



FIRE AND RESCUE DEPARTMENT

FIRE NARRATIVE

PROGRAMS AND SERVICES

The Fire Service provides emergency fire suppression and extrication services, offers a variety of fire education and prevention programs, and conducts plan reviews, fire and tank inspections, and enforces state and local fire codes. The department also has individuals trained to complete arson investigations. Services are also provided under contract to portions of the towns of Dunn and Pleasant Springs who pay based on percentage of population within the service area. The firefighters work closely with the EMT and Police officers to provide emergency services and also provide back-up mutual aid to surrounding departments when called upon. The workload of the department is impacted by the incidence of vehicle accidents that occur on the stretch of U.S. Hwy. 51 that is within the service area, concentrations of residents in the Village, and the variety of challenges posed by serving large, unhydrated rural areas. The Public Fire Protection Charge, determined by the PSC to compensate the Water Utility for providing stand-by fire protection capacity, is included in the departmental budget.

STAFFING

The staffing model for Fire services includes the full-time fire inspector, administrative captain, and Fire/EMS Chief. A force of approximately 45 paid on call firefighters and officers make up the largest portion of the fire service staff and are relied on heavily for all fire service requests. The use of paid on call firefighters allows the department to provide the most cost effective fire services to the communities served by the department.

SIGNIFICANT BUDGET CHANGES

- The budget assumes no change in Fire or EMS service territory for 2015.
- Incentive pay for Fire paid on call members has been increased by \$8,000 to reflect wage adjustments for firefighter training and FSLA.
- Fringe benefit costs are increased due to higher employer costs for WRS, health insurance, and income continuation.
- Current year funding for both Length of Service Award programs has increased 1.5%.
- DaneCom radio system costs are reflective of updated costs from the County.
- The Public Fire Protection Charge has increased \$3,000.
- Fire fuel costs have increased \$750.
- \$5,000 is budgeted in the Capital Projects Fund to place monies in the Sinking Fund for the future replacement of Car #1.

FIRE DEPARTMENT
Fire Protection

100-52-2020-110 – Fire Department Salaries

Fire / EMS Chief (50%)	\$40,113
Fire Inspector/Public Education Specialist	45,379
Administrative Captain (40%)	23,338
Ass't. Chiefs / Captains / Lieutenants – annual stipends	6769
	\$115,559

100-52-2020-151 – Fire Department Social Security

\$189152 @ 7.65%	\$14,470
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100-52-2020-152 – Fire Department Fringe Benefits

Allocated cost of employer-paid retirement, health insurance, life insurance and income continuation benefits and longevity pay. Despite a reduction in WRS costs, expenses have increased due to higher employer costs for health insurance and income continuation. There is a \$5,000 contingency for anticipated change in employee health insurance coverage.	\$31,493
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100-52-2020-156 – Fire Department Incentive Pay

Incentive pay to Fire Department volunteers. Pay is distributed to individuals based on their officer rank, responses to fire calls, attendance at training sessions, and participation in public education programs. Increase of incentive pay during training sessions in accordance of FSLA regulations (an increase of \$8000).	\$68,000
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100-52-2020-157 – Fire Department Specialized Incentive Pay

Incentive pay for Fire Department officers and volunteers that perform specialized tasks or work extra hours on non-routine tasks. Hours to be assigned at the discretion of the Fire Chief within certain guidelines.	\$3,500
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100-52-2020-158 – Fire Department Service Award Program

The State offers a new length of service award program to reward Fire & EMS volunteers. They will match local contributions up to a maximum of \$333 (2014) per year per volunteer. Volunteers who retire with at least 10 years of service get 50% of the accrued annuity; those with 20 years of service get 100% of the annuity. In addition to being well earned by their extensive time commitments, the service award program is a valuable tool for recruitment and retention of volunteers.

The amount budgeted for 2015 has been increased 1.5% to cover the anticipated increase in State match.	\$16,050
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100-52-2020-220 – Fire Department Utilities

Allocated share of gas, electric, water and sewer utility costs for Municipal Center. \$9,760

100-52-2020-225 – Fire Department Telephone

Regular, long distance, and cellular telephone charges. Includes cost of 4 cellular air cards needed to communicate with the Dane County CAD system. \$4,325

100-52-2020-240 – Fire Department Background Checks, Physicals & Shots

Pre-employment exams, drug screens, and immunizations. Also includes annual background checks. \$750

100-52-2020-241 – Fire Department Equipment Rental/Maintenance

Repairs to Small Tools and Equipment.	\$1,510
Photocopier service agreement (10% of Administration copier)	250
Technical support of eleven (11) computers	3,740
Service & repairs to video system, personal alarm systems, generators, gas monitor, and extrication tools.	2,000
Hose repair	350
Ladder testing (aerial)	1,200
Ladder testing (ground ladders - 273')	750
Breathing Air System maintenance	2,000
Fire Extinguisher maintenance and refills	200
SCBA Testing	1,000
SCBA Bottle Test	<u>500</u>
	\$13,500

100-52-2020-292 – Fire Department Communications Maintenance

Repair of base station, mobile and portable radios and pager units and purchase of replacement batteries. Includes the anticipated cost increase for department's 25% allocated share (\$5,000) of DaneCom costs. \$7,300

100-52-2020-300 – Employee Hiring

Recruitment and retention of volunteers. Includes promotional materials such as pamphlets and signage and background checks of applicants. \$500

100-52-2020-310 – Fire Department Office Supplies

Envelopes, receipt books, forms, license background checks, copier paper, data processing supplies and office supplies. \$1,100

100-52-2020-311 – Fire Department Community Relations

Fire prevention/education materials from NFPA \$3,000

NOTE: The Fire Association also budgets \$1,500 to supplement this amount.

100-52-2020-315 – Fire Department Postage

Mailing of correspondence, notices, reports, etc. The department newsletter is no longer mailed. \$250

100-52-2020-320 – Fire Department Dues & Subscriptions

Wisconsin State Firefighters Association (46 @ \$25 per member)	\$1,150
IAMRESPONDING	800
SWNI Firefighters Association	25
Dues to State Fire Chiefs Association	225
National Fire Protection Association	165
Dept. of Commerce tank credentials	50
Int'l. Assoc. of Fire Investigators	75
Wis Fire Inspectors Association	35
International Assoc. of Fire Chiefs	230
Dane Co. Fire Chiefs' Association	450
Dane County Emerg. Mgmt. Level B Hazmat Services Contract	195
Miscellaneous subscriptions and reference manuals	<u>200</u>
	\$3,600

100-52-2020-330 – Fire Department Education & Travel

Cost of travel, food, lodging, and registration fees for attendance at educational seminars and conferences.

Tomahawk Fire School (6 people)	\$720
Monroe Fire School (7 people)	600
Fire Inspectors Conferences (1)	300
FDIC Conference	2,510
Chiefs Conference	400
Equipment/Mechanical School	250
Water Rescue recertification	1,160
Hazmat Awareness Training	400
Specialized Extrication Training	500
Miscellaneous Training Classes & Conferences	700
Supplies, mileage, and meals	<u>1460</u>
	\$9,000

100-52-2020-340 – Fire Department Operating Supplies

Restock Hazmat supplies	\$600
Restock Rehab supplies	250
Replacement of 300' of hose	780
Fire Call supplies (scene tape, Oil Dri, nourishment)	345
Foam (30 pails total, AFFF and Class A)	3,300
Accountability System	<u>50</u>
	\$5,325

100-52-2020-341 – Fire Department Inspections Supplies

NOTE: The costs of these fire inspections supplies are recouped through payments from the State for performing tank inspections and

through a 2% rebate of fire insurance premiums.

NFPA Updates (electronic and print)	\$1,600
Data plan for Ipad Inspections	600
Software technical support (Firehouse)	1,685
Miscellaneous pamphlets	<u>165</u>
	\$4,050
100-52-2020-346 – Fire Department Protective Clothing	
Purchase of turnout gear for new firefighters (2 @ \$2,100)	\$4,200
Turnout replacement/repair/cleaning of damaged or dirty gear	1,000
Helmets and Shields	500
Boots (6 pair replacements)	1,800
Jackets, T-shirts, sweatshirts	2,650
Uniform allowances	2,350
	\$12,500
100-52-2020-351 – Fire Department Fuel/Lubricants	
Diesel fuel and gas for trucks, car, small engines. Increased \$ based on historical usage and projected fuel prices.	\$12,500
100-52-2020-352 – Fire Department Vehicle Maintenance	
Labor & parts for cleaning, servicing, and repairs to fire apparatus. NFPA certified pump tests are performed on three apparatus. DOT required inspection and general maintenance service is performed on all large apparatus. Service and repair smaller mobile equipment. Maintenance and repairs to pumps.	\$22,000
100-52-2020-390 – Fire Department Station Expenses	
Small equipment items and station repairs.	\$750
100-52-2020-395 – Fire Department Tools/Equipment	
Various nozzles, hose, tools, equipment, and other items necessary for the operation of the department. The specific items to be purchased changes each year.	\$8,150
100-52-2020-510 – Fire Department Insurance	
Includes the cost of special coverages for hazardous materials and accident & health insurance. The costs of auto liability and property insurance for the Fire Department are budgeted under "Risk Management" but are included in the cost allocations to the Towns.	\$3,750
100-52-2020-535 – Fire Department Hydrant Rental	
The cost to have the Water Utility provide stand-by protection in the form of oversized water mains and fire hydrants. Amount is determined by the PSC. \$1,000 increase from 2014 based on hydrant additions.	\$315,000

100-52-2020-810 – Fire Department Small Capital – Equipment

Replacement of Car #1 (sinking fund)	\$5,000
Replacement of protective turn-out gear (7 sets)	<u>11,700</u>
	\$16,100



FIRE AND RESCUE DEPARTMENT EMS NARRATIVE

PROGRAMS AND SERVICES

The EMS services are currently licensed to provide emergency medical services to the new Advanced-EMT level. In addition to providing emergency medical treatment and transport, the department offers first aid and CCR training to the schools and the community and co-sponsors babysitting training classes. Services are also provided under contract to portions of the towns of Dunn and Pleasant Springs who pay based on percentage of population within the service area. The department works closely with the Fire and Police departments in providing emergency services, provides mutual aid to surrounding communities as requested, and is dispatched by Dane County on a medical priority basis. The department can draw upon the resources of other area services for mutual aid and paramedic level assistance when needed. The call volume of the department is heavily impacted by the incidence of vehicle accidents that occur on the stretch of U.S. Hwy. 51 that is within the service area, medical responses to those traveling to or visiting McFarland, and by the concentrations of residents living in the Village.

STAFFING

The staffing model for EMS services includes five (5) full-time EMT positions which also provide janitorial or clerical support services, the Fire/EMS Chief, and approximately 35 paid on call EMT's that work a variety of shifts to staff both the primary and secondary ambulance. No staffing increases have been proposed for 2015.

SIGNIFICANT BUDGET CHANGES

- The budget assumes no change in Fire or EMS service territory for 2015.
- An increase of personnel expenses in for EMS staffing is in the 2015 budget due to pay rates have been adjusted for paid on call EMT's to reflect minimum wage, according to FSLA.
- EMS overtime costs are decreased by \$5,000 as a result of the administrative captains position \$12,000.
- Fringe benefit costs are increased due to an adjustment to have a higher percentage of benefits being paid out of the EMS budget.
- As a result of increased wages the LOSA program for EMT's has been adjusted to be the minimum required contribution to keep accounts open
- An increase in the EMS operations budget for EMS Medical Direction is also noted.
- DaneCom radio system costs are reflective of updated costs from the County.
- EMS fuel costs have increased \$500.

EMS DEPARTMENT
Emergency Medical Services

100-52-4040-110 – EMS Salaries

Fire/EMS Chief (50%)	\$40,113
Administrative Captain (60%)	\$34,575
50% of EMT/Clerk I (Innes)	\$19,348
EMT/Clerk I (Noltemeyer)	\$27,409
EMT/Janitor (Wolf)	\$27,630
EMT/Janitor (Bowers)	\$27,374
EMS Officer Responsibilities	\$2,500
	\$178,949

EMT Janitor/Clerk Salaries % allocated to EMS in 2015 will be higher due to contract amount of 840@ 1 ½ + 2080 Regular Hours is built into this positions annual base salary is allocated directly to the EMS Payroll Expense.

100-52-4040-112 – Overtime

For attendance at training sessions, calls that extend beyond the end of a shift, and coverage of vacations, sick days, and comp time. Decreased overtime budget secondary to organizational restructuring. \$12,000

100-52-4040-114 – EMS Night Differential

The labor agreement requires that a differential of \$0.50/ hr. be paid for any hours worked before 6:00 a.m. and after 6:00 p.m. \$250

100-52-4040-151 – EMS Social Security

\$317,199 @ 7.65% \$24,266

100-52-4040-152 – EMS Fringe Benefits

Allocated portion of the cost of employer-paid retirement, health insurance, life insurance, and income continuation benefits. Despite a reduction in WRS costs, expenses have increased due to higher employer costs for health insurance and income continuation. There is a contingency of \$5,000 built in for anticipated new hire changes in health insurance coverage. \$72,476

100-52-4040-156 – EMT Incentive Pay

Incentive pay to volunteer EMT's. Distributed to individuals based on attending regular training meetings, special training meetings, submitting weekly schedules, assisting with classes for public, and amount of schedule coverage provided. Expenditures may fluctuate from budget estimate based on number of calls, participation rates in training

activities, and the amount of coverage time put in by volunteers. Based on a proposed restructuring of incentive pay needed to keep the service competitive in recruiting and remaining volunteers. The funding amount is increased to offset requirement to pay minimum wage \$7.25 hourly for these positions effective 10/2014. \$126,000

100-52-4040-158 – EMS Service Award Program

In 2015 the LOSA program will be adjusted and minimum contributions will be made to keep accounts open. A change from LOSA to minimum wage is being made with the EMS employees.

The combined amount budgeted in 2015 has decrease by \$9,000 \$1,750

100-52-4040-220 – EMS Utilities

Allocated share of gas, electric, water, and sewer utility costs for Municipal Center. \$7,050

100-52-4040-225 – EMS Telephone / Data

Included in this amount are local and long distance telephone charges for the EMS land line and departmental cell phones. Includes the cost of cellular air cards needed to communicate with the Dane County CAD system and the cost of upgraded AVL and VPN units. \$2,750

100-52-4040-240 – EMS Physicals/Shots

Pre-employment exams, drug screens, and immunizations. Also includes annual background checks. \$900

100-52-4040-241 – EMS Equipment Maintenance

Photocopier service agreement (15% of Administration copier)	\$600
Maintenance agreements for six (6) defibrillators	\$3,800
Software support agreements; technical support for four (4) computers	\$3,600
<u>Miscellaneous EMS Equipment/Maintenance</u>	<u>\$250</u>
	\$8,250

100-52-4040-291 – EMS CPR, First Aid Classes

Staff time involved in teaching CPR and first aid classes to the public. Fees are charged that cover the cost of the instructor and the materials. \$750

100-52-4040-292 – EMS Communications Maintenance

This amount covers repairs to mobile and portable radios as well as pagers. Portable battery replacements are also included. Includes the anticipated cost increase for department's 15% allocated share (\$2,900) of DaneCom costs. \$4,350

100-52-4040-300 – Employee Hiring

Recruitment and retention of volunteers. Includes promotional materials such as pamphlets and signage and background checks of applicants. \$500

100-52-4040-310 – EMS Office Supplies

This includes stationery and envelopes, printing of forms, copier paper and general office supplies for the Director and EMT clerks. Increased to reflect historical usage. \$1,200

100-52-4040-311 – EMS Community Relations

Public information and educational materials. Handouts for community events and recruitment brochures and posters. Includes funding for the bike safety program with helmet give-a-ways and providing free car seat checks. \$750

100-52-4040-315 – EMS Postage

Postage for general correspondence. \$100

100-52-4040-320 – EMS Dues & Subscriptions

Dues to professional organizations and subscriptions to professional journals. Increased to reflect membership to WEMSA for EMS employees much like firefighters are members of WSFFA. \$1,500

100- 52-4040-345 – EMS Medical Supplies

Medical supplies including oxygen, medications, durable and disposable medical equipment. Medical supplies are also furnished to the Fire, Police and Public Works departments. Supplies are charged to the patients when used on ambulance runs and recouped through patient billings. Increased

\$2,500 due to more expensive supply costs for IO needles, capnography accessories, and call volumes. \$12,000

100-52-4040-346 – EMS Uniforms / Protective Clothing

Initial uniforms for new members	\$500
Jackets, T-shirts, sweatshirts (replacements)	\$1,450
Uniform allowance (6 @ \$300)	<u>\$1,800</u>
	\$3,750

100- 52-4040-347 – EMS Overtime Meals

Contractually required meal reimbursements to EMTs who are required to work overtime. \$200

100-52-4040-348 – EMS Education & Travel

Cost for speakers for training meetings and books and mileage expenses for new members taking the basic class. Cost of registration fees for members to attend educational seminars and conferences. This amount includes lodging and mileage expense to and from the conference. The account also covers contractually required reimbursements to the paid staff for completing State mandated refresher training. \$7,000

100-52-4040-349 – EMS Other Operating Supplies

Miscellaneous supportive items for the voluntary member meetings and trainings. Also Gatorade, bottled water, and food for incidents. \$1,900

100-52-4040-351 – EMS Fuel & Lubricants

Fuel for both ambulances. Increased \$1,500 based on historical usage, projected fuel prices, and an anticipated continuing increase in call volumes. \$7,000

100-52-4040-352 – EMS Vehicle Maintenance

For repairs and general maintenance of both ambulances, including regularly scheduled PM servicing and replacement of belts, hoses, and brakes. \$4,000

100-52-4040-353 – EMS Medical Direction

Cost for contracted medical direction and oversight of EMS operations of department through UW Health. Cost includes quality assurance review completed by physician, medical oversight from physician as required by state statute, and training/education from physician. \$6,000

100-52-4040-810 – EMS Small Capital

100-52-4040-821 – EMS FAP Small Capital

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EMERGENCY MANAGEMENT

PROGRAMS AND SERVICES

Emergency Management is the planned response of all Village departments to various types of emergencies. The budget includes the maintenance of emergency warning sirens and the purchase of expendable supplies and protective equipment that are shared by all departments as needed. The Emergency Management Committee prepares and maintains an emergency response plan and conducts periodic training exercises to test the plan and the readiness of Village staff.

STAFFING

The Emergency Management Director is paid an annual stipend for this assignment. Other department heads, citizen members, and representatives from the tank farms association and the school district serve on the Emergency Management Committee.

SIGNIFICANT BUDGET CHANGES

- The annual stipend for the Emergency Management Director increases from \$3,250 to \$3,500.
- Communications maintenance expenses are increased \$1,800 for DaneCom O&M costs.
- Operating supplies are increased \$4,200 to purchase identification materials, An Aquadam system, and for costs associated with the full scale exercise planned for 2014.
- New capital expenses total \$2,200 for the purchase of two portable radios.
- \$10,000 is budgeted in the Capital Projects Fund for technology upgrades to the Training Room which is being converted to become the new EOC. This expense is funded by a transfer from the reserves of the Cable/Website Fund.

EMERGENCY MANAGEMENT
Emergency Response

100-52-5050-110 – Emergency Management Salaries

Annual stipend for Director. Increased from \$3,750 \$3,750

100-52-5050-151 – Emergency Management Social Security

\$3,750 @ 7.65% \$286

100-52-5050-152 – Emergency Management Fringe Benefits

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100-52-5050-292 – Siren Maintenance

Servicing and repairs to emergency warning sirens.
Now includes cost of the departments 10% allocated share (\$1,800) of
DaneCom costs. \$300
1,800
\$2,100

100-52-5050-330 – Emergency Management Education & Travel

Cost of travel, food, lodging and registration fees for attendance at
educational seminars and conferences. \$250

100-52-5050-349 – Emergency Management Operating Supplies

Miscellaneous expendable supplies and protective equipment \$1,000
Aquadam system (inflatable alternative to sandbags) 1000
ID card blanks 700
\$2,700

100-52-5050-810 – Emergency Management Small Capital

Portable radios (2) \$2,200



SENIOR OUTREACH SERVICES DEPARTMENT

PROGRAMS AND SERVICES

The Senior Outreach Services Department provides case management, and information and assistance services under contract to Dane County residents living in the villages of McFarland, Cambridge, and Rockdale, and all or part of the towns of Christiana, Dunn, Pleasant Springs, and Rutland. The department operates a congregate and home delivered nutrition program in McFarland and a congregate meal site in Cambridge. Among the services provided to seniors are: case management; service referrals; a medical equipment loan closet; social, educational and recreational programming; foot care clinics; and transportation services. The department also coordinates the work of many volunteers in a variety of capacities, and helps coordinate the senior endowment program. Departmental operations are budgeted in three separate programs: case management services, special services, and nutrition programs. The department receives substantial funding from case management and nutrition contract payments from Dane County, and though financial contributions from the other municipalities served.

STAFFING

The Senior Outreach Services Department is staffed by a full time Senior Outreach Services Director, a part-time (37.5 hours per week) Outreach Case Manager, a part-time (22 hours per week) Outreach Case Manager, and two part-time Nutrition Site Managers. Volunteers also provide a variety of services to the department and its clients. The wage and fringe benefit costs of the Director are distributed across all three programs.

SIGNIFICANT BUDGET CHANGES IN 2015

- Dane County has increased the Case Management Reimbursement by \$1,084.
- Dane County has decreased the Nutrition Reimbursement by \$1,600.
- Fringe benefit costs are increased from 2014 due to higher employer costs for Health insurance, and income continuation. However Nutrition will see a decrease due to benefits not being provided for McFarland's Site Manager, and reduction of the Manager's work hours.
- Mileage reimbursement in the nutrition program has decreased by \$900. This is due to the caterer now transporting food to the Cambridge meal site. Prior to that change, McFarland paid one person wages and mileage to deliver the food.

HUMAN SERVICES
Nutrition Program

NOTE: The majority of the cost of this program is offset by a grant from the Dane County Human Services Department and a payment from the Village of Cambridge. Assumes the Cambridge program will continue to operate two days per week throughout the entire year.

100-55-5530-110 - Nutrition Program Salaries

Nutrition Site Managers	
McFarland - 14.5 hrs/week	\$8004
Cambridge - 6 hrs/week @ \$11.12 (year round)	<u>3,470</u>
	\$11,474

100-55-5530-112 Nutrition Program Administration

Allocation of 15% of Director of Senior Outreach Services	\$9,391
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100-55-5530-151 - Nutrition Program Social Security

\$20,865 @ 7.65%	\$1,596
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100-55-5530-152 - Nutrition Fringe Benefits

15% of fringe benefit costs for the Director of Senior Outreach Services. Includes anticipated unemployment compensation costs. Expenses have decreased due to employee changes. Costs for health insurance have increased.	\$1,745
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100-55-5530-210 - Nutrition Program Audit

Audit of program as required by contract.	\$450
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100-55-5530-211 - Nutrition Program Newsletter

100% of the cost of printing and mailing the senior newsletter. Costs have decreased.	\$1,350
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100-55-5530-225 - Nutrition Program Telephone

Allocated share of telephone costs related to the operation of the program. Costs are shared with Outreach Services.	\$160
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100-55-5530-310 - Nutrition Program Office Supplies

General office supplies and postage costs.	\$30
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100-55-5530-315 – Nutrition Program Postage	\$400
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100-55-5530-330 - Nutrition Program Education and Travel

Food, travel and registration fees for professional workshop. \$200

100-55-5530-340 - Nutrition Program Equipment

Purchase of replacement kitchen equipment. \$150

100-55-5530-349 - Nutrition Program Operating Supplies

Disposable paper goods, condiments and other expendable supplies.
Increased to reflect historical costs. \$500

100-55-5530-353 - Nutrition Program Mileage Reimbursement

Travel to the Cambridge meal site. \$100

HUMAN SERVICES
Senior Outreach and Case Management Program

NOTE: The cost of this program is offset in large part by contract payments from the Dane County Human Services Department. The contract payments for 2015 are expected to increase slightly from 2014. \$25,250 is expected to be contributed by other communities served by this program and the Nutrition program.

100-55-5510-110 - Outreach Salaries

Outreach Case Manager @ 37.5 hrs/wk	\$35,238
Outreach Case Manager @ 22 hrs/wk	<u>20,274</u>
	\$55,512

100-55-5510-112 - Outreach Administration

Allocation of 25% of Director of Senior Services.	\$15,651
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100-55-5510-151- Outreach Social Security

\$71,163 @ 7.65%	\$5,444
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100-55-5510-152 - Outreach Fringe Benefits

Pro-rated cost of employer-paid retirement, health insurance, life insurance income continuation and longevity benefits. Includes 25% of Director of Senior Outreach Services. Expenses have increased due to higher employer costs for health insurance, and income continuation.	\$25,199
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100-55-5510-210 - Outreach Audit

Allocated portion of costs for preparing a financial audit of the Outreach Program grant funds as required by Dane County.	\$450
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100-55-5510-225 - Outreach Telephone

Regular and long distance telephone changes. Costs are shared with the Nutrition program. Costs have been increased to provide remote laptop connection to the Internet via air card.	\$630
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100-55-5510-315 – Outreach Equipment Rental/Maintenance

The cost of technical support for two (2) computers.	\$960
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100-55-5510-310 - Outreach Office Supplies

Envelopes, forms, copier paper, expendable offices supplies. Costs increased to cover replacement printer cartridges.	\$250
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100-55-5510-315 - Postage

Cost of informational mailings and correspondence. \$600

100-55-5510-330 - Outreach Education & Travel

Travel, food, lodging and registration fees for educational workshops and conferences. Includes annual Senior Center Director's Conference. There are 3 licensed social workers who must attend training to keep their licenses current. \$1,400

100-55-5510-340 - Outreach Equipment

Miscellaneous items. \$0

100-55-5510-353 - Outreach Mileage Reimbursement

Reimbursement for travel to outlying townships served by the program. Costs increased slightly based on historical usage. \$2,000

HUMAN SERVICES
Special Services

100-55-5520-110 - Director Salary

60% of Director of Senior Outreach Services. 25% is allocated to Outreach Services & 15% to Nutrition Program. \$37,563

100-55-5520-151 - Director Social Security

\$37,563 @ 7.65% \$2,874

100-55-5520-152 - Director Fringe Benefits

60% of cost of employer-paid retirement, health insurance, life insurance and income continuation benefits. Expenses have increased due to higher employer costs for health insurance, and income continuation. \$6,981

100-55-5520-240 – Equipment Rental / Maintenance

Photocopier service agreement (8% of Administration copier) and technical support of 1 computer. \$1,400

100-55-5520-310 - Special Services Office Supplies

Envelopes, forms, license, expendable office supplies. \$40

100-55-5520-320 - Special Services Dues & Subscriptions

Dues for professional organizations and miscellaneous subscriptions. \$65

100-55-5520-330 - Special Services Education & Travel

Travel, food, lodging, and registration fees for professional development workshops and conferences. \$300

100-55-5520-335 - Special Services Volunteer Recognition

Funding for programs recognizing the contributions of volunteers. \$250

100-55-5520-336 - Special Services Purchases from Fundraising

Extra purchases of “special” items. Spending has increased but the costs are fully covered by offsetting revenues from fundraising and/or donations. \$1,300

100-55-5520-353 - Special Services Mileage Reimbursement

Reimbursement for travel related to the programs provided. \$50



COMMUNITY DEVELOPMENT DEPARTMENT

PROGRAMS AND SERVICES

The Community Development Department provides planning, zoning, economic development, plan review, building permit, building, and erosion control inspection, property maintenance enforcement and property management services. Departmental operations are budgeted in three program areas: planning, inspections, and erosion control (Stormwater Utility). Much of the operating costs of the department are ordinarily recovered through permit fees and set fees charged to developers for plan review.

STAFFING

The Community Development Department is staffed by the Community Development Director, a Building Inspector shared with Monona, a part-time Commercial Electric Inspector and a part-time (22 hours per week) Clerk. The wage and fringe benefit costs of these positions are distributed across all three programs.

SIGNIFICANT BUDGET CHANGES

- The budget assumes that building permit activity will continue to pick up in 2015 and thus generate more revenue.
- It is assumed that the Building Inspector position will remain full-time and that 50% of the personnel costs will continue to be recouped by providing contracted inspection services to the City of Monona. Three hours per week of the Clerk's time is also billed to Monona.
- Per the upcoming compensation plan, reclassification of the Clerk II position to Clerk III due to added job duties outside her current job description involving property management of Village properties. Increased costs to be charged against rents collected from tenants.
- The budget does not assume a significant increase in permit fees or plan review fees.
- \$1,000 is budgeted for developing updated aerial photography and topographic mapping through the Fly Dane Project and updating our zoning map.
- \$2,000 is budgeted for replacement of the vehicle used by the Building Inspector.

COMMUNITY DEVELOPMENT
Inspections

100-52-7230-110 – Inspection Salaries

75% of Building Inspector [60% billed to Monona]	\$45,534
55 % of Clerk II (PT-22 hours per week) [14% billed to Monona]	10,787
10% of Community Development Director	<u>7,489</u>
	\$63,810

Wages paid to the part-time employee who performs commercial electric inspections and to the inspectors who fill in during vacations. The budget amount varies based on the number of permits issued and the number of inspections actually performed each year. The inspector is paid \$40 per inspection performed.

\$4,000

TOTAL \$68,481

100-52-7230-151 – Inspection Social Security

\$63,810 @ 7.65 %	\$4,881
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100-52-7230-152 – Inspection Fringe Benefits

The cost of employer-paid retirement, health insurance, life insurance, and income continuation benefits allocated according to the above percentages. The part-time inspector does not receive any fringe benefits nor does the clerical assistant. Expenses have increased due to higher employer costs for health insurance, and income continuation.

\$18,317

100-52-7230-225 – Inspection Telephone

Use of cellular telephone by the Building Inspector.	\$400
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100-52-7230-290 – Weights & Measures

Cost of contracting with the DATCP to provide weights & measures services. These services consist of testing scales and fuel pumps for accuracy and testing samples of food products sold by weight in grocery stores. The state has increased their charges for providing these services.

\$2,800

100-52-7230-310 – Inspection Office Supplies

The cost of forms, UDC stickers and expendable supplies used by the inspectors. The cost of the stickers is recouped through the occupancy permit fee.

\$800

100-52-7230-320 – Inspection Dues & Subscriptions

Membership in professional organizations and miscellaneous subscriptions.
Also includes renewal of licenses/certifications for the Building Inspector. \$275

100-52-7230-330 – Inspection Education & Travel

Food, travel, lodging and registration fees for professional workshops and conferences required to stay current with code changes and to maintain State certifications. License renewal fees are due every two years and 2014 is a renewal year. \$1,200

100-52-7230-352 – Inspections Vehicle Maintenance

New account for maintenance of the vehicle used by the Building Inspector. These costs were previously budgeted in DPW. \$300

100-52-7230-820 – Inspection Small Capital

Deposit monies in sinking fund for replacement in 2014 of vehicle for Building Inspector. Additional funding will come from previously accumulated monies in the sinking fund. \$2,000

COMMUNITY DEVELOPMENT
Planning

100-51-7272-110 – Planning Salaries

62% of Community Development Director	\$46,429
30% of Clerk II (PT-22 hours per week)	<u>5,884</u>
	\$52,313

100-51-7272-112 – Planning Overtime

Additional hours for Clerk II to take Minutes of Plan Commission and CDA meetings.	0
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100-51-7272-151 – Planning Social Security

\$52,313 @ 7.65%	\$4,002
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100-51-7272-152 – Planning 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 due to higher employer costs for health insurance, and income continuation.	\$13,926
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100-51-7272-210 – Regional Planning Services

Payment to City of Madison for providing MPO transportation planning services. Costs are allocated on % of population and anticipated MPO operating expenses.	\$2,800
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100-51-7272-211 – Other Planning Services

Updating of aerial photography and topographical mapping is planned for 2014 to coordinate with a planned Fly Dane project.	\$1,000
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100-51-7272-225 – Planning Telephone

Allocated cost of regular and long distance telephone charges.	\$300
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100-51-7272-240 – Planning Equipment Rental/Maintenance

Photocopier service agreement (25% of Administration copier); Technical support of three (3) computers	\$3,500
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100-51-7272-310 – Planning Office Supplies

Envelopes, forms, copier paper, expendable office supplies. \$400

100-51-7272-315 – Postage

Mailing of correspondence, public hearing notices, permits, information materials. When appropriate, the cost of the mailing is charged back to the developers and applicants for zoning changes. Increased to cover the cost of additional mailings associated with the Master Plan update and the new policy of notification regarding rezonings, CUPs, and site plan reviews. Reduced based on anticipated low level of development. \$700

100-51-7272-320 – Planning Dues & Subscription

Membership in American Planning Association and miscellaneous subscriptions. Increased based on anticipated dues. \$290

100-51-7272-330 – Planning Education & Travel

Travel, food, lodging, and registration fees for attendance at conferences and seminars. \$750

100-51-7272-810 – Planning Small Capital \$0



PUBLIC WORKS DEPARTMENT

PROGRAMS AND SERVICES

The Public Works Department has the greatest breadth and variety of responsibilities of any Village department. The department operates the Water Utility, Sewer Utility, and Stormwater Utility, is responsible for management of all Village facilities and maintenance of parks facilities, administers solid waste contracts, and coordinates the design, review, and inspection of Village construction projects and the infrastructure work in new developments that are installed by private contractors. The core functions of the Public Works Department are described below.

Vehicle Maintenance – The department maintains a variety of its own light and heavy duty trucks, contractors' equipment, and small engine equipment and provides maintenance of vehicles for all other Village departments.

Street Maintenance – The department coordinates or conducts a wide variety of street maintenance activities, including crack filling, chipsealing, patching, striping, shouldering, signage, street lights, resurfacing, reconstruction, snow and ice control, and maintenance or replacement of sidewalks and paths.

STAFFING

Because of the variety of functions handled by the department, the time of most Public Works employees is spread over several different budgets. The employees of the department and the percentage of time allocated to core public works activities include: a Director of Public Works/Utilities (30%); an Assistant Director of Public Works/Parks Manager (26%); a Clerk III (12%); Mechanic (65%); and seven Crew positions (48%), five of which are full-time and one of which is part time (20 hours per week). In addition, one seasonal employee at 585 hours is assigned to this area, one EMT/Janitor cleans the Public Works facility; and two EMT/Janitors clean Village facilities. The balance of the employees' time is budgeted in Parks and Recreation, the Water Utility, Sewer Utility, Stormwater Utility, Solid Waste Fund, TID #3 and TID #4 budgets. The Public Works staff is relatively small in size because many major services such as solid waste collection, brush chipping, and street maintenance are contracted out and because very little construction is done by Village crews.

SIGNIFICANT BUDGET CHANGES

- The allocation of DPW Crew time is increased to 48% from 46% the prior year.
- Fuel/lubricant costs are increased \$3,000.
- Engineering expenses are increased by \$2,000 to \$12,000. The costs associated with the review of private development proposals are charged back to the developer.
- Spending on preventative maintenance of streets is increased by \$5,000 to \$110,000.
- Road salt and sand expenses are increased by \$8,000 to restore low supplies and keep the salt building filled as requested by WisDOT.
- Radio system costs have decreased by \$200.
- Fringe benefit costs are increased due to higher employer costs for WRS, health insurance, and income continuation.
- The small capital account includes an additional \$950 for the annual lease exchange of the skid steer.
- \$245,000 is budgeted in the General Fund for resurfacing or chip sealing of asphalt streets.
- \$3,100 is budgeted in the Capital Projects Fund for major maintenance or replacement of asphalt paths.

PUBLIC WORKS DEPARTMENT
Administration

100-53-3030-110 – DPW Salaries

30% of DPW Director	\$27,269
12% of Clerk III	4,795
48% of DPW Crew (7 positions)	153,401
65% of Mechanic	31,901
Seasonal wages (1 employee) \$12.26 x 760 hrs.	<u>9,348</u>
(2014 was down due to Asst. DPW Position vacancy)	\$226,714

100-53-3030-112 – DPW Overtime

Overtime spent by crew on snow and ice control activities, road blockages, community events, and emergency responses. Also includes overtime for clerical staff. (450 hours @ \$33.28)	\$15,000
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100-53-3030-151 – DPW Social Security

\$226,714 @ 7.65%	\$18,491
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100-53-3030-152 – DPW Fringe Benefits

Cost of employer-paid retirement, health insurance, life insurance, and income continuation insurance, and benefits allocated according to the above percentages. Includes unemployment compensation costs for seasonal employee. Expenses have increased due to higher employer costs for health insurance, and income continuation. Includes \$1,500 of UC costs for seasonal.	\$62,613 OT - 1,006 UC - <u>1,500</u> \$65,119
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100-53-3030-215 – Consulting Engineer

Funding for engineering studies that do not relate to a particular capital project. The cost of studies that relate to the feasibility or requirements of a development project are charged back to the developer. Costs are increased because the pace of development related activity has picked up; most of those costs are reimbursed by the developers.	\$12,000
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100-53-3030-225 – DPW Telephone

Allocated costs of regular, long distance and cellular telephone charges.	\$1,200
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100-53-3030-240 – DPW Equipment Rental / Maintenance

Maintenance of copier, computers, and fax machine. \$1,000

100-53-3030-310 – DPW Office Supplies

Envelopes, receipt books, forms, data processing supplies, copier paper, expendable office supplies. \$425

100-53-3030-315 – Postage

Mailing of correspondence, informational materials, etc. \$50

100-53-3030-320 – DPW Dues & Subscriptions

Dues to professional and civic organizations and miscellaneous subscriptions to publications. Includes CDL renewals for Crew. \$375

100-53-3030-330 – DPW Education & Travel

Travel, food, lodging and registration fees for professional development workshops and conferences and training for the crew. \$525

100-53-3030-340 – DPW Operating Supplies

Rentals of small equipment, parts for small equipment items, batteries, paint. Increased to reflect historical costs. \$4,400

100-53-3030-346 – DPW Uniforms

Safety shoe allowance (8 x \$50) \$400
Miscellaneous uniform item replacements 2,800
\$3,200

PUBLIC WORKS
Streets & Sidewalks

100-53-3030-222 – DPW Street Lighting

Rental of street lights from WPL and MGE. The cost is increased \$2,000 from 2014 based on actual billings. \$104,000

100-53-3030-231 – DPW Street Maintenance

Materials and contracted services for crack filling, patching, and painting of streets, curbs, and crosswalks. Increased \$5,000 to keep pace with inflationary cost rises. \$110,000

100-53-3030-232 – DPW Contracted Graveling

Grading and graveling of shoulders on Marsh Road, Creamery Road, Taylor Road, Terminal Drive, Triangle Street and along bike/pedestrian paths. \$2,000

100-53-3030-233 – DPW Sidewalk Repairs

Repairs to Village-maintained sidewalks. \$3,100

100-53-3030-363 – DPW Street Signs

Installation & replacement of traffic regulation and street name signs, including signs in new subdivisions. (cost is billed back to developer). Also includes electrical usage for flashing warning signals at school crossings. Increased \$1,000 to accelerate the replacement of faded signs. \$4,000

100-53-3030-410 – DPW Building Materials

Miscellaneous building materials, including topsoil and fill material. \$500

100-53-3030-450 – DPW Sand & Gravel

Gravel for street patching and sand for winter sanding operations. Increased \$1,500 to reflect greater use of sand during winter months. \$2,000

100-53-3030-451 – DPW Road Salt

Salt for winter snow and ice control. Increased \$8,000 due to higher prices and substantially reduced carryover quantity available from previous winter. \$60,000

100-53-3030-499 – DPW Stormwater Utility Fees

Fees paid by the General Fund to the Stormwater Utility for Village-owned properties. A portion of the School District costs are also paid by the Village under an intergovernmental agreement. A slight increase from 2014. \$11,400

100-53-3030-802 – DPW Street Overlays

If the ERP allows in 2015, move some portion of these costs from the Capitol Projects Fund back into the General Fund. \$20,000 of the amount is a Local Road Improvement Program grant to repave one of our streets. \$245,000 is budgeted. This is for resurfacing or chip sealing of asphalt streets, with the specific projects determined by the Public Works Committee. This amount also covers related costs for curb and gutter replacement and engineering. The Water/Sewer Utility and Capital Projects Fund pays 50% / 50% of the cost of any pavement restoration required by water main replacement projects.

0

100-53-3030-803 – DPW Sidewalk/Path

\$10,000 is budgeted as recommended by the Public Works Committee. .
The emphasis will be to infill areas where sidewalks do not exist.

\$10,000

PUBLIC WORKS
Vehicle/Equipment Maintenance

100-53-3030-241 – DPW Vehicle / Equipment Rental

Short term rental of specialized equipment. \$1,000

100-53-3030-292 – DPW Communications Maintenance

Service and repairs to 4 mobile radios, 10 portable radios, 2 pagers and 2 cellular phones. Includes battery replacements. Includes the anticipated cost increase for department's 10% allocated share (\$1,800) of DaneCom costs. \$2,100

100-53-3030-350 – DPW Shop Supplies

Small tools and equipment items, welding supplies, nuts & bolts, blades, etc. \$4,200

100-53-3030-351 – DPW Fuel/Lubricants

Increased \$3,000 based on historical usage and projected fuel costs. \$40,000

100-53-3030-352 – DPW Vehicle Maintenance

Mechanical & body parts, tires, batteries and outside services and repairs to the variety of DPW vehicles and equipment, including mowers and small engine equipment. Includes the \$1,000 annual cost to replace the skid steer under the terms of the lease agreement. Maintenance of the street sweeper is budgeted in the Stormwater Utility. Increased \$1,000 from 2013. \$35,000

100-53-3030-805 – DPW Small Capital - Equipment

Sinking Fund for future replacement of Director's vehicle	\$1,500
Lease of End Loader (proportionate share)	11,583
Skid Steer annual lease exchange	<u>1,000</u>
	\$14,033

PARKS & RECREATION
Outdoor Recreation

100-55-6050-110 – Parks Salaries

40% of Ass't. DPW Director / Parks Manager	\$27,385
5% of DPW Director	4,545
5% of Clerk III	1,998
12% of DPW Crew (7 positions)	34,172
10% of EMT/Janitor	2,488
Seasonal Employees (900 hrs @ \$12.90 x 2)	21,498
Shelter Workers (23 hrs/wk x 4 wks @ \$8.50)	<u>782</u>
	\$92,886

The allocation of DPW crew time has not changed from the 12% budgeted in 2014.

100-55-6050-112 – Parks Overtime

For evening and weekend calls, flooding of ice skating rink, and weekend cleaning of park shelters and restrooms.	\$3,000
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100-55-6050-151 – Parks Social Security

\$95,886 @ 7.65%	\$7,335
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100-55-6050-152 – Parks Fringe Benefits

Cost of employer-paid retirement, health insurance, life insurance, and income continuation insurance. Includes cost of unemployment compensation for seasonal employees. Expenses have increased due to higher employer costs for health insurance and income continuation.	\$22,000
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100-55-6050-220 – Utilities – Brandt Park

Electric, water, and sewer usage at Brandt Park. The Softball Association reimburses 2/3 of electrical cost.	\$4,000
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100-55-6050-221 – Utilities – Lewis Park

Electric, water and sewer usage at Lewis Park. Assumes the Water Utility will donate the water used in flooding the outdoor skating rinks.	\$4,600
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100-55-6050-222 – Utilities – Other Parks

Electric, water, sewer, and public telephone usage at all other park facilities, including curling club shelter facility.	\$1,700
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100-55-6050-250 – Youth Center Subsidy

Financial contribution to the McFarland Youth Center. \$15,000

100-55-6050-340 – Operating Supplies – Brandt Park

Paper supplies, cleaning products, light bulbs, small recreation items and equipment, lumber, pest control, fertilizer, and other miscellaneous parks supplies at Brandt Park. Increased to reflect more applications of fertilizer. The Softball Association reimburses 50% of cleaning supplies costs and the Kickball leagues pay rent. \$3,000

100-55-6050-341 – Operating Supplies – Lewis Park

Paper supplies, cleaning products, light bulbs, small recreation items and equipment, lumber, pest control, fertilizer, weed control, and other miscellaneous parks supplies at Lewis Park and outdoor hockey rink. \$1,200

100-55-6050-342 – Operating Supplies – Other Parks

Paper supplies, cleaning products, light bulbs, small recreation items and equipment, lumber, pest control, fertilizer, weed control and other miscellaneous parks supplies at all other park facilities. \$8,500

100-55-6050-343 – Operating Supplies – Dog Park

Purchase of supplies and materials for the Dog Park. \$1,500

100-55-6050-345 – Parks Equipment

Picnic tables, benches, grills and other park amenities (new account for 2014.) \$3,000

100-55-6050-390 – Holiday Decorations

Purchase or repair of holiday decorations. Reflects high repair costs due to age and condition of decorations. \$300

100-55-6050-391 – Parks Maintenance

Repairs to shelters and restrooms and repairs of playground equipment at various parks. \$20,000

100-55-6050-392 – Indian Mounds Maintenance

Expenses related to trail relocation work and vegetation management on the mounds in Indian Mound Conservation Park and other parks. \$5,000

100-55-6050-395 – Parks Local Match for Grant/Contributions

0

100-55-6050-810 – Parks Small Capital

0

100-55-6060-330 – Forestry – Education and Travel

Attendance at urban forestry seminars and conferences. **\$500**

100-55-6060-340 – Forestry – Tree Trimming & Removal

Cost of maintaining park and street trees to provide screening, to improve aesthetics, and to diversify the urban forest. Includes cost of trimming, removal and stump chipping, and some replacement plantings. **\$32,000**

\$32,500



PARKS AND RECREATION

PROGRAMS AND SERVICES

The Parks and Recreation budget contains expenditures for maintenance of parks, athletic fields, and conservancy areas. Also included in this budget are expenses for three somewhat related activities: financial support for the McFarland Youth Center; the installation of holiday decorations; and the cost of trimming, removing, and replacing trees in parks, street terraces, and other public areas.

STAFFING

There is no separate "parks department" so labor is provided by workers assigned to other departments and by seasonal employees who work from May - November. A portion of the wage and benefit cost of the Ass't DPW Director/Parks Manager (40%), DPW Director (5%), DPW Clerk III (5%), the Public Works Crew members (10%), and one of the EMT/Janitor's time (10%) are allocated to this budget. In addition, two seasonal employees are budgeted here at 960 hours each as are seasonal shelter workers who staff the Lewis Park warming shelter during ice skating season.

SIGNIFICANT BUDGET CHANGES

- The allocation of DPW crew time is unchanged at 10%.
- The operating expenses of the dog park are again anticipated to be covered 100% by revenue generated from fees charged to use the dog exercise area and by savings from use of volunteer labor.
- Assumes continuing active management of vegetation in conservancy and natural areas through more extensive involvement and better direction of volunteers.
- Spending on maintenance of Indian mounds would remain at \$5,000.
- The budget assumes that both skating rinks will be flooded at Lewis Park and that the Water Utility will provide the water at no cost.
- The budget for tree trimming and removal is unchanged.
- Fringe benefit costs are increased due to higher employer costs for, health insurance, and income continuation.
- Spending for park maintenance is proposed to stay at \$20,000, with the extra spending devoted to natural methods of turf management and weed control as the Natural Resources Committee has determined that herbicides should not be used to control weeds in parks.
- Funding for the Youth Center stays the same at \$15,000.

PARKS & RECREATION
Outdoor Recreation

100-55-6050-110 – Parks Salaries

40% of Ass't. DPW Director / Parks Manager	\$27,385
5% of DPW Director	4,545
5% of Clerk III	1,998
12% of DPW Crew (7 positions)	33,900
10% of EMT/Janitor	3,986
Seasonal Employees (900 hrs @ \$12.90 x 2)	23,220
Shelter Workers (23 hrs/wk x 4 wks @ \$8.50)	<u>782</u>
	\$95,816

The allocation of DPW crew time has not changed from the 12% budgeted in 2014.

100-55-6050-112 – Parks Overtime

For evening and weekend calls, flooding of ice skating rink, and weekend cleaning of park shelters and restrooms.	\$3,000
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100-55-6050-151 – Parks Social Security

\$98,816 @ 7.65%	\$7,560
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100-55-6050-152 – Parks Fringe Benefits

Cost of employer-paid retirement, health insurance, life insurance, and income continuation insurance. Includes cost of unemployment compensation for seasonal employees. Expenses have increased due to higher employer costs for health insurance and income continuation. includes \$10,000 in UC costs for seasonal.	\$22,169
	OT - 221
	UC - <u>10,000</u>
	\$32,390

100-55-6050-220 – Utilities – Brandt Park

Electric, water, and sewer usage at Brandt Park. The Softball Association reimburses 2/3 of electrical cost.	\$4,000
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100-55-6050-221 – Utilities – Lewis Park

Electric, water and sewer usage at Lewis Park. Assumes the Water Utility will donate the water used in flooding the outdoor skating rinks.	\$4,600
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100-55-6050-222 – Utilities – Other Parks

Electric, water, sewer, and public telephone usage at all other park facilities, including curling club shelter facility.	\$1,700
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100-55-6050-250 – Youth Center Subsidy

Financial contribution to the McFarland Youth Center. \$15,000

100-55-6050-340 – Operating Supplies – Brandt Park

Paper supplies, cleaning products, light bulbs, small recreation items and equipment, lumber, pest control, fertilizer, and other miscellaneous parks supplies at Brandt Park. Increased to reflect more applications of fertilizer. The Softball Association reimburses 50% of cleaning supplies costs and the Kickball leagues pay rent. \$3,000

100-55-6050-341 – Operating Supplies – Lewis Park

Paper supplies, cleaning products, light bulbs, small recreation items and equipment, lumber, pest control, fertilizer, weed control, and other miscellaneous parks supplies at Lewis Park and outdoor hockey rink. \$1,200

100-55-6050-342 – Operating Supplies – Other Parks

Paper supplies, cleaning products, light bulbs, small recreation items and equipment, lumber, pest control, fertilizer, weed control and other miscellaneous parks supplies at all other park facilities. \$8,500

100-55-6050-343 – Operating Supplies – Dog Park

Purchase of supplies and materials for the Dog Park. \$1,500

100-55-6050-345 – Parks Equipment

Picnic tables, benches, grills and other park amenities (new account for 2014.) \$3,000

100-55-6050-390 – Holiday Decorations

Purchase or repair of holiday decorations. Reflects high repair costs due to age and condition of decorations. \$300

100-55-6050-391 – Parks Maintenance

Repairs to shelters and restrooms and repairs of playground equipment at various parks. \$20,000

100-55-6050-392 – Indian Mounds Maintenance

Expenses related to trail relocation work and vegetation management on the mounds in Indian Mound Conservation Park and other parks. \$5,000

100-55-6050-395 – Parks Local Match for Grant/Contributions 0

100-55-6050-810 – Parks Small Capital 0

100-55-6060-330 – Forestry – Education and Travel

Attendance at urban forestry seminars and conferences. \$500

100-55-6060-340 – Forestry – Tree Trimming & Removal

Cost of maintaining park and street trees to provide screening, to improve aesthetics, and to diversify the urban forest. Includes cost of trimming, removal and stump chipping, and some replacement plantings. \$32,000

\$32,500



LIBRARY FUND
Revenues

900-4111 – Property Taxes for Library Purposes

This amount is \$7,000 less than in 2014. \$385,662

900-4381 – County Library Aids

County payment to reimburse the cost our Library incurs to serve residents of other communities. An offsetting reduction is made for usage by our residents of other libraries. The payment calculation consists of two components covering reimbursement for both operating and facilities-related costs of serving non-residents. This is a preliminary estimate based upon the County Executive's recommended budget. The estimated amount is \$13,245 (7.0%) higher than in 2014. \$195,245

900-4385 – Library Payments from Adjacent Counties

Reimbursement for library usage by residents of adjacent counties. Decreased slightly from 2013. \$364

900-4671 – Library Fines

Decreased \$1,000 based on projected 2014 collections which are running well below budget. \$16,000

900-4824 – Library Donations

\$0

900-4839 – Library Miscellaneous Income

Rental fees, copier/printer fees. Decreased \$1,800 based on projected 2013 collections which are running well below budget. \$3,800

900-4898 – Transfer from General Fund

\$0

900-4899 – Library Fund Balance

There are no funds applied from Library reserves to reduce property tax impact in 2014. The projected fund balance in the Library Fund exceeds slightly the minimum 10% level specified by Village policy. \$0

LIBRARY FUND
Expenses

900-55-0011-110 – Library Salaries

Library Director	\$65,765
Youth Services Librarian	50,871
Assistant Director	43,265
Library Assistant II	27,397
Library Assistant I's (4 part-time)	71,456
Technology Svcs Assistant (1 part-time)	10,878
Page (1 part-time = 585 annual hours)	4,826
Shelvers (5 part-time)	<u>21,059</u>
TOTAL	\$295,517

NOTE: The above salaries reflect no change in staffing levels from 2013.

900-55-0011-122 – Library Coverage

Cost of providing fill-in shift coverage for employees who are absent.
Paid at a straight time rate. \$9,000

900-55-0011-151 – Library Social Security

\$304,517 x 7.65% \$23,296

900-55-0011-152 – Library Fringe Benefits

The cost of employer-paid retirement, health insurance, life insurance, and income continuation benefits. This includes health in-lieu payments and retirement contribution thereon. Costs have increased due to higher employer costs for health insurance, and income continuation. WRS costs have decreased, additionally with employee changes cost savings has been realized due to changes in benefits offered. \$80,742

900-55-0011-210 – Library Janitorial Services

Contracted janitorial service for six days per week. Based on rebid contract amount plus allowances for carpet cleaning and window cleaning. The EMTs clean certain areas of the Library which reduces contracted costs. \$17,000

900-55-0011-215 – Library Collection Service

Collection of delinquent accounts and fine amounts in excess of \$50. \$400

900-55-0011-220 – Library Utilities	
Decreased \$2,000 based on favorable historical usage following the energy efficiency improvements.	\$30,000
900-55-0011-225 – Library Internet Service	
Internet service for the Library facility is now provided by SCLS and the costs are included in #900-55-0011-295.	0
900-55-0011-225 – Library Telephone	
Local and long distance service for the library based on projected 2013 costs.	\$2,300
900-55-0011-240 – Library Facility Maintenance	
Scheduled maintenance and repairs to HVAC and security systems, fire extinguisher inspections, lawn treatments, lighting replacements, and miscellaneous unscheduled repairs. No change from 2013.	\$14,000
900-55-0011-241 – Library Equipment Maintenance	
Cost for copier lease and maintenance agreement/service calls for the materials security system and the self-check machine. Increased to reflect cost of new copier and new self-check machine.	\$6,000
900-55-0011-295 – Library LINK System	
Annual cost to be a member of the South Central Library Service consortium. Cost distribution is based on circulation, volumes owned, and the number of LINK computer terminals. The cost has increased in part because Internet service is now provided by SCLS.	\$41,000
900-55-0011-296 – Library Electronic Resources	
Apportioned share of South Central costs for shared online databases, wireless services, time monitoring software, antivirus protection, Internet filters and participation in a system-wide e-materials buying pool.	\$6,000
900-55-0011-310 – Library Office Supplies	
Based on historical usage.	\$3,400
900-55-0011-315 – Library Postage	

Based on historical usage.	\$750
900-55-0011-320 – Library Dues	
WLA membership for Library Director.	\$240
900-55-0011-330 – Library Education & Travel	
No change.	\$700
900-55-0011-340 – Library Operating Supplies	
Based on actual experience. Usage of bathroom supplies has increased with increased public use of the library, meeting rooms, and Discovery Garden.	\$1,000
900-55-0011-345 – Library Specialized Supplies	
Supplies related to the processing of library materials.	\$4,000
900-55-0011-350 – Library Programs	
New account for 2014. Funding for additional public programming to supplement those programs provided with funding from the Friends of the Library and other sources.	\$500
900-55-0011-395 – Library Collection Materials	
Books, magazines, newspapers, and A-V materials for adults and children. Increased 5% for 2014.	\$54,617
900-55-0011-500 – Library Operating Contingency	\$0
900-55-0011-810 – Library Small Capital	
NOTE: \$8,000 of this expense will be funded by a transfer from General Fund reserves.	8,000

Report Criteria:

Account Termination Date = {Is NULL}
Account Acct Type = R
Account Detail

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 Budget	2
LIBRARY FUND										
TAXES										
900-4111	PROPERTY TAXES FOR LIBRAR*	379,395	385,862	392,639	392,639	392,639	459,503	385,862		
	TAXES Totals:	379,395	385,862	392,639	392,639	392,639	459,503	385,862		
INTERGOVERNMENTAL AID										
900-4381	COUNTY LIBRARY AIDS	159,498	174,519	182,000	182,872	182,872	195,245	195,245		
900-4385	ADJACENT COUNTY PYMTS	858	393	364	364	364	364	364		
	INTERGOVERNMENTAL AID Totals:	160,354	174,912	182,364	183,236	183,236	195,609	195,609		
FINES & FORFEITURES										
900-4871	LIBRARY FINES	19,000	17,804	17,000	11,430	17,000	16,000	16,000		
	FINES & FORFEITURES Totals:	19,000	17,804	17,000	11,430	17,000	16,000	16,000		
MISCELLANEOUS REVENUE										
900-4824	LIBRARY DONATIONS	0	100	0	0	0	0	0		
900-4839	LIBRARY MISCELLANEOUS INCC	6,000	4,216	4,200	2,986	4,200	3,800	3,800		
900-4898	TRANSFER FROM G.F.	0	0	9,000	0	9,000	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	2
LIBRARY FUND									
MISCELLANEOUS REVENUE (Cont.)									
900-4899	APPLICATION OF LIB FD BALANC	0	0	0	0	0	0	0	
	MISCELLANEOUS REVENUE Totals:	6,000	4,316	13,200	2,986	13,200	3,800	3,800	
	LIBRARY FUND Totals:	564,749	582,484	605,203	590,291	606,075	674,912	601,071	

Report Criteria:

Account.Termination Date = {Is NULL}
Account.Acct Type = R
Account Detail

Criteria:
Account Termination Date = (Is NULL)
Account Acct Type = e
Account Detail

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 Board
LIBRARY FUND									
LIBRARY									
900-55-0011-110	LIBRARY SALARIES	300,426	280,723	291,984	207,687	291,984	347,398	295,517	
900-55-0011-112	LIBRARY COVERAGE	0	8,218	8,000	6,245	8,000	9,000	9,000	
900-55-0011-151	LIBRARY SOCIAL SECURITY	22,528	21,495	22,988	15,597	22,988	26,958	23,295	
900-55-0011-152	LIBRARY FRINGE BENEFITS	69,287	82,895	86,174	81,357	86,174	101,451	80,623	
900-55-0011-210	LIBRARY JANITORIAL SERVICES	12,353	13,476	17,000	10,082	17,000	17,000	17,000	
900-55-0011-215	LIBRARY COLLECTION SERVICE	376	179	400	179	400	400	400	
900-55-0011-220	LIBRARY UTILITIES	25,449	25,268	30,000	22,382	30,000	30,000	30,000	
900-55-0011-222	LIBRARY INTERNET SERVICE	753	110	0	0	0	0	0	
900-55-0011-225	LIBRARY TELEPHONE	2,285	2,059	2,300	1,529	2,300	2,300	2,300	
900-55-0011-240	LIBRARY FACILITY MAINTENANC	11,911	11,541	14,000	12,874	14,000	14,000	14,000	
900-55-0011-241	LIBRARY EQUIP. MAINTENANCE	4,982	4,252	6,000	1,977	6,000	6,000	6,000	
900-55-0011-295	LIBRARY LINK SYSTEM	36,111	36,729	38,300	37,208	38,300	41,000	41,000	
900-55-0011-296	LIBRARY ELECTRONIC RESOUR	5,613	7,958	6,200	2,085	6,200	6,200	6,200	
900-55-0011-310	LIBRARY OFFICE SUPPLIES	3,182	5,110	3,200	2,550	3,200	3,400	3,400	
900-55-0011-315	LIBRARY POSTAGE	602	279	750	14	750	750	750	
900-55-0011-320	LIBRARY DUES	0	183	80	0	80	240	240	
900-55-0011-330	LIBRARY EDUCATION & TRAVEL	190	801	700	984	700	700	700	
900-55-0011-340	LIBRARY OPERATING SUPPLIES	1,019	1,649	1,000	1,175	1,000	1,000	1,000	
900-55-0011-345	LIBRARY SPECIALIZED SUPPLIE	2,206	3,479	4,000	1,499	4,000	4,000	4,000	
900-55-0011-350	LIBRARY PROGRAMS	0	0	500	51	500	500	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	2015 Board
LIBRARY FUND									
LIBRARY (Cont.)									
900-55-0011-395	LIBRARY COLLECTION	48,232	52,839	54,817	34,870	54,617	54,817	57,148	
900-55-0011-396	AUDIO-VISUAL MATERIAL	0	53	0	3,583	0	0	0	
900-55-0011-500	LIBRARY OPERATING CONTINGI	0	0	0	0	0	0	0	
900-55-0011-810	LIBRARY SMALL CAPITAL	5,509	6,384	17,000	138	17,000	8,000	8,000	
	LIBRARY Totals:	552,974	587,490	605,203	424,074	605,203	674,912	601,071	
	LIBRARY FUND Totals:	552,974	587,490	605,203	424,074	605,203	674,912	601,071	

Report Criteria:

Account Termination Date = (Is NULL)

Account Acct Type = e

Account Detail

LIBRARY FUND

Expenses

900-55-0011-110 – Library Salaries

Library Director	\$65,765
Youth Services Librarian	50,871
Assistant Director	43,265
Library Assistant II	27,397
Library Assistant I's (4 part-time)	71,456
Technology Svcs Assistant (1 part-time)	10,878
Page (1 part-time = 585 annual hours)	4,826
Shelvers (5 part-time)	<u>21,059</u>
TOTAL	\$295,517

NOTE: The above salaries reflect no change in staffing levels from 2013.

900-55-0011-122 – Library Coverage

Cost of providing fill-in shift coverage for employees who are absent. Paid at a straight time rate.	\$9,000
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900-55-0011-151 – Library Social Security

\$304,517 x 7.65%	\$23,296
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900-55-0011-152 – Library Fringe Benefits

The cost of employer-paid retirement, health insurance, life insurance, and income continuation benefits. This includes health in-lieu payments and retirement contribution thereon. Costs have increased due to higher employer costs for health insurance, and income continuation. WRS costs have decreased, additionally with employee changes cost savings has been realized due to changes in benefits offered.	\$80,742
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900-55-0011-210 – Library Janitorial Services

Contracted janitorial service for six days per week. Based on rebid contract amount plus allowances for carpet cleaning and window cleaning. The EMTs clean certain areas of the Library which reduces contracted costs.	\$17,000
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900-55-0011-215 – Library Collection Service

Collection of delinquent accounts and fine amounts in excess of \$50.	\$400
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900-55-0011-220 – Library Utilities

Decreased \$2,000 based on favorable historical usage following the energy efficiency improvements. \$30,000

900-55-0011-225 – Library Internet Service

Internet service for the Library facility is now provided by SCLS and the costs are included in #900-55-0011-295. 0

900-55-0011-225 – Library Telephone

Local and long distance service for the library based on projected 2013 costs. \$2,300

900-55-0011-240 – Library Facility Maintenance

Scheduled maintenance and repairs to HVAC and security systems, fire extinguisher inspections, lawn treatments, lighting replacements, and miscellaneous unscheduled repairs. No change from 2013. \$14,000

900-55-0011-241 – Library Equipment Maintenance

Cost for copier lease and maintenance agreement/service calls for the materials security system and the self-check machine. Increased to reflect cost of new copier and new self-check machine. \$6,000

900-55-0011-295 – Library LINK System

Annual cost to be a member of the South Central Library Service consortium. Cost distribution is based on circulation, volumes owned, and the number of LINK computer terminals. The cost has increased in part because Internet service is now provided by SCLS. \$41,000

900-55-0011-296 – Library Electronic Resources

Apportioned share of South Central costs for shared online databases, wireless services, time monitoring software, antivirus protection, Internet filters and participation in a system-wide e-materials buying pool. \$6,000

900-55-0011-310 – Library Office Supplies

Based on historical usage. \$3,400

900-55-0011-315 – Library Postage

Based on historical usage.	\$750
900-55-0011-320 – Library Dues	
WLA membership for Library Director.	\$240
900-55-0011-330 – Library Education & Travel	
No change.	\$700
900-55-0011-340 – Library Operating Supplies	
Based on actual experience. Usage of bathroom supplies has increased with increased public use of the library, meeting rooms, and Discovery Garden.	\$1,000
900-55-0011-345 – Library Specialized Supplies	
Supplies related to the processing of library materials.	\$4,000
900-55-0011-350 – Library Programs	
New account for 2014. Funding for additional public programming to supplement those programs provided with funding from the Friends of the Library and other sources.	\$500
900-55-0011-395 – Library Collection Materials	
Books, magazines, newspapers, and A-V materials for adults and children. Increased 5% for 2014.	\$54,617
900-55-0011-500 – Library Operating Contingency	\$0
900-55-0011-810 – Library Small Capital	
NOTE: \$8,000 of this expense will be funded by a transfer from General Fund reserves.	8,000

LIBRARY FUND
Revenues

900-4111 – Property Taxes for Library Purposes

This amount is \$5,500 higher than in 2014. \$397,339

900-4381 – County Library Aids

County payment to reimburse the cost our Library incurs to serve residents of other communities. An offsetting reduction is made for usage by our residents of other libraries. The payment calculation consists of two components covering reimbursement for both operating and facilities-related costs of serving non-residents. This is a preliminary estimate based upon the County Executive’s recommended budget. The estimated amount is \$13,245 (7.0%) higher than in 2014. \$195,245

900-4385 – Library Payments from Adjacent Counties

Reimbursement for library usage by residents of adjacent counties. Decreased slightly from 2013. \$364

900-4671 – Library Fines

Decreased \$1,000 based on projected 2014 collections which are running well below budget. \$16,000

900-4824 – Library Donations

\$0

900-4839 – Library Miscellaneous Income

Rental fees, copier/printer fees. Decreased \$1,800 based on projected 2013 collections which are running well below budget. \$3,800

900-4898 – Transfer from General Fund

\$0

900-4899 – Library Fund Balance

There are no funds applied from Library reserves to reduce property tax impact in 2014. The projected fund balance in the Library Fund exceeds slightly the minimum 10% level specified by Village policy. \$0

Criteria:
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Account Detail

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested DEPT	2015 Admin	2015 Board
LIBRARY FUND									
TAXES									
900-4111	PROPERTY TAXES FOR LIBRAR'	379,395	385,662	392,639	392,639	392,639	459,503		
	TAXES Totals:	379,395	385,662	392,639	392,639	392,639	459,503		
INTERGOVERNMENTAL AID									
900-4381	COUNTY LIBRARY AIDS	159,496	174,519	182,000	182,872	182,872	195,245		
85	ADJACENT COUNTY PYMTS	858	393	364	364	364	364		
	INTERGOVERNMENTAL AID Totals:	160,354	174,912	182,364	183,236	183,236	195,609		
FINES & FORFEITURES									
900-4871	LIBRARY FINES	19,000	17,604	17,000	10,709	17,000	16,000		
	FINES & FORFEITURES Totals:	19,000	17,604	17,000	10,709	17,000	16,000		
MISCELLANEOUS REVENUE									
900-4824	LIBRARY DONATIONS	0	100	0	0	0	0		
900-4839	LIBRARY MISCELLANEOUS INCC	6,000	4,216	4,200	2,680	4,200	3,800		
900-4898	TRANSFER FROM G.F.	0	0	9,000	0	9,000	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	2015 Board
LIBRARY FUND									
MISCELLANEOUS REVENUE (Cont.)									
900-4899	APPLICATION OF LIB FD BALANC	0	0	0	0	0	0		
	MISCELLANEOUS REVENUE Totals:	6,000	4,318	13,200	2,680	13,200	3,800		
	LIBRARY FUND Totals:	564,749	582,494	605,203	589,264	606,075	674,912		

Report Criteria:

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Account Detail

Report Criteria:

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Account Detail

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin	2015 Board
LIBRARY FUND									
LIBRARY									
900-55-0011-110	LIBRARY SALARIES	300,428	280,723	291,994	185,308	291,994	347,398		
900-55-0011-112	LIBRARY COVERAGE	0	8,218	8,000	8,063	8,000	9,000		
900-55-0011-151	LIBRARY SOCIAL SECURITY	22,528	21,495	22,988	13,923	22,988	26,958		
900-55-0011-152	LIBRARY FRINGE BENEFITS	69,287	82,695	86,174	54,890	86,174	101,451		
900-55-0011-210	LIBRARY JANITORIAL SERVICES	12,353	13,478	17,000	7,838	17,000	17,000		
900-55-0011-215	LIBRARY COLLECTION SERVICE	378	179	400	134	400	400		
900-55-0011-220	LIBRARY UTILITIES	25,449	25,268	30,000	19,766	30,000	30,000		
900-55-0011-222	LIBRARY INTERNET SERVICE	753	110	0	0	0	0		
900-55-0011-225	LIBRARY TELEPHONE	2,285	2,059	2,300	1,334	2,300	2,300		
900-55-0011-240	LIBRARY FACILITY MAINTENANC	11,911	11,541	14,000	12,571	14,000	14,000		
900-55-0011-241	LIBRARY EQUIP. MAINTENANCE	4,982	4,252	8,000	1,778	8,000	8,000		
900-55-0011-295	LIBRARY LINK SYSTEM	36,111	36,729	38,300	37,208	38,300	41,000		
900-55-0011-298	LIBRARY ELECTRONIC RESOUR	5,813	7,958	8,200	2,085	8,200	8,200		
900-55-0011-310	LIBRARY OFFICE SUPPLIES	3,162	5,110	3,200	2,347	3,200	3,400		
900-55-0011-315	LIBRARY POSTAGE	802	279	750	14	750	750		
900-55-0011-320	LIBRARY DUES	0	183	80	0	80	240		
900-55-0011-330	LIBRARY EDUCATION & TRAVEL	190	801	700	951	700	700		
900-55-0011-340	LIBRARY OPERATING SUPPLIES	1,019	1,849	1,000	877	1,000	1,000		
900-55-0011-345	LIBRARY SPECIALIZED SUPPLIE	2,206	3,479	4,000	1,394	4,000	4,000		
900-55-0011-350	LIBRARY PROGRAMS	0	0	500	20	500	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	2015 Board
LIBRARY FUND									
LIBRARY (Cont.)									
900-55-0011-395	LIBRARY COLLECTION	48,232	52,839	54,617	31,208	54,617	54,817		
900-55-0011-396	AUDIO-VISUAL MATERIAL	0	53	0	3,298	0	0		
900-55-0011-500	LIBRARY OPERATING CONTINGI	0	0	0	0	0	0		
900-55-0011-810	LIBRARY SMALL CAPITAL	5,509	8,394	17,000	138	17,000	8,000		
	LIBRARY Totals:	552,974	567,490	605,203	382,937	605,203	874,912		
	LIBRARY FUND Totals:	552,974	567,490	605,203	382,937	605,203	874,912		

Criteria:

Account Termination Date = (Is NULL)
Account.Acct Type = e
Account Detail



SOLID WASTE FUND

PROGRAMS AND SERVICES

The solid waste services to be provided in 2014 by the Village to residential households would be the same as in 2013. These services include: weekly curbside collection of refuse using standardized containers; biweekly curbside collection of a variety of recyclable materials using standardized containers; a used oil collection site; yard waste services covering curbside leaf/lawn/garden collection (2 times a year); curbside brush chipping (2 times a year); and operation of a yard waste/brush drop-off site. The services in this enterprise fund are financed by a special fee charged to residential properties, by the sale of stickers for curbside yard waste collection, by a small recycling grant from the State, and by property taxes.

STAFFING

All of the services described above are provided by private vendors under contract to the Village. A portion of the wages and benefits of the following employees is allocated to the Solid Waste Fund for the time they spend administering and overseeing these services: Director of Public Works (7.5%), Ass't. Director of Public Works (2.5%), DPW Clerk III (5%), Public Works Crew (4% of seven employees), Administrator (2.5%), Clerk/Deputy Treasurer (2.5%), Deputy Clerk (5%), Bookkeeper (3%), Admin Clerk III (2.5%), EMT/Clerk I (2.5%), and EMT/Clerk I (2%).

SIGNIFICANT BUDGET CHANGES

- Budgeted revenues purposely exceed budgeted expenses by \$26,000 with the surplus to be used to restore fund balance to a 10% level at the end of 2014.
- Property taxes for solid waste services are decreasing \$137,641 (65.6%).
- The annual solid waste user fee for residential properties would remain unchanged at \$100.
- 2014 will be the first year of a new five year contract for curbside refuse and recycling services. A different contractor will now provide the service at significant cost savings to the Village.
- Under the new contract, fluctuations in diesel fuel costs are no longer a variable adjustment to the monthly rate.
- Costs for servicing the brush and yard waste drop-off site have increased from \$29,800 to \$35,200, with the Solid Waste Fund paying 50% of that cost.
- The level of service for curbside service and drop off for brush remains unchanged.

- The curbside collections of yard waste (2 per year) will again be offered as an optional premium service at a fee of \$2.00 per bag collected. [NOTE: These costs are budgeted in the Stormwater Utility]
- There is no longer any debt service (previously \$24,803 a year) as the five year loan used to purchase recycling containers is paid off.
- Fringe benefit costs are increased due to higher employer cost for WRS, health insurance, and income continuation.
- Zero in fund balance has been applied to the 2014 budget, the same as in 2013. The total fund balance as of December 31, 2013 is projected to be substantially below the current policy minimum of 15%. An extra \$26,000 is levied on a one-time basis for the express purpose of rebuilding the fund balance to a 10% level.

NO INCREASE BUDGET

Costs in the Solid Waste Fund are \$153,193 (31.6%) lower than in 2013 due to favorable bids and the elimination of debt service.

SOLID WASTE FUND

Expenses

300-57-0010-100 – Recycling Salaries and Benefits

Salaries

Labor costs incurred in administration and public information aspects of the recycling program.

7.5% of DPW Director	\$6,817
2.5% of Ass't. DPW Director	1,712
5% of DPW Clerk III	1,998
2.5% of Administrator	2,081
2.5% of Clerk/Deputy Treasurer	1,616
5% of Deputy Clerk	2,124
3% of Sr. Accountant	1,960
2.5% of Admin Clerk III	933
2.5% of EMT/Clerk I (Noltemeyer)	499
2% of EMT/Clerk I (Innes)	954
4% of DPW Crew (7 positions)	<u>12,250</u>
	\$32,944

Social Security

\$41,738 @ 7.65%	\$2,520
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Fringe Benefits

Cost of employer paid retirement, health insurance, life insurance and income continuation benefits allocated according to the above percentages. The allocation for EMT Janitorial has been directed to the EMS Expense. This has lowered the expense for benefits allocated to the Stormwater Fund

\$5,300

Total **\$43,837**

300-57-0010-210 – Audit Services

Allocated share of municipal audit expenses	\$2,600
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300-57-0010-220 – Utility Services

Allocated share of telephone costs	\$850
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300-57-0010-289 – Printing and Advertising

Allocated share (25%) of costs for printing and mailing four (4) newsletters per year.	\$5,000
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300-57-0010-290 – Purchased Services – Recycling Collection

Recycling

Cost of contracted curbside recycling collection services for residential users. Recycling containers purchased by and provided by Village. Based on 2,672 households @ \$2.36 per month. Costs are significantly lower than in 2013 based on rebidding of contract. Although due to an error in house count for the 2014 budget this number has increased. \$113,328

Curbside Brush

Curbside chipping of brush provided two times per year. \$20,000

Drop - off Site

50% of cost of servicing the drop-off site. \$17,600

Total

\$150,928

Note: All costs related to the curbside collection of yard waste and 50% of the cost of operating the drop-off site are budgeted in the Stormwater Fund.

300-57-0010-310 - Office Supplies

Miscellaneous office supplies. \$120

300-57-0010-330 – Employee Travel and Training

Travel, food, lodging and registration fees for educational workshops on recycling. \$100

300-57-0010-340 – Operating Supplies

Postage for mailing of flyers and allocated share of newsletter mailing costs. \$1,600

300-57-0010-540 – Equipment Use Charges

Allocated cost of use of vehicles and equipment. 0

300-57-0010-510 – Debt Service Principal 0

The Solid Waste Fund has no outstanding debt.

300-57-0010-520 – Debt Service Interest 0

300-57-0010-810 – Small Capital \$5,000

Purchase of additional recycling containers for new customers. Increased from \$1,000 in 2013.

300-57-0020-290 – Refuse Collection

Cost of contracted refuse collection and disposal service for residential users. Based on 2,672 households @ \$6.39. The credit is for customers with smaller containers and for snowbirds. Costs are significantly higher than in 2014 based on an incorrect count in 2014 discovered after budget was adopted. The contract was rebid and 2016 will realize this reduction of costs.

\$207,100
- 4,000
\$203,100

SOLID WASTE FUND

Revenues

300-4040 – Solid Waste User Fees

No change from the current \$100 per year charged to residential property owners. Fee revenues cover approximately 79% of solid waste operating expenses, up from 54% in 2014. \$264,000

300-4111 – Property Taxes

Decreased from \$209,613 in 2014. Property taxes fund 20% of solid waste costs in 2014 versus 43% in 2013. \$93,000

300-4246 – DNR Recycling Grant

Grant funding from the DNR that covers a portion of the costs of recycling. \$21,600

300-4833 – Sale of Recyclables

Increased \$500 from 2013. Revenue from the sale of waste oil collected at the drop off site. The revenue generated from the sale of recyclable materials collected at curbside is retained by the contractor as an offset to the contract costs. \$2,000

300-4899 – Application of Fund Balance

Zero fund balance has been applied to the 2014 budget. The Solid Waste Fund is projected to finish 2013 with a slightly negative fund balance. 0

Report Criteria:

Account Termination Date = (Is NULL)
Account Acct Type = R
Account Detail

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
SOLID WASTE FUND									
FEES									
300-4040	SOLID WASTE: USER CHARGES	208,840	282,300	282,000	265,611	262,000	264,000	264,000	
	FEES Totals:	208,840	282,300	282,000	265,611	262,000	264,000	264,000	
TAXES									
300-4111	SOLID WASTE: PROPERTY TAXE	209,613	209,589	72,141	72,141	72,141	93,000	84,810	
	TAXES Totals:	209,613	209,589	72,141	72,141	72,141	93,000	84,810	
INTERGOVERNMENTAL AID									
300-4246	SOLID WASTE: DNR ST RECYCL	21,630	21,659	21,500	21,835	21,835	21,600	21,600	
	INTERGOVERNMENTAL AID Totals:	21,630	21,659	21,500	21,835	21,835	21,600	21,600	
MISCELLANEOUS REVENUE									
300-4833	SOLID WASTE: SALE OF RECYC	2,500	2,885	2,000	1,594	2,000	2,000	2,000	
300-4899	APPLICATION OF SW FUND BAL	0	0	0	0	0	0	0	
	MISCELLANEOUS REVENUE Totals:	2,500	2,885	2,000	1,594	2,000	2,000	2,000	

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
SOLID WASTE FUND									
SOURCE 300-49									
300-4910	BORROWING PROCEEDS	0	0	0	0	0	0	0	0
300-4930	DEBT PREMIUM	0	0	0	0	0	0	0	0
SOURCE 300-49 Totals:		0	0	0	0	0	0	0	0
SOLID WASTE FUND Totals:		442,383	498,433	357,841	380,981	357,776	380,600	372,410	

Report Criteria:

Account Termination Date = {Is NULL}

Account Acct Type = R

Account Detail

Report Criteria:

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Account Acct Type = e
Account Detail

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 Board
SOLID WASTE FUND									
SOLID WASTE									
300-57-0010-100	SOLID WASTE: SALARIES & BEN	38,921	42,831	44,481	20,523	43,611	43,837	40,762	_____
300-57-0010-210	SOLID WASTE: AUDIT SERVICE:	2,500	2,500	2,800	1,950	2,600	2,600	2,600	_____
300-57-0010-220	SOLID WASTE: UTILITY SERVICE	850	850	850	638	850	900	900	_____
300-57-0010-289	SOLID WASTE: PRINTING & ADV	5,298	4,176	5,000	3,704	5,000	5,000	5,000	_____
300-57-0010-290	SOLID WASTE: PUR SRVCS-REC	120,777	128,892	101,896	84,061	101,896	113,328	113,328	_____
300-57-0010-310	SOLID WASTE: OFFICE SUPPLIE	120	33	120	18	120	120	120	_____
300-57-0010-330	SOLID WASTE: TRAVEL & TRAIN	7	0	100	0	100	100	100	_____
300-57-0010-340	SOLID WASTE: OPERATING SUF	1,180	1,181	1,800	1,263	1,600	1,500	1,500	_____
300-57-0010-510	DS: 2008 LOAN PRINCIPAL	22,000	22,000	0	0	0	0	0	_____
300-57-0010-520	DS: 2008 LOAN INTEREST	1,869	934	0	0	0	0	0	_____
300-57-0010-540	SOLID WASTE: EQUIP USE CHAI	0	0	0	0	0	0	0	_____
300-57-0010-550	SW TRANSFER OUT TO DS	0	0	0	0	0	0	0	_____
300-57-0010-810	SOLID WASTE: SMALL CAPITAL	0	0	5,000	2,787	5,000	5,000	5,000	_____
SOLID WASTE Totals:		193,520	204,399	161,647	114,944	160,777	172,385	189,310	_____

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 Board
SOLID WASTE FUND									
SOLID WASTE PUR SERVICES									
300-57-0020-290	SOLID WASTE: PUR SRVCS-REF	260,850	272,258	189,994	181,893	189,994	203,100	203,100	
SOLID WASTE PUR SERVICES Totals:		260,850	272,258	189,994	181,893	189,994	203,100	203,100	
SOLID WASTE FUND Totals:		454,370	476,657	331,841	278,837	330,771	375,485	372,410	

Report Criteria:

Account Termination Date = {Is NULL}
Account.Acct Type = e
Account Detail





Port Criteria:
Account Termination Date = (Is NULL)
Account Acct Type = R
Account Detail

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested DEPT	2015 Admin	201 Boa
DEBT SERVICE FUND									
TAXES									
700-4111	DS: PROPERTY TAXES FOR VILL	1,192,909	1,183,259	1,242,982	1,242,982	1,242,982	1,288,533		
	TAXES Totals:	1,192,909	1,183,259	1,242,982	1,242,982	1,242,982	1,288,533		
INTERGOVERNMENTAL AID									
700-4211	DS: APPLIED FROM D.S. RESERV	0	0	0	0	0	0		
	INTERGOVERNMENTAL AID Totals:	0	0	0	0	0	0		
SPECIAL ASSESSMENTS									
700-4540	LIBRARY IMPACT FEES	5,426	13,996	12,000	4,716	12,000	12,000		
700-4543	DS: STREET ASSESSMENTS	0	0	0	0	0	0		
	SPECIAL ASSESSMENTS Totals:	5,426	13,996	12,000	4,716	12,000	12,000		
MISCELLANEOUS REVENUE									
700-4805	BORROWING PROCEEDS	0	0	0	0	0	0		
700-4810	INTEREST ON IMPACT FEES	60	21	50	9	50	50		
700-4811	DS: INTEREST ON TEMPORARY	45	32	50	19	50	50		

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested DEPT	2015 Admin	201 Boa
DEBT SERVICE FUND									
MISCELLANEOUS REVENUE (Cont.)									
700-4812	DS: INTEREST ON SPECIAL ASSE	0	0	0	0	0	0		
700-4813	DS: 2011 BORROWING PROCEE	0	0	0	0	0	0		
700-4814	DS: 2011 BORROWING PROCEE	0	0	0	0	0	0		
700-4840	DEBT PREMIUM	0	0	0	0	0	0		
700-4860	OPERATING TRANSFER IN	0	0	0	0	0	0		
700-4895	LIBRARY FUNDRAISING PROCEI	0	0	0	0	0	0		
700-4896	PAYMENT FROM CURLING CLUE	48,239	80,775	30,967	57,968	57,968	31,112		
700-4897	PAYMENT FROM SOLID WASTE	24,803	22,934	0	0	0	0		
700-4898	PAYMENT FROM PARKS CAP	0	0	0	0	0	0		
700-4899	APPLICATION OF FUND BALANC	0	0	0	0	0	0		
MISCELLANEOUS REVENUE Totals:		73,147	103,762	31,067	57,996	58,068	31,212		
DEBT SERVICE FUND Totals:		1,271,482	1,301,017	1,286,049	1,305,694	1,313,050	1,331,745		

Report Criteria:

Account Termination Date = (Is NULL)
Account.Acct Type = R
Account Detail

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Account Detail

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin	2016 Boa
DEBT SERVICE FUND									
PRINCIPAL & INTEREST									
700-58-0010-600	DS:11 BORR ESCROW PMT	0	0	0	0	0	0		
700-58-0010-610	DS: GENL FD DEBT PRINCIPAL	980,000	990,000	1,055,000	0	1,055,000	1,125,732		
700-58-0010-612	DS: CURLING CLUB PRINCIPAL	35,445	89,700	20,828	50,203	50,203	25,732		
700-58-0010-614	DS: STFL PRINCIPAL	0	0	0	200,000	200,000	174,901		
700-58-0010-620	DS: GENL FD DEBT INTEREST	257,713	239,183	200,082	100,041	200,082	5,380		
700-58-0010-622	DS: CURLING CLUB INTEREST	12,794	11,075	10,139	7,784	7,784	0		
700-58-0010-624	DS: STFL INTEREST	0	0	0	1,907	1,907	0		
700-58-0010-640	DEBT ISSUANCE COSTS	0	0	0	0	0	0		
PRINCIPAL & INTEREST Totals:		1,265,952	1,309,958	1,286,049	359,915	1,514,956	1,331,745		
DEBT SERVICE FUND Totals:		1,265,952	1,309,958	1,286,049	359,915	1,514,956	1,331,745		



Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested DEPT	2015 Admin	2015 Board
<u>CAPITAL PROJECTS FUND</u>									
<u>MISCELLANEOUS REVENUE (Cont.)</u>									
500-4840	MCFARLAND BASEBALL BOOSTI	1,425	1,598	0	0	0	0		
500-4841	COMMUNITY GARDEN	0	700	0	0	0	0		
500-4860	CP: TRANSFER FROM GENERAL	0	0	35,000	0	35,000	35,000		
500-4870	TRANSFER IN FROM UF	0	0	45,000	0	45,000	15,000		
	MISCELLANEOUS REVENUE Totals:	1,425	2,298	80,000	0	80,000	50,000		
<u>OTHER FINANCING SOURCES</u>									
500-4910	BORROWING PROCEEDS	0	0	359,000	0	0	884,000		
500-4920	INTEREST INCOME	1,800	998	0	521	500	600		
500-4930	DEBT PREMIUM	0	0	0	0	0	0		
500-4990	PREVIOUS BORROWINGS	0	0	225,000	0	225,000	0		
500-4995	MISCELLENOUS REVENUES	0	0	0	0	0	0		
	OTHER FINANCING SOURCES Totals:	1,800	998	584,000	521	225,500	884,600		
<u>OTHER</u>									
500-5001	REVENUE FROM SINKING FUND	0	0	18,000	0	18,000	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	2015 Board
	OTHER Totals:	0	0	18,000	0	18,000	0		
	CAPITAL PROJECTS FUND Totals:	3,225	34,567	963,900	546,571	889,550	1,238,600		

Report Criteria:

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Account Detail

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin	2015 Board
<u>CAPITAL PROJECTS FUND</u>									
<u>FACILITIES</u>									
500-51-0081-840	FACILITIES STUDY	0	0	0	0	0	10,000		
500-51-0081-845	MCFARLAND BASEBALL BOOSTI	3,023	0	0	0	0	0		
500-51-0081-850	MUNICIPAL CENTER	0	0	10,000	13,870	13,286	0		
500-51-0081-860	OFFICE EQUIPMENT	0	0	41,500	0	30,400	0		
500-51-0081-865	COMPUTER SOFTWARE	0	0	38,400	1,819	16,000	28,000		
500-51-0081-870	LIBRARY BUILDING	0	0	0	0	0	120,000		
500-51-0081-890	SINKING FUND	0	0	0	0	0	0		
FACILITIES Totals:		3,023	0	89,900	15,489	59,686	158,000		

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin	2015 Board
<u>CAPITAL PROJECTS FUND</u>									
<u>PLANNING</u>									
500-51-7272-810	EASTSIDE NEIGHBORHOOD PLA	0	0	0	0	0	0		
500-51-7272-820	RECODIFICATION SERVICES	0	0	0	0	0	0		
500-51-7272-830	PROPERTY REVALUATION	0	0	0	0	0	0		
500-51-7272-840	INSPECTOR VEHICLE	0	0	20,000	19,175	19,175	2,000		
500-51-7272-850	SIGNAGE	0	0	35,000	0	0	35,000		
	PLANNING Totals:	0	0	55,000	19,175	19,175	37,000		

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin	2015 Board
<u>CAPITAL PROJECTS FUND</u>									
<u>POLICE DEPT</u>									
500-52-0010-805	EQUIPMENT	5,459	0	0	0	0	0		
500-52-0010-810	POLICE SQUAD CAR	0	0	43,000	31,547	31,547	28,500		
500-52-0010-815	POLICE COMPUTERS	0	0	0	0	0	0		
500-52-0010-820	POLICE SMALL CAPITAL-GRANT	63,839	24,415	0	0	0	0		
	POLICE DEPT Totals:	69,298	24,415	43,000	31,547	31,547	28,500		

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin	2015 Board
<u>CAPITAL PROJECTS FUND</u>									
<u>FIRE DEPT</u>									
500-52-0020-840	FIRE APPARATUS	370	0	240,000	232,286	232,286	50,000		
500-52-0020-841	FIRE EQUIPMENT	62,177	6,858	0	22,795	25,000	0		
500-52-0020-842	CP: WARNING SIRENS	0	0	0	0	0	55,000		
500-52-0020-843	AMBULANCE	0	0	175,000	0	175,000	0		
500-52-0020-844	EMS EQUIPMENT	2,988	0	0	0	0	0		
500-52-0020-845	FD FEMA EQUIP GRANT	0	8,858	0	244,216	244,149	0		
	FIRE DEPT Totals:	65,515	13,716	415,000	499,277	676,415	105,000		

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin	2015 Board
CAPITAL PROJECTS FUND									
DEPT OF PUBLIC WORKS									
500-53-0030-824	CREAMERY/ELVEHJEM RD	0	0	0	0	0	0		
500-53-0030-840	HWY 51 CORRIDOR DESIGN	0	0	0	0	0	0		
500-53-0030-842	VOGES ROAD RECONSTRUCTIC	0	0	0	0	0	0		
500-53-0030-843	STREET OVERLAYS	0	0	225,000	191,195	191,195	255,000		
500-53-0030-844	TERMINAL DRIVE RESURFACINC	0	0	0	0	0	0		
500-53-0030-847	TRIANGLE/VOGES DETENTION	0	0	0	0	0	0		
500-53-0030-848	STORM SEWER CONSTRUCTION	0	0	0	0	0	0		
500-53-0030-849	DRAINAGE STUDY	0	0	0	0	0	0		
500-53-0030-851	FARWELL ST LAGOON DREDGIN	0	0	0	0	0	0		
500-53-0030-852	RIDGE ROAD SIDEWALK	0	0	0	0	0	0		
500-53-0030-854	SIDEWALKS/PATHS	0	0	8,000	0	3,100	3,100		
500-53-0030-855	HOLSCHER RD RECONSTRUCTI	0	0	0	0	0	0		
500-53-0030-856	FARWELL ST RESURFACING	0	0	0	0	0	0		
500-53-0030-857	SIGGELKOW RD RECONSTRUC1	0	0	0	0	0	0		
500-53-0030-880	DPW VEHICLE/EQUIPMENT	44,988	16,995	148,000	25,801	161,000	135,000		
500-53-0030-870	LARSON BEACH ROAD EXTENSI	0	0	0	0	0	0		
500-53-0030-880	HOLSCHER RD RR XING	0	0	0	0	0	0		
500-53-0030-890	DPW GARAGE CONSTRUCTION	0	0	0	0	0	0		
DEPT OF PUBLIC WORKS Totals:		44,988	16,995	381,000	218,996	355,295	383,100		

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin	2015 Board
<u>CAPITAL PROJECTS FUND</u>									
<u>PARKS</u>									
500-55-0050-844	PARK LANDSCAPING	0	2,000	0	0	0	25,000		
500-55-0050-848	PARK EQUIPMENT	0	0	0	0	0	0		
500-55-0050-858	WM MCFARLAND PK-FENCE	0	0	0	0	0	25,000		
500-55-0050-857	LEWIS PARK SHELTER	0	0	0	0	0	465,000		
	PARKS Totals:	0	2,000	0	0	0	515,000		

Acct No	Account Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD Actual	2014 Cur Year Projected Budget	2015 Dept Requested Budget	2015 Admin	2015 Board
<u>CAPITAL PROJECTS FUND</u>									
<u>PRINCIPAL</u>									
500-58-0010-640	CP: ISSUE EXPS RE:CP BORROV	0	0	0	0	0	0		
	PRINCIPAL Totals:	0	0	0	0	0	0		
	CAPITAL PROJECTS FUND Totals:	182,824	57,128	983,900	782,484	1,142,128	1,238,800		

Report Criteria:
 Account Termination Date = (Is NULL)
 Account.Acct Type = e
 Account Detail



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
TIF3 FUND									
MISCELLANEOUS REVENUE (Cont.)									
400-4845	MISCELLENOUS REVENUE	0	4,679	0	0	0	0	0	
MISCELLANEOUS REVENUE Totals:		44,939	98,327	91,550	4,675	91,550	91,550	91,550	
OTHER FINANCING SOURCES									
400-4910	APPLICATION OF FUND BALANC	0	0	0	0	0	0	0	
OTHER FINANCING SOURCES Totals:		0	0	0	0	0	0	0	
TIF3 FUND Totals:		812,443	818,938	805,864	716,103	805,864	828,864	828,864	

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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 Board
TIF3 FUND									
LEGAL									
400-51-0081-210	TIF3 LEGAL EXPENSES	6,808	411	3,000	1,480	2,500	2,500	2,500	
400-51-0081-211	TIF3 AUDIT EXPENSES	1,655	1,549	1,850	1,587	1,850	1,850	1,850	
	LEGAL Totals:	8,463	1,960	4,850	3,067	4,350	4,350	4,350	

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 Board
TIF3 FUND									
PROJECT ADMINISTRATION									
400-51-0070-210	TIF3 PROJECT ADMINISTRATION	31,983	32,790	37,217	24,275	37,000	37,000	37,000	
400-51-0070-220	TIF3 PLANNING/ENGINEERING	1,430	385	10,000	0	10,000	10,000	10,000	
400-51-0070-230	TIF3 ECONOMIC DEV ASSIST	0	0	0	0	0	0	0	
400-51-0070-240	TIF3 RENTAL PROPERTY EXP	794	473	1,000	709	1,000	1,000	1,000	
PROJECT ADMINISTRATION Totals:		34,207	33,648	48,217	24,984	48,000	48,000	48,000	

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	2015 Board
<u>TIF3 FUND</u>									
<u>CAPITAL IMPROVEMENTS</u>									
400-53-0030-820	TIF3 CAPITAL IMPROVEMENTS	143,530	239,332	0	6,138	5,138	5,138	5,138	
400-53-0030-830	TIF3 PROPERTY ACQUISITION	0	0	0	0	0	0	0	
	CAPITAL IMPROVEMENTS Totals:	143,530	239,332	0	6,138	5,138	5,138	5,138	

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 Board
TIF3 FUND									
PRINCIPAL									
400-58-0010-810	TIF3 PRINCIPAL PAYMENTS	380,000	380,000	345,000	0	345,000	385,000	365,000	
	PRINCIPAL Totals:	380,000	380,000	345,000	0	345,000	385,000	365,000	

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	2015 Board
TIF3 FUND									
INTEREST									
400-58-0020-620	TIF3 INTEREST PAYMENTS	178,311	160,376	140,728	70,364	140,728	120,064	122,064	
400-58-0020-625	DEBT DISCOUNT	0	0	0	0	0	0	0	
400-58-0020-630	TIF INT. EXP. ON ADVANCE FRO	0	0	0	0	0	0	0	
400-58-0020-640	DEBT ISSUANCE COSTS	0	0	0	0	0	0	0	
	INTEREST Totals:	178,311	160,376	140,728	70,364	140,728	120,064	122,064	

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 Board
TIF3 FUND									
REPAYMENT									
400-59-0023-620	TIF3 REPAYMENT TO GENERAL	0	0	0	0	0	0	0	
400-59-0023-630	REFUND TO LOCAL GOVERNME	0	0	0	0	0	0	0	
	REPAYMENT Totals:	0	0	0	0	0	0	0	
	TIF3 FUND Totals:	724,511	815,316	538,795	104,553	543,216	542,552	544,552	

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Account Detail

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
TIF 4 FUND									
MISCELLANEOUS REVENUE (Cont.)									
401-4845	MISCELLENOUS REVENUE	0	0	0	0	0	0	0	0
	MISCELLANEOUS REVENUE Totals:	350	0	0	133	108	100	100	
	TIF 4 FUND Totals:	1,172	789	750	1,151	858	850	850	

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Account Detail

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 Board
TIF 4 FUND									
LEGAL									
401-51-0061-210	TIF 4 LEGAL EXPENSES	426	144	1,000	82	0	0	1,850	
401-51-0061-211	TIF 4 AUDIT EXPENSES	1,855	1,549	1,850	1,588	1,850	1,850	37,217	
	LEGAL Totals:	2,081	1,893	2,850	1,648	1,850	1,850	39,067	

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 Board
<u>TIF 4 FUND</u>									
<u>PROJECT ADMINISTRATION</u>									
401-51-0070-210	TIF 4 PROJECT ADMINISTRATIOI	31,954	32,415	37,217	24,275	37,217	37,217	2,000	_____
401-51-0070-220	TIF 4 PLANNING/ENGINEERING	1,482	385	2,000	0	2,000	2,000	0	_____
401-51-0070-230	TIF4 ECONOMIC DEV ASSIST	0	0	0	0	0	0	500	_____
401-51-0070-240	TIF 4 RENTAL PROPERTY EXP	565	347	0	379	379	500	0	_____
PROJECT ADMINISTRATION Totals:		34,011	33,147	39,217	24,654	39,596	39,717	2,500	_____

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	2015 Board
<u>TIF 4 FUND</u>									
<u>CAPITAL IMPROVEMENTS</u>									
401-53-0030-820	TIF 4 CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0	
401-53-0030-830	TIF 4 PROPERTY ACQUISITION	0	0	0	0	0	0	40,000	
	CAPITAL IMPROVEMENTS Totals:	0	0	0	0	0	0	40,000	

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	2015 Board
TIF 4 FUND									
PRINCIPAL									
401-58-0010-810	TIF 4 PRINCIPAL PAYMENTS	25,000	25,000	40,000	0	40,000	40,000	7,650	
	PRINCIPAL Totals:	25,000	25,000	40,000	0	40,000	40,000	7,650	

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 Board
TIF 4 FUND									
INTEREST									
401-58-0020-620	TIF 4 INTEREST PAYMENTS	11,475	10,413	9,350	4,875	9,350	7,850	0	
401-58-0020-625	DEBT DISCOUNT	0	0	0	0	0	0	0	
401-58-0020-630	TIF 4 INT EXP ON ADVANCE TIF3	598	445	0	0	0	0	0	
401-58-0020-640	DEBT ISSUANCE COSTS	0	0	0	0	0	0	0	
	INTEREST Totals:	12,073	10,858	9,350	4,875	9,350	7,850	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	2015 Board
TIF 4 FUND									
REPAYMENT									
401-59-0023-620	TIF 4 REPAYMENT TO TIF 3	0	0	0	0	0	0	0	
401-59-0023-630	REFUND TO LOCAL GOVERNME	0	0	0	0	0	0	0	
	REPAYMENT Totals:	0	0	0	0	0	0	0	
	TIF 4 FUND Totals:	73,165	70,698	91,417	30,977	90,796	89,217	89,217	

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