees charged for occupancy inspections conducted by the Fire Department.

100-4328 – Appliances Fee

Fees charged for inspections of commercial kitchen by the Fire Department. **\$100**

100-4329 – Miscellaneous C.D. Permits/Fees

Revenue from miscellaneous CSMs, CUPs, and other activities conducted by the Community Development Department. Increased \$500 from 2013. **\$4,000**

FINES & FORFEITURES

100-4411 – Court Fines / Cost / Witness Fees

\$64,000

Collection of penalties imposed for violation of municipal ordinances other than parking ordinances, including bail for violation of a municipal ordinance which is forfeited upon nonappearance before a court at the time fixed for hearing of the case. A portion of some fines and forfeitures is also forwarded to Dane County and the State of Wisconsin.

100-4412 – Parking Violations

\$8,000

Penalties imposed for violations of municipal parking ordinances.

PUBLIC CHARGES FOR SERVICES

100-4511 – Clerk’s Fees

\$3,000

Reimbursement from liquor license holders for annual publication fee of license application, Special assessment letters, monies collected for making copies of documents, and treasurer’s per diem.

100-4521 – Police Department Fees

\$3,000

Miscellaneous fees for copies of reports and other miscellaneous services.

100-4522 – Fire Department Fees

0

Fees for inspection of smaller fuel storage tanks that are not regulated by the State. The Village does not currently have a certified tank inspector.

100-4523 – Ambulance Fees	\$205,000
<p>Fees for emergency medical services and ambulance transports. These revenues are shared proportionately with the participating townships. Revenues are expected to be up \$22,500 from the 2013 budget (which was underestimated) as call volumes are steadily increasing.</p>	
100-4524 – EMS Classes	\$750
<p>Fees for First Aid and CPR classes provided by the EMS Department to Businesses and individuals.</p>	
100-4525 – Fire Department Highway Claims	0
<p>The state has determined that the McFarland Fire Department is no longer eligible For this reimbursement.</p>	
100-4526 – Fire Department McFarland Claims	\$500
<p>Reimbursements received for Fire Department responses on Village streets.</p>	
100-4541 – Public Works Fees	\$1,000
<p>Fees for services provided to private properties (weed cutting, snow shoveling, recycling bins).</p>	
100-4563 – Village Facilities Rentals	\$23,200
<p>Fees for rental of meeting room at the Municipal Center and the old Library facility.</p>	
100-4564 – Park User Fees	\$4,000
<p>Fees for rental of park shelters (e.g., Lewis, McDaniel, Brandt).</p>	
100-4566 – Special Services Newsletter Ad Revenue	\$1,200
<p>Revenue received from the placement of advertisements in the Senior Newsletter.</p>	
100-4567 – Outlook Advertising Sales	\$3,200
<p>Revenue received from the placement of advertisements in the quarterly Village newsletter. Decreased due to diminished interest among advertisers.</p>	
100-4579 – Miscellaneous	\$100
<p>Public charges and check overdraft charges.</p>	
100-4585 – Weights/Measures Fees	\$2,800

Fees charged to businesses to recover the cost of DATCP inspection and testing of their measuring devices. This fee is new for 2014.

DEVELOPMENT FEES

100-4581 – Developers Fees **\$6,000**

Reimbursement by developers for legal, engineering, and soil compaction testing costs incurred by Village in reviewing plans for and inspecting infrastructure improvements in new subdivisions. Development activity is still projected to remain slower than normal in 2014, but the amount has been increased \$1,000.

100-4582 – Planning Fees **\$5,000**

Fees charged for preliminary and final platting of lots in new subdivisions, rezonings, etc.

100-4583 – Street Signs Charges **0**

Reimbursement by developers for street signage installed in new subdivisions.

SPECIAL ASSESSMENTS

100-4643 – Street Assessments **0**

Revenues from property owners paying special assessments for street construction projects.

100-4695 – Sidewalk Assessments **0**

Revenue from property owners paying special assessments for sidewalk construction or replacement projects.

INTRAGOVERNMENTAL CHARGES

100-4801 – Utilities – Rent **\$64,300**

Payments from the Water and Sewer Utilities for allocated rent of municipal office and garage space used for their operations.

100-4801 – Stormwater Utility – Rent **\$11,580**

Payment from the Stormwater Utility for allocated rent of municipal office and garage space used for their operations.

100 – 4803 – Cable 98 – Rent **\$6,750**

Payment from Cable/Website Fund for allocated rent of space in Municipal Center. Decreased 5% as Sr. Outreach Service staff is now utilizing some office space.

100-4805 – Water & Sewer Utilities – Equipment Cost Share **\$19,520**

Payment from the Water and Sewer Utilities for use of shared vehicles and equipment. Increased 2%.

100-4806 – Stormwater Utility – Equipment Cost Share **\$9,761**

Payment from the Stormwater Utility for use of shared vehicles and equipment.

INTEREST INCOME

100-4811 – Interest Earnings on Temp Investments **\$7,000**

Interest earned on temporary investments such as certificates of deposit, state investment pool, and the property tax holding account

100-4812 – Special Assessments **0**

Interest received on collections of delinquent special assessments.

100-4814 – Interest on Borrowed Funds **0**

Interest earned by investing borrowed proceeds until the money is needed.

100-4815 – Interest on TIF Advance **0**

There are no outstanding advances from the General Fund to TIF districts at the present time.

MISCELLANEOUS

100-4824 – Donations to Outreach Program **\$1,500**

Donations to outreach program from individuals.

100-4825 – Special Services Fundraising **\$500**

Proceeds from fundraising projects conducted by seniors.

100-4831 – Sale of Property **\$3,000**

Revenues from sale of surplus or abandoned vehicles, equipment, and personal property.

100-4832 – Police Department Seizures **0**

Under certain limited circumstances the Police Department is allowed by law to seize certain assets of criminals and to sell those assets to offset the costs of investigating and prosecuting the offender.

100-4835 – Insurance Refunds and Recoveries **\$15,000**

Dividend received from insurance carrier based on the outcome of the previous year's claims experience. Applies to worker's compensation policy premiums. Significant savings in the Insurance Expense is anticipated in 2015.

100-4837 – Fuel Tax Refund **\$500**

Refund of taxes paid on fuel used for off-road purposes

100-4839 – Miscellaneous Revenues **\$2,256**

Fees not covered elsewhere in this section.

100-4841 – Other Donations **0**

OTHER FINANCING SOURCES

100-4910 – Application of Fund Balance **\$30,000**

Funds applied from Undesignated Reserves to cover budgeted difference between expenses and revenues.

100-4975 – Sinking Fund **\$7,500**

Accrued Sinking Funds applied to property assessment costs.

100-4984 – State Aids for EMS

Segregated funding provided by the State that can be used only for certain restricted types of EMS non-operating expenses. **\$5,000**



Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin Requested Budget	2
GENERAL FUND									
TRANSFERS & RESERVES									
100-50-4115-500	GENERAL OPERATING CONTING	0	0	20,000	0	20,000	0	0	_____
100-50-4115-501	PAYMENT TO MADISON	0	0	0	0	0	0	0	_____
100-50-4115-503	LOSA RETRO PAYMENTS	0	0	0	0	0	0	0	_____
100-50-4115-505	WAGE CONTINGENCY	0	0	30,000	2,978	30,000	50,000	50,000	_____
TRANSFERS & RESERVES Totals:		0	0	50,000	2,978	50,000	50,000	50,000	_____

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin Requested Budget	2 B
GENERAL FUND									
VILLAGE BOARD									
100-51-1111-110	BOARD SALARIES	15,427	15,782	11,907	9,481	12,481	13,558	13,558	_____
100-51-1111-151	BOARD SOCIAL SECURITY	1,179	1,208	911	724	981	1,037	1,037	_____
100-51-1111-152	BOARD FRINGE BENEFITS	278	178	202	83	202	208	208	_____
100-51-1111-310	BOARD OFFICE SUPPLIES	0	58	100	0	100	100	100	_____
100-51-1111-315	BOARD POSTAGE	381	152	400	0	400	400	400	_____
100-51-1111-321	BOARD PUBLICATION OF LEGAL	5,854	3,753	6,750	2,799	6,750	6,750	6,750	_____
100-51-1111-322	BOARD DUES & SUBSCRIPTION:	6,190	5,139	6,400	5,547	6,400	6,400	6,400	_____
100-51-1111-330	BOARD EDUCATION & TRAVEL	330	415	500	130	500	500	500	_____
100-51-1111-350	BOARD RECOGNITION/AWARDS	891	517	2,750	1,478	2,750	2,750	2,750	_____
100-51-1111-380	BOARD VOLUNTEER PROGRAM	0	0	5,000	11	5,000	5,000	5,000	_____
100-51-1111-385	BOARD EMPLOYEE ASSISTANCE	0	0	0	0	0	2,300	2,300	_____
100-51-1111-390	BOARD MISC EXPENDITURES	518	328	600	592	600	600	600	_____
100-51-1111-400	BOARD FOOD PANTRY	2,000	2,000	2,000	2,000	2,000	2,000	2,000	_____
100-51-1111-501	RETRO PAY WAGES	0	0	0	0	0	0	0	_____
100-51-1111-810	BOARD SMALL CAPITAL	0	0	0	0	0	0	0	_____
VILLAGE BOARD Totals:		32,648	29,526	37,520	22,805	36,144	41,603	41,603	_____

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin Requested Budget	2
GENERAL FUND									
NEWSLETTER									
100-51-1175-210	BOARD NEWSLETTER	7,298	7,315	7,750	6,178	7,750	7,950	7,950	
	NEWSLETTER Totals:	7,298	7,315	7,750	6,178	7,750	7,950	7,950	

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin Requested Budget	2 B
GENERAL FUND									
COURT									
100-51-2121-110	COURT SALARIES	35,586	35,844	35,834	26,365	35,834	36,785	35,911	___
100-51-2121-112	COURT OVERTIME	0	0	100	0	100	100	100	___
100-51-2121-151	COURT SOCIAL SECURITY	2,822	2,891	2,749	2,142	2,749	2,813	2,754	___
100-51-2121-152	COURT FRINGE BENEFITS	7,303	7,328	7,131	3,193	4,092	4,000	4,000	___
100-51-2121-210	COURT DATA PROCESSING MAI	1,168	3,018	1,300	750	1,300	1,300	1,300	___
100-51-2121-225	COURT TELEPHONE	357	354	400	281	400	400	400	___
100-51-2121-240	COURT EQUIP RENTAL/MAINT	200	0	200	0	200	200	200	___
100-51-2121-310	COURT OFFICE SUPPLIES	1,084	1,105	1,250	1,039	1,250	1,250	1,250	___
100-51-2121-315	COURT POSTAGE	842	908	725	736	725	750	750	___
100-51-2121-320	COURT DUES & SUBSCRIPTION:	800	765	800	785	800	800	800	___
100-51-2121-330	COURT EDUCATION & TRAVEL	1,400	808	1,400	907	1,400	1,400	1,400	___
100-51-2121-390	COURT MISCELLANEOUS EXPEI	500	225	500	510	500	500	500	___
100-51-2121-810	COURT SMALL CAPITAL	0	0	0	0	0	0	0	___
COURT Totals:		51,662	52,842	52,389	36,668	49,350	50,278	49,365	___

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin Requested Budget	2 B
GENERAL FUND									
LEGAL COUNSEL									
100-51-2181-110	LEGAL SALARIES	0	0	0	0	0	0	0	0
100-51-2181-151	LEGAL SOCIAL SECURITY	0	0	0	0	0	0	0	0
100-51-2181-152	LEGAL FRINGE BENEFITS	0	0	0	0	0	0	0	0
100-51-2181-210	LEGAL COUNSEL - GENERAL	90,574	44,189	68,000	55,955	68,000	68,000	68,000	68,000
100-51-2181-211	LEGAL COUNSEL - LABOR RELA	20,472	9,880	12,000	11,388	12,000	12,000	12,000	12,000
100-51-2181-212	LEGAL COUNSEL - OTHER	0	0	0	0	0	0	0	0
100-51-2181-220	CODIFICATION SERVICES	3,112	2,798	3,200	5,161	5,161	4,500	4,500	4,500
	LEGAL COUNSEL Totals:	114,158	56,867	83,200	72,504	85,161	84,500	84,500	

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin Requested Budget	2
GENERAL FUND									
ADMINISTRATOR									
100-51-4131-110	ADMINISTRATOR SALARY	49,671	49,708	48,847	39,853	51,631	41,615	41,615	_____
100-51-4131-151	ADMINISTRATOR SOCIAL SECUI	3,826	3,859	3,737	3,044	4,003	3,184	3,184	_____
100-51-4131-152	ADMINISTRATOR FRINGE BENEI	5,522	6,808	18,886	9,402	15,000	11,688	11,322	_____
100-51-4131-225	ADMINISTRATOR TELEPHONE	0	0	900	0	900	900	900	_____
100-51-4131-320	ADMINISTRATOR DUES & SUBS	229	210	500	195	500	500	500	_____
100-51-4131-330	ADMINISTRATOR EDUCATION &	181	349	750	20	750	750	750	_____
ADMINISTRATOR Totals:		59,429	60,932	73,620	52,514	72,784	58,637	58,271	_____

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin Requested Budget	2
GENERAL FUND									
GENERAL ADMINISTRATION									
100-51-4141-110	GEN ADMIN SALARIES	81,713	79,050	79,953	60,666	79,953	78,439	77,875	_____
100-51-4141-112	GEN ADMIN OVERTIME	2,258	1,420	1,500	948	1,500	1,500	1,500	_____
100-51-4141-151	GEN ADMIN SOCIAL SECURITY	6,078	5,753	6,231	4,525	8,231	6,001	6,072	_____
100-51-4141-152	GEN ADMIN FRINGE BENEFITS	28,873	29,215	34,679	27,409	34,679	33,456	32,575	_____
100-51-4141-210	GEN ADMIN DATA PROCESSING	10,572	11,068	11,700	5,637	11,700	11,700	11,700	_____
100-51-4141-225	GEN ADMIN TELEPHONE	9,248	9,670	9,800	6,841	9,800	10,000	10,000	_____
100-51-4141-240	GEN ADMIN EQUIP RENTAL/MAIL	2,571	1,978	3,000	3,055	3,000	3,000	3,000	_____
100-51-4141-300	GEN ADMIN EMPLOYEE HIRING	4,264	6,844	10,000	19,528	20,000	10,000	10,000	_____
100-51-4141-310	GEN ADMIN OFFICE SUPPLIES	7,873	7,417	8,400	6,604	10,000	8,400	8,400	_____
100-51-4141-311	GEN ADMIN DATA PROCESSING	474	258	500	10	500	500	500	_____
100-51-4141-315	GEN ADMIN POSTAGE	4,714	3,836	4,800	2,913	4,800	4,800	4,800	_____
100-51-4141-320	GEN ADMIN DUES & SUBSCRIPT	45	50	200	60	200	200	200	_____
100-51-4141-330	GEN ADMIN EDUCATION & TRAV	262	1,265	750	1,152	1,300	2,000	2,000	_____
100-51-4141-395	GEN ADMIN: BAD DEBT EXPENS	1,977	1,082	0	0	0	0	0	_____
100-51-4141-810	GEN ADMIN SMALL CAPITAL	20,465	12,771	19,670	10,876	19,670	19,300	19,300	_____
GENERAL ADMINISTRATION Totals:		179,185	171,675	191,183	150,224	203,333	189,296	187,922	_____

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin Requested Budget	2
GENERAL FUND									
ELECTION									
100-51-4142-110	ELECTION WORKERS SALARIES	13,107	2,409	9,800	2,822	9,800	3,000	3,000	_____
100-51-4142-112	ELECTION OVERTIME	5,222	616	3,000	639	3,000	1,500	1,500	_____
100-51-4142-151	ELECTION WORKERS SOCIAL SI	436	43	230	48	230	230	230	_____
100-51-4142-152	ELECTION WORKERS FRINGE B	455	181	210	132	210	200	200	_____
100-51-4142-240	ELECTION EQUIP RENTAL/MAIN	927	632	1,000	342	1,000	1,000	1,000	_____
100-51-4142-245	ELECTION CODING	0	300	0	0	0	600	600	_____
100-51-4142-300	ELECTION SUPPLIES	5,991	1,367	3,000	1,924	3,000	1,600	1,800	_____
100-51-4142-810	ELECTION SMALL CAPITAL	0	0	0	5,029	5,029	2,500	2,500	_____
	ELECTION Totals:	26,138	5,548	17,240	10,736	22,269	10,630	10,630	_____

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin Requested Budget	2
GENERAL FUND									
FINANCE ADMINISTRATION									
100-51-4151-110	FIN ADMIN SALARIES	49,019	48,450	64,454	43,550	56,194	66,424	65,207	_____
100-51-4151-112	FIN ADMIN OVERTIME	152	360	500	308	500	500	500	_____
100-51-4151-151	FIN ADMIN SOCIAL SECURITY	3,470	3,400	4,969	3,210	4,299	5,081	5,027	_____
100-51-4151-152	FIN ADMIN FRINGE BENEFITS	18,183	17,635	23,694	19,298	20,477	23,795	22,947	_____
100-51-4151-215	CONSULTING SERVICES	0	0	0	0	0	0	0	_____
100-51-4151-310	FIN ADMIN OFFICE SUPPLIES	1,983	1,581	2,000	190	2,000	2,000	2,000	_____
100-51-4151-330	FIN ADMIN EDUCATION & TRAVE	198	135	1,000	1,908	1,000	1,000	1,000	_____
FINANCE ADMINISTRATION Totals:		71,005	71,561	98,617	68,462	84,470	98,800	96,681	_____

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin Requested Budget	2
GENERAL FUND									
FINANCE ADMIN AUDIT									
100-51-4152-210	FIN ADMIN AUDIT SERVICES	24,935	26,154	29,000	22,809	29,000	32,000	32,000	_____
100-51-4152-211	FIN ADMIN/FIN ADVISOR CHR	0	0	0	0	0	0	0	_____
FINANCE ADMIN AUDIT Totals:		24,935	26,154	29,000	22,809	29,000	32,000	32,000	_____

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin Requested Budget	2
GENERAL FUND									
FINANCE ADMIN ASSESSOR									
100-51-4154-210	FIN ADMIN ASSESSOR CONTRA	11,860	11,500	40,000	38,500	40,000	40,000	40,000	___
100-51-4154-211	FIN ADMIN ASSESSOR MANUFAI	304	388	400	375	400	400	400	___
100-51-4154-399	FIN ADMIN UNCOLLECTIBLE AC	0	0	0	0	0	0	0	___
100-51-4154-810	FIN ADMIN REVAL SINKING FUNI	0	0	0	0	0	0	0	___
FINANCE ADMIN ASSESSOR Totals:		12,164	11,868	40,400	38,875	40,400	40,400	40,400	___

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin Requested Budget	2
GENERAL FUND									
TECHNOLOGY									
100-51-4170-110	TECHNOLOGY SALARIES	0	0	0	0	0	0	0	_____
100-51-4170-151	TECHNOLOGY SOCIAL SECURIT	0	0	0	0	0	0	0	_____
100-51-4170-152	TECHNOLOGY FRINGE BENEFIT	0	0	0	0	0	0	0	_____
100-51-4170-301	GIS HOSTING/MAINTENANCE	1,125	1,305	2,750	1,453	2,750	2,750	3,000	_____
100-51-4170-311	IT TECHNICAL SUPPORT	12,819	15,917	14,000	34,973	35,000	15,000	44,400	_____
100-51-4170-330	TECHNOLOGY TRAINING	0	0	0	0	0	0	0	_____
	TECHNOLOGY Totals:	13,744	17,222	16,750	36,426	37,750	17,750	47,400	_____

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin Requested Budget	2
GENERAL FUND									
INSURANCE									
100-51-4194-510	LIABILITY INSURANCE	21,242	24,240	25,500	25,606	26,542	22,343	22,343	_____
100-51-4194-520	PROPERTY INSURANCE	11,374	11,033	12,500	11,888	11,888	11,509	11,509	_____
	INSURANCE Totals:	32,616	35,273	38,000	37,494	38,430	33,852	33,852	_____

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin Requested Budget	2
GENERAL FUND									
EMPLOYEE BENEFITS									
100-51-4195-510	WORKERS COMP INSURANCE	66,548	71,092	88,000	82,632	82,632	58,118	58,118	_____
100-51-4195-520	SECURITIES INSURANCE	0	0	50	200	150	50	50	_____
100-51-4195-525	RETIREE HEALTH INSURANCE	25,308	25,822	20,000	42,956	42,956	20,000	20,000	_____
100-51-4195-527	EDUCATION REIMBURSEMENT	540	540	3,000	540	0	0	0	_____
100-51-4195-528	ADMINISTRATION FEE	1,086	1,341	1,200	1,075	1,200	1,200	1,200	_____
100-51-4195-530	UNINSURED LOSSES	1,357	0	1,000	3,237	1,000	1,000	1,000	_____
	EMPLOYEE BENEFITS Totals:	94,837	98,795	113,250	130,640	127,938	80,388	80,388	_____

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin Requested Budget	2
GENERAL FUND									
PLANNING									
100-51-7272-110	PLANNING SALARIES	50,188	50,482	51,384	38,802	51,384	53,355	52,313	___
100-51-7272-112	PLANNING OVERTIME	0	0	0	0	0	0	0	___
100-51-7272-151	PLANNING SOCIAL SECURITY	3,796	3,852	3,931	2,924	3,931	4,082	4,002	___
100-51-7272-152	PLANNING FRINGE BENEFITS	13,015	12,587	13,777	11,139	13,708	13,997	13,926	___
100-51-7272-210	REGIONAL PLANNING SERVICES	2,162	2,544	2,800	2,544	2,800	2,800	2,800	___
100-51-7272-211	OTHER PLANNING SERVICES	0	0	1,500	494	500	1,000	1,000	___
100-51-7272-225	PLANNING TELEPHONE	219	212	250	208	250	300	300	___
100-51-7272-240	PLANNING EQUIP. RENT/MAINT.	2,935	2,581	3,500	350	3,200	3,500	3,500	___
100-51-7272-310	PLANNING OFFICE SUPPLIES	329	399	400	418	400	400	400	___
100-51-7272-315	PLANNING POSTAGE	814	706	675	281	500	700	700	___
100-51-7272-320	PLANNING DUES & SUBSCRIPTI	270	289	290	280	280	290	290	___
100-51-7272-330	PLANNING EDUCATION & TRAVE	823	765	750	599	750	750	750	___
100-51-7272-501	RETRO PAY WAGES	0	0	0	0	0	0	0	___
100-51-7272-810	PLANNING SMALL CAPITAL	0	0	0	0	0	0	0	___
PLANNING Totals:		74,151	74,417	79,257	58,039	77,703	81,174	79,981	___

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin Requested Budget	2
GENERAL FUND									
DEPT OF PUBLIC WORKS									
100-51-8080-110	DPW BLDG SALARIES	4,006	3,938	3,765	2,885	3,765	2,486	2,488	_____
100-51-8080-151	DPW BLDG SOCIAL SECURITY	297	293	288	218	288	190	190	_____
100-51-8080-152	DPW BLDG FRINGES	975	947	1,065	821	1,065	655	673	_____
100-51-8080-210	DPW BLDG JANITORIAL SERVIC	244	0	500	0	500	500	500	_____
100-51-8080-220	DPW BLDG UTILITIES	10,637	14,436	13,500	12,311	13,500	15,000	15,000	_____
100-51-8080-240	DPW WORKS BLDG MAINTENAN	7,706	7,534	6,000	3,850	6,000	7,000	7,000	_____
100-51-8080-340	DPW BLDG OPERATING SUPPLI	1,194	790	1,000	833	1,000	1,000	1,000	_____
100-51-8080-350	DPW BLDG REPAIRS	4,918	2,605	7,500	2,164	7,500	7,500	7,500	_____
100-51-8080-501	RETRO PAY WAGES	0	0	0	0	0	0	0	_____
100-51-8080-811	DPW BLDG SM CAP IMPROVEME	0	0	0	0	0	0	0	_____
DEPT OF PUBLIC WORKS Totals:		29,977	30,543	33,618	22,862	33,618	34,331	34,351	_____

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin Requested Budget	2
GENERAL FUND									
MUNICIPAL BUILDING									
100-51-8081-110	MUNICIPAL BUILDING SALARIES	37,381	36,949	36,413	25,522	36,440	24,129	24,150	_____
100-51-8081-151	MUNICIPAL BUILDING SOCIAL SI	2,694	2,593	2,786	1,817	2,788	1,845	1,847	_____
100-51-8081-152	MUNICIPAL BUILDING FRINGE BI	13,080	13,055	15,222	12,201	16,699	10,729	10,784	_____
100-51-8081-210	MUNC BLDG JANITORIAL SERVI	4,576	5,036	5,000	1,347	5,000	5,000	5,000	_____
100-51-8081-220	MUNC BLDG UTILITIES	22,115	24,811	27,000	24,900	25,000	25,000	25,000	_____
100-51-8081-221	OLD LIB BLDG COSTS	5,108	4,642	11,700	5,322	11,700	11,700	11,700	_____
100-51-8081-240	MUNC BLDG MAINTENANCE	15,082	10,221	16,000	8,419	16,000	16,000	16,000	_____
100-51-8081-340	MUNC BLDG OPERATING SUPPL	5,276	6,089	6,400	6,410	6,400	6,400	6,400	_____
100-51-8081-350	MUNC BLDG REPAIRS	6,780	8,928	11,000	8,902	11,000	11,000	11,000	_____
100-51-8081-811	MUNC BLDG SMALL CAPITAL IMI	226	816	0	0	0	0	0	_____
MUNICIPAL BUILDING Totals:		112,298	113,140	131,521	94,840	131,027	111,803	111,881	_____

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin Requested Budget	2 B
GENERAL FUND									
POLICE DEPT									
100-52-1010-110	POLICE REGULAR SALARIES	898,777	913,180	952,306	668,589	904,691	1,018,381	977,203	_____
100-52-1010-111	POLICE PT WAGES	8,359	6,557	7,700	8,212	7,700	7,700	7,700	_____
100-52-1010-112	POLICE OVERTIME	71,001	107,827	50,000	82,496	105,000	60,000	60,000	_____
100-52-1010-113	POLICE HOLIDAY PAYOUT	16,713	15,111	16,000	0	14,000	16,000	16,000	_____
100-52-1010-114	POLICE DEPT SHIFT DIFF	6,932	6,941	7,000	5,297	7,000	7,000	7,000	_____
100-52-1010-115	POLICE CROSSING GUARD SAL	16,205	16,438	15,631	11,869	17,500	19,200	19,200	_____
100-52-1010-151	POLICE SOCIAL SECURITY	77,389	80,086	80,220	58,717	77,000	82,496	87,164	_____
100-52-1010-152	POLICE FRINGE BENEFITS	330,078	340,926	355,576	257,296	340,576	348,081	345,081	_____
100-52-1010-225	POLICE TELEPHONE/DATA	9,135	9,522	10,000	6,869	10,000	12,500	12,500	_____
100-52-1010-230	POLICE TOWING OF VEHICLES	225	840	250	0	250	250	250	_____
100-52-1010-240	POLICE EQUIP RENTAL/MAINTEN	26,140	31,517	36,350	25,253	36,350	40,100	40,100	_____
100-52-1010-292	POLICE COMMUNICATIONS MAINT	4,418	2,777	9,400	3,169	9,400	11,500	11,500	_____
100-52-1010-294	POLICE PRISONER BOARDING	0	0	0	0	0	0	0	_____
100-52-1010-295	POLICE SUSPECT BLOODWORK	1,116	626	1,500	939	800	1,500	1,500	_____
100-52-1010-296	POLICE REGISTRATION SUSPEN	250	270	600	125	600	600	600	_____
100-52-1010-310	POLICE OFFICE SUPPLIES	3,913	4,617	5,000	2,730	5,000	5,000	5,000	_____
100-52-1010-315	POLICE POSTAGE	634	1,060	800	392	800	800	800	_____
100-52-1010-320	POLICE DUES & SUBSCRIPTION	551	472	800	539	600	600	600	_____
100-52-1010-330	POLICE EDUCATION & TRAVEL	8,210	7,817	9,000	2,248	9,000	10,000	10,000	_____
100-52-1010-336	K9 UNIT-PURCHASES	436	2,588	0	2,930	0	0	0	_____
100-52-1010-340	POLICE MISCELLANEOUS SUPP	2,389	3,974	4,900	3,589	4,900	5,000	5,000	_____
100-52-1010-346	POLICE UNIFORM ALLOWANCE	12,843	18,862	13,000	14,237	15,000	13,000	13,000	_____

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin Requested Budget	2
GENERAL FUND									
POLICE DEPT (Cont.)									
100-52-1010-347	POLICE AMMUNITION	3,872	3,960	4,500	5,634	4,500	6,000	6,000	_____
100-52-1010-350	POLICE VEHICLE MAINTENANCE	9,341	7,371	10,000	6,021	9,000	10,000	10,000	_____
100-52-1010-351	POLICE FUEL/LUBRICANTS	34,061	35,182	38,000	24,006	38,000	41,000	41,000	_____
100-52-1010-360	POLICE INVESTIGATIVE FUND	739	764	1,000	1,000	1,000	1,200	1,200	_____
100-52-1010-501	RETRO PAY WAGES	0	0	0	0	0	0	0	_____
100-52-1010-810	PD SQUAD CAR	27,374	34,071	0	5,507	0	20,500	20,500	_____
100-52-1010-820	POLICE SMALL CAPITAL	14,000	7,015	12,800	8,340	12,800	21,500	21,500	_____
100-52-1010-830	PD SMALL CAPITAL-SEIZURES	3,042	0	0	1,196	0	0	0	_____
100-52-1010-840	PD SMALL CAPITAL-GRANTS	0	(1)	0	3,908	0	0	0	_____
POLICE DEPT Totals:		1,587,943	1,658,170	1,642,133	1,210,908	1,631,467	1,759,908	1,720,398	_____

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin Requested Budget	2 B
GENERAL FUND									
FIRE DEPT									
100-52-2020-110	FIRE SALARIES	114,848	87,987	115,927	54,425	98,205	117,652	115,599	___
100-52-2020-112	FIRE OVERTIME	0	0	0	0	0	0	0	___
100-52-2020-151	FIRE SOCIAL SECURITY	12,054	11,252	13,728	7,056	9,900	14,461	14,045	___
100-52-2020-152	FIRE FRINGE BENEFITS	28,572	23,413	39,183	12,932	25,000	38,610	31,493	___
100-52-2020-156	FIRE INCENTIVE PAY	49,770	53,038	60,000	35,700	58,000	68,000	68,000	___
100-52-2020-157	FIRE SPECIALIZED INCENTIVE	2,880	2,069	3,500	1,386	3,500	3,500	3,500	___
100-52-2020-158	FIRE SERVICE AWARD PROGRA	15,276	15,429	15,583	15,583	15,583	16,050	16,050	___
100-52-2020-220	FIRE UTILITIES	9,200	9,385	9,570	7,178	9,570	9,760	9,760	___
100-52-2020-225	FIRE TELEPHONE/DATA	3,077	2,679	4,200	2,723	4,200	4,325	4,325	___
100-52-2020-240	FIRE PHYSICALS & SHOTS	488	320	600	473	600	750	750	___
100-52-2020-241	FIRE EQUIPMENT RENTAL/MAIN	17,592	14,967	13,190	9,885	13,190	13,500	13,500	___
100-52-2020-292	FIRE COMMUNICATION MAINTA	4,527	4,163	7,000	4,133	10,500	7,300	7,300	___
100-52-2020-300	FIRE EMPLOYEE HIRING	0	759	0	500	500	500	500	___
100-52-2020-310	FIRE OFFICE SUPPLIES	224	850	1,000	4,466	1,200	1,100	1,100	___
100-52-2020-311	FIRE COMMUNITY RELATIONS	2,624	2,850	2,850	1,774	2,850	3,000	3,000	___
100-52-2020-315	FIRE POSTAGE	198	229	250	287	300	250	250	___
100-52-2020-320	FIRE DUES & SUBSCRIPTIONS	3,257	2,520	3,510	2,684	3,510	3,600	3,600	___
100-52-2020-330	FIRE EDUCATION & TRAVEL	5,653	6,534	8,490	6,775	8,800	9,000	9,000	___
100-52-2020-340	FIRE OPERATING SUPPLIES	3,322	4,884	5,180	1,878	5,180	5,325	5,325	___
100-52-2020-341	FIRE INSPECTIONS SUPPLIES	2,873	4,612	3,935	1,830	3,935	4,050	4,050	___
100-52-2020-346	FIRE PROTECTIVE CLOTHING	12,266	11,269	12,150	12,953	32,150	12,500	12,500	___
100-52-2020-351	FIRE FUEL/LUBRICANTS	11,431	9,257	11,750	6,427	11,750	12,500	12,500	___

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin Requested Budget	2
GENERAL FUND									
FIRE DEPT (Cont.)									
100-52-2020-352	FIRE VEHICLE MAINTENANCE	28,409	21,400	21,500	18,291	21,500	22,000	22,000	_____
100-52-2020-390	FIRE STATION EXPENSES	241	460	500	457	750	750	750	_____
100-52-2020-395	FIRE TOOLS/EQUIPMENT	6,882	7,774	8,000	4,243	10,500	8,150	8,150	_____
100-52-2020-510	FIRE INSURANCE	2,381	2,319	2,500	3,666	3,666	3,750	3,750	_____
100-52-2020-535	FIRE HYDRANT RENTAL	309,202	310,566	314,000	233,100	312,000	315,000	315,000	_____
100-52-2020-810	FIRE SMALL CAPITAL	70,570	20,533	15,800	6,750	15,600	16,700	16,700	_____
	FIRE DEPT Totals:	717,615	631,518	693,874	457,315	680,439	712,083	702,497	_____

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admn Requested Budget	2
GENERAL FUND									
EMS									
100-52-4040-110	EMS SALARIES	184,293	186,588	164,004	137,250	155,418	180,244	178,949	_____
100-52-4040-112	EMS OVERTIME	14,236	20,338	17,000	7,581	12,000	12,000	12,000	_____
100-52-4040-114	EMS NIGHT DIFF	363	420	475	217	325	250	250	_____
100-52-4040-151	EMS SOCIAL SECURITY	18,852	18,615	18,932	14,013	13,084	23,004	24,365	_____
100-52-4040-152	EMS FRINGE BENEFITS	67,030	71,088	61,516	51,837	54,236	65,822	72,476	_____
100-52-4040-156	EMS EMT INCENTIVE PAY	81,836	47,582	66,000	41,289	75,000	128,000	126,000	_____
100-52-4040-158	EMS SERVICE AWARD PROGRA	10,035	10,700	10,825	10,825	10,825	1,750	1,750	_____
100-52-4040-220	EMS UTILITIES	6,580	6,710	6,844	5,133	6,844	7,050	7,050	_____
100-52-4040-225	EMS TELEPHONE/DATA	1,973	3,478	2,600	2,388	2,700	2,750	2,750	_____
100-52-4040-240	EMS PHYSICALS & SHOTS	163	346	400	0	400	900	900	_____
100-52-4040-241	EMS EQUIPMENT MAINTENANCI	4,848	9,848	8,000	4,920	8,000	8,250	8,250	_____
100-52-4040-291	EMS CPR, 1ST AID CLASSES	520	743	700	423	700	750	750	_____
100-52-4040-292	EMS COMMUNICATION MAINTEN	726	2,354	4,200	3,143	4,200	4,350	4,350	_____
100-52-4040-300	EMS EMPLOYEE HIRING	84	888	300	97	300	500	500	_____
100-52-4040-310	EMS OFFICE SUPPLIES	825	1,018	1,200	1,366	1,300	1,200	1,200	_____
100-52-4040-311	EMS COMMUNITY RELATIONS	552	319	750	212	750	750	750	_____
100-52-4040-315	EMS POSTAGE	85	75	100	53	100	100	100	_____
100-52-4040-320	EMS DUES & SUBSCRIPTIONS	230	267	500	125	500	1,500	1,500	_____
100-52-4040-345	EMS MEDICAL SUPPLIES	10,020	11,498	12,500	7,694	12,000	12,000	12,000	_____
100-52-4040-346	EMS UNIFORM/PROTECTIVE CLI	2,150	1,347	3,500	907	3,500	3,750	3,750	_____
100-52-4040-347	EMS OVERTIME MEALS	85	277	200	25	200	200	200	_____
100-52-4040-348	EMS EDUCATION & TRAVEL	7,427	4,074	7,000	5,472	7,000	7,000	7,000	_____

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin Requested Budget	2
GENERAL FUND									
EMS (Cont.)									
100-52-4040-349	EMS OTHER OPERATING SUPPL	2,574	1,376	1,800	814	1,800	1,900	1,900	_____
100-52-4040-351	EMS FUEL/LUBRICANTS	4,548	5,488	6,500	5,414	6,500	7,000	7,000	_____
100-52-4040-352	EMS VEHICLE MAINTENANCE	3,923	4,175	5,000	2,495	5,000	4,000	4,000	_____
100-52-4040-353	EMS MEDICAL DIRECTION	0	0	0	0	3,750	6,000	6,000	_____
100-52-4040-810	EMS SMALL CAPITAL	28,862	26,236	0	0	0	0	0	_____
100-52-4040-821	EMS FAP SMALL CAPITAL	0	0	0	6,274	0	0	0	_____
	EMS Totals:	432,818	435,628	400,848	309,987	386,432	479,020	485,740	_____

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin Requested Budget	2
GENERAL FUND									
EMERGENCY MANAGEMENT									
100-52-5050-110	E. MANAGEMENT SALARIES	3,250	3,688	3,500	2,256	3,500	3,750	3,750	_____
100-52-5050-151	E. MGMT FICA/MEDICARE	238	279	288	173	268	288	288	_____
100-52-5050-152	E. MGMT FRINGE BENEFITS	658	146	0	0	0	0	0	_____
100-52-5050-292	E. MGMT COMMUNICATION MAIN	1,131	655	2,100	377	2,100	2,100	2,100	_____
100-52-5050-330	E. MGMT EDUCATION & TRAVEL	0	0	250	0	250	250	250	_____
100-52-5050-349	E. MGMT OPERATING SUPPLIES	524	798	5,200	437	5,200	2,700	2,700	_____
100-52-5050-810	E. MGMT SMALL CAPITAL	0	0	2,200	0	2,200	2,200	2,200	_____
EMERGENCY MANAGEMENT Totals:		5,801	5,566	13,518	3,243	13,518	11,286	11,286	_____

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin Requested Budget	2
GENERAL FUND									
INSPECTIONS									
100-52-7230-110	INSPECTIONS SALARIES	66,685	68,826	66,590	62,447	66,590	68,481	63,810	_____
100-52-7230-112	INSPECTIONS OVERTIME	0	0	0	0	0	0	0	_____
100-52-7230-151	INSPECTIONS SOCIAL SECURIT	4,851	4,941	5,094	3,730	5,094	5,239	4,881	_____
100-52-7230-152	INSPECTIONS FRINGE BENEFIT:	17,148	16,749	18,132	14,659	18,008	18,363	18,317	_____
100-52-7230-225	INSPECTIONS TELEPHONE	314	318	350	257	310	400	400	_____
100-52-7230-290	WEIGHTS & MEASURES	2,600	2,800	2,800	2,800	2,600	2,600	2,800	_____
100-52-7230-310	INSPECTIONS OFFICE SUPPLIES	518	685	600	597	600	800	800	_____
100-52-7230-320	INSPECTIONS DUES AND SUBS:	42	200	275	0	275	275	275	_____
100-52-7230-330	INSPECTIONS EDUCATION & TR	1,177	1,563	1,200	912	1,115	1,200	1,200	_____
100-52-7230-352	INSPECTIONS VEHICLE MAINT	0	0	500	94	100	300	300	_____
100-52-7230-820	INSPECTIONS SMALL CAPITAL	0	0	2,000	0	0	2,000	2,000	_____
INSPECTIONS Totals:		93,535	96,082	97,541	85,496	94,692	99,858	94,783	_____

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin Requested Budget	2015 Admin Requested Budget	2
GENERAL FUND										
DPW										
100-53-3030-110	DPW SALARIES	195,400	211,822	236,368	166,265	175,278	227,170	226,714	_____	
100-53-3030-112	DPW OVERTIME	6,721	11,767	14,377	9,600	14,377	15,000	15,000	_____	
100-53-3030-151	DPW SOCIAL SECURITY	15,365	17,138	19,182	14,273	14,509	18,528	18,491	_____	
100-53-3030-152	DPW FRINGE BENEFITS	48,292	51,706	62,994	53,918	65,119	70,634	62,613	_____	
100-53-3030-215	DPW CONSULTING ENGINEER	12,107	6,784	10,000	12,229	10,000	12,000	12,000	_____	
100-53-3030-222	DPW STREET LIGHTING	99,157	99,395	102,000	73,441	102,000	104,000	104,000	_____	
100-53-3030-225	DPW TELEPHONE/DATA	1,018	1,043	1,200	896	1,200	1,200	1,200	_____	
100-53-3030-231	DPW STREET MAINTENANCE	126,302	103,673	105,000	30,783	105,000	110,000	110,000	_____	
100-53-3030-232	DPW CONTRACT GRAVELING	814	2,000	2,000	55	2,000	2,000	2,000	_____	
100-53-3030-233	DPW SIDEWALK REPAIRS	1,750	3,000	3,100	5,835	3,100	3,100	3,100	_____	
100-53-3030-240	DPW EQUIP. RENTAL/MAINTENANCE	2,234	1,736	1,000	67	1,000	1,000	1,000	_____	
100-53-3030-241	DPW VEHICLE/EQUIP. RENTAL	286	400	1,000	0	1,000	1,000	1,000	_____	
100-53-3030-292	DPW COMMUNICATIONS MAINTENANCE	542	1,365	2,300	1,638	2,000	2,100	2,100	_____	
100-53-3030-310	DPW OFFICE SUPPLIES	568	154	425	132	400	425	425	_____	
100-53-3030-315	DPW POSTAGE	0	0	50	0	50	50	50	_____	
100-53-3030-320	DPW DUES & SUBSCRIPTIONS	305	314	375	322	375	375	375	_____	
100-53-3030-330	DPW EDUCATION & TRAVEL	443	170	525	95	525	525	525	_____	
100-53-3030-340	DPW OPERATING SUPPLIES	4,393	4,848	4,400	2,497	4,400	4,400	4,400	_____	
100-53-3030-346	DPW UNIFORMS	2,758	3,310	3,200	111	3,200	3,200	3,200	_____	
100-53-3030-350	DPW SHOP SUPPLIES	4,044	4,000	4,200	2,564	4,200	4,200	4,200	_____	
100-53-3030-351	DPW FUEL/LUBRICANTS	35,475	40,905	37,000	25,862	37,000	40,000	40,000	_____	
100-53-3030-352	DPW VEHICLE MAINTENANCE	34,333	32,130	35,000	19,239	35,000	35,000	35,000	_____	

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin Requested Budget	2
GENERAL FUND									
DPW (Cont.)									
100-53-3030-363	DPW STREET SIGNS	4,090	2,615	4,000	2,255	4,000	4,000	4,000	_____
100-53-3030-410	DPW BUILDING MATERIALS	0	500	500	0	500	500	500	_____
100-53-3030-450	DPW SAND & GRAVEL	0	3,387	2,000	1,797	2,000	2,000	2,000	_____
100-53-3030-451	DPW ROAD SALT	44,001	51,423	52,000	57,215	60,000	60,000	60,000	_____
100-53-3030-499	DPW STW UTILITY FEES	11,016	11,031	11,350	7,940	11,300	11,400	11,400	_____
100-53-3030-800	LEASE PAYMENTS	74,888	0	0	0	0	0	0	_____
100-53-3030-802	DPW STREET OVERLAYS	187,646	215,000	0	2,895	0	0	0	_____
100-53-3030-803	SIDEWALK PATH REPLACEMEN	4,000	7,323	0	0	0	0	0	_____
100-53-3030-805	DPW SMALL CAPITAL - EQUIPME	20,389	13,973	14,033	10,690	9,195	14,033	14,033	_____
	DPW Totals:	942,335	902,912	729,579	502,612	668,728	747,838	739,326	_____

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin Requested Budget	2015 Admin Requested Budget	2
GENERAL FUND										
OUTREACH										
100-55-5510-110	OUTREACH SALARIES	53,888	54,451	54,988	41,891	54,988	61,880	55,512		
100-55-5510-112	OUTREACH ADMINISTRATION	14,867	14,878	15,412	11,591	15,412	16,015	15,651		
100-55-5510-151	OUTREACH SOCIAL SECURITY	4,880	5,093	5,385	4,117	5,385	5,959	5,444		
100-55-5510-152	OUTREACH FRINGE BENEFITS	18,690	19,089	25,095	20,361	24,915	25,224	25,199		
100-55-5510-210	OUTREACH AUDIT	450	450	470	353	470	450	450		
100-55-5510-225	OUTREACH TELEPHONE	249	251	630	268	630	630	630		
100-55-5510-240	OUTREACH EQUIP RENT/MAINT	0	0	960	0	960	960	960		
100-55-5510-310	OUTREACH OFFICE SUPPLIES	209	392	250	199	250	250	250		
100-55-5510-315	OUTREACH POSTAGE	1,599	1,540	700	493	600	600	600		
100-55-5510-330	OUTREACH EDUCATION & TRAV	1,366	1,015	1,300	843	1,300	1,400	1,400		
100-55-5510-340	OUTREACH EQUIPMENT	0	0	0	0	0	0	0		
100-55-5510-353	OUTREACH MILEAGE REIMBURSE	1,946	1,998	2,000	1,314	2,000	2,000	2,000		
100-55-5510-510	OUTREACH INSURANCE	0	0	0	0	0	0	0		
100-55-5510-810	OUTREACH EQUIPMENT/FURNIS	0	0	0	0	0	0	0		
OUTREACH Totals:		97,944	99,137	107,190	81,230	106,910	115,368	108,096		

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin Requested Budget	2
GENERAL FUND									
SPECIAL SERVICES									
100-55-5520-110	SPEC SVCS DIRECTOR SALARY	35,671	35,708	36,988	27,818	36,988	38,437	37,563	___
100-55-5520-151	SPEC SVCS DIRECTOR SOCIAL	2,641	2,664	2,830	2,032	2,830	2,940	2,874	___
100-55-5520-152	SPEC SVCS DIRECTOR FRINGE	5,935	6,436	7,004	5,519	6,910	7,041	6,981	___
100-55-5520-240	SPEC SVCS EQUIP. RENT/MAINT	958	845	1,340	0	1,340	1,400	1,400	___
100-55-5520-310	SPEC SVCS OFFICE SUPPLIES	0	35	40	0	40	40	40	___
100-55-5520-320	SPEC SVCS DUES & SUBSCRIPT	65	65	80	65	80	65	65	___
100-55-5520-330	SPEC SVCS EDUCATION & TRAI	4	27	350	8	350	300	300	___
100-55-5520-335	SPEC SVCS VOLUNTEER RECOI	107	221	275	0	275	250	250	___
100-55-5520-336	SPEC SVCS PURCHS FROM FUN	2,783	1,813	1,400	870	140	1,300	1,300	___
100-55-5520-353	SPEC SVCS MILEAGE REIMBUR	20	0	50	0	50	50	50	___
100-55-5520-501	RETRO PAY WAGES	0	0	0	0	0	0	0	___
SPECIAL SERVICES Totals:		48,184	47,614	50,357	36,312	49,003	51,823	50,823	___

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin Requested Budget	2015 Admin Requested Budget	2
GENERAL FUND										
NUTRITION										
100-55-5530-110	NUTRITION SALARIES	15,467	15,303	13,904	12,103	10,990	11,248	11,474		
100-55-5530-112	NUTRITION ADMINISTRATION	8,920	8,927	9,050	6,955	9,050	9,609	9,391		
100-55-5530-151	NUTRITION SOCIAL SECURITY	1,743	1,698	1,755	1,374	1,533	1,347	1,596		
100-55-5530-152	NUTRITION FRINGE BENEFITS	7,689	7,909	7,724	6,380	5,737	1,760	1,745		
100-55-5530-210	NUTRITION AUDIT	450	450	450	338	450	450	450		
100-55-5530-211	NUTRITION NEWSLETTER	1,344	1,385	1,400	976	1,400	1,350	1,350		
100-55-5530-225	NUTRITION TELEPHONE	160	160	160	120	160	160	160		
100-55-5530-310	NUTRITION OFFICE SUPPLIES	59	402	50	166	50	30	30		
100-55-5530-315	NUTRITION POSTAGE	442	397	400	329	400	400	400		
100-55-5530-330	NUTRITION EDUCATION & TRAV	0	340	450	0	450	200	200		
100-55-5530-340	NUTRITION EQUIPMENT	30	101	300	57	300	150	150		
100-55-5530-349	NUTRITION OPERATING SUPPLI	1,208	1,313	1,300	347	1,300	500	500		
100-55-5530-353	NUTRITION MILEAGE REIMBURS	112	160	100	166	100	100	100		
NUTRITION Totals:		37,624	38,545	37,043	29,291	31,920	27,304	27,546		

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin Requested Budget	2 B
GENERAL FUND									
PARKS									
100-55-6050-110	PARKS SALARIES	108,467	100,799	97,746	84,733	83,704	95,816	92,886	_____
100-55-6050-112	PARKS OVERTIME	3,634	1,358	3,000	1,324	3,000	3,000	3,000	_____
100-55-6050-151	PARKS SOCIAL SECURITY	7,928	6,973	7,703	6,012	6,633	7,560	7,335	_____
100-55-6050-152	PARKS FRINGE BENEFITS	19,347	17,991	31,830	12,770	7,714	30,820	22,000	_____
100-55-6050-220	UTILITIES - BRANDT PARK	3,659	3,922	4,000	3,906	4,000	4,000	4,000	_____
100-55-6050-221	UTILITIES - LEWIS PARK	1,215	4,553	2,100	1,824	2,100	4,600	4,600	_____
100-55-6050-222	UTILITIES - OTHER PARKS	1,493	1,593	1,650	1,203	1,650	1,700	1,700	_____
100-55-6050-250	YOUTH CENTER	14,000	14,000	15,000	15,000	15,000	15,000	15,000	_____
100-55-6050-340	OPERATING SUPPLIES BRANDT	2,412	1,541	3,000	1,055	3,000	3,000	3,000	_____
100-55-6050-341	OPERATING SUPPLIES LEWIS P.	625	789	1,200	857	1,200	1,200	1,200	_____
100-55-6050-342	OPERATING SUPPLIES OTHER F	7,244	1,765	8,500	2,481	8,500	8,500	8,500	_____
100-55-6050-343	OPERATING SUPPLIES-DOG PAI	1,307	1,570	1,500	1,115	1,500	1,600	1,600	_____
100-55-6050-345	PARKS EQUIPMENT	0	0	3,000	3,590	3,000	3,000	3,000	_____
100-55-6050-390	PARKS: HOLIDAY DECORATION	207	604	300	0	300	300	300	_____
100-55-6050-391	PARKS MAINTENANCE	14,113	15,299	20,000	15,202	20,000	20,000	20,000	_____
100-55-6050-392	INDIAN MOUNDS MAINTENANCE	5,018	2,767	5,000	528	5,000	5,000	5,000	_____
100-55-6050-395	PARKS MATCHING GRANT	0	0	0	0	0	0	0	_____
100-55-6050-501	RETRO PAY WAGES	0	0	0	0	0	0	0	_____
100-55-6050-810	PARKS SMALL CAPITAL	0	10,000	0	0	0	0	0	_____
PARKS Totals:		190,669	185,524	205,529	151,600	166,301	205,096	193,121	_____

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin Requested Budget	2015 Budget	B
GENERAL FUND										
URBAN FORESTRY										
100-55-6060-330	FORESTRY EDUCATION & TRAV	573	1,109	500	0	500	500	500	500	_____
100-55-6060-340	FORESTRY TRIMMING/REMOVAL	28,343	27,759	32,000	18,909	32,000	32,000	32,000	32,000	_____
100-55-6060-350	EAB SINKING FUND	0	0	0	0	0	0	0	0	_____
URBAN FORESTRY Totals:		28,916	28,868	32,500	18,909	32,500	32,500	32,500	32,500	_____

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin Requested Budget	2 B
GENERAL FUND									
DEPARTMENT 100-80-4100									
100-80-4100-501	TRANSFER TO CAPITAL PROJ FI	0	0	0	0	0	0	0	0
100-80-4100-502	TRANSFER TO TID FUND	0	0	0	0	0	0	0	0
100-80-4100-503	TRANSFER TO LIBRARY FUND	0	0	9,000	0	9,000	0	0	0
100-80-4100-504	TRANSFER TO CABLE FUND	0	0	0	0	0	0	0	0
100-80-4100-505	TRANSFER TO UNDESIGNATED	0	0	0	0	0	0	0	0
100-80-4100-506	TRANSFER OUT-TO DEBT SERV	0	0	0	0	0	0	0	0
100-80-4100-507	TRANSFER TO DESIGNATED RE	0	0	0	0	0	0	0	0
100-80-4100-508	XFER OUT TO PK SPECIAL REV	0	0	0	0	0	0	0	0
DEPARTMENT 100-80-4100 Totals:		0	0	9,000	0	9,000	0	0	0

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin Requested Budget	2
GENERAL FUND									
DEPARTMENT 100-90-0000									
100-90-0000-000	CONTROL ACCOUNT	0	0	0	0	0	0	0	0
DEPARTMENT 100-90-0000 Totals:		0	0	0	0	0	0	0	0
GENERAL FUND Totals:		5,120,049	4,993,440	5,110,225	3,751,955	5,000,237	5,265,456	5,213,271	

Report Criteria:

Account Termination Date = {is NULL}
Account Acct Type = e
Account Detail



VILLAGE BOARD

PROGRAMS AND SERVICES

The Village Board meets twice a month and approves budgets, adopts ordinances and resolutions, and sets policies for all departments and municipal services except the Library. The Board is advised by a variety of standing or ad hoc committees and commissions, most of which have memberships consisting of one or two Board members and varying numbers of citizen appointees.

STAFFING

The Village Board is comprised of a part-time President and six (6) part-time Trustees, all of whom are elected at large to staggered two-year terms. The President is paid a fixed annual stipend plus an amount for each official meeting attended; trustees are paid on a per meeting basis. Board members do not receive fringe benefits.

SIGNIFICANT BUDGET CHANGES

- After the April 2015 Election By ordinance the per meeting compensation for the President and trustees will increase back to \$40 from the 2014 decreased amount 4-7-15.
- For 2015, 5% of Village Board costs are allocated to the Solid Waste Fund, 5% to the Water Utility, 5% to the Sewer Utility, 6% to TID #3, 6% to TID #4, and 7.5% to the Stormwater Utility. These allocations are unchanged from the previous year.
- \$2,750 has been budgeted to fund a formal employee recognition program.
- \$5,000 has been budgeted for the Volunteer Program in 2015 (2nd year).
- A new Employee Assistance Program will be started in 2015. Initial investment is \$2,300. Resources include financial, medical and support services.

LEGISLATIVE
Village Board

100-51-1111-110 – Board Salaries

1 - President	\$1,800 annual stipend + (9 mo. x 6 mtgs. x \$40)	
	(3 mo. x 6 mtgs. x \$30)	\$4,500
6 - Trustees	(3 mo. x 6 mtgs. x \$30)	16,200
	(9 mo. x 6 mtgs. x \$40)	<u>\$20,700</u>
	Minus 6% of cost allocated to TID #3	-1,242
	Minus 6% of cost allocated to TID #4	-1,242
	Minus 5% of cost allocated to Water Utility	-1,035
	Minus 5% of cost allocated to Sewer Utility	-1,035
	Minus 7.5% of cost allocated to Stormwater Utility	-1,553
	Minus 5% of cost allocated to Solid Waste Fund	<u>-1,035</u>
		\$13,558

NOTE: The rate of compensation per meeting changes from \$30 to \$40 effective 4-15-15.

100-51-1111-151 – Board Social Security

\$13,558 x 7.65% \$1,037

100-51-1111-152 – Board Fringe Benefits

WRS costs for the one Board member that is eligible. \$208
@\$2,700

100-51-1111-310 – Board Office Supplies

Miscellaneous office supplies for Board members. \$100

100-51-1111-315 – Postage

Postage for mailings related to governmental meetings, including agenda packets for boards, committees, and commissions. \$400
Remains same from prior year.

100-51-1111-321 – Publication of Legal Notices

Publication of summary minutes, public hearings, license applications, and other legal notices. \$6,750

100-51-1111-322 – Board Dues & Subscriptions

Dues for memberships in Wisconsin League of Municipalities, the Wisconsin Taxpayers Alliance, the Dane County Cities and Villages Association, McFarland Chamber of Commerce, and THRIVE. \$6,400

100-51-1111-330 – Board Education & Travel

Travel, food, lodging expenses, registration fees for attending League of Wisconsin Municipalities meetings and educational Seminars. \$500

100-51-1111-350 – Board Employee Recognition / Awards

Employee and community awards, United Way campaign, recognition programs, etc. Increased \$2,750 to fund a formal employee recognition program. \$2,750

100-51-1111-360 – Board Volunteer Program

2nd year funding to support a coordinated volunteer program for the community. \$5,000

100-51-111-365- Board Sponsored-Employee Assistance Program

Initial Funding to sponsor an employee assistance program for outreach resources for financial, medical and support. \$2,300

100-51-1111-390 – Board Miscellaneous Expenditures

Flowers, retreat costs, food for meetings, etc. \$600

100-51-1111-400 – Food Pantry

Financial contribution to the Community Food Pantry to help offset the cost of rent. \$2,000

100-51-1111-810 – Board Small Capital

0

100-51-1175-210 – Newsletter

55% of costs of design, printing, and mailing of newsletter. Assumes four issues per year that would include paid advertising. [25% of costs are charged to Solid Waste; 10% to the Stormwater Utility; 5% to Water Utility; 5% to Sewer Utility.] Remains same as prior year. \$7,750

An offsetting revenue of \$3,200 per year is budgeted, reducing the net newsletter related costs (G.F. only) to \$4,750.



MUNICIPAL COURT

PROGRAMS AND SERVICES

The Municipal Court handles local municipal ordinance, traffic, and juvenile code ordinance violations. Cases processed in 2013 generated revenues of \$57,013 for the Village from fines, forfeitures, and court fees, down from 2012 \$64,000 the previous year. 2014 ytd through July \$45,449 up from prior year \$44,800.

STAFFING

The Municipal Court has a part-time Judge elected to a two-year term and a part-time (28 hours per week) Court Clerk. The Judge is paid \$8,160 per year and receives no fringe benefits.

Other costs indirectly related to Municipal Court operations include the time spent by the Police Department in issuing citations and the cost of having legal counsel prosecute violations of municipal ordinances.

SIGNIFICANT BUDGET CHANGES

- Fringe benefits costs are decreased from 2015 due to lower WRS percent 6.8% and lower percent for health in lieu payment.

NO INCREASE BUDGET

Except for personnel costs decrease in fringe benefits, the 2015 budget is unchanged from 2014.

LEGAL COUNSEL

PROGRAMS AND SERVICES

The Village uses legal counsel for a variety of general municipal purposes including the drafting of ordinances and resolutions, reviewing agreements and contract documents, and providing legal interpretations and opinions. Legal counsel is also used to prosecute municipal ordinance violations and for advice/representation in labor relations matters.

STAFFING

The Village contracts for its legal services. Legal expenses that are related to proposed developments or projects that benefit a private party are billed back.

SIGNIFICANT BUDGET CHANGES

- The budget for general legal expenses is unchanged for 2015.
- \$12,000 has been budgeted for occasional advice on personnel/ labor relations matters, for legal review of the updated Personnel Policy Manual and post-Act 10 policy changes, and for potential assistance in union collective bargaining with two employee units and development of a first-time agreement with one of those units.
- The budget does not anticipate any unusual expenses associated with defending or prosecuting lawsuits.

LEGAL & JUDICIAL
Legal Services

100-51-2161-210 - Legal Counsel - General

Fees paid to general legal counsel for drafting of ordinances and resolutions, review of agreements, defense of claims, legal interpretations and legal advice and prosecution of municipal ordinance violations. Does not include costs of any extensive litigation. When services are performed for developers or other beneficiaries the costs are charged back to them. No change from 2013.

\$68,000

100-51-2161-211 - Legal Counsel - Labor Relations

Fees paid to specialized legal counsel for advice or representation in grievance hearings or other labor relations matters. Continuing legal review of updates to the Personnel Policy Manual and for potential assistance in bargaining with two employee units.

\$12,000

100-51-2161-212 - Other Legal

Specialized litigation services.

0

100-51-2161-220 - Codification Services

The cost of having updates to the Municipal Code prepared as new ordinances are passed and existing ordinances are revised during the year. Based on limited historical experience since the recodification. Also includes the cost of having the Code hosted on-line.

\$4,500

LEGAL - MUNICIPAL COURT
Municipal Court

100-51-2121-110 - Court Salaries

Municipal Judge @ \$680/mo. x 12	\$ 8,160
Court Clerk (PT- 28 hours/week)	<u>27,751</u>
(Judge Salary Increased 2014)	\$35,911

100-51-2121-112 – Court Overtime

Overtime for Court Clerk when workday extends past 8 hours, or when a fill-in Court Clerk is needed.	\$100
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100-51-2121-151 - Court Social Security

\$36,765 x 7.65%	\$2,754
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100-51-2121-152 - Court Fringe Benefits

Cost of employer-paid retirement, health insurance, life insurance, and income continuation. The Municipal Judge does not receive benefits. The WRS portion for the Village has decreased along with the Health in Lieu (Health 1,701; Retirement 1,945).	\$4,000
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100-51-2121-210 - Court Data Processing Maintenance

Support agreement for court records program software. Technical support for one (1) computer.	\$1,300
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100-51-2121-225 - Court Telephone

Charges for local and long distance telephone services.	\$400
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100-51-2121-240 - Court Equipment Rental/Maintenance

Maintenance of office equipment.	\$200
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100-51-2121-310 - Court Office Supplies

Expendable office supplies and printing of forms, receipt books, etc.	\$1,250
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100-51-2121-315 - Court Postage

Mailing of correspondence and court documents. Receipts are mailed for all payments received. The decrease is attributed to the elimination of mailing a Failure to Pay notice to defendants who have failed to appear for a scheduled Indecency/Good Cause hearing.	\$750
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100-51-2121-320 – Court Dues & Subscriptions

Judge	\$100
Court Clerk	100
Education	<u>600</u>
	\$800

100-51-2121-330 - Court Education & Travel

Annual registration fee for educational seminars.	\$750
Travel, food, lodging for educational seminars. (Judge - 2; Court Clerk - 1)	<u>650</u>
	\$1,400

100-51-2121-390 - Court Miscellaneous Expenses

Interpreter services.	\$200
Video and audio taping of trials.	100
Fidelity bonds.	100
State Statute books	<u>100</u>
	\$500

100-51-2121-810 - Court Small Capital

0



ADMINISTRATION DEPARTMENT

PROGRAMS AND SERVICES

The Administration Department provides a variety of services to the public and centralized administrative services to other Village departments. The department charges enterprise funds for the services it provides so the personnel costs of the department's employees are distributed across multiple budget funds and accounts. The services provided by the department are generally spread across the following program areas:

Administrator – Implements the policy directives of the Village Board and provides liaison with the Village President and Board members; oversees and coordinates the activities of all Village departments; and performs the duties of treasurer, finance director, personnel director, risk manager, and deputy clerk.

General Administration – Fulfills the statutory functions of the Municipal Clerk, including alcohol beverage licensing, pet licensing, voter registration, election administration, meeting agendas and minutes, publication of legal notices, open records requests, etc. The office also provides clerical assistance to the other departments as needed.

Elections – Includes the time of election inspectors, election supplies, and maintenance of voting equipment.

Financial Administration – Covers bookkeeping, accounts payable and receivable, payroll, benefits administration, tax collection and other treasurer functions. Also includes contracted services for audit, financial advisors, and property assessment services.

Technology Support – Includes expenses related to contracted technical support for the central data processing file servers, email and internet services, and data storage systems.

Risk Management – Includes insurance coverages for liability, worker's compensation, and property/casualty programs plus the cost of retiree programs and education reimbursement.

Transfers & Reserves – Includes an operating contingency, a wage contingency, and any transfers to other funds.

STAFFING

The Administration Department is proposed to be staffed by the Administrator/Treasurer, the Clerk/Deputy Treasurer, a Sr. Accountant, a Deputy Clerk, a part-time (37.5 hours/week) Clerk III, and two EMT/Clerk I's shared with EMS.. The personnel costs of these employees are spread across several accounts in the General Fund, Water Utility, Sewer Utility, Stormwater Utility, Solid Waste Fund, TID #3, TID #4, and the Cable/Website Fund.

SIGNIFICANT BUDGET CHANGES

- Additional wage and fringe benefit costs have been budgeted to reflect the upgrade from the part-time (30 hours per week) Bookkeeper position to a full-time Sr. Accountant position.
- Election expenses are decreased as there are less election events scheduled during 2015 than in 2014.
- Technical support costs have increased and are being budgeted to reflect actual costs for support and maintenance.
- Worker's Compensation insurance costs are expected to decrease due to unfavorable loss experience no longer a factor , a lower mod indicator , and a new insurance provider.
- \$50,000 is budgeted in a new wage contingency account for a compensation study and potential compensation adjustments that might result from the study. (2014 a General Operating Contingency \$20,000 & Wage Contingency \$30,000)

ADMINISTRATION
Transfers and Reserves

100-50-4115-500 – General Operating Contingency

Contingency funds to be used at the discretion of the Village Board
for unbudgeted expenses. \$0

100-50-4115-505 – Wage Contingency

Contingency funds to be used at the discretion of the Village Board to
To offset any salary adjustments due to compensation study and to pay
for potential wage adjustments that might result from the study. \$50,000

100-80-4100-503 – Transfer to Library Fund 0

ADMINISTRATION
Administrator

100-51-4131-110 - Administrator Salary

50% of Administrator's Salary and Longevity Pay. The balance of the salary expense is budgeted in the Water Utility, Sewer Utility, Solid Waste Fund, Stormwater Fund, and TID #3 and TID #4 Funds. \$41,615

100-51-4131-151 - Administrator Social Security

\$41,615 @ 7.65% \$3,184

100-51-4131-152 - Administrator Fringe Benefits

The cost of employer-paid retirement, health insurance, life insurance and income continuation benefits allocated according to the above percentage. -current benefits \$5,662
Costs have increased due to higher employer costs for Health Insurance, WRS 5,660
Employer Rates will drop for 2015 (6.80%). There is no cost calculated for income cont. \$11,322
Longevity will not be calculated until 2017.

100-51-4131-225-Administrator Telephone

Costs of cellphone for the new Administrator. \$900

100-51-4131-320 - Administrator Dues & Subscriptions

WCMA and MTAW dues. Increased to cover ICMA dues for new Administrator. \$500

100-51-4131-330 - Administrator Education & Travel

Costs of travel, food, lodging, and registration fees for attendance at educational seminars and conferences. Assumes more frequent attendance by the new Administrator. \$750

ADMINISTRATION
Elections

100-51-4142-110 - Election Workers Salaries

The budget assumes that there will be four (2) elections in 2015:
potentially a Spring Primary, and a Spring Election \$3,000

48 inspectors + 3 chief inspectors = \$1500 x 2 elections

100-51-4142-112 Election Overtime

Overtime for Administration staff related to voter registration, absentee
voting and to the extended day worked at the polling place on election
days. \$1,500

100-51-4142-151 – Election Social Security

\$3,000 (overtime costs) @ 7.65% \$230

100-51-4142-152 – Election Fringe Benefits

WRS contribution on overtime costs. \$200

100-51-4142-240 - Election Equipment Rental/Maintenance

Two year maintenance agreement on the voting equipment. \$1,000

100-51-4142-245 – Election Coding

This cost will no longer apply with the new voting machines 0

100-51-4142-300 - Election Supplies

Printing of ballots and purchase of tapes and marker pens. \$1,600

100-51-4142-810 - Election Small Capital

Electronic Poll Books & Upgrades to Election Equipment \$2,500

ADMINISTRATION
Financial Administration

100-51-4151-110 - Financial Administration Salaries

25% of Clerk/Deputy Treasurer	\$16,162
52% Sr. Accountant*	33,969
27.5% of Clerk III (PT – 37.5 hours per week)	10,258
10% of EMT / Clerk I (Innes)	3,818
Board of Review	<u>1,000</u>
	\$65,207

100-51-4151-112 - Overtime

Overtime for financial audit preparations, tax collection, etc.	\$500
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100-51-4151-151 - Financial Administration Social Security

\$65,207 @ 7.65%	\$5,027
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100-51-4151-152 - Financial Administration Fringe Benefits

The cost of employer-paid retirement, health insurance, life insurance and income continuation benefits allocated according to the above percentage. Expenses have increased due to higher employer costs for health insurance but decreased due to WRS contribution amount.	\$22,947
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100-51-4151-215 – Consulting Services

0

100-51-4151-310 - Financial Administration Office Supplies

Envelopes for tax bills, W-2's, time cards, receipt books, print-out covers, etc.	\$2,000
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100-51-4151-330 - Financial Administration Education and Travel

Cost of travel, food, lodging and registration fees for attendance at educational seminars and conferences. Increased in anticipation of more frequent attendance by new Administrator.	\$1,000
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ADMINISTRATION
Professional Services
Financial Administration

100-51-4152-210 - Audit Services

Annual financial audit and bookkeeping services. \$32,000
Special departure audit at retirement of Administrator and Bookkeeper.

100-51-4152-211 - Banking/Financial Advisory Services 0

100-51-4154-210 - Property Assessment Services

Assumes a change to full value maintenance plus an annual inspection of 25% of properties on a rotating basis. \$40,000

100-51-4154-211 - Manufacturing Property Assessment

The Wisconsin Dept. of Revenue charges local municipalities for the assessment of manufacturing properties. \$400

100-51-4154-399 - Uncollectible Accounts

If necessary, bad debt write-offs will be transferred into this account during this year. 0

100-51-4154-810 - Revaluation Sinking Fund

If the change to full value maintenance plus rotating inspections is made in this budget it will not be necessary to carry a sinking fund in future budgets. 0

ADMINISTRATION
General Administration

100-51-4141-110 - General Administration Salaries

35% of Clerk / Deputy Treasurer	\$22,626
44.5% of Deputy Clerk	18,908
50% of Clerk III (PT – 37.5 hours per week)	18,651
30% of EMT / Clerk I (Noltemeyer)	6,237
25% of EMT / Clerk I (Innes)	<u>11,453</u>
	\$77,875

100-51-4141-112 - Overtime

Miscellaneous overtime.	\$1,500
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100-51-4141-151 - General Administration Social Security

\$79,953 x 7.65%	\$6,072
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100-51-4141-152 - General Administration Fringe Benefits

The cost of employer-paid retirement, health insurance, life insurance and income continuation benefits allocated according to the above percentages. Expenses have increased from 2014 due to higher employer costs for health insurance, and income continuation. A higher percentage of the EMT Clerical I costs in 2015 are allocated to the EMS Expense.	\$32,575
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100-51-4141-210 - Data Processing Maintenance

Software support agreements.	\$7,500
Technical support for eight (8) computers.	<u>4,200</u>
	\$11,700

100-51-4141-225 - General Administration Telephone

Allocation of local and long distance telephone charges, including that of a shared pool of outgoing lines. Based on historical costs.	\$10,000
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100-51-4141-240 - General Administration Equipment Rental/Maintenance

Photocopier lease agreement (40% of Administration copiers).	\$2,800
Maintenance of miscellaneous office equipment.	<u>200</u>
	\$3,000

100-51-4141-300 - General Administration Employee Hiring

Centralized account covering potential hiring related costs for all departments, including cost of advertising, recruitment, interviewing and reference/background checks. Additional costs in 2014 due to hiring and background checks. 2015 will see a reduction with staff in retention and positions filled.	\$10,000
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100-51-4141-310 - General Administration Office Supplies

Envelopes, receipt books, forms, license, background checks, copier paper, expendable office supplies. Increased to equip new Administrator. \$8,400

100-51-4141-311 - Data Processing Supplies

Purchase of printer cartridges and back-up tapes for data storage. \$500

100-51-4141-315 - Postage

Mailing of correspondence, tax bills, etc. Based on historical usage. \$4,800

100-51-4141-320 - General Administration Subscriptions and Dues

IIMC and WMCA dues for Clerk/Deputy Treasurer. \$200

100-51-4141-330 - General Administration Education and Travel

Cost of travel, food, lodging and registration fees for attendance at educational seminars and conferences. Deputy Clerk to attend Municipal Clerk's Institute @ UW GreenBay \$2,000

100-51-4141-340 - General Administration Equipment 0

100-51-4141-810 - General Administration Small Capital \$19,300

Replacement computer equipment for all departments - \$2,500
Financial Software Upgrade (3 year cost, 2015-2017) - 16,800

ADMINISTRATION
Information Technology

100-51-4170-110 – Technology Salaries	0
100-51-4170-151 – Technology Social Security	0
100-51-4170-152 – Technology Fringe Benefits	0
100-51-4170-301 - GIS Hosting / Maintenance	
General Fund share of annual hosting and maintenance costs for GIS services. Increased \$ based on anticipated vendor charges.	\$3,000
100-51-4170-305 – Internet Access	
Internet service for all Municipal Center departments is provided through the Police Dept. connection as part of the law enforcement records management system group.	0
100-51-4170-311 - Data Processing Maintenance	
Maintenance of file servers, back up systems, network software, and individual work stations. Normal maintenance costs are covered under an annual service contract with an outside vendor.. The cost budgeted in this centralized account covers other technical support services provided to all departments that are not covered under the vendor service agreement. 2014 budget was inadequate to support the monthly agreement for technical support, server backup and installations. 2015's budget covers this expense. The Village will look to allocating these costs in future budgets to the departments served.	\$44,400
100-51-4170-330 - Technology Training	\$0

ADMINISTRATION
Risk Management

100-51-4194-510 - Liability Insurance

Includes coverages for general liability, umbrella liability, public official's errors and omissions, business auto, police professional and crime. An appropriate allocation of insurance costs to each utility has also been made. The Village solicited comparable bids and due to this was able to lower the expense by \$4,000 for the General fund \$ 7,000 combined.

\$22,343

100-51-4194-520 - Property Insurance

Includes coverages on buildings and furnishings, inland marine, property in the open, contractor's equipment, comprehensive and collision on motor vehicles. An appropriate allocation of insurance costs to each utility has been made. This category continues to be covered by the Local Government Property Insurance. Costs remain the same, however Auto Physical Damage will now be covered by the League of WI. at a cost savings of \$ 2,000

\$11,509

100-51-4195-510 - Workers Compensation Insurance

Workers Compensation costs for all General Fund employees based upon projected payroll costs. The premium amount is influenced by the claims experience for the three previous years. The Village's W/C mod rating has improved from (2014 1.15) to (2015 .95), This is due to improved claim experience costs have dropped. This change and a new provider (League of WI Municipalities) will provide a substantial decrease in 2015 for premiums (from \$82,438).

\$58,118

100-51-4195-520 - Securities Insurance

The cost of providing the required bond for the Treasurer and insurance coverage for monies and securities, accounts receivable, and business interruption.

\$100

100-51-4195-525 - Retiree Health Insurance

Deposit in a segregated reserve fund designated for payment of future health insurance obligations to retired employees. This amount should be reflected in the Village's Balance Sheet account #100-3420 for monitoring.

\$20,000

100-51-4195-527 - Education Reimbursement

Reimbursement of continuing education costs to eligible employees.

\$-0-

100-51-4195-528 – Administration Fee

Administration fee charged by the provider of the Flexible Spending Plan \$1,200

100-51-4195-530 - Uninsured losses

This account covers deductibles on present insurance coverages, losses of uninsured items and replacement/repair of low value private property (e.g. mail boxes) that Village employees might damage. \$1,000

